

RHODE ISLAND FAMILY COURT

**ADMINISTRATIVE ORDER 2002-03
(Amending Administrative Order 97-8)**

**RE: RHODE ISLAND FAMILY COURT CHILD SUPPORT FORMULA
AND GUIDELINES**

The Monthly Basic Child Support Obligations Schedule set forth in
Administrative Order 97-8 has been amended.

The amended schedule is attached hereto and becomes effective on October 1,
2002. Please refer to the attached Note for an explanation of the new schedule, amended
Child Support Guideline Worksheet, and the revised Gross to Net Income Conversion
Table.

Date

7/30/02

Jeremiah S. Jeremiah, Jr.
Chief Judge

Note Re:

Administrative Order 2002-03

**Rhode Island Family Court
Child Support Formula and Guidelines**

In accordance with federal requirements, the Rhode Island Family Court conducted a review of the 1997 Child Support Guidelines for the payment of child support. In 2001, a Task Force on Revision of the Child Support Guidelines reviewed updated data on the cost of raising a child as well as analyzed case information on the application of and deviation from the 1997 guidelines. The revised tables and data were provided by Policy Studies, Inc. of Denver, Colorado, the company which had previously supplied the 1992 and 1996 economic data.

The Task Force completed its work in June of 2002. The Task Force submitted a final report along with a proposed 2002 Monthly Basic Child Support Obligations Schedule, a proposed 2002 Gross to Net Income Conversion Table and a proposed revised Family Court Child Support Guideline Worksheet. The Task Force also furnished suggested approaches to such issues as defining "Reasonable Cost" for an obligor to obtain health coverage, a cash contribution for obligors who cannot provide health coverage at a reasonable cost, the manner in which Supplemental Security Income (SSI) payments received by a child is treated and Child Support Orders in cases where the combined monthly gross income exceeds Twenty Thousand Dollars (\$20,000).

Consequently, the Rhode Island Child Support Guideline Schedule of Basic Child Support Obligations, promulgated in Administrative Order 97-8, has been amended. The amended Monthly Basic Child Support Obligations Schedule is attached hereto and becomes effective on October 1, 2002.

The revised schedule incorporates economic changes which have occurred since 1997 in federal tax rates, federal poverty guidelines, inflation and price levels. The federal self-support reserve has been increased to correspond with increases in the poverty level since the last revision in 1997. The inclusion of a self-support reserve insures that obligors have sufficient income to maintain a minimum standard of living. The 2002 federal poverty guideline (self-support reserve) for one person is \$804 gross income per month. However, absent a deviation, the recommended minimum support order set forth in the schedule is Fifty Dollars (\$50) per month to establish an obligor's duty to support his or her children.

The policy contained within Administrative Order 97-8, which provides that the custodial parent is entitled to claim the federal tax exemption for children due child support will remain in full force and effect. Therefore, if the non-custodial parent has been assigned the tax exemption, the basic child support obligation should be adjusted above the minimum set forth in the schedule to account for the added tax benefit to the

non-custodial parent. Additionally, the policy that the schedule is intended to serve as a floor or base, and not as a ceiling or cap in setting child support obligations is affirmed. Accordingly, the Court should order basic child support orders, in certain circumstances, in amounts higher than delineated in the basic support obligation schedule, or in its discretion, order supplemental payments (for education or other expenses related to the child).

The Income Shares Model adopted previously by the Family Court remains the methodology upon which the amended schedule is grounded. See Family Court Administrative Order 87-2. The amended schedule continues to calculate child support as a shared obligation wherein each parent's income is considered as if the child continues to reside in an intact household.

The new schedule shall apply to all child support orders established or modified by the Family Court on and after October 1, 2002, including temporary and final orders, and orders entered into by agreement of the parties.

Use of the 2002 Revised Schedule and Worksheet

The instructions for the use of the Guideline Worksheet set forth in prior Administrative Order 87-2 should continue to be followed. All other Administrative Order provisions not inconsistent with this Administrative Order shall remain in full force and effect. Prior Administrative Orders did not specifically address the definition of "Reasonable Cost" for purposes of determining an obligor's obligation for providing health insurance coverage for the child when such coverage is available through the obligor's place of employment, the concept of an equivalent cash contribution when such health insurance cost is deemed unreasonable, consideration of Supplemental Security Income (SSI) payments received by the child and treatment for the calculation of Child Support Orders in excess of the combined monthly gross income of Twenty Thousand Dollars (\$20,000). Therefore, the following procedures should be adhered to unless the Court, in its discretion, finds such application would be inequitable to the child(ren) or parents in accordance with Rhode Island General Laws § 15-5-16.2.

1. Additional Minor Dependents

The Child Support Guideline Worksheet includes a required deduction for the additional minor dependents of an obligor or obligee (See line 2 (c) on Family Court form DR-30).

For additional minor dependents of an obligor or obligee, a deduction not to exceed 50% of the child support obligation for the additional child(ren) should be calculated by taking into account the combined gross income of both parents of the additional child(ren). Where the subsequent spouse of the obligor or obligee is unable to contribute to the combined gross income of the additional family by reason of death, incapacity or incarceration, the Court may, in its discretion, deduct up to 100% of the child support obligation for the child(ren) of the subsequent relationship from the gross

income of the obligor or obligee. A second Guideline Worksheet for the subsequent family need not be filed with the Court so long as the Court is satisfied that the deduction for the additional minor dependent(s) is accurate.

2. Priority of Support Cases

Pre-existing child support orders constitute a required deduction to gross income (line 2 (a) on the worksheet). This policy shall continue so long as compliance with the previous order is demonstrated by an obligor. In situations where no child support order has been entered for child(ren) of a prior relationship, a deduction may be allowed by the Court only if a subsequent child support order is entered for the child(ren) of the previous relationship. As such, the amount ordered in the later order may be treated as a deduction to the gross income of the obligor. The Court should, therefore, consider each child support obligation in the order in which each case is considered by the Court.

3. Split Custody Situations

These situations can take any form of different patterns:

Each party has one child and one person makes more income than the other. A suggested approach is as follows:

- a. Compute combined gross income of both parties;
- b. Find the support obligation from guideline schedule for two children based on combined gross monthly incomes;
- c. Deduct 50% of (b) from each person's gross income to determine adjusted gross income;
- d. Add adjusted gross income of both parties to determine total adjusted monthly income;
- e. Find the support obligation for one child based on combined adjusted monthly income found in (d);
- f. Multiply each party's percentage of (d) times (e);
- g. Deduct lower support obligation from higher support obligation. The higher earning person pays that amount.

(Please see attached Guideline Worksheet #1 for an example of above).

This approach provides both children with support based on the total income available to the parties, and attempts to equalize the situation where one child lives with a parent with less income.

One parent has two or more children/other parent has one child:

- a. Same as above;
- b. Find the support obligation from guideline schedule for total number of children based on combined gross monthly incomes;

- c. Calculate pro rata share of total number of children in placement of each party;
- d. Deduct (b + c) from each person's monthly income to determine adjusted gross monthly incomes for each party;
- e. Add adjusted gross monthly income for each party to determine total adjusted gross income;
- f. Calculate each party's percentage of (e);
- g. Using total adjusted monthly income found in (e), determine each party's support obligation for number of children with each party;
- h. Multiply (f) x (g);
- i. Subtract lower support obligation found in (h) from higher support obligation. The difference is owed by the person having the higher support obligation.

(Please see attached Guideline Worksheet #2 for an example of above).

4. Extended Visitation

No deduction from a basic child support obligation should be allowed by the Court predicated on cumulative daily, weekly or monthly visitation by the obligor with his or her child(ren). If allowed, this procedure would engender costly and time-consuming litigation over relatively de minimus adjustments. However, in the discretion of the Court, the Court on a case-by-case basis may consider the following approach in situations where an obligor can satisfactorily demonstrate that a support obligation would be inequitable under RIGL Section 15-5-16.2 by reason of significant consecutive weeks or months of physical custody of a child(ren), such as custody during summer vacations:

- a. Determine an obligor's weekly and yearly support obligation by utilizing the 2002 schedule;
- b. Determine the number of consecutive weeks during the calendar year that an obligor will have physical custody of the child(ren);
- c. Multiply the weekly support obligation by the number of weeks that an obligor will have physical custody of the child(ren);
- d. Deduct this amount from the total annual support owed by an obligor;
- e. Divide the remaining sum by 52 weeks to obtain the prorated total amount to be paid by an obligor.

Please note that if the aforementioned approach is utilized, it becomes the burden of the obligee to move to modify the prorated child support order when extended visitation does not occur as anticipated. Consequently, this approach should be used cautiously.

5. Joint/Shared Physical Custody

In light of the unique nature of an individual joint or shared physical custody arrangement, the Court should exercise its discretion to determine an equitable child

support obligation in accordance with the 2002 Monthly Basic Child Support Obligations Schedule and Child Support Guideline Worksheet.

6. "Reasonable Cost" for Obtaining Health Insurance

Any child covered by health insurance through the parent or parent's place of employment at the time the child support order is being established shall continue to be covered by said insurance. If the child is not currently covered by health insurance through the parent or parents' place of employment, the parent or parents shall be required to obtain said insurance through their employment so long as it is available at no cost or at a "reasonable cost."

"Reasonable cost" shall be defined as being five percent (5%) or less of the gross income of the parent. The Court, in its discretion, shall continue to retain the right to order a parent to obtain health insurance coverage even if the cost exceeds five percent (5%), if the cost is still deemed "reasonable" under all the circumstances. In multiple order cases "reasonable cost" is deemed 5% for the first order; 2.5% for the second order; 0% for all subsequent orders.

In the event that the Court determines that the cost to obtain health insurance for the child is "not reasonable", the obligor shall be required to make a five percent (5%) medical cash contribution in addition to the basic order of child support.

The Child Support Guideline Worksheet (DR-30) has been revised to reflect the medical cash contribution order. The basic order of child support shall be reflected on line 11 of the Revised Child Support Guideline Worksheet (DR-30). The medical cash contribution portion of the order shall be reflected on line 12 of the Revised Child Support Guideline Worksheet (DR-30). The Total Amount Ordered (the total of lines 11 and 12) shall be reflected on Line 13 of the Revised Child Support Guideline Worksheet (DR-30).

If the child is on RItE Care, RItE Share, or its equivalent, the expectation is the State of Rhode Island will retain the medical cash contribution.

If the child is covered under private insurance provided to the custodial parent through his/her place of employment (at a cost to the custodial parent), the expectation is that the custodial parent will retain the medical cash contribution up to his/her actual cost. If the child is covered under private insurance provided to the custodial parent through employment (at no cost or at a cost of less than five percent (5%) of the non-custodial parent's gross income) then the obligor's medical cash contribution shall not exceed the actual premium cost to the custodial parent.

In multiple order cases "reasonable cost" is deemed 5% for the first order; 2.5% for the second order; 0% for all subsequent orders.

Parents shall continue to receive an "above the line" deduction for any health insurance premium paid for the child on Line 2 (b) of the Revised Child Support Guideline Worksheet (DR-30). Parents shall now also receive an "above the line" deduction for any medical cash contribution ordered in the case under consideration or a pre-existing order on Line 2 (b) of the Revised Child Support Guideline Worksheet (DR-30).

(Please see attached Guideline Worksheet #3 for an example of above).

7. Supplemental Security Income (SSI)

If a child is the recipient of SSI payments, said payments are not to be treated as a resource of the child for purposes of modification or calculation of child support.

8. Combined Monthly Income in Excess of \$20,000

For combined annual income in excess of \$240,000, it is recommended that the Court exercise its discretion to order child support amounts above the obligation described for \$20,000 of combined gross monthly income. The Court should determine the monthly support obligation for \$20,000 per month in combined gross monthly income. The Court should then compute the ratio of total combined income to \$240,000 by dividing total income by \$240,000. The ratio percentage should be multiplied by the child support obligation set at \$20,000 per month to arrive at an appropriate upward adjustment.

For example, in a situation where combined gross income is \$300,000 with two children of the union, divide \$300,000 by \$240,000 and multiply the percentage by \$2,767, the minimum monthly support obligation for two children at \$20,000 combined monthly income (the maximum income set forth in the amended schedule). The computation would be as follows: $\$300,000 \div \$240,000 = 1.25 \times \$2,767 = \$3,458.75$ monthly child support obligation for a combined annual income of \$300,000.

(Please see attached Guideline Worksheet #4 for an example of above).

In unique circumstances, the Court in its discretion may analyze situations with combined gross monthly income in excess of \$240,000 on a case-by-case basis to arrive at an equitable child support order predicated on the original concept discussed in Administrative Order 87-2 that a child should receive the same proportion of parental support that he/she would have received had the parents remained in the same household.

In all other respects, not inconsistent herewith, the procedures set forth in Administrative Orders 87-2 and 97-8 should be followed.

7/30/02
Date

Jeremiah S. Jeremiah, Jr.
Chief Judge



STATE OF RHODE ISLAND
AND
PROVIDENCE PLANTATIONS

FAMILY COURT
CHILD SUPPORT
GUIDELINE WORKSHEET

COUNTY _____ CIVIL ACTION-FILE NO. _____
 PLAINTIFF _____ VS. DEFENDANT _____
 PLAINTIFF SOC. SEC. NO. _____ DEFENDANT SOC. SEC. NO. _____

To be filed with complaints on divorce, bed & board, miscellaneous complaints and when an answer or modification is filed.

	Plaintiff	Defendant	Combined
Number of Children: _____			
1. Monthly Gross Income	\$ _____	\$ _____	XXX
2. Required Deductions:			
a. Preexisting Child Support Payments	- _____	- _____	XXX
b. Health Insurance Premiums or Medical Cash Contributions:	- _____	- _____	XXX
c. Additional Minor Dependents	- _____	- _____	
3. Optional Adjustments in the Discretion of the Court			
a. Pension/Retirement Payments	- _____	- _____	XXX
b. Life Insurance Premium Payments	- _____	- _____	XXX
c. Parent's Extraordinary Medical Exp.	- _____	- _____	XXX
d. Income Tax Exemptions Adjustment	+ _____	+ _____	XXX
e. Payments of Assigned Marital Debts	- _____	- _____	XXX
4. Monthly Adjusted Gross Income (line 1 minus lines 2 and 3)	\$ _____	\$ _____	\$ _____
5. Percentage Share of Income (line 4 parent's income divided by line 4 combined income)			100%
6. Basic Child Support Obligation (apply line 4 combined income to child support table)	XXX	XXX	
7. Work-Related Child Care Costs (actual costs minus federal tax credit)	XXX	XXX	
8. Total Child Support Obligation (add lines 6 and 7)	XXX	XXX	\$ _____
9. Parent's Child Support Obligation (for each parent, line 5 percentage X line 8)	\$ _____	\$ _____	XXX
10. Recommended Child Support Order (enter line 9 amount for <u>non-custodial parent</u> only; leave other column blank)	\$ _____	\$ _____	XXX
11. Basic Child Support Amount Ordered:	\$ _____	\$ _____	
12. Cash Medical Ordered	\$ _____	\$ _____	
13. TOTAL AMOUNT ORDERED: (add lines 11 and 12)	\$ _____	per \$ _____	

Prepared and presented by/for plaintiff: _____ by/for defendant: _____
 DATE DATE

Approved as presented _____

Enter _____

WORKSHEET #1



STATE OF RHODE ISLAND
AND
PROVIDENCE PLANTATIONS

FAMILY COURT
CHILD-SUPPORT
GUIDELINE WORKSHEET

Split Custody: 1 Child Each Parent

COUNTY _____ CIVIL ACTION-FILE NO. _____
 PLAINTIFF _____ VS. DEFENDANT _____
 PLAINTIFF SOC. SEC. NO. _____ DEFENDANT SOC. SEC. NO. _____

To be filed with complaints on divorce, bed & board, miscellaneous complaints and when an answer or modification is filed.

	Plaintiff	Defendant	Combined
Number of Children: <u>2 (one each home)</u>			
1. Monthly Gross Income	\$ <u>1,000.00</u>	\$ <u>1,500.00</u>	XXX \$2,500.00
2. <u>Required Deductions:</u>			
a. Preexisting Child Support Payments	- <u>356.00</u>	- <u>356.00</u>	XXX
b. Health Insurance Premiums or Medical Cash Contributions:	- _____	- _____	XXX
c. Additional Minor Dependents	- _____	- _____	
3. <u>Optional Adjustments in the Discretion of the Court</u>			
a. Pension/Retirement Payments	- _____	- _____	XXX
b. Life Insurance Premium Payments	- _____	- _____	XXX
c. Parent's Extraordinary Medical Exp.	- _____	- _____	XXX
d. Income Tax Exemptions Adjustment	± _____	± _____	XXX
e. Payments of Assigned Marital Debts	- _____	- _____	XXX
4. Monthly Adjusted Gross Income (line 1 minus lines 2 and 3)	\$ <u>644.00</u>	\$ <u>1,144.00</u>	\$ <u>1,788.00</u>
5. Percentage Share of Income (line 4 parent's income divided by line 4 combined income)	<u>36%</u>	<u>64%</u>	<u>100%</u>
6. Basic Child Support Obligation (apply line 4 combined income to child support table) for ^{other} child XXX		XXX	<u>348.00</u>
7. Work-Related Child Care Costs (actual costs minus federal tax credit)	XXX	XXX	
8. Total Child Support Obligation (add lines 6 and 7)	XXX	XXX	\$ <u>348.00</u>
9. Parent's Child Support Obligation (for each parent, line 5 percentage X line 8)	\$ <u>125.00</u>	\$ <u>223.00</u>	XXX
10. Recommended Child Support Order (enter line 9 amount for <u>non-custodial</u> parent only; leave other column blank)	\$ _____	\$ <u>98.00</u>	XXX
11. Basic Child Support Amount Ordered:	\$ _____	\$ <u>98.00</u>	
12. Cash Medical Ordered	\$ _____	\$ _____	
13. TOTAL AMOUNT ORDERED: (add lines 11 and 12)	\$ <u>98.00</u>	per \$ <u>Month</u> wl./bi-wk./mo.	

Ordered and presented by/for plaintiff: _____ by/for defendant: _____
 DATE DATE

Approved as presented _____

Enter _____



WORKSHEET #2

STATE OF RHODE ISLAND
AND
PROVIDENCE PLANTATIONS

FAMILY COURT
CHILD-SUPPORT
GUIDELINE WORKSHEET

Split Custody: 2 Children 1 Parent/ 1 Child Other Parent

COUNTY _____ CIVIL ACTION-FILE NO. _____
PLAINTIFF _____ VS. DEFENDANT _____
PLAINTIFF SOC. SEC. NO. _____ DEFENDANT SOC. SEC. NO. _____

To be filed with complaints on divorce, bed & board, miscellaneous complaints and when an answer or modification is filed.

	Plaintiff	Defendant	Combined
Number of Children: 3 (2 children reside w/P) 1. Monthly Gross Income (1 child resides w/D)	1,000.00	\$ 1,500.00	XXX \$2,500.00
2. Required Deductions:			
a. Preexisting Child Support Payments	595.00	297.00	XXX
b. Health Insurance Premiums or Medical Cash Contributions:	-	-	XXX
c. Additional Minor Dependents	-	-	
3. Optional Adjustments in the Discretion of the Court			
a. Pension/Retirement Payments	-	-	XXX
b. Life Insurance Premium Payments	-	-	XXX
c. Parent's Extraordinary Medical Exp.	-	-	XXX
d. Income Tax Exemptions Adjustment	±	±	XXX
e. Payments of Assigned Marital Debts	-	-	XXX
4. Monthly Adjusted Gross Income (line 1 minus lines 2 and 3)	\$ 405.00	\$ 1,203.00	\$ 1,608.00
5. Percentage Share of Income (line 4 parent's income divided by line 4 combined income)	25%	75%	100%
6. Basic Child Support Obligation (apply line 4 combined income to child support table)	XXX \$315.00	XXX \$487.00	
7. Work-Related Child Care Costs (actual costs minus federal tax credit)	XXX	XXX	
8. Total Child Support Obligation (add lines 6 and 7)	XXX	XXX	\$ -
9. Parent's Child Support Obligation (for each parent, line 5 percentage X line 8)	\$ 79.00	\$ 365.00	XXX
10. Recommended Child Support Order (enter (25% of \$315=\$79) line 9 amount for non-custodial parent only; leave other column blank)	\$ 365 minus \$79 = \$286	(75% of \$487 = \$365)	XXX
11. Basic Child Support Amount Ordered:	\$ 286.00	\$ 286.00	
12. Cash Medical Ordered	\$	\$	
13. TOTAL AMOUNT ORDERED: (add lines 11 and 12)	\$ 286.00	per \$ month (D pays to P) wl./bi-wk./mo.	
Ordered and presented by/for plaintiff:	DATE	by/for defendant:	DATE

Approved as presented _____

Enter _____



STATE OF RHODE ISLAND
AND
PROVIDENCE PLANTATIONS

FAMILY COURT
CHILD SUPPORT
GUIDELINE WORKSHEET

Medical Cash Contribution Order
(When Health Insurance Cost is not "Reasonable")

COUNTY _____ CIVIL ACTION-FILE NO. _____
 PLAINTIFF _____ VS. DEFENDANT _____
 PLAINTIFF SOC. SEC. NO. _____ DEFENDANT SOC. SEC. NO. _____

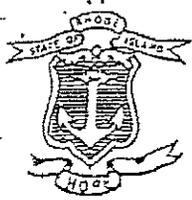
To be filed with complaints on divorce, bed & board, miscellaneous complaints and when an answer or modification is filed.

	Plaintiff	Defendant	Combined
Number of Children: <u>1</u>			
1. Monthly Gross Income	\$ <u>1,000.00</u>	\$ <u>2,500.00</u>	XXX
2. <u>Required Deductions:</u>			
a. Preexisting Child Support Payments	- _____	- _____	XXX
b. Health Insurance Premiums or Medical Cash Contributions:	- <u>0</u>	- <u>125.00 (5% of Gross)</u>	XXX
c. Additional Minor Dependents	- _____	- _____	
3. <u>Optional Adjustments in the Discretion of the Court</u>			
a. Pension/Retirement Payments	- _____	- _____	XXX
b. Life Insurance Premium Payments	- _____	- _____	XXX
c. Parent's Extraordinary Medical Exp.	- _____	- _____	XXX
d. Income Tax Exemptions Adjustment	± _____	± _____	XXX
e. Payments of Assigned Marital Debts	- _____	- _____	XXX
4. Monthly Adjusted Gross Income (line 1 minus lines 2 and 3)	\$ <u>1,000.00</u>	\$ <u>2,375.00</u>	\$ <u>3,375.00</u>
5. Percentage Share of Income (line 4 parent's income divided by line 4 combined income)	<u>30%</u>	<u>70%</u>	<u>100%</u>
6. Basic Child Support Obligation (apply line 4 combined income to child support table)	XXX	XXX	<u>573.00</u>
7. Work-Related Child Care Costs (actual costs minus federal tax credit)	XXX	XXX	<u>0</u>
8. Total Child Support Obligation (add lines 6 and 7)	XXX	XXX	\$ <u>573.00</u>
9. Parent's Child Support Obligation (for each parent, line 5 percentage X line 8)	\$ <u>172.00</u>	\$ <u>401.00</u>	XXX
10. Recommended Child Support Order (enter line 9 amount for <u>non-custodial parent only</u> ; leave other column blank)	\$ _____	\$ <u>401.00</u>	XXX
11. Basic Child Support Amount Ordered:	\$ _____	\$ <u>401.00</u>	
12. Cash Medical Ordered	\$ _____	\$ <u>125.00</u>	
13. TOTAL AMOUNT ORDERED: (add lines 11 and 12)	\$ <u>526.00</u>	per \$ _____ wl./bi-wk./mo.	

Prepared and presented by/for plaintiff: _____ by/for defendant: _____
 DATE DATE

Approved as presented _____

Enter _____



STATE OF RHODE ISLAND
AND
PROVIDENCE PLANTATIONS

FAMILY COURT
CHILD SUPPORT
GUIDELINE WORKSHEET

Calculation of Child Support
For Combined Monthly Gross Income in Excess of \$20,000

COUNTY _____ CIVIL ACTION-FILE NO. _____
 PLAINTIFF _____ VS. DEFENDANT _____
 PLAINTIFF SOC. SEC. NO. _____ DEFENDANT SOC. SEC. NO. _____

To be filed with complaints on divorce, bed & board, miscellaneous complaints and when an answer or modification is filed.

	Plaintiff	Defendant	Combined
Number of Children: <u>2 (reside with P)</u>			
1. Monthly Gross Income	\$ <u>5,000.00</u>	\$ <u>20,000.00</u>	XXX
2. <u>Required Deductions:</u>			
a. Preexisting Child Support Payments	- _____	- _____	XXX
b. Health Insurance Premiums or Medical Cash Contributions:	- <u>0</u>	- <u>No cost via employment</u>	XXX
c. Additional Minor Dependents	- _____	- _____	
3. <u>Optional Adjustments in the Discretion of the Court</u>			
a. Pension/Retirement Payments	- _____	- _____	XXX
b. Life Insurance Premium Payments	- _____	- _____	XXX
c. Parent's Extraordinary Medical Exp.	- _____	- _____	XXX
d. Income Tax Exemptions Adjustment	± _____	± _____	XXX
e. Payments of Assigned Marital Debts	- _____	- _____	XXX
4. Monthly Adjusted Gross Income (line 1 minus lines 2 and 3)	\$ <u>5,000.00</u>	\$ <u>20,000.00</u>	\$ <u>25,000.00</u>
5. Percentage Share of Income (line 4 parent's income divided by line 4 combined income)	<u>20%</u>	<u>80%</u>	<u>100%</u>
6. Basic Child Support Obligation (apply line 4 combined income to child support table)	XXX	XXX	* <u>3,459.00</u>
7. Work-Related Child Care Costs (actual costs minus federal tax credit)	XXX	XXX	<u>0</u>
8. Total Child Support Obligation (add lines 6 and 7)	XXX	XXX	\$ <u>3,459.00</u>
9. Parent's Child Support Obligation (for each parent, line 5 percentage X line 8)	\$ <u>692.00</u>	\$ <u>2,767.00</u>	XXX
10. Recommended Child Support Order (enter line 9 amount for <u>non-custodial</u> parent only; leave other column blank)	\$ _____	\$ <u>2,767.00</u>	XXX
11. Basic Child Support Amount Ordered:	\$ _____	\$ <u>2,767.00</u>	
12. Cash Medical Ordered	\$ _____	\$ <u>0</u>	
3. TOTAL AMOUNT ORDERED: (add lines 11 and 12)	\$ <u>644.00</u>	per \$ _____ week wl./bi-wk./mo.	

Approved and presented by/for plaintiff: _____ DATE _____ by/for defendant: _____ DATE _____

Approved as presented _____
 Entered _____

*\$300,000 (combined annual gross income) divided by \$240,000 (highest combined annual gross income on schedule = 1.25 x \$2767 (monthly obligation for 2 children for \$240,000 annual gross income = \$3,458.75 monthly child support obligation for a combined annual income of \$300,000.

Child and Dependent Care Expenses

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040.

Attachment
Sequence No. 21

▶ See separate instructions.

Name(s) shown on Form 1040

Your social security number.

Before you begin: You need to understand the following terms. See Definitions on page 1 of the instructions.

- Dependent Care Benefits
- Qualifying Person(s)
- Qualified Expenses
- Earned Income

Part I Persons or Organizations Who Provided the Care — You must complete this part.
(If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?

No —————> Complete only Part II below.
 Yes —————> Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 57.

Part II Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2001 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 24

4 Enter your earned income

5 If married filing a joint return, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4

6 Enter the smallest of line 3, 4, or 5

7 Enter the amount from Form 1040, line 34 7

8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:	Decimal amount is	If line 7 is:	Decimal amount is
Over 50 — 10,000	.30	Over 20,000 — 22,000	.24
But not over 10,000 — 12,000	.29	22,000 — 24,000	.23
12,000 — 14,000	.28	24,000 — 26,000	.22
14,000 — 16,000	.27	26,000 — 28,000	.21
16,000 — 18,000	.26	28,000 — No limit	.20
18,000 — 20,000	.25		

9 Multiply line 6 by the decimal amount on line 8. Enter the result here and on Form 1040, line 44. But if this amount is more than the amount on Form 1040, line 42, minus any amount on line 43, or you paid 2000 expenses in 2001, see the instructions for the amount to enter on line 44

Rhode Island
Monthly Basic Child Support Obligations

Effective October 1, 2002

COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
800	50	50	50	50	50	50
850	50	50	50	50	50	50
900	62	62	63	64	64	65
950	97	98	99	100	101	102
1000	132	134	135	137	138	140
1050	168	170	172	173	175	177
1100	203	205	208	210	212	214
1150	238	241	244	246	249	252
1200	247	277	280	283	286	289
1250	256	311	314	318	321	325
1300	264	345	348	352	356	360
1350	273	378	382	386	390	395
1400	281	411	416	421	425	430
1450	290	445	450	455	460	465
1500	298	461	484	489	494	499
1550	306	474	518	523	529	534
1600	315	487	551	557	563	569
1650	323	500	585	592	598	604
1700	331	513	619	626	633	639
1750	340	526	653	660	667	674
1800	348	539	675	694	702	709
1850	356	552	691	729	736	744
1900	365	565	708	763	771	779
1950	373	578	724	797	806	814
2000	381	591	740	831	840	849
2050	390	604	756	853	875	884
2100	398	617	772	871	909	919
2150	406	630	789	890	944	954
2200	415	643	805	908	979	989
2250	423	656	821	926	1010	1024
2300	432	669	837	945	1030	1059
2350	439	680	851	960	1047	1094
2400	446	691	865	976	1064	1129
2450	453	701	879	991	1081	1156
2500	460	712	892	1006	1097	1174
2550	467	723	906	1022	1114	1192
2600	474	734	919	1037	1131	1210
2650	481	745	933	1052	1147	1228
2700	488	756	947	1067	1164	1245
2750	495	766	960	1083	1181	1263
2800	502	777	974	1098	1197	1281
2850	509	788	987	1113	1214	1299

Rhode Island
 Monthly Basic Child Support Obligations
 Effective October 1, 2002

COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
5000	754	1172	1467	1653	1803	1929
5050	760	1181	1479	1666	1817	1944
5100	765	1190	1490	1678	1831	1959
5150	771	1199	1501	1691	1845	1974
5200	777	1208	1513	1704	1859	1989
5250	783	1217	1524	1717	1873	2003
5300	789	1226	1535	1730	1887	2018
5350	794	1235	1546	1742	1901	2033
5400	800	1244	1558	1755	1915	2048
5450	806	1253	1569	1768	1929	2063
5500	812	1263	1580	1781	1943	2078
5550	817	1272	1592	1793	1957	2093
5600	823	1281	1603	1806	1971	2108
5650	829	1290	1614	1819	1985	2123
5700	835	1299	1626	1832	1999	2138
5750	840	1308	1637	1845	2012	2153
5800	846	1317	1648	1857	2026	2167
5850	852	1326	1660	1870	2040	2182
5900	858	1335	1671	1883	2054	2197
5950	863	1344	1682	1895	2067	2211
6000	869	1352	1692	1907	2080	2225
6050	874	1361	1703	1919	2093	2239
6100	879	1369	1713	1931	2107	2253
6150	885	1378	1724	1943	2120	2267
6200	890	1387	1735	1955	2133	2281
6250	896	1395	1745	1967	2146	2295
6300	901	1404	1756	1979	2159	2309
6350	906	1412	1766	1991	2172	2323
6400	912	1421	1777	2003	2185	2337
6450	917	1429	1788	2015	2198	2351
6500	923	1438	1798	2026	2211	2365
6550	928	1446	1809	2038	2224	2379
6600	934	1455	1819	2050	2237	2393
6650	939	1463	1830	2062	2250	2407
6700	944	1472	1841	2074	2263	2421
6750	950	1480	1851	2085	2275	2434
6800	955	1489	1862	2098	2289	2448
6850	961	1497	1872	2110	2302	2462
6900	966	1506	1883	2122	2315	2476
6950	972	1513	1893	2133	2328	2490
7000	977	1521	1902	2144	2339	2502
7050	981	1528	1911	2154	2350	2514

Rhode Island
Monthly Basic Child Support Obligations

Effective October 1, 2002

COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
9200	1210	1879	2348	2649	2891	3090
9250	1215	1887	2359	2660	2903	3103
9300	1221	1896	2369	2672	2916	3116
9350	1226	1904	2379	2683	2929	3130
9400	1231	1912	2389	2695	2941	3143
9450	1236	1920	2399	2707	2954	3157
9500	1242	1928	2410	2718	2966	3170
9550	1247	1936	2420	2730	2979	3183
9600	1252	1944	2429	2741	2990	3196
9650	1256	1949	2437	2749	2999	3205
9700	1260	1955	2444	2758	3008	3215
9750	1264	1961	2452	2766	3018	3225
9800	1268	1967	2459	2774	3027	3235
9850	1272	1973	2466	2782	3036	3244
9900	1275	1979	2474	2791	3045	3254
9950	1279	1984	2481	2799	3054	3264
10000	1283	1990	2489	2807	3063	3274
10050	1287	1996	2496	2816	3072	3283
10100	1291	2002	2503	2824	3081	3293
10150	1295	2008	2511	2832	3090	3303
10200	1299	2014	2518	2841	3100	3312
10250	1303	2019	2526	2849	3109	3322
10300	1307	2025	2533	2857	3118	3332
10350	1311	2031	2540	2865	3127	3342
10400	1314	2037	2548	2874	3136	3351
10450	1318	2043	2555	2882	3145	3361
10500	1322	2049	2562	2890	3154	3371
10550	1326	2054	2570	2899	3163	3381
10600	1330	2060	2577	2907	3173	3390
10650	1334	2066	2585	2915	3182	3400
10700	1338	2072	2592	2924	3191	3410
10750	1342	2078	2599	2932	3200	3419
10800	1346	2084	2607	2940	3209	3429
10850	1349	2090	2614	2948	3218	3439
10900	1353	2095	2622	2957	3227	3449
10950	1357	2101	2629	2965	3236	3458
11000	1361	2107	2636	2973	3246	3468
11050	1365	2113	2644	2982	3255	3478
11100	1369	2119	2651	2990	3264	3488
11150	1373	2125	2659	2998	3273	3497
11200	1377	2130	2666	3007	3282	3507
11250	1381	2136	2673	3015	3291	3517

Rhode Island
 Monthly Basic Child Support Obligations
 Effective October 1, 2002

COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
13400	1503	2338	2930	3293	3597	3850
13450	1505	2342	2934	3297	3602	3855
13500	1507	2345	2938	3302	3607	3860
13550	1509	2348	2942	3307	3612	3866
13600	1511	2351	2946	3311	3617	3871
13650	1513	2355	2950	3316	3622	3876
13700	1516	2358	2954	3321	3627	3881
13750	1518	2361	2958	3325	3632	3887
13800	1520	2364	2963	3330	3637	3892
13850	1522	2368	2967	3335	3642	3897
13900	1524	2371	2971	3339	3647	3903
13950	1526	2374	2975	3344	3652	3908
14000	1528	2377	2979	3349	3657	3913
14050	1530	2381	2983	3353	3662	3919
14100	1533	2384	2987	3358	3667	3924
14150	1535	2387	2991	3363	3672	3929
14200	1537	2390	2995	3367	3677	3935
14250	1539	2394	3000	3372	3682	3940
14300	1541	2397	3004	3377	3687	3945
14350	1543	2400	3008	3381	3692	3951
14400	1545	2403	3012	3386	3697	3956
14450	1547	2407	3016	3391	3702	3961
14500	1550	2410	3020	3395	3708	3967
14550	1552	2413	3024	3400	3713	3972
14600	1554	2416	3028	3405	3718	3977
14650	1556	2420	3033	3409	3723	3983
14700	1558	2423	3037	3414	3728	3988
14750	1560	2426	3041	3419	3733	3993
14800	1562	2429	3045	3423	3738	3999
14850	1565	2433	3049	3428	3743	4004
14900	1567	2436	3053	3433	3748	4009
14950	1569	2439	3057	3437	3753	4014
15000	1571	2442	3061	3442	3758	4020
15050	1573	2446	3065	3447	3763	4025
15100	1575	2449	3070	3451	3768	4030
15150	1577	2452	3074	3456	3773	4036
15200	1579	2455	3078	3461	3778	4041
15250	1582	2459	3082	3465	3783	4046
15300	1584	2462	3086	3470	3788	4052
15350	1586	2465	3090	3475	3793	4057
15400	1588	2468	3094	3479	3798	4062
15450	1590	2472	3098	3484	3803	4068

Rhode Island
Monthly Basic Child Support Obligations

Effective October 1, 2002

COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
17600	1682	2611	3276	3684	4020	4296
17650	1684	2614	3280	3689	4025	4302
17700	1686	2618	3284	3694	4030	4307
17750	1688	2621	3288	3698	4036	4312
17800	1690	2624	3292	3703	4041	4318
17850	1692	2627	3296	3708	4046	4323
17900	1694	2631	3300	3712	4051	4328
17950	1696	2634	3304	3717	4056	4334
18000	1699	2637	3308	3722	4061	4339
18050	1701	2640	3313	3726	4066	4344
18100	1703	2644	3317	3731	4071	4350
18150	1705	2647	3321	3736	4076	4355
18200	1707	2650	3325	3740	4081	4360
18250	1709	2653	3329	3745	4086	4365
18300	1711	2657	3333	3750	4091	4371
18350	1713	2660	3337	3754	4096	4376
18400	1716	2663	3341	3759	4101	4381
18450	1718	2666	3346	3764	4106	4387
18500	1720	2670	3350	3768	4111	4392
18550	1722	2673	3354	3773	4116	4397
18600	1724	2676	3358	3778	4121	4403
18650	1726	2679	3362	3782	4126	4408
18700	1728	2683	3366	3787	4131	4413
18750	1730	2686	3370	3792	4136	4419
18800	1733	2689	3374	3796	4141	4424
18850	1735	2692	3378	3801	4147	4429
18900	1737	2696	3383	3806	4152	4435
18950	1739	2699	3387	3810	4157	4440
19000	1741	2702	3391	3815	4162	4445
19050	1743	2705	3395	3820	4167	4451
19100	1745	2709	3399	3824	4172	4456
19150	1747	2712	3403	3829	4177	4461
19200	1750	2715	3407	3834	4182	4467
19250	1752	2718	3411	3838	4187	4472
19300	1754	2721	3416	3843	4192	4477
19350	1756	2725	3420	3848	4197	4483
19400	1758	2728	3424	3852	4202	4488
19450	1760	2731	3428	3857	4207	4493
19500	1762	2734	3432	3862	4212	4498
19550	1764	2738	3436	3866	4217	4504
19600	1767	2741	3440	3871	4222	4509
19650	1769	2744	3444	3876	4227	4514

**Rhode Island Family Court
Gross to Net Conversion Table**

Effective October 1, 2002

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range		Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income
525.00	- 574.99	0.00	26.08	0.00	42.08	15.99	534.01
575.00	- 624.99	0.00	22.25	0.00	45.90	23.65	576.35
625.00	- 674.99	0.00	18.42	0.00	49.73	31.31	618.69
675.00	- 724.99	0.00	14.58	0.00	53.55	38.97	661.03
725.00	- 774.99	2.90	10.75	1.09	57.38	50.61	699.39
775.00	- 824.99	7.90	6.92	2.96	61.20	65.15	734.85
825.00	- 874.99	12.90	3.08	4.84	65.03	79.68	770.32
875.00	- 924.99	17.90		6.71	68.85	93.46	806.54
925.00	- 974.99	22.90		8.59	72.68	104.16	845.84
975.00	- 1024.99	27.90		10.46	76.50	114.86	885.14
1025.00	- 1074.99	32.90		12.34	80.33	125.56	924.44
1075.00	- 1124.99	37.90		14.21	84.15	136.26	963.74
1125.00	- 1174.99	42.90		16.09	87.98	146.96	1003.04
1175.00	- 1224.99	47.90		17.96	91.80	157.66	1042.34
1225.00	- 1274.99	54.75		19.84	95.63	170.21	1079.79
1275.00	- 1324.99	62.25		21.71	99.45	183.41	1116.59
1325.00	- 1374.99	69.75		23.59	103.28	196.61	1153.39
1375.00	- 1424.99	77.25		25.46	107.10	209.81	1190.19
1425.00	- 1474.99	84.75		27.34	110.93	223.01	1226.99
1475.00	- 1524.99	92.25		29.21	114.75	236.21	1263.79
1525.00	- 1574.99	99.75		31.09	118.58	249.41	1300.59
1575.00	- 1624.99	107.25		32.96	122.40	262.61	1337.39
1625.00	- 1674.99	114.75		34.84	126.23	275.81	1374.19
1675.00	- 1724.99	122.25		36.71	130.05	289.01	1410.99
1725.00	- 1774.99	129.75		38.59	133.88	302.21	1447.79
1775.00	- 1824.99	137.25		40.46	137.70	315.41	1484.59
1825.00	- 1874.99	144.75		42.34	141.53	328.61	1521.39
1875.00	- 1924.99	152.25		44.21	145.35	341.81	1558.19
1925.00	- 1974.99	159.75		46.09	149.18	355.01	1594.99
1975.00	- 2024.99	167.25		47.96	153.00	368.21	1631.79
2025.00	- 2074.99	174.75		49.84	156.83	381.41	1668.59
2075.00	- 2124.99	182.25		51.71	160.65	394.61	1705.39
2125.00	- 2174.99	189.75		53.59	164.48	407.81	1742.19
2175.00	- 2224.99	197.25		55.46	168.30	421.01	1778.99
2225.00	- 2274.99	204.75		57.34	172.13	434.21	1815.79
2275.00	- 2324.99	212.25		59.21	175.95	447.41	1852.59

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range		Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income
4075.00	4124.99	617.73		163.41	313.65	1094.79	3005.21
4125.00	4174.99	631.23		166.91	317.48	1115.62	3034.39
4175.00	4224.99	644.73		170.41	321.30	1136.44	3063.56
4225.00	4274.99	658.23		173.91	325.13	1157.27	3092.74
4275.00	4324.99	671.73		177.41	328.95	1178.09	3121.91
4325.00	4374.99	685.23		180.91	332.78	1198.92	3151.09
4375.00	4424.99	698.73		184.41	336.60	1219.74	3180.26
4425.00	4474.99	712.23		187.91	340.43	1240.57	3209.44
4475.00	4524.99	725.73		191.41	344.25	1261.39	3238.61
4525.00	4574.99	739.23		194.91	348.08	1282.22	3267.79
4575.00	4624.99	752.73		198.41	351.90	1303.04	3296.96
4625.00	4674.99	766.23		201.91	355.73	1323.87	3326.14
4675.00	4724.99	779.73		205.41	359.55	1344.69	3355.31
4725.00	4774.99	793.23		208.91	363.38	1365.52	3384.49
4775.00	4824.99	806.73		212.41	367.20	1386.34	3413.66
4825.00	4874.99	820.23		215.91	371.03	1407.17	3442.84
4875.00	4924.99	833.73		219.41	374.85	1427.99	3472.01
4925.00	4974.99	847.23		222.91	378.68	1448.82	3501.19
4975.00	5024.99	860.73		226.41	382.50	1469.64	3530.36
5025.00	5074.99	874.23		229.91	386.33	1490.47	3559.54
5075.00	5124.99	887.73		233.41	390.15	1511.29	3588.71
5125.00	5174.99	901.23		236.91	393.98	1532.12	3617.89
5175.00	5224.99	914.73		240.41	397.80	1552.94	3647.06
5225.00	5274.99	928.23		243.91	401.63	1573.77	3676.24
5275.00	5324.99	941.73		247.41	405.45	1594.59	3705.41
5325.00	5374.99	955.23		250.91	409.28	1615.42	3734.59
5375.00	5424.99	968.73		254.41	413.10	1636.24	3763.76
5425.00	5474.99	982.23		257.91	416.93	1657.07	3792.94
5475.00	5524.99	995.73		261.41	420.75	1677.89	3822.11
5525.00	5574.99	1009.23		264.91	424.58	1698.72	3851.29
5575.00	5624.99	1022.73		268.41	428.40	1719.54	3880.46
5625.00	5674.99	1036.23		271.91	432.23	1740.37	3909.64
5675.00	5724.99	1049.73		275.41	436.05	1761.19	3938.81
5725.00	5774.99	1063.23		278.91	439.88	1782.02	3967.99
5775.00	5824.99	1076.73		282.41	443.70	1802.84	3997.16

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range		Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income
7575.00	- 7624.99	1613.67		421.13	548.85	2583.65	5016.36
7625.00	- 7674.99	1628.67		425.00	549.58	2603.25	5046.76
7675.00	- 7724.99	1643.67		428.88	550.30	2622.85	5077.16
7725.00	- 7774.99	1658.67		432.75	551.03	2642.45	5107.56
7775.00	- 7824.99	1673.67		436.63	551.75	2662.05	5137.96
7825.00	- 7874.99	1688.67		440.50	552.48	2681.65	5168.36
7875.00	- 7924.99	1703.67		444.38	553.20	2701.25	5198.76
7925.00	- 7974.99	1718.67		448.25	553.93	2720.85	5229.16
7975.00	- 8024.99	1733.67		452.13	554.65	2740.45	5259.56
8025.00	- 8074.99	1748.67		456.00	555.38	2760.05	5289.96
8075.00	- 8124.99	1763.67		459.88	556.10	2779.65	5320.36
8125.00	- 8174.99	1778.67		463.75	556.83	2799.25	5350.76
8175.00	- 8224.99	1793.67		467.63	557.55	2818.85	5381.16
8225.00	- 8274.99	1808.67		471.50	558.28	2838.45	5411.56
8275.00	- 8324.99	1823.67		475.38	559.00	2858.05	5441.96
8325.00	- 8374.99	1838.67		479.25	559.73	2877.65	5472.36
8375.00	- 8424.99	1853.67		483.13	560.45	2897.25	5502.76
8425.00	- 8474.99	1868.67		487.00	561.18	2916.85	5533.16
8475.00	- 8524.99	1883.67		490.88	561.90	2936.45	5563.56
8525.00	- 8574.99	1898.67		494.75	562.63	2956.05	5593.96
8575.00	- 8624.99	1913.67		498.63	563.35	2975.65	5624.36
8625.00	- 8674.99	1928.67		502.50	564.08	2995.25	5654.76
8675.00	- 8724.99	1943.67		506.38	564.80	3014.85	5685.16
8725.00	- 8774.99	1958.67		510.25	565.53	3034.45	5715.56
8775.00	- 8824.99	1973.67		514.13	566.25	3054.05	5745.96
8825.00	- 8874.99	1988.67		518.00	566.98	3073.65	5776.36
8875.00	- 8924.99	2003.67		521.88	567.70	3093.25	5806.76
8925.00	- 8974.99	2018.67		525.75	568.43	3112.85	5837.16
8975.00	- 9024.99	2033.67		529.63	569.15	3132.45	5867.56
9025.00	- 9074.99	2048.67		533.50	569.88	3152.05	5897.96
9075.00	- 9124.99	2063.67		537.38	570.60	3171.65	5928.36
9125.00	- 9174.99	2078.67		541.25	571.33	3191.25	5958.76
9175.00	- 9224.99	2093.67		545.13	572.05	3210.85	5989.16
9225.00	- 9274.99	2108.67		549.00	572.78	3230.45	6019.56
9275.00	- 9324.99	2123.67		552.88	573.50	3250.05	6049.96

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range		Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income
11075.00	11124.99	2663.67		692.38	599.60	3955.65	7144.36
11125.00	11174.99	2678.67		696.25	600.33	3975.25	7174.76
11175.00	11224.99	2693.67	*	700.13	601.05	3994.85	7205.16
11225.00	11274.99	2708.67		704.00	601.78	4014.45	7235.56
11275.00	11324.99	2723.67		707.88	602.50	4034.05	7265.96
11325.00	11374.99	2738.67		711.75	603.23	4053.65	7296.36
11375.00	11424.99	2753.67		715.63	603.95	4073.25	7326.76
11425.00	11474.99	2768.67		719.50	604.68	4092.85	7357.16
11475.00	11524.99	2783.67		723.38	605.40	4112.45	7387.56
11525.00	11574.99	2798.67		727.25	606.13	4132.05	7417.96
11575.00	11624.99	2813.67		731.13	606.85	4151.65	7448.36
11625.00	11674.99	2828.67		735.00	607.58	4171.25	7478.76
11675.00	11724.99	2843.67		738.88	608.30	4190.85	7509.16
11725.00	11774.99	2858.67		742.75	609.03	4210.45	7539.56
11775.00	11824.99	2873.67		746.63	609.75	4230.05	7569.96
11825.00	11874.99	2888.67		750.50	610.48	4249.65	7600.36
11875.00	11924.99	2903.67		754.38	611.20	4269.25	7630.76
11925.00	11974.99	2918.67		758.25	611.93	4288.85	7661.16
11975.00	12024.99	2933.67		762.13	612.65	4308.45	7691.56
12025.00	12074.99	2948.67		766.00	613.38	4328.05	7721.96
12075.00	12124.99	2963.67		769.88	614.10	4347.65	7752.36
12125.00	12174.99	2978.67		773.75	614.83	4367.25	7782.76
12175.00	12224.99	2993.67		777.63	615.55	4386.85	7813.16
12225.00	12274.99	3008.67		781.50	616.28	4406.45	7843.56
12275.00	12324.99	3023.67		785.38	617.00	4426.05	7873.96
12325.00	12374.99	3038.67		789.25	617.73	4445.65	7904.36
12375.00	12424.99	3053.67		793.13	618.45	4465.25	7934.76
12425.00	12474.99	3070.52		797.45	619.18	4487.15	7962.86
12475.00	12524.99	3088.02		801.95	619.90	4509.87	7990.13
12525.00	12574.99	3105.52		806.45	620.63	4532.60	8017.41
12575.00	12624.99	3123.02		810.95	621.35	4555.32	8044.68
12625.00	12674.99	3140.52		815.45	622.08	4578.05	8071.96
12675.00	12724.99	3158.02		819.95	622.80	4600.77	8099.23
12725.00	12774.99	3175.52		824.45	623.53	4623.50	8126.51
12775.00	12824.99	3193.02		828.95	624.25	4646.22	8153.78

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range		Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income	
14575.00	-	14624.99	3823.02		990.95	650.35	5464.32	9135.68
14625.00	-	14674.99	3840.52		995.45	651.08	5487.05	9162.96
14675.00	-	14724.99	3858.02		999.95	651.80	5509.77	9190.23
14725.00	-	14774.99	3875.52		1004.45	652.53	5532.50	9217.51
14775.00	-	14824.99	3893.02		1008.95	653.25	5555.22	9244.78
14825.00	-	14874.99	3910.52		1013.45	653.98	5577.95	9272.06
14875.00	-	14924.99	3928.02		1017.95	654.70	5600.67	9299.33
14925.00	-	14974.99	3945.52		1022.45	655.43	5623.40	9326.61
14975.00	-	15024.99	3963.02		1026.95	656.15	5646.12	9353.88
15025.00	-	15074.99	3980.52		1031.45	656.88	5668.85	9381.16
15075.00	-	15124.99	3998.02		1035.95	657.60	5691.57	9408.43
15125.00	-	15174.99	4015.52		1040.45	658.33	5714.30	9435.71
15175.00	-	15224.99	4033.02		1044.95	659.05	5737.02	9462.98
15225.00	-	15274.99	4050.52		1049.45	659.78	5759.75	9490.26
15275.00	-	15324.99	4068.02		1053.95	660.50	5782.47	9517.53
15325.00	-	15374.99	4085.52		1058.45	661.23	5805.20	9544.81
15375.00	-	15424.99	4103.02		1062.95	661.95	5827.92	9572.08
15425.00	-	15474.99	4120.52		1067.45	662.68	5850.65	9599.36
15475.00	-	15524.99	4138.02		1071.95	663.40	5873.37	9626.63
15525.00	-	15574.99	4155.52		1076.45	664.13	5896.10	9653.91
15575.00	-	15624.99	4173.02		1080.95	664.85	5918.82	9681.18
15625.00	-	15674.99	4190.52		1085.45	665.58	5941.55	9708.46
15675.00	-	15724.99	4208.02		1089.95	666.30	5964.27	9735.73
15725.00	-	15774.99	4225.52		1094.45	667.03	5987.00	9763.01
15775.00	-	15824.99	4243.02		1098.95	667.75	6009.72	9790.28
15825.00	-	15874.99	4260.52		1103.45	668.48	6032.45	9817.56
15875.00	-	15924.99	4278.02		1107.95	669.20	6055.17	9844.83
15925.00	-	15974.99	4295.52		1112.45	669.93	6077.90	9872.11
15975.00	-	16024.99	4313.02		1116.95	670.65	6100.62	9899.38
16025.00	-	16074.99	4330.52		1121.45	671.38	6123.35	9926.66
16075.00	-	16124.99	4348.02		1125.95	672.10	6146.07	9953.93
16125.00	-	16174.99	4365.52		1130.45	672.83	6168.80	9981.21
16175.00	-	16224.99	4383.02		1134.95	673.55	6191.52	10008.48
16225.00	-	16274.99	4400.52		1139.45	674.28	6214.25	10035.76
16275.00	-	16324.99	4418.02		1143.95	675.00	6236.97	10063.03

Rhode Island
2002 FEDERAL AND STATE TAXES
GROSS TO NET INCOME CONVERSION TABLE

Gross Income Range	Federal Tax	EITC	RI State Tax	FICA	Total Taxes	Net Monthly Income
18075.00 - 18124.99	5048.02		1305.95	701.10	7055.07	11044.93
18125.00 - 18174.99	5065.52		1310.45	701.83	7077.80	11072.21
18175.00 - 18224.99	5083.02		1314.95	702.55	7100.52	11099.48
18225.00 - 18274.99	5100.52		1319.45	703.28	7123.25	11126.76
18275.00 - 18324.99	5118.02		1323.95	704.00	7145.97	11154.03
18325.00 - 18374.99	5135.52		1328.45	704.73	7168.70	11181.31
18375.00 - 18424.99	5153.02		1332.95	705.45	7191.42	11208.58
18425.00 - 18474.99	5170.52		1337.45	706.18	7214.15	11235.86
18475.00 - 18524.99	5188.02		1341.95	706.90	7236.87	11263.13
18525.00 - 18574.99	5205.52		1346.45	707.63	7259.60	11290.41
18575.00 - 18624.99	5223.02		1350.95	708.35	7282.32	11317.68
18625.00 - 18674.99	5240.52		1355.45	709.08	7305.05	11344.96
18675.00 - 18724.99	5258.02		1359.95	709.80	7327.77	11372.23
18725.00 - 18774.99	5275.52		1364.45	710.53	7350.50	11399.51
18775.00 - 18824.99	5293.02		1368.95	711.25	7373.22	11426.78
18825.00 - 18874.99	5310.52		1373.45	711.98	7395.95	11454.06
18875.00 - 18924.99	5328.02		1377.95	712.70	7418.67	11481.33
18925.00 - 18974.99	5345.52		1382.45	713.43	7441.40	11508.61
18975.00 - 19024.99	5363.02		1386.95	714.15	7464.12	11535.88
19025.00 - 19074.99	5380.52		1391.45	714.88	7486.85	11563.16
19075.00 - 19124.99	5398.02		1395.95	715.60	7509.57	11590.43
19125.00 - 19174.99	5415.52		1400.45	716.33	7532.30	11617.71
19175.00 - 19224.99	5433.02		1404.95	717.05	7555.02	11644.98
19225.00 - 19274.99	5450.52		1409.45	717.78	7577.75	11672.26
19275.00 - 19324.99	5468.02		1413.95	718.50	7600.47	11699.53
19325.00 - 19374.99	5485.52		1418.45	719.23	7623.20	11726.81
19375.00 - 19424.99	5503.02		1422.95	719.95	7645.92	11754.08
19425.00 - 19474.99	5520.52		1427.45	720.68	7668.65	11781.36
19475.00 - 19524.99	5538.02		1431.95	721.40	7691.37	11808.63
19525.00 - 19574.99	5555.52		1436.45	722.13	7714.10	11835.91
19575.00 - 19624.99	5573.02		1440.95	722.85	7736.82	11863.18
19625.00 - 19674.99	5590.52		1445.45	723.58	7759.55	11890.46
19675.00 - 19724.99	5608.02		1449.95	724.30	7782.27	11917.73
19725.00 - 19774.99	5625.52		1454.45	725.03	7805.00	11945.01
19775.00 - 19824.99	5643.02		1458.95	725.75	7827.72	11972.28