## 103RD GENERAL ASSEMBLY

## State of Illinois

## 2023 and 2024

#### HB4074

Introduced 5/9/2023, by Rep. Terra Costa Howard

### SYNOPSIS AS INTRODUCED:

750 ILCS 5/504	from Ch. 40, par. 5	04
750 ILCS 5/505	from Ch. 40, par. 5	05

Amends the Illinois Marriage and Dissolution of Marriage Act. Provides that when maintenance or child support is paid through the clerk of the circuit court in a county of 500,000 inhabitants or less, the order shall direct the obligor to pay to the clerk all fees imposed by the county board under a debt collection provision of the Clerks of Court Act.

LRB103 32266 LNS 61521 b

1 AN ACT concerning civil law.

# Be it enacted by the People of the State of Illinois, represented in the General Assembly:

4 Section 5. The Illinois Marriage and Dissolution of 5 Marriage Act is amended by changing Sections 504 and 505 as 6 follows:

7 (750 ILCS 5/504) (from Ch. 40, par. 504)

8 Sec. 504. Maintenance.

9 Entitlement to maintenance. In a proceeding for (a) dissolution of marriage, legal separation, declaration of 10 invalidity of marriage, or dissolution of a civil union, a 11 proceeding for maintenance following a legal separation or 12 dissolution of the marriage or civil union by a court which 13 14 lacked personal jurisdiction over the absent spouse, a modification of a previous 15 proceeding for order for 16 maintenance under Section 510 of this Act, or any proceeding authorized under Section 501 of this Act, the court may grant a 17 maintenance award for either spouse in amounts and for periods 18 19 of time as the court deems just, without regard to marital 20 misconduct, and the maintenance may be paid from the income or 21 property of the other spouse. The court shall first make a 22 finding as to whether a maintenance award is appropriate, after consideration of all relevant factors, including: 23

1 (1) the income and property of each party, including 2 marital property apportioned and non-marital property 3 assigned to the party seeking maintenance as well as all 4 financial obligations imposed on the parties as a result 5 of the dissolution of marriage;

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(2) the needs of each party;

7 (3) the realistic present and future earning capacity8 of each party;

9 (4) any impairment of the present and future earning 10 capacity of the party seeking maintenance due to that 11 party devoting time to domestic duties or having forgone 12 or delayed education, training, employment, or career 13 opportunities due to the marriage;

14 (5) any impairment of the realistic present or future 15 earning capacity of the party against whom maintenance is 16 sought;

17 (6) the time necessary to enable the party seeking 18 maintenance to acquire appropriate education, training, 19 and employment, and whether that party is able to support 20 himself or herself through appropriate employment;

(6.1) the effect of any parental responsibility arrangements and its effect on a party's ability to seek or maintain employment;

24 (7) the standard of living established during the 25 marriage;

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(8) the duration of the marriage;

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(9) the age, health, station, occupation, amount and sources of income, vocational skills, employability, estate, liabilities, and the needs of each of the parties; (10) all sources of public and private income including, without limitation, disability and retirement income;

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(11) the tax consequences to each party;

8 (12) contributions and services by the party seeking 9 maintenance to the education, training, career or career 10 potential, or license of the other spouse;

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(13) any valid agreement of the parties; and

12 (14) any other factor that the court expressly finds13 to be just and equitable.

14 (b) (Blank).

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(b-1) Amount and duration of maintenance. Unless the court 15 16 finds that a maintenance award is appropriate, it shall bar 17 maintenance as to the party seeking maintenance regardless of the length of the marriage at the time the action was 18 commenced. Only if the court finds that a maintenance award is 19 20 appropriate, the court shall order guideline maintenance in 21 accordance with paragraph (1) or non-guideline maintenance in 22 accordance with paragraph (2) of this subsection (b-1). If the 23 application of quideline maintenance results in a combined 24 maintenance and child support obligation that exceeds 50% of 25 the payor's net income, the court may determine non-guideline 26 maintenance in accordance with paragraph (2) of this

subsection (b-1), non-guideline child support in accordance with paragraph (3.4) of subsection (a) of Section 505, or both.

(1) Maintenance award in accordance with guidelines. 4 5 If the combined gross annual income of the parties is less 6 than \$500,000 and the payor has no obligation to pay child 7 support or maintenance or both from a prior relationship, maintenance payable after the date the parties' marriage 8 9 is dissolved shall be in accordance with subparagraphs (A) and (B) of this paragraph (1), unless the court makes a 10 11 finding that the application of the guidelines would be 12 inappropriate.

13 (A) The amount of maintenance under this paragraph 14 (1) shall be calculated by taking 33 1/3% of the 15 payor's net annual income minus 25% of the payee's net 16 annual income. The amount calculated as maintenance, 17 however, when added to the net income of the payee, shall not result in the payee receiving an amount that 18 is in excess of 40% of the combined net income of the 19 20 parties.

(A-1) Modification of maintenance orders entered before January 1, 2019 that are and continue to be eligible for inclusion in the gross income of the payee for federal income tax purposes and deductible by the payor shall be calculated by taking 30% of the payor's gross annual income minus 20% of the payee's

gross annual income, unless both parties expressly provide otherwise in the modification order. The amount calculated as maintenance, however, when added to the gross income of the payee, may not result in the payee receiving an amount that is in excess of 40% of the combined gross income of the parties.

7 (B) The duration of an award under this paragraph (1) shall be calculated by multiplying the length of 8 9 the marriage at the time the action was commenced by 10 whichever of the following factors applies: less than 11 5 years (.20); 5 years or more but less than 6 years 12 (.24); 6 years or more but less than 7 years (.28); 7 13 years or more but less than 8 years (.32); 8 years or 14 more but less than 9 years (.36); 9 years or more but 15 less than 10 years (.40); 10 years or more but less 16 than 11 years (.44); 11 years or more but less than 12 17 years (.48); 12 years or more but less than 13 years 18 (.52); 13 years or more but less than 14 years (.56); 19 14 years or more but less than 15 years (.60); 15 years 20 or more but less than 16 years (.64); 16 years or more 21 but less than 17 years (.68); 17 years or more but less 22 than 18 years (.72); 18 years or more but less than 19 23 years (.76); 19 years or more but less than 20 years 24 (.80). For a marriage of 20 or more years, the court, 25 in its discretion, shall order maintenance for a 26 period equal to the length of the marriage or for an

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indefinite term.

2 (1.5) In the discretion of the court, any term of 3 temporary maintenance paid by court order under Section 4 501 may be a corresponding credit to the duration of 5 maintenance set forth in subparagraph (b-1)(1)(B).

6 (2) Maintenance award not in accordance with 7 guidelines. Any non-guidelines award of maintenance shall 8 be made after the court's consideration of all relevant 9 factors set forth in subsection (a) of this Section.

10 (b-2) Findings. In each case involving the issue of 11 maintenance, the court shall make specific findings of fact, 12 as follows:

(1) the court shall state its reasoning for awarding or not awarding maintenance and shall include references to each relevant factor set forth in subsection (a) of this Section;

(2) if the court deviates from applicable guidelines under paragraph (1) of subsection (b-1), it shall state in its findings the amount of maintenance (if determinable) or duration that would have been required under the guidelines and the reasoning for any variance from the guidelines; and

(3) the court shall state whether the maintenance is
fixed-term, indefinite, reviewable, or reserved by the
court.

26 (b-3) Gross income. For purposes of this Section, the term

"gross income" means all income from all sources, within the scope of that phrase in Section 505 of this Act, except maintenance payments in the pending proceedings shall not be included.

5 (b-3.5) Net income. As used in this Section, "net income" 6 has the meaning provided in Section 505 of this Act, except 7 maintenance payments in the pending proceedings shall not be 8 included.

9 (b-4) Modification of maintenance orders entered before 10 January 1, 2019. For any order for maintenance or unallocated 11 maintenance and child support entered before January 1, 2019 12 that is modified after December 31, 2018, payments thereunder shall continue to retain the same tax treatment for federal 13 14 income tax purposes unless both parties expressly agree 15 otherwise and the agreement is included in the modification 16 order.

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(b-4.5) Maintenance designation.

If 18 (1)Fixed-term maintenance. а court grants 19 maintenance for a fixed term, the court shall designate 20 the termination of the period during which this 21 maintenance is to be paid. Maintenance is barred after the 22 end of the period during which fixed-term maintenance is 23 to be paid.

(2) Indefinite maintenance. If a court grants
 maintenance for an indefinite term, the court shall not
 designate a termination date. Indefinite maintenance shall

continue until modification or termination under Section
 510.

3 (3) Reviewable maintenance. If court а grants maintenance for a specific term with a review, the court 4 shall designate the period of the specific term and state 5 that the maintenance is reviewable. Upon review, the court 6 7 shall make a finding in accordance with subdivision (b-8) of this Section, unless the maintenance is modified or 8 9 terminated under Section 510.

10 (b-5) Interest on maintenance. Any maintenance obligation 11 including any unallocated maintenance and child support 12 obligation, or any portion of any support obligation, that 13 becomes due and remains unpaid shall accrue simple interest as 14 set forth in Section 505 of this Act.

15 (b-7)Maintenance judgments. Any new or existing 16 maintenance order including any unallocated maintenance and 17 child support order entered by the court under this Section shall be deemed to be a series of judgments against the person 18 19 obligated to pay support thereunder. Each such judgment to be 20 in the amount of each payment or installment of support and each such judgment to be deemed entered as of the date the 21 22 corresponding payment or installment becomes due under the 23 terms of the support order, except no judgment shall arise as 24 to any installment coming due after the termination of maintenance as provided by Section 510 of the Illinois 25 26 Marriage and Dissolution of Marriage Act or the provisions of

any order for maintenance. Each such judgment shall have the 1 2 full force, effect and attributes of any other judgment of 3 this State, including the ability to be enforced. Notwithstanding any other State or local law to the contrary, 4 5 a lien arises by operation of law against the real and personal property of the obligor for each installment of overdue 6 7 support owed by the obligor.

8 (b-8) Review of maintenance. Upon review of any previously 9 ordered maintenance award, the court may extend maintenance 10 for further review, extend maintenance for а fixed 11 non-modifiable term, extend maintenance for an indefinite 12 term, or permanently terminate maintenance in accordance with 13 subdivision (b-1)(1)(A) of this Section.

(c) Maintenance during an appeal. The court may grant and
enforce the payment of maintenance during the pendency of an
appeal as the court shall deem reasonable and proper.

17 (d) Maintenance during imprisonment. No maintenance shall 18 accrue during the period in which a party is imprisoned for 19 failure to comply with the court's order for the payment of 20 such maintenance.

(e) Fees when maintenance is paid through the clerk. When maintenance is to be paid through the clerk of the court in a county of 500,000 inhabitants or less, the order shall direct the obligor to pay to the clerk, in addition to the maintenance payments, all fees imposed by the county board under <u>paragraph</u> (2) of subsection (j-5) of Section 27.1b <del>paragraph (4) of</del>

subsection (bb) of Section 27.1a of the Clerks of Courts Act. 1 2 When maintenance is to be paid through the clerk of the court in a county of more than 500,000 but less than 3,000,000 3 inhabitants, the order shall direct the obligor to pay to the 4 5 clerk, in addition to the maintenance payments, all fees imposed by the county board under paragraph (4) of subsection 6 (bb) of Section 27.2 of the Clerks of Courts Act. Unless paid 7 8 in cash or pursuant to an order for withholding, the payment of 9 the fee shall be by a separate instrument from the support 10 payment and shall be made to the order of the Clerk.

11 (f) Maintenance secured by life insurance. An award 12 ordered by a court upon entry of a dissolution judgment or upon entry of an award of maintenance following a reservation of 13 14 maintenance in a dissolution judgment may be reasonably 15 secured, in whole or in part, by life insurance on the payor's 16 life on terms as to which the parties agree or, if the parties 17 do not agree, on such terms determined by the court, subject to 18 the following:

(1) With respect to existing life insurance, provided
the court is apprised through evidence, stipulation, or
otherwise as to level of death benefits, premium, and
other relevant data and makes findings relative thereto,
the court may allocate death benefits, the right to assign
death benefits, or the obligation for future premium
payments between the parties as it deems just.

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(2) To the extent the court determines that its award

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should be secured, in whole or in part, by new life insurance on the payor's life, the court may only order:

(i) that the payor cooperate on all appropriate steps for the payee to obtain such new life insurance; and

6 (ii) that the payee, at his or her sole option and 7 expense, may obtain such new life insurance on the payor's life up to a maximum level of death benefit 8 9 coverage, or descending death benefit coverage, as is 10 set by the court, such level not to exceed a reasonable 11 amount in light of the court's award, with the payee or 12 the payee's designee being the beneficiary of such 13 life insurance.

In determining the maximum level of death benefit 14 15 coverage, the court shall take into account all relevant 16 facts and circumstances, including the impact on access to 17 life insurance by the maintenance payor. If in resolving any issues under paragraph (2) of this subsection (f) a 18 19 court reviews any submitted or proposed application for 20 new insurance on the life of a maintenance payor, the review shall be in camera. 21

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(3) (Blank).

23 (Source: P.A. 99-90, eff. 1-1-16; 99-763, eff. 1-1-17; 24 100-520, eff. 1-1-18 (see Section 5 of P.A. 100-565 for the 25 effective date of P.A. 100-520); 100-923, eff. 1-1-19.) - 12 - LRB103 32266 LNS 61521 b

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(750 ILCS 5/505) (from Ch. 40, par. 505)

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Sec. 505. Child support; contempt; penalties.

In a proceeding for dissolution of marriage, legal 3 (a) separation, declaration of invalidity of marriage, 4 or 5 dissolution of a civil union, a proceeding for child support following a legal separation or dissolution of the marriage or 6 civil union by a court that lacked personal jurisdiction over 7 8 the absent spouse, a proceeding for modification of a previous 9 order for child support under Section 510 of this Act, or any 10 proceeding authorized under Section 501 or 601 of this Act, 11 the court may order either or both parents owing a duty of 12 support to a child of the marriage or civil union to pay an 13 amount reasonable and necessary for support. The duty of 14 support owed to a child includes the obligation to provide for the reasonable and necessary physical, mental and emotional 15 16 health needs of the child. For purposes of this Section, the 17 term "child" shall include any child under age 18 and any child age 19 or younger who is still attending high school. For 18 purposes of this Section, the term "obligor" means the parent 19 20 obligated to pay support to the other parent.

(1) Child support guidelines. The Illinois Department of Healthcare and Family Services shall adopt rules establishing child support guidelines which include worksheets to aid in the calculation of the child support obligations and a schedule of basic child support obligations that reflects the percentage of combined net income that parents living in the same household in this
 State ordinarily spend on their child. The child support
 guidelines have the following purposes:

4 (A) to establish as State policy an adequate
5 standard of support for a child, subject to the
6 ability of parents to pay;

7 (B) to make child support obligations more
8 equitable by ensuring more consistent treatment of
9 parents in similar circumstances;

10 (C) to improve the efficiency of the court process 11 by promoting settlements and giving courts and the 12 parties guidance in establishing levels of child 13 support;

(D) to calculate child support based upon the
parents' combined net income estimated to have been
allocated for the support of the child if the parents
and child were living in an intact household;

18 (E) to adjust child support based upon the needs19 of the child; and

(F) to allocate the amount of child support to be
paid by each parent based upon a parent's net income
and the child's physical care arrangements.

(1.5) Computation of basic child support obligation.
The court shall compute the basic child support obligation
by taking the following steps:

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(A) determine each parent's monthly net income;

1 (B) add the parents' monthly net incomes together 2 to determine the combined monthly net income of the 3 parents;

4 (C) select the corresponding appropriate amount 5 from the schedule of basic child support obligations 6 based on the parties' combined monthly net income and 7 number of children of the parties; and

8 (D) calculate each parent's percentage share of 9 the basic child support obligation.

10 Although a monetary obligation is computed for each 11 parent as child support, the receiving parent's share is 12 not payable to the other parent and is presumed to be spent 13 directly on the child.

14 (2) Duty of support. The court shall determine child 15 support in each case by applying the child support 16 quidelines unless the court makes a finding that 17 application of the guidelines would be inappropriate, after considering the best interests of the child and 18 19 evidence which shows relevant factors including, but not 20 limited to, one or more of the following:

(A) the financial resources and needs of thechild;

(B) the financial resources and needs of theparents;

(C) the standard of living the child would haveenjoyed had the marriage or civil union not been

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dissolved; and

(D) the physical and emotional condition of the child and his or her educational needs.

(3) Income.

5 (A) As used in this Section, "gross income" means the total of all income from all sources, except 6 7 "gross income" does not include (i) benefits received by the parent from means-tested public assistance 8 9 programs, including, but not limited to, Temporary 10 Assistance for Needy Families, Supplemental Security 11 Income, and the Supplemental Nutrition Assistance 12 Program or (ii) benefits and income received by the parent for other children in the household, including, 13 14 but not limited to, child support, survivor benefits, 15 and foster care payments. Social security disability 16 and retirement benefits paid for the benefit of the 17 subject child must be included in the disabled or 18 retired parent's gross income for purposes of 19 calculating the parent's child support obligation, but 20 the parent is entitled to a child support credit for 21 the amount of benefits paid to the other party for the 22 child. "Gross income" includes maintenance treated as 23 taxable income for federal income tax purposes to the 24 payee and received pursuant to a court order in the 25 pending proceedings or any other proceedings and shall 26 be included in the payee's gross income for purposes

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of calculating the parent's child support obligation.

2 (B) As used in this Section, "net income" means 3 gross income minus either the standardized tax amount calculated pursuant to subparagraph (C) of this 4 5 paragraph (3) or the individualized tax amount this 6 calculated pursuant to subparagraph (D) of 7 paragraph (3), and minus any adjustments pursuant to of this paragraph (3). 8 subparagraph (F) The 9 standardized tax amount shall be used unless the 10 requirements for an individualized tax amount set 11 forth in subparagraph (E) of this paragraph (3) are 12 met. "Net income" includes maintenance not includable 13 in the gross taxable income of the payee for federal 14 income tax purposes under a court order in the pending 15 proceedings or any other proceedings and shall be 16 included in the payee's net income for purposes of 17 calculating the parent's child support obligation.

(C) As used in this Section, "standardized tax 18 amount" means the total of federal and state income 19 20 taxes for a single person claiming the standard tax 21 deduction, one personal exemption, and the applicable 22 number of dependency exemptions for the minor child or 23 children of the parties, and Social Security and Medicare tax calculated at the Federal Insurance 24 25 Contributions Act rate.

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(I) Unless a court has determined otherwise or

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the parties otherwise agree, the party with the majority of parenting time shall be deemed entitled to claim the dependency exemption for the parties' minor child.

> (II) The Illinois Department of Healthcare and Family Services shall promulgate a standardized net income conversion table that computes net income by deducting the standardized tax amount from gross income.

(D) As used in this Section, "individualized tax amount" means the aggregate of the following taxes:

(I) federal income tax (properly calculated
withholding or estimated payments);

14(II) State income tax (properly calculated15withholding or estimated payments); and

(III) Social Security or self-employment tax,
if applicable (or, if none, mandatory retirement
contributions required by law or as a condition of
employment) and Medicare tax calculated at the
Federal Insurance Contributions Act rate.

(E) In lieu of a standardized tax amount, a
determination of an individualized tax amount may be
made under items (I), (II), or (III) below. If an
individualized tax amount determination is made under
this subparagraph (E), all relevant tax attributes
(including filing status, allocation of dependency

exemptions, and whether a party is to claim the use of the standard deduction or itemized deductions for federal income tax purposes) shall be as the parties agree or as the court determines. To determine a party's reported income, the court may order the party to complete an Internal Revenue Service Form 4506-T, Request for Tax Transcript.

(I) Agreement. Irrespective of whether the 8 9 parties agree on any other issue before the court, 10 if they jointly stipulate for the record their 11 concurrence on a computation method for the 12 individualized tax amount that is different from 13 the method set forth under subparagraph (D), the 14 stipulated method shall be used by the court 15 unless the court rejects the proposed stipulated 16 method for good cause.

17 (II) Summary hearing. If the court determines child support in a summary hearing under Section 18 19 501 and an eligible party opts in to the 20 individualized tax amount method under this item 21 (II), the individualized tax amount shall be 22 determined by the court on the basis of 23 information contained in one or both parties' 24 Supreme Court approved Financial Affidavit (Family 25 & Divorce Cases) and relevant supporting documents 26 under applicable court rules. No party, however,

is eligible to opt in unless the party, under applicable court rules, has served the other party with the required Supreme Court approved Financial Affidavit (Family & Divorce Cases) and has substantially produced supporting documents required by the applicable court rules.

7 (III) Evidentiary hearing. If the court determines child support in an 8 evidentiary 9 hearing, whether for purposes of a temporary order 10 or at the conclusion of a proceeding, item (II) of 11 this subparagraph (E) does not apply. In each such 12 case (unless item (I) governs), the individualized 13 tax amount shall be as determined by the court on the basis of the record established. 14

(F) Adjustments to income.

(I) Multi-family adjustment. If a parent is also legally responsible for support of a child not shared with the other parent and not subject to the present proceeding, there shall be an adjustment to net income as follows:

(i) Multi-family adjustment with court
order. The court shall deduct from the
parent's net income the amount of child
support actually paid by the parent pursuant
to a support order unless the court makes a
finding that it would cause economic hardship

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to the child.

2 (ii) Multi-family adjustment without court 3 order. Upon the request or application of a parent actually supporting a 4 presumed, 5 acknowledged, or adjudicated child living in 6 or outside of that parent's household, there 7 shall be an adjustment to child support. The 8 court shall deduct from the parent's net 9 income the amount of financial support 10 actually paid by the parent for the child or 11 75% of the support the parent should pay under 12 the child support guidelines (before this 13 adjustment), whichever is less, unless the 14 court makes a finding that it would cause 15 economic hardship to the child. The adjustment 16 shall be calculated using that parent's income 17 alone.

18 (II) Spousal Maintenance adjustment. 19 Obligations pursuant to a court order for spousal 20 maintenance in the pending proceeding actually 21 paid or payable to the same party to whom child 22 support is to be payable or actually paid to a 23 former spouse pursuant to a court order shall be 24 deducted from the parent's after-tax income, 25 maintenance obligation unless the is tax 26 deductible to the payor for federal income tax

purposes, in which case it shall be deducted from 1 2 the payor's gross income for purposes of 3 calculating the parent's child support obligation. (3.1) Business income. For purposes of calculating 4 5 child support, net business income from the operation of a business means gross receipts minus ordinary and necessary 6 7 expenses required to carry on the trade or business. As 8 used in this paragraph, "business" includes, but is not sole 9 limited proprietorships, closely held to, 10 corporations, partnerships, other flow-through business 11 entities, and self-employment. The court shall apply the 12 following:

(A) The accelerated component of depreciation and
any business expenses determined either judicially or
administratively to be inappropriate or excessive
shall be excluded from the total of ordinary and
necessary business expenses to be deducted in the
determination of net business income from gross
business income.

(B) Any item of reimbursement or in-kind payment
received by a parent from a business, including, but
not limited to, a company car, reimbursed meals, free
housing, or a housing allowance, shall be counted as
income if not otherwise included in the recipient's
gross income, if the item is significant in amount and
reduces personal expenses.

(3.2) Unemployment or underemployment. If a parent is 1 2 voluntarily unemployed or underemployed, child support 3 shall be calculated based on a determination of potential income. A determination of potential income shall be made 4 by determining employment potential and probable earnings 5 level based on the obligor's work history, occupational 6 7 qualifications, prevailing job opportunities, the 8 ownership by a parent of a substantial non-income 9 producing asset, and earnings levels in the community. If 10 there is insufficient work history to determine employment 11 potential and probable earnings level, there shall be a 12 rebuttable presumption that the parent's potential income is 75% of the most recent United States Department of 13 14 Health and Human Services Federal Poverty Guidelines for a 15 family of one person.

16 (3.3) Rebuttable presumption in favor of guidelines.
17 There is a rebuttable presumption in any judicial or
18 administrative proceeding for child support that the
19 amount of the child support obligation that would result
20 from the application of the child support guidelines is
21 the correct amount of child support.

(3.3a) Minimum child support obligation. There is a
rebuttable presumption that a minimum child support
obligation of \$40 per month, per child, will be entered
for an obligor who has actual or imputed gross income at or
less than 75% of the most recent United States Department

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of Health and Human Services Federal Poverty Guidelines for a family of one person, with a maximum total child support obligation for that obligor of \$120 per month to be divided equally among all of the obligor's children.

5 (3.3b) Zero dollar child support order. For parents 6 with no gross income, who receive only means-tested 7 assistance, or who cannot work due to a medically proven 8 disability, incarceration, or institutionalization, there 9 is a rebuttable presumption that the \$40 per month minimum 10 support order is inapplicable and a zero dollar order 11 shall be entered.

12 (3.4) Deviation factors. In any action to establish or 13 modify child support, whether pursuant to a temporary or 14 final administrative or court order, the child support 15 quidelines shall be used as a rebuttable presumption for 16 the establishment or modification of the amount of child 17 support. The court may deviate from the child support guidelines if the application would be inequitable, 18 uniust, or 19 inappropriate. Any deviation from the 20 guidelines shall be accompanied by written findings by the 21 court specifying the reasons for the deviation and the 22 presumed amount under the child support quidelines without 23 a deviation. These reasons may include:

(A) extraordinary medical expenditures necessary
to preserve the life or health of a party or a child of
either or both of the parties;

(B) additional expenses incurred for a child
 subject to the child support order who has special
 medical, physical, or developmental needs; and

4 (C) any other factor the court determines should 5 be applied upon a finding that the application of the 6 child support guidelines would be inappropriate, after 7 considering the best interest of the child.

(3.5) Income in excess of the schedule of basic child 8 9 support obligation. A court may use its discretion to 10 determine child support if the combined adjusted net 11 income of the parties exceeds the highest level of the 12 schedule of basic child support obligation, except that the basic child support obligation shall not be less than 13 the highest level of combined net income set forth in the 14 15 schedule of basic child support obligation.

16 (3.6) Extracurricular activities and school expenses.
17 The court, in its discretion, in addition to the basic
18 child support obligation, may order either or both parents
19 owing a duty of support to the child to contribute to the
20 reasonable school and extracurricular activity expenses
21 incurred which are intended to enhance the educational,
22 athletic, social, or cultural development of the child.

(3.7) Child care expenses. The court, in its
discretion, in addition to the basic child support
obligation, may order either or both parents owing a duty
of support to the child to contribute to the reasonable

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child care expenses of the child. The child care expenses shall be made payable directly to a party or directly to the child care provider at the time of child care services.

5 (A) "Child care expenses" means actual expenses reasonably necessary to enable a parent or non-parent 6 7 custodian to be employed, to attend educational or 8 vocational training programs to improve employment 9 opportunities, or to search for employment. "Child 10 care expenses" also includes deposits for securing 11 placement in a child care program, the cost of before 12 and after school care, and camps when school is not in 13 child's special session. А needs shall be а 14 consideration in determining reasonable child care 15 expenses.

16 (B) Child care expenses shall be prorated in 17 proportion to each parent's percentage share of combined net income, and may be added to the basic 18 19 child support obligation if not paid directly by each 20 parent to the provider of child care services. The 21 obligor's and obligee's portion of actual child care 22 expenses shall appear in the support order. Ιf 23 allowed, the value of the federal income tax credit for child care shall be subtracted from the actual 24 25 cost to determine the net child care costs.

(C) The amount of child care expenses shall be

adequate to obtain reasonable and necessary child 1 2 care. The actual child care expenses shall be used to 3 calculate the child care expenses, if available. When actual child care expenses vary, the actual child care 4 5 expenses may be averaged over the most recent 12-month 6 period. When a parent is temporarily unemployed or 7 temporarily not attending educational or vocational 8 training programs, future child care expenses shall be 9 based upon prospective expenses to be incurred upon 10 return to employment or educational or vocational 11 training programs.

12 (D) An order for child care expenses may be 13 modified upon a showing of a substantial change in 14 circumstances. The party incurring child care expenses 15 shall notify the other party within 14 days of any 16 change in the amount of child care expenses that would 17 affect the annualized child care amount as determined 18 in the support order.

19 (3.8) Shared physical care. If each parent exercises 20 146 or more overnights per year with the child, the basic 21 child support obligation is multiplied by 1.5 to calculate 22 the shared care child support obligation. The court shall 23 determine each parent's share of the shared care child 24 support obligation based on the parent's percentage share 25 of combined net income. The child support obligation is 26 then computed for each parent by multiplying that parent's

1 portion of the shared care support obligation by the 2 percentage of time the child spends with the other parent. 3 The respective child support obligations are then offset, with the parent owing more child support paying the 4 5 difference between the child support amounts. The Illinois 6 Department of Healthcare and Family Services shall 7 promulgate a worksheet to calculate child support in cases 8 in which the parents have shared physical care and use the 9 standardized tax amount to determine net income.

10 (3.9) Split physical care. When there is more than one 11 child and each parent has physical care of at least one but 12 not all of the children, the support is calculated by 13 using 2 child support worksheets to determine the support 14 each parent owes the other. The support shall be 15 calculated as follows:

16 (A) compute the support the first parent would owe
17 to other parent as if the child in his or her care was
18 the only child of the parties; then

(B) compute the support the other parent would owe
to the first parent as if the child in his or her care
were the only child of the parties; then

(C) subtract the lesser support obligation fromthe greater.

The parent who owes the greater obligation shall be ordered to pay the difference in support to the other parent, unless the court determines, pursuant to other

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- provisions of this Section, that it should deviate from the guidelines.
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(4) Health care to be addressed by the court.

portion of the basic child 4 (A) А support 5 obligation is intended to cover basic ordinary 6 out-of-pocket medical expenses. The court, in its discretion, in addition to the basic child support 7 obligation, shall also provide for the child's current 8 9 and future medical needs by ordering either or both 10 parents to initiate health insurance coverage for the child through currently effective health insurance 11 12 policies held by the parent or parents, purchase one 13 or more or all health, dental, or vision insurance policies for the child, or provide for the child's 14 15 current and future medical needs through some other 16 manner.

(B) The court, in its discretion, may order either
or both parents to contribute to the reasonable health
care needs of the child not covered by insurance,
including, but not limited to, unreimbursed medical,
dental, orthodontic, or vision expenses and any
prescription medication for the child not covered
under the child's health insurance.

(C) If neither parent has access to appropriate
 private health insurance coverage, the court may
 order:

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1 (I) one or both parents to provide health 2 insurance coverage at any time it becomes 3 available at a reasonable cost; or

(II) the parent or non-parent custodian with primary physical responsibility for the child to apply for public health insurance coverage for the child and require either or both parents to pay a reasonable amount of the cost of health insurance for the child.

10 The order may also provide that any time private 11 health insurance coverage is available at a reasonable 12 cost to that party it will be provided instead of cash medical support. As used in this Section, "cash 13 14 medical support" means an amount ordered to be paid 15 toward the cost of health insurance provided by a 16 public entity or by another person through employment 17 or otherwise or for other medical costs not covered by 18 insurance.

19 (D) The amount to be added to the basic child 20 support obligation shall be the actual amount of the 21 total health insurance premium that is attributable to 22 the child who is the subject of the order. If this 23 amount is not available or cannot be verified, the 24 total cost of the health insurance premium shall be 25 divided by the total number of persons covered by the 26 policy. The cost per person derived from this 1 calculation shall be multiplied by the number of 2 children who are the subject of the order and who are 3 covered under the health insurance policy. This amount 4 shall be added to the basic child support obligation 5 and shall be allocated between the parents in 6 proportion to their respective net incomes.

7 (E) After the health insurance premium for the child is added to the basic child support obligation 8 9 and allocated between the parents in proportion to 10 their respective incomes for child support purposes, 11 if the obligor is paying the premium, the amount 12 calculated for the obligee's share of the health 13 insurance premium for the child shall be deducted from 14 obligor's share of the total child support the 15 obligation. If the obligee is paying for private 16 health insurance for the child, the child support 17 obligation shall be increased by the obligor's share of the premium payment. The obligor's and obligee's 18 19 portion of health insurance costs shall appear in the 20 support order.

(F) Prior to allowing the health insurance adjustment, the parent requesting the adjustment must submit proof that the child has been enrolled in a health insurance plan and must submit proof of the cost of the premium. The court shall require the parent receiving the adjustment to annually submit

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proof of continued coverage of the child to the other parent, or as designated by the court.

3 A reasonable cost for providing health (G) insurance coverage for the child may not exceed 5% of 4 5 the providing parent's gross income. Parents with a net income below 133% of the most recent United States 6 Department of Health and Human Services Federal 7 Poverty Guidelines or whose child is covered by 8 9 Medicaid based on that parent's income may not be 10 ordered to contribute toward or provide private 11 coverage, unless private coverage is obtainable 12 without any financial contribution by that parent.

(H) If dental or vision insurance is included as
part of the employer's medical plan, the coverage
shall be maintained for the child. If not included in
the employer's medical plan, adding the dental or
vision insurance for the child is at the discretion of
the court.

19 (I) If a parent has been directed to provide 20 health insurance pursuant to this paragraph and that 21 parent's spouse or legally recognized partner provides 22 the insurance for the benefit of the child either 23 directly or through employment, a credit on the child 24 support worksheet shall be given to that parent in the 25 same manner as if the premium were paid by that parent. 26 (4.5) In a proceeding for child support following

dissolution of the marriage or civil union by a court that 1 2 lacked personal jurisdiction over the absent spouse, and 3 in which the court is requiring payment of support for the period before the date an order for current support is 4 5 entered, there is a rebuttable presumption that the obligor's net income for the prior period was the same as 6 his or her net income at the time the order for current 7 support is entered. 8

9 (5) If the net income cannot be determined because of 10 default or any other reason, the court shall order support 11 in an amount considered reasonable in the particular case. 12 The final order in all cases shall state the support level in dollar amounts. However, if the court finds that the 13 14 child support amount cannot be expressed exclusively as a 15 dollar amount because all or a portion of the obligor's 16 net income is uncertain as to source, time of payment, or amount, the court may order a percentage amount of support 17 in addition to a specific dollar amount and enter such 18 19 other orders as may be necessary to determine and enforce, 20 on a timely basis, the applicable support ordered.

(6) If (i) the obligor was properly served with a request for discovery of financial information relating to the obligor's ability to provide child support, (ii) the obligor failed to comply with the request, despite having been ordered to do so by the court, and (iii) the obligor is not present at the hearing to determine support despite

having received proper notice, then any relevant financial information concerning the obligor's ability to provide child support that was obtained pursuant to subpoena and proper notice shall be admitted into evidence without the need to establish any further foundation for its admission.

7 (a-3) Life insurance to secure support. At the discretion 8 of the court, a child support obligation pursuant to this 9 Section and Sections 510, 513, and 513.5 of this Act may be 10 secured, in whole or in part, by reasonably affordable life 11 insurance on the life of one or both parents on such terms as 12 the parties agree or as the court orders. The court may require such insurance remain in full force and effect until the 13 14 termination of all obligations of support, subject to the 15 following:

16 (1)Existing life insurance. The court shall be 17 apprised through evidence, stipulation, or otherwise as to the level, ownership, and type of existing life insurance 18 19 death benefit coverage available to one or both parents, the cost of the premiums, cost ratings, and escalations 20 and assignment of the policy, if applicable, and all other 21 22 relevant circumstances. The court shall make findings 23 relative thereto.

(2) New life insurance. The court shall be apprised
 through evidence, stipulation, or otherwise as to the
 availability of obtaining reasonably affordable new life

insurance. To the extent the court determines that the support obligations should be secured, in whole or in part, by new life insurance on the life of one or both parents, the court may order that one or both parents comply with all requirements to obtain such new life insurance through employment, trade union, fraternal organizations, associations, or individual means.

8 In determining the level and type of death benefits 9 coverage to be obtained by a parent, the court shall 10 consider access and availability of life insurance to that 11 parent, the cost of the premium, cost ratings, and 12 escalations, if applicable, and all other relevant 13 circumstances.

14 (3) Other security. If life insurance is unavailable
15 to a parent, the court, in its discretion, or as agreed to
16 by the parties, may order other equitable and reasonable
17 means to secure a child support obligation.

(a-5) In an action to enforce an order for child support 18 19 based on the obligor's failure to make support payments as 20 required by the order, notice of proceedings to hold the obligor in contempt for that failure may be served on the 21 22 obligor by personal service or by regular mail addressed to 23 the last known address of the obligor. The last known address of the obligor may be determined from records of the clerk of 24 25 the court, from the Federal Case Registry of Child Support 26 Orders, or by any other reasonable means.

1 (b) Failure of either parent to comply with an order to pay 2 support shall be punishable as in other cases of contempt. In 3 addition to other penalties provided by law the court may, 4 after finding the parent guilty of contempt, order that the 5 parent be:

6 (1) placed on probation with such conditions of 7 probation as the court deems advisable;

8 (2) sentenced to periodic imprisonment for a period 9 not to exceed 6 months; provided, however, that the court 10 may permit the parent to be released for periods of time 11 during the day or night to:

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(A) work; or

(B) conduct a business or other self-employedoccupation.

The court may further order any part or all of the earnings of a parent during a sentence of periodic imprisonment paid to the Clerk of the Circuit Court or to the parent having physical possession of the child or to the non-parent custodian having custody of the child of the sentenced parent for the support of the child until further order of the court.

If a parent who is found guilty of contempt for failure to comply with an order to pay support is a person who conducts a business or who is self-employed, the court in addition to other penalties provided by law may order that the parent do one or more of the following: (i) provide to the court monthly financial statements showing income and expenses from the

business or the self-employment; (ii) seek employment and report periodically to the court with a diary, listing, or other memorandum of his or her employment search efforts; or (iii) report to the Department of Employment Security for job search services to find employment that will be subject to withholding for child support.

7 If there is a unity of interest and ownership sufficient 8 to render no financial separation between an obligor and 9 another person or persons or business entity, the court may 10 pierce the ownership veil of the person, persons, or business 11 entity to discover assets of the obligor held in the name of 12 that person, those persons, or that business entity. The following circumstances are sufficient to authorize a court to 13 14 order discovery of the assets of a person, persons, or 15 business entity and to compel the application of any 16 discovered assets toward payment on the judgment for support:

17 (1) the obligor and the person, persons, or business18 entity maintain records together.

(2) the obligor and the person, persons, or business
entity fail to maintain an arm's length relationship
between themselves with regard to any assets.

(3) the obligor transfers assets to the person,
persons, or business entity with the intent to perpetrate
a fraud on the obligee.

25 With respect to assets which are real property, no order 26 entered under this paragraph shall affect the rights of bona

fide purchasers, mortgagees, judgment creditors, or other lien holders who acquire their interests in the property prior to the time a notice of lis pendens pursuant to the Code of Civil Procedure or a copy of the order is placed of record in the office of the recorder of deeds for the county in which the real property is located.

7 The court may also order in cases where the parent is 90 8 days or more delinquent in payment of support or has been 9 adjudicated in arrears in an amount equal to 90 davs 10 obligation or more, that the parent's Illinois driving 11 privileges be suspended until the court determines that the 12 parent is in compliance with the order of support. The court 13 may also order that the parent be issued a family financial 14 responsibility driving permit that would allow limited driving 15 privileges for employment and medical purposes in accordance 16 with Section 7-702.1 of the Illinois Vehicle Code. The Clerk 17 of the Circuit Court shall certify the order suspending the driving privileges of the parent or granting the issuance of a 18 family financial responsibility driving permit 19 to the 20 Secretary of State on forms prescribed by the Secretary of State. Upon receipt of the authenticated documents, the 21 22 Secretary of State shall suspend the parent's driving 23 privileges until further order of the court and shall, if ordered by the court, subject to the provisions of Section 24 25 7-702.1 of the Illinois Vehicle Code, issue a family financial 26 responsibility driving permit to the parent.

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In addition to the penalties or punishment that may be 1 2 imposed under this Section, any person whose conduct 3 constitutes a violation of Section 15 of the Non-Support Punishment Act may be prosecuted under that Act, and a person 4 5 convicted under that Act may be sentenced in accordance with 6 that Act. The sentence may include but need not be limited to a 7 requirement that the person perform community service under 8 Section 50 of that Act or participate in a work alternative 9 program under Section 50 of that Act. A person may not be 10 required to participate in a work alternative program under 11 Section 50 of that Act if the person is currently 12 participating in a work program pursuant to Section 505.1 of 13 this Act.

14 A support obligation, or any portion of a support 15 obligation, which becomes due and remains unpaid as of the end 16 of each month, excluding the child support that was due for 17 that month to the extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of 18 19 the Code of Civil Procedure. An order for support entered or 20 modified on or after January 1, 2006 shall contain a statement 21 that a support obligation required under the order, or any 22 portion of a support obligation required under the order, that 23 becomes due and remains unpaid as of the end of each month, 24 excluding the child support that was due for that month to the 25 extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of the Code of Civil 26

Procedure. Failure to include the statement in the order for
 support does not affect the validity of the order or the
 accrual of interest as provided in this Section.

4 (c) A one-time charge of 20% is imposable upon the amount
5 of past-due child support owed on July 1, 1988 which has
6 accrued under a support order entered by the court. The charge
7 shall be imposed in accordance with the provisions of Section
8 10-21 of the Illinois Public Aid Code and shall be enforced by
9 the court upon petition.

10 (d) Any new or existing support order entered by the court 11 under this Section shall be deemed to be a series of judgments 12 against the person obligated to pay support thereunder, each 13 such judgment to be in the amount of each payment or installment of support and each such judgment to be deemed 14 15 entered as of the date the corresponding payment or 16 installment becomes due under the terms of the support order. 17 Each such judgment shall have the full force, effect and attributes of any other judgment of this State, including the 18 19 ability to be enforced. Notwithstanding any other State or 20 local law to the contrary, a lien arises by operation of law against the real and personal property of the obligor for each 21 22 installment of overdue support owed by the obligor.

(e) When child support is to be paid through the Clerk of the Court in a county of 500,000 inhabitants or less, the order shall direct the obligor to pay to the Clerk, in addition to the child support payments, all fees imposed by the county

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board under paragraph (2) of subsection (j-5) of Section 27.1b 1 2 paragraph (4) of subsection (bb) of Section 27.1a of the Clerks of Courts Act. When child support is to be paid through 3 the clerk of the court in a county of more than 500,000 but 4 5 less than 3,000,000 inhabitants, the order shall direct the obligor to pay to the clerk, in addition to the child support 6 payments, all fees imposed by the county board under paragraph 7 (4) of subsection (bb) of Section 27.2 of the Clerks of Courts 8 Unless 9 paid pursuant to Income Act. an Withholding 10 Order/Notice for Support, the payment of the fee shall be by 11 payment acceptable to the clerk and shall be made to the order 12 of the Clerk.

13 (f) All orders for support, when entered or modified, 14 shall include a provision requiring the obligor to notify the 15 court and, in cases in which a party is receiving child and 16 spouse services under Article X of the Illinois Public Aid 17 Code, the Department of Healthcare and Family Services, within 7 days, (i) of the name and address of any new employer of the 18 19 obligor, (ii) whether the obligor has access to health insurance coverage through the employer or other 20 group coverage and, if so, the policy name and number and the names 21 22 of persons covered under the policy, except only the initials 23 of any covered minors shall be included, and (iii) of any new 24 residential or mailing address or telephone number of the 25 obligor. In any subsequent action to enforce a support order, 26 upon a sufficient showing that a diligent effort has been made

to ascertain the location of the obligor, service of process or provision of notice necessary in the case may be made at the last known address of the obligor in any manner expressly provided by the Code of Civil Procedure or this Act, which service shall be sufficient for purposes of due process.

6 (q) An order for support shall include a date on which the 7 current support obligation terminates. The termination date 8 shall be no earlier than the date on which the child covered by 9 the order will attain the age of 18. However, if the child will 10 not graduate from high school until after attaining the age of 11 18, then the termination date shall be no earlier than the 12 earlier of the date on which the child's high school graduation will occur or the date on which the child will 13 attain the age of 19. The order for support shall state that 14 15 the termination date does not apply to any arrearage that may remain unpaid on that date. Nothing in this subsection shall 16 17 be construed to prevent the court from modifying the order or terminating the order in the event the child is otherwise 18 19 emancipated.

(g-5) If there is an unpaid arrearage or delinquency (as those terms are defined in the Income Withholding for Support Act) equal to at least one month's support obligation on the termination date stated in the order for support or, if there is no termination date stated in the order, on the date the child attains the age of majority or is otherwise emancipated, the periodic amount required to be paid for current support of

that child immediately prior to that date shall automatically 1 continue to be an obligation, not as current support but as 2 periodic payment toward satisfaction of the unpaid arrearage 3 or delinquency. That periodic payment shall be in addition to 4 5 any periodic payment previously required for satisfaction of the arrearage or delinguency. The total periodic amount to be 6 7 paid toward satisfaction of the arrearage or delinquency may 8 be enforced and collected by any method provided by law for 9 enforcement and collection of child support, including but not 10 limited to income withholding under the Income Withholding for 11 Support Act. Each order for support entered or modified on or after January 1, 2005 (the effective date of Public Act 12 13 93-1061) must contain a statement notifying the parties of the 14 requirements of this subsection. Failure to include the 15 statement in the order for support does not affect the 16 validity of the order or the operation of the provisions of 17 this subsection with regard to the order. This subsection shall not be construed to prevent or affect the establishment 18 or modification of an order for support of a minor child or the 19 20 establishment or modification of an order for support of a non-minor child or educational expenses under Section 513 of 21 22 this Act.

(h) An order entered under this Section shall include a provision requiring either parent to report to the other parent and to the Clerk of Court within 10 days each time either parent obtains new employment, and each time either

parent's employment is terminated for any reason. The report 1 shall be in writing and shall, in the case of new employment, 2 3 include the name and address of the new employer. Failure to employment or the termination of 4 report new current 5 employment, if coupled with nonpayment of support for a period in excess of 60 days, is indirect criminal contempt. For 6 7 either parent arrested for failure to report new employment bond shall be set in the amount of the child support that 8 9 should have been paid during the period of unreported 10 employment. An order entered under this Section shall also 11 include a provision requiring either obligor and obligee to 12 advise the other of a change in residence within 5 days of the 13 change except when the court finds that the physical, mental, or emotional health of a party or that of a child, or both, 14 would be seriously endangered by disclosure of the party's 15 16 address.

(i) The court does not lose the powers of contempt, driver's license suspension, or other child support enforcement mechanisms, including, but not limited to, criminal prosecution as set forth in this Act, upon the emancipation of the minor child.

22 (Source: P.A. 102-823, eff. 5-13-22.)