

Understanding Florida Child Support The Guidelines Worksheet and Modification

An Educational Overview of How Florida Calculates Child Support and How an
Existing Order Is Changed,
with Links to the Florida Statutes, Supreme Court Approved Forms, and Federal Law

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Laws change. The links in this report point to official or primary sources. Always confirm you are reading the most recent version.

1. How Florida Child Support Works

Florida sets child support by **formula**, not by negotiation. The **Child Support Guidelines** in [§ 61.30, Florida Statutes](#), produce a presumptive amount based on both parents' **net incomes**, the **number of children**, the cost of the children's **health insurance and child care**, and the **number of overnights** each parent has. The court must use the guideline amount unless it makes written findings justifying a departure. Parents may agree to a different figure only within the limits the statute allows, and a judge must still find the agreed amount serves the children.

Every Florida case involving child support — dissolution of marriage, paternity, or a later modification — must include a completed **Child Support Guidelines Worksheet**, Florida Supreme Court Form **12.902(e)**, and a **Family Law Financial Affidavit** from each parent (Form 12.902(b) for gross income under \$50,000; 12.902(c) otherwise). The forms and instructions are free at the [Florida Courts Family Law Forms page](#). Because they are court-approved forms, a nonlawyer document preparer may lawfully assist in filling in the blanks and explain how to file.

Support is paid for a child until **age 18**, or until **age 19** if the child is still in high school performing in good faith with a reasonable expectation of graduating before 19 ([§ 61.13\(1\)\(a\)](#)). Support for a dependent adult child with a disability may be ordered separately under [§ 61.1255](#). An order covering more than one child must include a **step-down schedule** showing the amount after each child ages out.

2. The Worksheet, Line by Line

Step 1 — Gross income of each parent

“Gross income” under [§ 61.30\(2\)\(a\)](#) is broad: salary and wages, bonuses, commissions, overtime, tips, business income (gross receipts minus ordinary and necessary expenses), disability and workers' compensation benefits, unemployment, pensions and retirement, Social Security benefits, **spousal support received** from a prior marriage, interest and dividends, rental income (net of expenses), royalties, trust income, and recurring gains. Public assistance such as SNAP and SSI is excluded.

Step 2 — Imputed income

If a parent is **voluntarily unemployed or underemployed**, the court imputes income based on the parent's recent work history, qualifications, and the prevailing earnings in the community, unless the unemployment results from physical or mental incapacity or circumstances beyond the parent's control ([§ 61.30\(2\)\(b\)](#)). A parent who stays home with a child under a stated age may be excused in some circumstances. Imputation is one of the most contested issues in support cases.

Step 3 — Allowable deductions to reach net income

From gross income, [§ 61.30\(3\)](#) permits only these deductions: federal, state, and local income tax (adjusted for filing status and dependents actually claimed); FICA or self-employment tax; mandatory union dues; mandatory retirement contributions; **health insurance premiums** (excluding the portion covering the children); court-ordered support for **other** children that is actually paid; and **spousal support paid** under a prior order or the current case. Car payments, rent, credit cards, and voluntary 401(k) contributions are **not** deductible.

Step 4 — Combined net income and the basic obligation

The two net incomes are added together. The **guidelines schedule** in [§ 61.30\(6\)](#) lists the basic monthly support obligation for each level of combined net income (in \$50 increments up to \$10,000) and each number of children. Above \$10,000, the statute adds a percentage of the excess (for example, 5% for one child, 7.5% for two). Each parent's **percentage share** of combined net income is calculated — if one parent earns \$4,000 net and the other \$2,000, the shares are 66.7% and 33.3%.

Step 5 — Add child care and health costs

Reasonable **child care costs** incurred so a parent can work or attend school are added to the basic obligation ([§ 61.30\(7\)](#)), as is the cost of the children's **health insurance** and **non-covered medical, dental, and prescription expenses** ([§ 61.30\(8\)](#)). The total is divided between the parents by their percentage shares, and a parent who pays a cost directly receives credit for it.

Step 6 — The time-sharing adjustment (“gross-up” method)

When a parent has the children for at least **20% of the overnights** in the year — **73 or more** — the substantial time-sharing formula in [§ 61.30\(11\)\(b\)](#) applies. The basic obligation is **multiplied by 1.5**; each parent's share of that increased amount is then multiplied by the **other parent's** percentage of overnights; and the smaller result is subtracted from the larger. The parent with the higher result pays the difference. This is why the Parenting Plan's overnight count matters so much: a few overnights per month can shift the obligation by hundreds of dollars. Below 73 overnights, the paying parent pays his or her full percentage share with no adjustment.

Step 7 — Deviation

The court may adjust the guideline result by up to **5%** in either direction without special findings, and by more than 5% only with **written findings** explaining why the guideline amount would be unjust or inappropriate ([§ 61.30\(1\)\(a\)](#)). The statute lists factors in [§ 61.30\(11\)\(a\)](#) — extraordinary medical or educational expenses, independent income of the child, seasonal income, the age of the child, special needs, and the total available assets of the parties.

Retroactive support

In an initial case, support may be ordered retroactive to the date the parents stopped living together, up to **24 months** before filing ([§ 61.30\(17\)](#)).

3. Payment Mechanics

- **Income deduction order.** Nearly every support order is accompanied by an income deduction order directing the paying parent's employer to withhold support from wages ([§ 61.1301](#)). The parties may agree to direct payment if the court approves.
- **State Disbursement Unit.** Payments ordered through income deduction go to the Florida State Disbursement Unit, which keeps the official record ([§ 61.181](#)). Payments made directly, by cash or outside the SDU, can be difficult to prove later.
- **Florida Department of Revenue Child Support Program.** Either parent may apply for the Department's services — establishing, enforcing, collecting, and in some cases administratively modifying support — at no charge or for a nominal fee. See floridarevenue.com/childsupport and [§§ 409.2551–409.2598](#). The Department represents the State's interest, not either parent.

- **Enforcement.** Unpaid support can lead to contempt, interest, liens, interception of tax refunds and lottery winnings, and suspension of driver and professional licenses ([§ 61.13016](#)). Child support is not dischargeable in bankruptcy.

4. Modifying an Existing Child Support Order

A support order is modifiable at any time upon a **substantial change in circumstances** ([§ 61.14, Fla. Stat.](#)). For child support, the statute gives a specific threshold:

- A change is presumed **substantial** when the **difference between the existing monthly obligation and the amount the guidelines now produce is at least 15% or \$50, whichever is greater** ([§ 61.30\(1\)\(b\)](#)).
- The change must generally be **involuntary, permanent, and unanticipated** at the time of the last order — a lasting job loss or promotion, a disability, a child's new medical needs, a **change in the time-sharing schedule** actually exercised, a child aging out when no step-down was provided, or the addition or ending of child care or health insurance costs.
- A **voluntary** reduction in income — quitting a job, choosing part-time work — usually does not qualify, and income may be imputed (Section 2).
- A modification is **retroactive only to the date the supplemental petition was filed** ([§ 61.14\(1\)\(a\)](#)), never earlier. A parent whose income drops and who waits a year to file remains liable for the full amount for that year. Filing promptly matters.
- Each missed payment becomes a **vested judgment** that cannot be reduced after the fact ([§ 61.14\(6\)](#)).

Court modification — the forms

- **12.905(b)** — Supplemental Petition for Modification of Child Support.
- **12.902(b)** or **(c)** — Family Law Financial Affidavit (each parent).
- **12.902(e)** — Child Support Guidelines Worksheet, showing the new calculation.
- **12.902(j)** — Notice of Social Security Number; **12.928** — Cover Sheet; **12.915** — Designation of Current Mailing and E-mail Address.
- **12.932** — Certificate of Compliance with Mandatory Disclosure (Rule 12.285 — tax returns, pay stubs, and other documents must be exchanged).
- **12.903(e)** — Answer to Supplemental Petition: the supplemental petition is **served** under [Chapter 48](#), and the other parent files an answer within 20 days.
- **12.995(a)** — Parenting Plan, if time-sharing is also being changed.
- **12.993(b)** — Supplemental Final Judgment Modifying Child Support.
- **12.900(a)** — Disclosure from Nonlawyer, whenever a nonlawyer assists with the forms.

The supplemental petition is filed in the **same court and case number** as the original order, through the [Florida Courts E-Filing Portal](#) or the clerk, with the fee for reopening a case under [§ 28.241](#). If the parents agree, they may file a signed agreement and new worksheet and ask the court to enter the supplemental judgment; many circuits do not require a hearing for an agreed modification. If they disagree, the case proceeds to mediation ([§ 61.183](#)) and, if necessary, a hearing.

Administrative modification through the Department of Revenue

For orders the Department of Revenue is enforcing, either parent may request a **review** of the order; federal law requires that review be available at least every **three years** on request ([42 U.S.C. § 666\(a\)\(10\)](#); [45 C.F.R. § 303.8](#)). Orders originally entered administratively under [§ 409.2563](#) may be modified administratively; court orders are reviewed by the Department but modified by the court. The Department's process is slower than a direct court filing but costs nothing.

5. When Support Ends or Changes Automatically

- A child turning 18 (or 19 while finishing high school) — the order's step-down schedule governs; if there is none, a motion may be needed to terminate or recalculate.
- Emancipation by marriage or court order ([Chapter 743](#)).
- Death of the child. Death of the **paying** parent does **not** automatically end the obligation; support may be a claim against the estate, and orders often require life insurance as security ([§ 61.13\(1\)\(c\)](#)).
- A change in **who has the children** does not change the order by itself; the order continues until modified, even if the children have moved in with the paying parent. File promptly.

6. Interstate and Other Situations

- **A parent in another state.** The Uniform Interstate Family Support Act, [Chapter 88, Fla. Stat.](#), determines which state's court may modify the order (generally the state that issued it, as long as a parent or the child still lives there) and provides for enforcement across state lines.
- **Paternity cases.** Support for children of unmarried parents is set the same way, in a paternity action under [Chapter 742](#) (Form 12.983 series).
- **Military parents.** Base pay, housing allowance (BAH), and subsistence allowance all count as income; the Servicemembers Civil Relief Act may affect timing ([50 U.S.C. § 3931](#)).
- **Self-employed parents.** Business income is gross receipts minus ordinary and necessary expenses, but courts add back depreciation and personal expenses run through the business.
- **Taxes.** Child support is **neither deductible by the payer nor taxable to the recipient**. Who claims the child as a dependent is a separate matter addressed in the judgment or by IRS rules; see [IRS Publication 504](#).

7. Do Your Own Research — Primary Sources

Each link below goes to an official or primary source. If you are reading a printed copy, the full web address is shown.

[§ 61.30, Fla. Stat. — Child support guidelines; retroactive child support](#)

<https://www.flsenate.gov/Laws/Statutes/2025/61.30>

[§ 61.13 — Support of children; parenting and time-sharing; duration of support](#)

<https://www.flsenate.gov/Laws/Statutes/2025/61.13>

[§ 61.14 — Enforcement and modification of support, maintenance, or alimony agreements or orders](#)

<https://www.flsenate.gov/Laws/Statutes/2025/61.14>

[§ 61.1255 — Support for a dependent adult child](#)<https://www.flsenate.gov/Laws/Statutes/2025/61.1255>[§ 61.1301 — Income deduction orders](#)<https://www.flsenate.gov/Laws/Statutes/2025/61.1301>[§ 61.13016 — Suspension of driver license for failure to pay support](#)<https://www.flsenate.gov/Laws/Statutes/2025/61.13016>[§ 61.181 — State Disbursement Unit](#)<https://www.flsenate.gov/Laws/Statutes/2025/61.181>[§ 61.183 — Mediation](#)<https://www.flsenate.gov/Laws/Statutes/2025/61.183>[§ 28.241 — Clerk filing fees \(including reopening a case\)](#)<https://www.flsenate.gov/Laws/Statutes/2025/28.241>[Chapter 48, Fla. Stat. — Service of process](#)<https://www.flsenate.gov/Laws/Statutes/2025/Chapter48>[Chapter 88, Fla. Stat. — Uniform Interstate Family Support Act](#)<https://www.flsenate.gov/Laws/Statutes/2025/Chapter88>[Chapter 742, Fla. Stat. — Determination of parentage](#)<https://www.flsenate.gov/Laws/Statutes/2025/Chapter742>[Chapter 743, Fla. Stat. — Disability of nonage of minors removed \(emancipation\)](#)<https://www.flsenate.gov/Laws/Statutes/2025/Chapter743>[§§ 409.2551–409.2598 — Department of Revenue child support program; § 409.2563 administrative support orders](#)<https://www.flsenate.gov/Laws/Statutes/2025/409.2563>[Florida Department of Revenue — Child Support Program](#)<https://floridarevenue.com/childsupport/Pages/default.aspx>[Florida Supreme Court Approved Family Law Forms \(12.902\(e\) worksheet; 12.905\(b\) supplemental petition; 12.993\(b\) judgment\) — flcourts.gov](#)<https://www.flcourts.gov/Resources-Services/Office-of-Family-Courts/Self-Help-Information/Family-Law-Forms>[Florida Family Law Rules of Procedure \(Rule 12.285 mandatory disclosure\), via The Florida Bar](#)<https://www.floridabar.org/rules/ctproc/>[Florida Courts Self-Help Information](#)<https://www.flcourts.gov/Resources-Services/Office-of-Family-Courts/Self-Help-Information>[Florida Courts E-Filing Portal](#)<https://www.myflcourtaccess.com/>[42 U.S.C. § 666 — Federal requirements for state child support programs \(three-year review\)](#)<https://www.law.cornell.edu/uscode/text/42/666>[45 C.F.R. § 303.8 — Review and adjustment of child support orders](#)<https://www.law.cornell.edu/cfr/text/45/303.8>[50 U.S.C. § 3931 — Servicemembers Civil Relief Act; default judgments](#)<https://www.law.cornell.edu/uscode/text/50/3931>[IRS Publication 504 — Divorced or Separated Individuals](#)<https://www.irs.gov/publications/p504>[Rules Regulating The Florida Bar, Chapter 10 — Unlicensed practice of law; nonlawyer form assistance \(Rules 10-2.1 and 10-2.2\)](#)

<https://www.floridabar.org/rules/rrtfb/>

[In re Amendments to Fla. Family Law Rules of Procedure and Rule Regulating The Florida Bar 10-2.2, No. SC2026-1262 \(Fla. Sept. 10, 2026\) — nonlawyer form-assistance disclosure](https://flcourts-media.flcourts.gov/content/download/2495059/opinion/Opinion_SC2026-1262.pdf)

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8. Required Disclosures

- **Family law forms.** Child support worksheets and modification petitions are Florida Supreme Court approved forms. If Jonathan Rexford assists you in completing them, Rule 10-2.2(c) of the Rules Regulating The Florida Bar requires that you both sign Form 12.900(a), Disclosure from Nonlawyer, before he begins, and that each form state it was completed with his assistance, with his name, title, business name, address, telephone number, and email address. He may ask factual questions, enter the figures you supply, and tell you how to file; he may not tell you what income to report, whether a change is “substantial,” or what amount to ask the court for.
- **Nonlawyer disclosure.** Jonathan Rexford is a nonlawyer. He is not an attorney, he is not a paralegal as defined by Rule 10-2.1(h) of the Rules Regulating The Florida Bar, and he cannot call himself a paralegal. He may not give legal advice, cannot tell you what your rights or remedies are, cannot tell you how to testify in court, and cannot represent you in court. He may only type the factual information you provide to him in writing into the blanks on a form. Except for typing, he may not tell you what to put in the form and may not complete the form for you. However, if the form is one approved by the Supreme Court of Florida, he may ask you factual questions to fill in the blanks on the form and may also tell you how to file the form. Before he assists you in completing any form, he will give you a written disclosure containing these terms, signed by both of you, for you to keep. As Rule 10-2.2(c) of the Rules Regulating The Florida Bar requires, as amended by the Supreme Court of Florida in [Case No. SC2026-1262](#) (effective October 1, 2026), any form he helps complete will state “This form was completed with the assistance of:” followed by his name, title, business name, address, telephone number, and email address. This report is general educational information only; reading it is not form assistance and does not create an attorney-client relationship.
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- **Third-party links** are to government and law-school sources for your convenience; their content is not controlled by the author.

- **Your right to counsel.** You have the right to consult a Florida-licensed attorney at any time, before or after any document is prepared. The Florida Bar Lawyer Referral Service can be reached at 1-800-342-8011.

Respectfully prepared for your education,

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