

1 AN ACT concerning families.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

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

6 (750 ILCS 5/505) (from Ch. 40, par. 505)

7 (Text of Section before amendment by P.A. 103-967)

8 Sec. 505. Child support; contempt; penalties.

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

1 age 19 or younger who is still attending high school. For
2 purposes of this Section, the term "obligor" means the parent
3 obligated to pay support to the other parent.

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

13 (A) to establish as State policy an adequate
14 standard of support for a child, subject to the
15 ability of parents to pay;

16 (B) to make child support obligations more
17 equitable by ensuring more consistent treatment of
18 parents in similar circumstances;

19 (C) to improve the efficiency of the court process
20 by promoting settlements and giving courts and the
21 parties guidance in establishing levels of child
22 support;

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

1 (E) to adjust child support based upon the needs
2 of the child; and

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

6 (1.5) Computation of basic child support obligation.
7 The court shall compute the basic child support obligation
8 by taking the following steps:

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

10 (B) add the parents' monthly net incomes together
11 to determine the combined monthly net income of the
12 parents;

13 (C) select the corresponding appropriate amount
14 from the schedule of basic child support obligations
15 based on the parties' combined monthly net income and
16 number of children of the parties; and

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

19 Although a monetary obligation is computed for each
20 parent as child support, the receiving parent's share is
21 not payable to the other parent and is presumed to be spent
22 directly on the child.

23 (2) Duty of support. The court shall determine child
24 support in each case by applying the child support
25 guidelines unless the court makes a finding that
26 application of the guidelines would be inappropriate,

1 after considering the best interests of the child and
2 evidence which shows relevant factors including, but not
3 limited to, one or more of the following:

4 (A) the financial resources and needs of the
5 child;

6 (B) the financial resources and needs of the
7 parents;

8 (C) the standard of living the child would have
9 enjoyed had the marriage or civil union not been
10 dissolved; and

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

13 (3) Income.

14 (A) As used in this Section, "gross income" means
15 the total of all income from all sources, except
16 "gross income" does not include (i) benefits received
17 by the parent from means-tested public assistance
18 programs, including, but not limited to, Temporary
19 Assistance for Needy Families, Supplemental Security
20 Income, and the Supplemental Nutrition Assistance
21 Program or (ii) benefits and income received by the
22 parent for other children in the household, including,
23 but not limited to, child support, survivor benefits,
24 and foster care payments. Social security disability
25 and retirement benefits paid for the benefit of the
26 subject child must be included in the disabled or

1 retired parent's gross income for purposes of
2 calculating the parent's child support obligation, but
3 the parent is entitled to a child support credit for
4 the amount of benefits paid to the other party for the
5 child. "Gross income" includes maintenance treated as
6 taxable income for federal income tax purposes to the
7 payee and received pursuant to a court order in the
8 pending proceedings or any other proceedings and shall
9 be included in the payee's gross income for purposes
10 of calculating the parent's child support obligation.

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

1 (C) As used in this Section, "standardized tax
2 amount" means the total of federal and state income
3 taxes for a single person claiming the standard tax
4 deduction, one personal exemption, and the applicable
5 number of dependency exemptions for the minor child or
6 children of the parties, and Social Security and
7 Medicare tax calculated at the Federal Insurance
8 Contributions Act rate.

9 (I) Unless a court has determined otherwise or
10 the parties otherwise agree, the party with the
11 majority of parenting time shall be deemed
12 entitled to claim the dependency exemption for the
13 parties' minor child.

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

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

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

23 (II) State income tax (properly calculated
24 withholding or estimated payments); and

25 (III) Social Security or self-employment tax,
26 if applicable (or, if none, mandatory retirement

1 contributions required by law or as a condition of
2 employment) and Medicare tax calculated at the
3 Federal Insurance Contributions Act rate.

4 (E) In lieu of a standardized tax amount, a
5 determination of an individualized tax amount may be
6 made under items (I), (II), or (III) below. If an
7 individualized tax amount determination is made under
8 this subparagraph (E), all relevant tax attributes
9 (including filing status, allocation of dependency
10 exemptions, and whether a party is to claim the use of
11 the standard deduction or itemized deductions for
12 federal income tax purposes) shall be as the parties
13 agree or as the court determines. To determine a
14 party's reported income, the court may order the party
15 to complete an Internal Revenue Service Form 4506-T,
16 Request for Tax Transcript.

17 (I) Agreement. Irrespective of whether the
18 parties agree on any other issue before the court,
19 if they jointly stipulate for the record their
20 concurrence on a computation method for the
21 individualized tax amount that is different from
22 the method set forth under subparagraph (D), the
23 stipulated method shall be used by the court
24 unless the court rejects the proposed stipulated
25 method for good cause.

26 (II) Summary hearing. If the court determines

1 child support in a summary hearing under Section
2 501 and an eligible party opts in to the
3 individualized tax amount method under this item
4 (II), the individualized tax amount shall be
5 determined by the court on the basis of
6 information contained in one or both parties'
7 Supreme Court approved Financial Affidavit (Family
8 & Divorce Cases) and relevant supporting documents
9 under applicable court rules. No party, however,
10 is eligible to opt in unless the party, under
11 applicable court rules, has served the other party
12 with the required Supreme Court approved Financial
13 Affidavit (Family & Divorce Cases) and has
14 substantially produced supporting documents
15 required by the applicable court rules.

16 (III) Evidentiary hearing. If the court
17 determines child support in an evidentiary
18 hearing, whether for purposes of a temporary order
19 or at the conclusion of a proceeding, item (II) of
20 this subparagraph (E) does not apply. In each such
21 case (unless item (I) governs), the individualized
22 tax amount shall be as determined by the court on
23 the basis of the record established.

24 (F) Adjustments to income.

25 (I) Multi-family adjustment. If a parent is
26 also legally responsible for support of a child

1 not shared with the other parent and not subject
2 to the present proceeding, there shall be an
3 adjustment to net income as follows:

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

11 (ii) Multi-family adjustment without court
12 order. Upon the request or application of a
13 parent actually supporting a presumed,
14 acknowledged, or adjudicated child living in
15 or outside of that parent's household, there
16 shall be an adjustment to child support. The
17 court shall deduct from the parent's net
18 income the amount of financial support
19 actually paid by the parent for the child or
20 75% of the support the parent should pay under
21 the child support guidelines (before this
22 adjustment), whichever is less, unless the
23 court makes a finding that it would cause
24 economic hardship to the child. The adjustment
25 shall be calculated using that parent's income
26 alone.

1 (II) Spousal Maintenance adjustment.

2 Obligations pursuant to a court order for spousal
3 maintenance in the pending proceeding actually
4 paid or payable to the same party to whom child
5 support is to be payable or actually paid to a
6 former spouse pursuant to a court order shall be
7 deducted from the parent's after-tax income,
8 unless the maintenance obligation is tax
9 deductible to the payor for federal income tax
10 purposes, in which case it shall be deducted from
11 the payor's gross income for purposes of
12 calculating the parent's child support obligation.

13 (3.1) Business income. For purposes of calculating
14 child support, net business income from the operation of a
15 business means gross receipts minus ordinary and necessary
16 expenses required to carry on the trade or business. As
17 used in this paragraph, "business" includes, but is not
18 limited to, sole proprietorships, closely held
19 corporations, partnerships, other flow-through business
20 entities, and self-employment. The court shall apply the
21 following:

22 (A) The accelerated component of depreciation and
23 any business expenses determined either judicially or
24 administratively to be inappropriate or excessive
25 shall be excluded from the total of ordinary and
26 necessary business expenses to be deducted in the

1 determination of net business income from gross
2 business income.

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

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

25 (3.3) Rebuttable presumption in favor of guidelines.
26 There is a rebuttable presumption in any judicial or

1 administrative proceeding for child support that the
2 amount of the child support obligation that would result
3 from the application of the child support guidelines is
4 the correct amount of child support.

5 (3.3a) Minimum child support obligation. There is a
6 rebuttable presumption that a minimum child support
7 obligation of \$40 per month, per child, will be entered
8 for an obligor who has actual or imputed gross income at or
9 less than 75% of the most recent United States Department
10 of Health and Human Services Federal Poverty Guidelines
11 for a family of one person, with a maximum total child
12 support obligation for that obligor of \$120 per month to
13 be divided equally among all of the obligor's children.

14 (3.3b) Zero dollar child support order. For parents
15 with no gross income, who receive only means-tested
16 assistance, or who cannot work due to a medically proven
17 disability, incarceration, or institutionalization, there
18 is a rebuttable presumption that the \$40 per month minimum
19 support order is inapplicable and a zero dollar order
20 shall be entered.

21 (3.4) Deviation factors. In any action to establish or
22 modify child support, whether pursuant to a temporary or
23 final administrative or court order, the child support
24 guidelines shall be used as a rebuttable presumption for
25 the establishment or modification of the amount of child
26 support. The court may deviate from the child support

1 guidelines if the application would be inequitable,
2 unjust, or inappropriate. Any deviation from the
3 guidelines shall be accompanied by written findings by the
4 court specifying the reasons for the deviation and the
5 presumed amount under the child support guidelines without
6 a deviation. These reasons may include:

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

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

13 (C) any other factor the court determines should
14 be applied upon a finding that the application of the
15 child support guidelines would be inappropriate, after
16 considering the best interest of the child.

17 (3.5) Income in excess of the schedule of basic child
18 support obligation. A court may use its discretion to
19 determine child support if the combined adjusted net
20 income of the parties exceeds the highest level of the
21 schedule of basic child support obligation, except that
22 the basic child support obligation shall not be less than
23 the highest level of combined net income set forth in the
24 schedule of basic child support obligation.

25 (3.6) Extracurricular activities and school expenses.
26 The court, in its discretion, in addition to the basic

1 child support obligation, may order either or both parents
2 owing a duty of support to the child to contribute to the
3 reasonable school and extracurricular activity expenses
4 incurred which are intended to enhance the educational,
5 athletic, social, or cultural development of the child.

6 (3.7) Child care expenses. The court, in its
7 discretion, in addition to the basic child support
8 obligation, may order either or both parents owing a duty
9 of support to the child to contribute to the reasonable
10 child care expenses of the child. The child care expenses
11 shall be made payable directly to a party or directly to
12 the child care provider at the time of child care
13 services.

14 (A) "Child care expenses" means actual expenses
15 reasonably necessary to enable a parent or non-parent
16 custodian to be employed, to attend educational or
17 vocational training programs to improve employment
18 opportunities, or to search for employment. "Child
19 care expenses" also includes deposits for securing
20 placement in a child care program, the cost of before
21 and after school care, and camps when school is not in
22 session. A child's special needs shall be a
23 consideration in determining reasonable child care
24 expenses.

25 (B) Child care expenses shall be prorated in
26 proportion to each parent's percentage share of

1 combined net income, and may be added to the basic
2 child support obligation if not paid directly by each
3 parent to the provider of child care services. The
4 obligor's and obligee's portion of actual child care
5 expenses shall appear in the support order. If
6 allowed, the value of the federal income tax credit
7 for child care shall be subtracted from the actual
8 cost to determine the net child care costs.

9 (C) The amount of child care expenses shall be
10 adequate to obtain reasonable and necessary child
11 care. The actual child care expenses shall be used to
12 calculate the child care expenses, if available. When
13 actual child care expenses vary, the actual child care
14 expenses may be averaged over the most recent 12-month
15 period. When a parent is temporarily unemployed or
16 temporarily not attending educational or vocational
17 training programs, future child care expenses shall be
18 based upon prospective expenses to be incurred upon
19 return to employment or educational or vocational
20 training programs.

21 (D) An order for child care expenses may be
22 modified upon a showing of a substantial change in
23 circumstances. The party incurring child care expenses
24 shall notify the other party within 14 days of any
25 change in the amount of child care expenses that would
26 affect the annualized child care amount as determined

1 in the support order.

2 (3.8) Shared physical care. If each parent exercises
3 146 or more overnights per year with the child, the basic
4 child support obligation is multiplied by 1.5 to calculate
5 the shared care child support obligation. The court shall
6 determine each parent's share of the shared care child
7 support obligation based on the parent's percentage share
8 of combined net income. The child support obligation is
9 then computed for each parent by multiplying that parent's
10 portion of the shared care support obligation by the
11 percentage of time the child spends with the other parent.
12 The respective child support obligations are then offset,
13 with the parent owing more child support paying the
14 difference between the child support amounts. The Illinois
15 Department of Healthcare and Family Services shall
16 promulgate a worksheet to calculate child support in cases
17 in which the parents have shared physical care and use the
18 standardized tax amount to determine net income.

19 (3.9) Split physical care. When there is more than one
20 child and each parent has physical care of at least one but
21 not all of the children, the support is calculated by
22 using 2 child support worksheets to determine the support
23 each parent owes the other. The support shall be
24 calculated as follows:

25 (A) compute the support the first parent would owe
26 to other parent as if the child in his or her care was

1 the only child of the parties; then

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

5 (C) subtract the lesser support obligation from
6 the greater.

7 The parent who owes the greater obligation shall be
8 ordered to pay the difference in support to the other
9 parent, unless the court determines, pursuant to other
10 provisions of this Section, that it should deviate from
11 the guidelines.

12 (4) Health care to be addressed by the court.

13 (A) A portion of the basic child support
14 obligation is intended to cover basic ordinary
15 out-of-pocket medical expenses. The court, in its
16 discretion, in addition to the basic child support
17 obligation, shall also provide for the child's current
18 and future medical needs by ordering either or both
19 parents to initiate health insurance coverage for the
20 child through currently effective health insurance
21 policies held by the parent or parents, purchase one
22 or more or all health, dental, or vision insurance
23 policies for the child, or provide for the child's
24 current and future medical needs through some other
25 manner.

26 (B) The court, in its discretion, may order either

1 or both parents to contribute to the reasonable health
2 care needs of the child not covered by insurance,
3 including, but not limited to, unreimbursed medical,
4 dental, orthodontic, or vision expenses and any
5 prescription medication for the child not covered
6 under the child's health insurance.

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

10 (I) one or both parents to provide health
11 insurance coverage at any time it becomes
12 available at a reasonable cost; or

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

19 The order may also provide that any time private
20 health insurance coverage is available at a reasonable
21 cost to that party it will be provided instead of cash
22 medical support. As used in this Section, "cash
23 medical support" means an amount ordered to be paid
24 toward the cost of health insurance provided by a
25 public entity or by another person through employment
26 or otherwise or for other medical costs not covered by

1 insurance.

2 (D) The amount to be added to the basic child
3 support obligation shall be the actual amount of the
4 total health insurance premium that is attributable to
5 the child who is the subject of the order. If this
6 amount is not available or cannot be verified, the
7 total cost of the health insurance premium shall be
8 divided by the total number of persons covered by the
9 policy. The cost per person derived from this
10 calculation shall be multiplied by the number of
11 children who are the subject of the order and who are
12 covered under the health insurance policy. This amount
13 shall be added to the basic child support obligation
14 and shall be allocated between the parents in
15 proportion to their respective net incomes.

16 (E) After the health insurance premium for the
17 child is added to the basic child support obligation
18 and allocated between the parents in proportion to
19 their respective incomes for child support purposes,
20 if the obligor is paying the premium, the amount
21 calculated for the obligee's share of the health
22 insurance premium for the child shall be deducted from
23 the obligor's share of the total child support
24 obligation. If the obligee is paying for private
25 health insurance for the child, the child support
26 obligation shall be increased by the obligor's share

1 of the premium payment. The obligor's and obligee's
2 portion of health insurance costs shall appear in the
3 support order.

4 (F) Prior to allowing the health insurance
5 adjustment, the parent requesting the adjustment must
6 submit proof that the child has been enrolled in a
7 health insurance plan and must submit proof of the
8 cost of the premium. The court shall require the
9 parent receiving the adjustment to annually submit
10 proof of continued coverage of the child to the other
11 parent, or as designated by the court.

12 (G) A reasonable cost for providing health
13 insurance coverage for the child may not exceed 5% of
14 the providing parent's gross income. Parents with a
15 net income below 133% of the most recent United States
16 Department of Health and Human Services Federal
17 Poverty Guidelines or whose child is covered by
18 Medicaid based on that parent's income may not be
19 ordered to contribute toward or provide private
20 coverage, unless private coverage is obtainable
21 without any financial contribution by that parent.

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

1 the court.

2 (I) If a parent has been directed to provide
3 health insurance pursuant to this paragraph and that
4 parent's spouse or legally recognized partner provides
5 the insurance for the benefit of the child either
6 directly or through employment, a credit on the child
7 support worksheet shall be given to that parent in the
8 same manner as if the premium were paid by that parent.

9 (4.5) In a proceeding for child support following
10 dissolution of the marriage or civil union by a court that
11 lacked personal jurisdiction over the absent spouse, and
12 in which the court is requiring payment of support for the
13 period before the date an order for current support is
14 entered, there is a rebuttable presumption that the
15 obligor's net income for the prior period was the same as
16 his or her net income at the time the order for current
17 support is entered.

18 (5) If the net income cannot be determined because of
19 default or any other reason, the court shall order support
20 in an amount considered reasonable in the particular case.
21 The final order in all cases shall state the support level
22 in dollar amounts. However, if the court finds that the
23 child support amount cannot be expressed exclusively as a
24 dollar amount because all or a portion of the obligor's
25 net income is uncertain as to source, time of payment, or
26 amount, the court may order a percentage amount of support

1 in addition to a specific dollar amount and enter such
2 other orders as may be necessary to determine and enforce,
3 on a timely basis, the applicable support ordered.

4 (6) If (i) the obligor was properly served with a
5 request for discovery of financial information relating to
6 the obligor's ability to provide child support, (ii) the
7 obligor failed to comply with the request, despite having
8 been ordered to do so by the court, and (iii) the obligor
9 is not present at the hearing to determine support despite
10 having received proper notice, then any relevant financial
11 information concerning the obligor's ability to provide
12 child support that was obtained pursuant to subpoena and
13 proper notice shall be admitted into evidence without the
14 need to establish any further foundation for its
15 admission.

16 (a-3) Life insurance to secure support. At the discretion
17 of the court, a child support obligation pursuant to this
18 Section and Sections 510, 513, and 513.5 of this Act may be
19 secured, in whole or in part, by reasonably affordable life
20 insurance on the life of one or both parents on such terms as
21 the parties agree or as the court orders. The court may require
22 such insurance remain in full force and effect until the
23 termination of all obligations of support, subject to the
24 following:

25 (1) Existing life insurance. The court shall be
26 apprised through evidence, stipulation, or otherwise as to

1 the level, ownership, and type of existing life insurance
2 death benefit coverage available to one or both parents,
3 the cost of the premiums, cost ratings, and escalations
4 and assignment of the policy, if applicable, and all other
5 relevant circumstances. The court shall make findings
6 relative thereto.

7 (2) New life insurance. The court shall be apprised
8 through evidence, stipulation, or otherwise as to the
9 availability of obtaining reasonably affordable new life
10 insurance. To the extent the court determines that the
11 support obligations should be secured, in whole or in
12 part, by new life insurance on the life of one or both
13 parents, the court may order that one or both parents
14 comply with all requirements to obtain such new life
15 insurance through employment, trade union, fraternal
16 organizations, associations, or individual means.

17 In determining the level and type of death benefits
18 coverage to be obtained by a parent, the court shall
19 consider access and availability of life insurance to that
20 parent, the cost of the premium, cost ratings, and
21 escalations, if applicable, and all other relevant
22 circumstances.

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

1 (a-5) In an action to enforce an order for child support
2 based on the obligor's failure to make support payments as
3 required by the order, notice of proceedings to hold the
4 obligor in contempt for that failure may be served on the
5 obligor by personal service or by regular mail addressed to
6 the last known address of the obligor. The last known address
7 of the obligor may be determined from records of the clerk of
8 the court, from the Federal Case Registry of Child Support
9 Orders, or by any other reasonable means.

10 (b) Failure of either parent to comply with an order to pay
11 support shall be punishable as in other cases of contempt. In
12 addition to other penalties provided by law the court may,
13 after finding the parent guilty of contempt, order that the
14 parent be:

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

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

21 (A) work; or

22 (B) conduct a business or other self-employed
23 occupation.

24 The court may further order any part or all of the earnings
25 of a parent during a sentence of periodic imprisonment paid to
26 the Clerk of the Circuit Court or to the parent having physical

1 possession of the child or to the non-parent custodian having
2 custody of the child of the sentenced parent for the support of
3 the child until further order of the court.

4 If a parent who is found guilty of contempt for failure to
5 comply with an order to pay support is a person who conducts a
6 business or who is self-employed, the court in addition to
7 other penalties provided by law may order that the parent do
8 one or more of the following: (i) provide to the court monthly
9 financial statements showing income and expenses from the
10 business or the self-employment; (ii) seek employment and
11 report periodically to the court with a diary, listing, or
12 other memorandum of his or her employment search efforts; or
13 (iii) report to the Department of Employment Security for job
14 search services to find employment that will be subject to
15 withholding for child support.

16 If there is a unity of interest and ownership sufficient
17 to render no financial separation between an obligor and
18 another person or persons or business entity, the court may
19 pierce the ownership veil of the person, persons, or business
20 entity to discover assets of the obligor held in the name of
21 that person, those persons, or that business entity. The
22 following circumstances are sufficient to authorize a court to
23 order discovery of the assets of a person, persons, or
24 business entity and to compel the application of any
25 discovered assets toward payment on the judgment for support:

26 (1) the obligor and the person, persons, or business

1 entity maintain records together.

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

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

8 With respect to assets which are real property, no order
9 entered under this paragraph shall affect the rights of bona
10 fide purchasers, mortgagees, judgment creditors, or other lien
11 holders who acquire their interests in the property prior to
12 the time a notice of lis pendens pursuant to the Code of Civil
13 Procedure or a copy of the order is placed of record in the
14 office of the recorder of deeds for the county in which the
15 real property is located.

16 The court may also order in cases where the parent is 90
17 days or more delinquent in payment of support or has been
18 adjudicated in arrears in an amount equal to 90 days
19 obligation or more, that the parent's Illinois driving
20 privileges be suspended until the court determines that the
21 parent is in compliance with the order of support. The court
22 may also order that the parent be issued a family financial
23 responsibility driving permit that would allow limited driving
24 privileges for employment and medical purposes in accordance
25 with Section 7-702.1 of the Illinois Vehicle Code. The Clerk
26 of the Circuit Court shall certify the order suspending the

1 driving privileges of the parent or granting the issuance of a
2 family financial responsibility driving permit to the
3 Secretary of State on forms prescribed by the Secretary of
4 State. Upon receipt of the authenticated documents, the
5 Secretary of State shall suspend the parent's driving
6 privileges until further order of the court and shall, if
7 ordered by the court, subject to the provisions of Section
8 7-702.1 of the Illinois Vehicle Code, issue a family financial
9 responsibility driving permit to the parent.

10 In addition to the penalties or punishment that may be
11 imposed under this Section, any person whose conduct
12 constitutes a violation of Section 15 of the Non-Support
13 Punishment Act may be prosecuted under that Act, and a person
14 convicted under that Act may be sentenced in accordance with
15 that Act. The sentence may include but need not be limited to a
16 requirement that the person perform community service under
17 Section 50 of that Act or participate in a work alternative
18 program under Section 50 of that Act. A person may not be
19 required to participate in a work alternative program under
20 Section 50 of that Act if the person is currently
21 participating in a work program pursuant to Section 505.1 of
22 this Act.

23 A support obligation, or any portion of a support
24 obligation, which becomes due and remains unpaid as of the end
25 of each month, excluding the child support that was due for
26 that month to the extent that it was not paid in that month,

1 shall accrue simple interest as set forth in Section 12-109 of
2 the Code of Civil Procedure. An order for support entered or
3 modified on or after January 1, 2006 shall contain a statement
4 that a support obligation required under the order, or any
5 portion of a support obligation required under the order, that
6 becomes due and remains unpaid as of the end of each month,
7 excluding the child support that was due for that month to the
8 extent that it was not paid in that month, shall accrue simple
9 interest as set forth in Section 12-109 of the Code of Civil
10 Procedure. Failure to include the statement in the order for
11 support does not affect the validity of the order or the
12 accrual of interest as provided in this Section.

13 (c) A one-time charge of 20% is imposable upon the amount
14 of past-due child support owed on July 1, 1988 which has
15 accrued under a support order entered by the court. The charge
16 shall be imposed in accordance with the provisions of Section
17 10-21 of the Illinois Public Aid Code and shall be enforced by
18 the court upon petition.

19 (d) Any new or existing support order entered by the court
20 under this Section shall be deemed to be a series of judgments
21 against the person obligated to pay support thereunder, each
22 such judgment to be in the amount of each payment or
23 installment of support and each such judgment to be deemed
24 entered as of the date the corresponding payment or
25 installment becomes due under the terms of the support order.
26 Each such judgment shall have the full force, effect and

1 attributes of any other judgment of this State, including the
2 ability to be enforced. Notwithstanding any other State or
3 local law to the contrary, a lien arises by operation of law
4 against the real and personal property of the obligor for each
5 installment of overdue support owed by the obligor.

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

21 (f) All orders for support, when entered or modified,
22 shall include a provision requiring the obligor to notify the
23 court and, in cases in which a party is receiving child and
24 spouse services under Article X of the Illinois Public Aid
25 Code, the Department of Healthcare and Family Services, within
26 7 days, (i) of the name and address of any new employer of the

1 obligor, (ii) whether the obligor has access to health
2 insurance coverage through the employer or other group
3 coverage and, if so, the policy name and number and the names
4 of persons covered under the policy, except only the initials
5 of any covered minors shall be included, and (iii) of any new
6 residential or mailing address or telephone number of the
7 obligor. In any subsequent action to enforce a support order,
8 upon a sufficient showing that a diligent effort has been made
9 to ascertain the location of the obligor, service of process
10 or provision of notice necessary in the case may be made at the
11 last known address of the obligor in any manner expressly
12 provided by the Code of Civil Procedure or this Act, which
13 service shall be sufficient for purposes of due process.

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

1 emancipated.

2 (g-5) If there is an unpaid arrearage or delinquency (as
3 those terms are defined in the Income Withholding for Support
4 Act) equal to at least one month's support obligation on the
5 termination date stated in the order for support or, if there
6 is no termination date stated in the order, on the date the
7 child attains the age of majority or is otherwise emancipated,
8 the periodic amount required to be paid for current support of
9 that child immediately prior to that date shall automatically
10 continue to be an obligation, not as current support but as
11 periodic payment toward satisfaction of the unpaid arrearage
12 or delinquency. That periodic payment shall be in addition to
13 any periodic payment previously required for satisfaction of
14 the arrearage or delinquency. The total periodic amount to be
15 paid toward satisfaction of the arrearage or delinquency may
16 be enforced and collected by any method provided by law for
17 enforcement and collection of child support, including but not
18 limited to income withholding under the Income Withholding for
19 Support Act. Each order for support entered or modified on or
20 after January 1, 2005 (the effective date of Public Act
21 93-1061) must contain a statement notifying the parties of the
22 requirements of this subsection. Failure to include the
23 statement in the order for support does not affect the
24 validity of the order or the operation of the provisions of
25 this subsection with regard to the order. This subsection
26 shall not be construed to prevent or affect the establishment

1 or modification of an order for support of a minor child or the
2 establishment or modification of an order for support of a
3 non-minor child or educational expenses under Section 513 of
4 this Act.

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

25 (i) The court does not lose the powers of contempt,
26 driver's license suspension, or other child support

1 enforcement mechanisms, including, but not limited to,
2 criminal prosecution as set forth in this Act, upon the
3 emancipation of the minor child.

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

5 (Text of Section after amendment by P.A. 103-967)

6 Sec. 505. Child support; contempt; penalties.

7 (a) In a proceeding for dissolution of marriage, legal
8 separation, declaration of invalidity of marriage, or
9 dissolution of a civil union, a proceeding for child support
10 following a legal separation or dissolution of the marriage or
11 civil union by a court that lacked personal jurisdiction over
12 the absent spouse, a proceeding for modification of a previous
13 order for child support under Section 510 of this Act, or any
14 proceeding authorized under Section 501 or 601 of this Act,
15 the court may order either or both parents owing a duty of
16 support to a child of the marriage or civil union to pay an
17 amount reasonable and necessary for support. The duty of
18 support owed to a child includes the obligation to provide for
19 the reasonable and necessary physical, mental and emotional
20 health needs of the child. For purposes of this Section, the
21 term "child" shall include any child under age 18 and any child
22 over the age of 18 who has not attained age 19 and ~~or younger~~
23 ~~who~~ is still attending high school. For purposes of this
24 Section, the term "obligor" means the parent obligated to pay
25 support to the other parent.

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

10 (A) to establish as State policy an adequate
11 standard of support for a child, subject to the
12 ability of parents to pay;

13 (B) to make child support obligations more
14 equitable by ensuring more consistent treatment of
15 parents in similar circumstances;

16 (C) to improve the efficiency of the court process
17 by promoting settlements and giving courts and the
18 parties guidance in establishing levels of child
19 support;

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

24 (E) to adjust child support based upon the needs
25 of the child; and

26 (F) to allocate the amount of child support to be

1 paid by each parent based upon a parent's net income
2 and the child's physical care arrangements.

3 (1.5) Computation of basic child support obligation.

4 The court shall compute the basic child support obligation
5 by taking the following steps:

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

7 (B) add the parents' monthly net incomes together
8 to determine the combined monthly net income of the
9 parents;

10 (C) select the corresponding appropriate amount
11 from the schedule of basic child support obligations
12 based on the parties' combined monthly net income and
13 number of children of the parties; and

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

16 Although a monetary obligation is computed for each
17 parent as child support, the receiving parent's share is
18 not payable to the other parent and is presumed to be spent
19 directly on the child.

20 (2) Duty of support. The court shall determine child
21 support in each case by applying the child support
22 guidelines unless the court makes a finding that
23 application of the guidelines would be inappropriate,
24 after considering the best interests of the child and
25 evidence which shows relevant factors including, but not
26 limited to, one or more of the following:

1 (A) the financial resources and needs of the
2 child;

3 (B) the financial resources and needs of the
4 parents;

5 (C) the standard of living the child would have
6 enjoyed had the marriage or civil union not been
7 dissolved; and

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

10 (3) Income.

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

1 the amount of benefits paid to the other party for the
2 child. "Gross income" includes maintenance treated as
3 taxable income for federal income tax purposes to the
4 payee and received pursuant to a court order in the
5 pending proceedings or any other proceedings and shall
6 be included in the payee's gross income for purposes
7 of calculating the parent's child support obligation.

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

24 (C) As used in this Section, "standardized tax
25 amount" means the total of federal and state income
26 taxes for a single person claiming the standard tax

1 deduction, one personal exemption, and the applicable
2 number of dependency exemptions for the minor child or
3 children of the parties, and Social Security and
4 Medicare tax calculated at the Federal Insurance
5 Contributions Act rate.

6 (I) Unless a court has determined otherwise or
7 the parties otherwise agree, the party with the
8 majority of parenting time shall be deemed
9 entitled to claim the dependency exemption for the
10 parties' minor child.

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

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

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

20 (II) State income tax (properly calculated
21 withholding or estimated payments); and

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

1 (E) In lieu of a standardized tax amount, a
2 determination of an individualized tax amount may be
3 made under items (I), (II), or (III) below. If an
4 individualized tax amount determination is made under
5 this subparagraph (E), all relevant tax attributes
6 (including filing status, allocation of dependency
7 exemptions, and whether a party is to claim the use of
8 the standard deduction or itemized deductions for
9 federal income tax purposes) shall be as the parties
10 agree or as the court determines. To determine a
11 party's reported income, the court may order the party
12 to complete an Internal Revenue Service Form 4506-T,
13 Request for Tax Transcript.

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

23 (II) Summary hearing. If the court determines
24 child support in a summary hearing under Section
25 501 and an eligible party opts in to the
26 individualized tax amount method under this item

1 (II), the individualized tax amount shall be
2 determined by the court on the basis of
3 information contained in one or both parties'
4 Supreme Court approved Financial Affidavit (Family
5 & Divorce Cases) and relevant supporting documents
6 under applicable court rules. No party, however,
7 is eligible to opt in unless the party, under
8 applicable court rules, has served the other party
9 with the required Supreme Court approved Financial
10 Affidavit (Family & Divorce Cases) and has
11 substantially produced supporting documents
12 required by the applicable court rules.

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

21 (F) Adjustments to income.

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

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

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

24 (II) Spousal Maintenance adjustment.
25 Obligations pursuant to a court order for spousal
26 maintenance in the pending proceeding actually

1 paid or payable to the same party to whom child
2 support is to be payable or actually paid to a
3 former spouse pursuant to a court order shall be
4 deducted from the parent's after-tax income,
5 unless the maintenance obligation is tax
6 deductible to the payor for federal income tax
7 purposes, in which case it shall be deducted from
8 the payor's gross income for purposes of
9 calculating the parent's child support obligation.

10 (3.1) Business income. For purposes of calculating
11 child support, net business income from the operation of a
12 business means gross receipts minus ordinary and necessary
13 expenses required to carry on the trade or business. As
14 used in this paragraph, "business" includes, but is not
15 limited to, sole proprietorships, closely held
16 corporations, partnerships, other flow-through business
17 entities, and self-employment. The court shall apply the
18 following:

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

26 (B) Any item of reimbursement or in-kind payment

1 received by a parent from a business, including, but
2 not limited to, a company car, reimbursed meals, free
3 housing, or a housing allowance, shall be counted as
4 income if not otherwise included in the recipient's
5 gross income, if the item is significant in amount and
6 reduces personal expenses.

7 (3.2a) Unemployment or underemployment. If a parent is
8 voluntarily unemployed or underemployed, child support
9 shall be calculated based on a determination of potential
10 income. In determining potential income, the court shall
11 consider the specific circumstances of a party, to the
12 extent known, including, but not limited to, the parent's:

13 (1) assets;

14 (2) ownership of a substantial non-income
15 producing asset;

16 (3) residence;

17 (4) employment and earning history;

18 (5) job skills;

19 (6) educational attainment;

20 (7) literacy;

21 (8) age;

22 (9) health;

23 (10) criminal records and other employment
24 barriers; and

25 (11) record of seeking work.

26 The court shall also consider the local job market,

1 availability of local employers willing to hire the
2 parent, prevailing earning levels in the local community,
3 and other relevant background factors in the case. If
4 there is insufficient work history to determine employment
5 potential and probable earnings level, there shall be a
6 rebuttable presumption that the parent's potential income
7 is 75% of the most recent United States Department of
8 Health and Human Services Federal Poverty Guidelines for a
9 family of one person. Incarceration shall not be
10 considered voluntary unemployment for child support
11 purposes in establishing or modifying child support.

12 (3.2b) The court may impute income to a party only
13 upon conducting an evidentiary hearing or by agreement of
14 the parties. Imputation of income shall be accompanied by
15 specific written findings identifying the basis or bases
16 for imputation using these factors.

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

23 (3.3a) Minimum child support obligation. There is a
24 rebuttable presumption that a minimum child support
25 obligation of \$40 per month, per child, will be entered
26 for an obligor who has actual or imputed gross income at or

1 less than 75% of the most recent United States Department
2 of Health and Human Services Federal Poverty Guidelines
3 for a family of one person, with a maximum total child
4 support obligation for that obligor of \$120 per month to
5 be divided equally among all of the obligor's children.

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

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

25 (A) extraordinary medical expenditures necessary
26 to preserve the life or health of a party or a child of

1 either or both of the parties;

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

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

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

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

24 (3.7) Child care expenses. The court, in its
25 discretion, in addition to the basic child support
26 obligation, may order either or both parents owing a duty

1 of support to the child to contribute to the reasonable
2 child care expenses of the child. The child care expenses
3 shall be made payable directly to a party or directly to
4 the child care provider at the time of child care
5 services.

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

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

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

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

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

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

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

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

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

23 (C) subtract the lesser support obligation from
24 the greater.

25 The parent who owes the greater obligation shall be
26 ordered to pay the difference in support to the other

1 parent, unless the court determines, pursuant to other
2 provisions of this Section, that it should deviate from
3 the guidelines.

4 (4) Health care to be addressed by the court.

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

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

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

1 order:

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

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

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

20 (D) The amount to be added to the basic child
21 support obligation shall be the actual amount of the
22 total health insurance premium that is attributable to
23 the child who is the subject of the order. If this
24 amount is not available or cannot be verified, the
25 total cost of the health insurance premium shall be
26 divided by the total number of persons covered by the

1 policy. The cost per person derived from this
2 calculation shall be multiplied by the number of
3 children who are the subject of the order and who are
4 covered under the health insurance policy. This amount
5 shall be added to the basic child support obligation
6 and shall be allocated between the parents in
7 proportion to their respective net incomes.

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

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

1 parent receiving the adjustment to annually submit
2 proof of continued coverage of the child to the other
3 parent, or as designated by the court.

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

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

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

1 (4.5) In a proceeding for child support following
2 dissolution of the marriage or civil union by a court that
3 lacked personal jurisdiction over the absent spouse, and
4 in which the court is requiring payment of support for the
5 period before the date an order for current support is
6 entered, there is a rebuttable presumption that the
7 obligor's net income for the prior period was the same as
8 his or her net income at the time the order for current
9 support is entered.

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

22 (6) If (i) the obligor was properly served with a
23 request for discovery of financial information relating to
24 the obligor's ability to provide child support, (ii) the
25 obligor failed to comply with the request, despite having
26 been ordered to do so by the court, and (iii) the obligor

1 is not present at the hearing to determine support despite
2 having received proper notice, then any relevant financial
3 information concerning the obligor's ability to provide
4 child support that was obtained pursuant to subpoena and
5 proper notice shall be admitted into evidence without the
6 need to establish any further foundation for its
7 admission.

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

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

25 (2) New life insurance. The court shall be apprised
26 through evidence, stipulation, or otherwise as to the

1 availability of obtaining reasonably affordable new life
2 insurance. To the extent the court determines that the
3 support obligations should be secured, in whole or in
4 part, by new life insurance on the life of one or both
5 parents, the court may order that one or both parents
6 comply with all requirements to obtain such new life
7 insurance through employment, trade union, fraternal
8 organizations, associations, or individual means.

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

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

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

1 Orders, or by any other reasonable means.

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

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

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

13 (A) work; or

14 (B) conduct a business or other self-employed
15 occupation.

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

22 If a parent who is found guilty of contempt for failure to
23 comply with an order to pay support is a person who conducts a
24 business or who is self-employed, the court in addition to
25 other penalties provided by law may order that the parent do
26 one or more of the following: (i) provide to the court monthly

1 financial statements showing income and expenses from the
2 business or the self-employment; (ii) seek employment and
3 report periodically to the court with a diary, listing, or
4 other memorandum of his or her employment search efforts; or
5 (iii) report to the Department of Employment Security for job
6 search services to find employment that will be subject to
7 withholding for child support.

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

18 (1) the obligor and the person, persons, or business
19 entity maintain records together.

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

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

26 With respect to assets which are real property, no order

1 entered under this paragraph shall affect the rights of bona
2 fide purchasers, mortgagees, judgment creditors, or other lien
3 holders who acquire their interests in the property prior to
4 the time a notice of lis pendens pursuant to the Code of Civil
5 Procedure or a copy of the order is placed of record in the
6 office of the recorder of deeds for the county in which the
7 real property is located.

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

1 responsibility driving permit to the parent.

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

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

1 interest as set forth in Section 12-109 of the Code of Civil
2 Procedure. Failure to include the statement in the order for
3 support does not affect the validity of the order or the
4 accrual of interest as provided in this Section.

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

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

24 (e) When child support is to be paid through the Clerk of
25 the Court in a county of 500,000 inhabitants or less, the order
26 shall direct the obligor to pay to the Clerk, in addition to

1 the child support payments, all fees imposed by the county
2 board under paragraph (2) of subsection (j-5) of Section 27.1b
3 of the Clerks of Courts Act. When child support is to be paid
4 through the clerk of the court in a county of more than 500,000
5 but less than 3,000,000 inhabitants, the order shall direct
6 the obligor to pay to the clerk, in addition to the child
7 support payments, all fees imposed by the county board under
8 paragraph (4) of subsection (bb) of Section 27.2 of the Clerks
9 of Courts Act. Unless paid pursuant to an Income 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
18 7 days, (i) of the name and address of any new employer of the
19 obligor, (ii) whether the obligor has access to health
20 insurance coverage through the employer or other group
21 coverage and, if so, the policy name and number and the names
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

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

6 (g) 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
13 graduation will occur or the date on which the child will
14 attain the age of 19. The order for support shall state that
15 the termination date does not apply to any arrearage that may
16 remain unpaid on that date. Nothing in this subsection shall
17 be construed to prevent the court from modifying the order or
18 terminating the order in the event the child is otherwise
19 emancipated.

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

1 that child immediately prior to that date shall automatically
2 continue to be an obligation, not as current support but as
3 periodic payment toward satisfaction of the unpaid arrearage
4 or delinquency. That periodic payment shall be in addition to
5 any periodic payment previously required for satisfaction of
6 the arrearage or delinquency. The total periodic amount to be
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
12 after January 1, 2005 (the effective date of Public Act
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
18 shall not be construed to prevent or affect the establishment
19 or modification of an order for support of a minor child or the
20 establishment or modification of an order for support of a
21 non-minor child or educational expenses under Section 513 of
22 this Act.

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

1 parent's employment is terminated for any reason. The report
2 shall be in writing and shall, in the case of new employment,
3 include the name and address of the new employer. Failure to
4 report new employment or the termination of current
5 employment, if coupled with nonpayment of support for a period
6 in excess of 60 days, is indirect criminal contempt. For
7 either parent arrested for failure to report new employment
8 bond shall be set in the amount of the child support that
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,
14 or emotional health of a party or that of a child, or both,
15 would be seriously endangered by disclosure of the party's
16 address.

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

22 (Source: P.A. 102-823, eff. 5-13-22; 103-967, eff. 1-1-25.)

23 Section 95. No acceleration or delay. Where this Act makes
24 changes in a statute that is represented in this Act by text
25 that is not yet or no longer in effect (for example, a Section

1 represented by multiple versions), the use of that text does
2 not accelerate or delay the taking effect of (i) the changes
3 made by this Act or (ii) provisions derived from any other
4 Public Act.

5 Section 99. Effective date. This Act takes effect upon
6 becoming law.