

Federal regulations (42 U.S.C. § 667 and 45 C.F.R. § 302.56) require that all States develop and use a standard for establishing the amount of child support obligations. Guideline models must:

- be based on specific numeric and descriptive data, and
- take into consideration all earnings and income of the non-custodial parent, and
- provide for the child(ren)'s health care needs through insurance coverage or other means, and
- be made available to judges and other officials who have the authority to determine child support awards within the state, and
- have a rebuttable presumption that the amount of the award which would result from the application of such guidelines is the correct amount of child support to be awarded, and
- require a written finding on the record that the application of the guidelines would be unjust or inappropriate in a particular case, as determined under criteria established by the State in situations where a deviation is necessary, to rebut the presumption in that case, and
- be reviewed on a quadrennial schedule and revised, if appropriate, to ensure its application results in the determination of appropriate child support obligations, and
- consider economic data on the cost of raising children and analyze case data gathered through sampling or other methods, on the application of and deviation from, the guidelines. The analysis of the data must be used in the State's review of the guidelines to ensure deviations are limited.

The 2016 Federal Rule on Flexibility, Efficiency, and Modernization adds some requirements to the guidelines models relative to verifying ability to pay when setting support. These requirements are not in effect as yet.

In 1997, the National Child Support Guidelines Panel was convened to evaluate the implementation of State child support guidelines mandated by the Family Support Act of 1988. To aid in the achievement of the federal regulations, the Panel provided the following guiding principles:

- Both parents shall share legal financial responsibility for their child(ren), and this responsibility should be pro-rated between the parents.
- Appropriate guidelines consider the subsistence needs of parents, yet establish a precedent to pay.
- The child shall share in the lifestyle that the parent(s) can afford.

- Each child of a parent has an equal right to share in that parent's income subject to various factors.
- Each child is entitled to support amounts without respect to the parents' marital status.
- The gender of the custodial parent should make no difference in guidelines determinations.
- Guidelines should not create unintentional, indirect, negative effects on the major life decisions of either parent.
- Guidelines should encourage the involvement of both parents and consider financial support in shared physical custody situations.

Historically, Illinois' child support guidelines model were based on the percentage of obligor income. This model determines a child support obligation using the number of children the obligor shares with another parent. Then, using the number of children as a guide, prescribes a percentage of his/her income that should be established as and for a child support obligation. This methodology assumes a similar contribution on the part of the custodial parent or obligee. In Illinois, the percentage of obligor income model dates back to at least 1984. From 1984 to 2003 there was no substantial change to the guidelines or the percentage based child support awards. In 2003, the percentages were adjusted to:

- 20% for one child,
- 28% for two children,
- 32% for three children,
- 40% for four children,
- 45% for five children, or
- 50% for six or more children.

Since the mid to late-1980s, the percentage of obligor income model has been used by the minority of States, with the majority utilizing an income shares methodology to determine an appropriate child support obligation. Beginning in 2005, percentage of obligor income States began to shift to an income shares model. For example, Tennessee made this change in 2005, Georgia in 2006, and Minnesota in 2007.

In Illinois, ILCS 5/12-4.20c allocates the periodic review of the State's child support guidelines to the Child Support Advisory Committee (CSAC). On December 8, 2010, CSAC recommended Illinois move forward in replacing the percentage of obligor income methodology with income shares. The income shares child support guidelines model was signed into law as

Public Act 099-0764 on August 12, 2016, with an effective date of July 1, 2017.

The percentage of obligor income model was not without strengths, as it is simple, easy to understand and had been used for a long time. However, it:

- Was often perceived as being unfair as both parents' contribution to the costs of raising the child is not explicitly demonstrated
- Was often perceived as inflexible in adjusting for provisions often included in today's families, like shared parenting or split custody.

An income shares model seeks to allocate the proportion of parental income estimated to have been spent on the child if the household were intact. To accomplish this, a schedule of basic child support obligations is utilized. This schedule reflects what a family of a specific size and general income level actually spend to raise their child(ren).

In Illinois, our schedule is based on net income and an expenditure table that utilizes data from the Consumer Expenditure Survey conducted by the United States Department of Labor-Bureau of Labor Statistics to determine the amount that parents who reside together spend to meet the needs of their child(ren).

Thus, income shares begins with an explicit understanding between parents of the "normal" cost similarly situated parents spend to raise children and the amount of each parent's relative portion of this whole. So, each parent begins his/her new parenting circumstances with facts and the knowledge that the process is fair. Additionally, the income shares model is a more comprehensive and flexible model as it accommodates a variety and range of circumstances. Unusually high and low income parents' circumstances are expressly addressed in an income shares model, as are large income disparities between the parties. Shared and split physical care are also addressed. In Illinois, shared physical care is defined as a situation where each parent is exercising one-hundred-forty-six (146) or more overnights with the child(ren). Split care means that each parent has physical care of at least one, but not all, of the children. Finally, the statute provides for a multi-family adjustment. A multi-family adjustment can be

made to either party's net income when he/she is also legally responsible for the support of a child not shared with the other parent and not subject to the present proceeding.