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CHILD SUPPORT RULES IN ARKANSAS

By Order of the Arkansas Supreme Court (Administrative Order No. 10 issued April 2, 2020) Arkansas began using the Income Shares Model to calculate Child Support on July 1, 2020. The Arkansas Supreme Court continues to update the rule, and last updated it on October 6, 2022.

The Income Shares Model is already used in 43 other states and territories to determine how much child support should be paid and by whom.

The “need of the child” is the basis for the allocation of support.

This model addresses each child’s need while also accounting for each parent’s financial resources.

Child support should provide the same percentage of support from each parent as would be provided if the parents were still together.

The terms for the parents involved are no longer the custodial and non-custodial parent. Now one is the Payor and one is the Payee.

Previously the calculations were based only on the non-custodial parent’s net income. Calculations are now based on the gross income of each parent and there is no longer any determination of taxes or withholding.

There are considerations for determining payment calculations in Joint Custody, Split Custody and Third-Party Custody arrangements.

Determining Gross Income:

NOT INCLUDED

TANF

SSI

Food stamps/general assistance

Income of other household members

Child support
Adoption subsidy pay
Foster care pay

INCLUDED

Wages, Overtime, Commissions, regular bonuses
Military Specialty Pay
Allowance for quarters/rations
Housing
VA benefits
G.I. benefits (other than education allotment)
Drill Pay
Gambling or lottery winnings
Capital Gains from recurring transactions
Non-cash benefit that reduces expenses counts as income
But not reimbursement for uniforms or tuition

ALSO NOTEWORTHY

Unemployment has unique rules addressed in the model.

Payor is usually parent with higher income.

Self-employed parents must provide tax returns.

Affidavit of financial means is still required to be exchanged three days prior to court.

There is a one-page worksheet to calculate child support located at:
<https://www.arcourts.gov/child-support-calculator/ChildSupp.html>

In Arkansas, all changes to child support orders must be signed by a judge. However, the Office of Child Support Enforcement provides services that include changing an order if it's appropriate. [Change an Order | Department of Finance and Administration \(arkansas.gov\)](#)

Automatic Adjustment: a statutory change is needed before there can be automatic adjustment when a child emancipates or becomes 18.

**FOR MORE INFORMATION CONTACT THE ARKANSAS ARMY
NATIONAL GUARD OFFICE OF LEGAL ASSISTANCE (501) 212-5040.**

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