

Xspouse™ **User Manual**

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1 Mechanics of Data Input.

Most of the data fields in **Xspouse™** are numeric. Some are display toggle fields.

Some of the data entry fields have a raised, button-like appearance. This indicates that there is a data detail input window associated with these fields. When the cursor highlight is in one of these fields the “Detail” option becomes active on the tool bar. If you press the “Detail” option, or press the “D” key or double-click the left mouse button when such a field is highlighted, a detail input window will open providing you with more options for entering information for that field. Some of the more important detail windows are illustrated in the section on *Detail Windows*.

For example **Figure 1** shows the main screen with the highlight in the father's *Other taxable income* input field. If you double-click the left mouse button or press the “D” key when in such a field, a detail input window opens as shown in Figure 2.

Monthly figures	Father	Mother	Proposed
Investment income			
Short term capital gains:	0	0	0
Long term capital gains:	0	0	0%
28% rate gain:	0	0	0%
Unrecaptured 1250 Gain:	0	0	0
Qualified dividend income:	0	0	0
Non-qualified dividend income:	0	0	0
Royalty income:	0	0	0
Rental income:	0	0	0
Interest income:	0	0	0%
Other investment income:	0	0	0%
Other income			
Social Security income:	0	0	0
Unemployment income:	0	0	0
Traditional alimony received (Fed taxable):	0	0	0
Traditional alimony received (Fed non taxable):	0	0	0
Partner alimony received:	0	0	0
Other taxable income:	0	0	0
Subtract from state AGI:	0	0	0
Add to state AGI:	0	0	0

OK Cancel

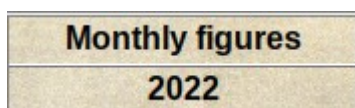


Figure 3 Shows the display of toggles for the Monthly/Annual screen display and the Year. Option selection is made by pressing the space bar or by clicking the right mouse button when in that field to move through the options or by pressing the back space key to move backwards through the options .

1.1 Copy/Paste in Xspouse™

You can *copy/paste* from/to numeric input cells (i.e. cells into which you can type numbers) in Xspouse™ using the standard Windows key combinations *Ctrl+C* (copy) and *Ctrl+V* (paste). You cannot *copy/paste* using the mouse.

It is helpful to understand how the paste operation in Xspouse™ works.

If you paste a string of characters, Xspouse™ will process the characters one-by-one as if they had been typed at the keyboard. Inappropriate characters will be ignored. The following examples illustrate some unexpected results that may occur. (Paste the suggested strings into one of the Wage Income cells in the main screen.)

Example 1

Paste 1234.56

The result is 1234

Explanation: Xspouse™ ignores the digits after the decimal point because the Wage Income cell expects a whole number.

Example 2

Paste 123456789

The result is 1234567

Explanation: Xspouse™ ignores the last two digits (8 and 9) because the Wage Income cell accepts a maximum of seven digits.

Example 3

Paste 12a3b4

The result is 1234

Explanation: **Xspouse**TM ignores the non-numeric characters 'a' and 'b'.

1.2 Windows Calculator

The Windows Calculator is available under the Tools menu selection in the main screen of **Xspouse**TM (and **Xarrears**TM).

The Windows Calculator can be used anywhere in **Xspouse**TM. You can copy and paste numbers between the calculator and **Xspouse**TM as described above. If you want to use the calculator with one of the **Xspouse**TM dialogs, you should start the calculator before opening the dialog. This is because the dialog will disable the main screen of **Xspouse**TM (including the main menu) and the Windows Calculator will be inaccessible.

1.3 Present and Future Value Calculators

The PV and FV Calculators are available under the Tools menu selection in the main screen of **Xspouse**TM (and **Xarrears**TM).

With both calculators it is possible to calculate future or present values of a stream of payments or to set a desired present or future value and calculate the required stream of payments.

To copy a present value or future value you first have to make the Present Value field an input field. You do this by toggling the last field ("Specify Present Value?") to Yes. You can now high-light the *present value* and copy it with *Ctrl+C*.

Present Value Calculator

Begin date 03 - 28 - 2020
End date 02 - 28 - 2025
Discount rate 1.10 %

Payment amount 1000

Payment frequency monthly

Present Value 58403

Specify present value? NO

Close Print

If the numbers disappear, one of the dates is inconsistent.

Present Value Calculator

Begin date 03 - 28 - 2020
End date 02 - 28 - 2025
Discount rate 1.10 %

Payment amount 1027

Payment frequency monthly

Present Value 60000

Specify present value? YES

Close Print

If the numbers disappear, one of the dates is inconsistent.

Figure 4 When using the present value calculator you have the option of allowing the calculator to calculate the value of a stream of payments or you can select a future value and have the calculator calculate the payment amount. With the future value calculator a similar option is available to either calculate the future value of a stream of payments or to set a future value and calculate the required stream of payments.

2 Xspouse Layout

This section describes the layout of **Xspouse™**. You will find a complete description of the various screens and topics here that are mentioned later in this manual.

On the main screen tool bar the icon labeled *Wiz/Pro* (Wizard/Professional) toggles between the data input Wizard and the Professional screen. Experienced users will prefer the Professional screen. However, even experienced users should take a look at the Wizard. The pages in the Wizard explain what **Xspouse™** does with the data entered on each line.

2.1 Main Screen (Professional Screen)

The screenshot displays the Xspouse Professional screen with a menu bar at the top (File, Database, Property, View, Reports, Taxes, Documents, Tools, About, Clear) and a toolbar with icons for Open, Save, Clear, Print, Detail, Settings, Tax Set, Tactic, UserCS, UserSS, Formula, Findings, and Wiz/Pro. The main area is divided into several sections:

- Fixed Shares:** Includes fields for #of children (0), % time with NCP (20.00%), Filing status (SINGLE), # exemptions (1), Wages+salary (0), Self-employed income (0), Other taxable income (0), TANF+CS received (0), Other nontaxable income (0), New spouse income (0), 401(k) employee contrib (0), Adjustments to income (0), SS paid prev marriage (0), CS paid prev marriage (0), Health insurance (0), Other medical expense (0), Property tax expense (0), Ded interest expense (0), Contribution deduction (0), Misc tax deductions (0), Qual bus income ded (0), Required union dues (0), Mandatory retirement (0), Hardship deduction (0), Other GDL deductions (0), and Child care expenses (0).
- Father/Mother:** Fields for Father (0) and Mother (1) for #of children, 20.00% and 0.00% for % time with NCP, SINGLE and HH/MLA for Filing status, 1 and 2 for # exemptions, 0 for Wages+salary, 0 for Self-employed income, 0 for Other taxable income, 0 for TANF+CS received, 0 for Other nontaxable income, 0 for New spouse income, 0 for 401(k) employee contrib, 0 for Adjustments to income, 0 for SS paid prev marriage, 0 for CS paid prev marriage, 0 for Health insurance, 0 for Other medical expense, 0 for Property tax expense, 0 for Ded interest expense, 0 for Contribution deduction, 0 for Misc tax deductions, 0 for Qual bus income ded, 0 for Required union dues, 0 for Mandatory retirement, 0 for Hardship deduction, 0 for Other GDL deductions, and 0 for Child care expenses.
- Monthly figures:** Includes 2022, GUIDELINE, Nets(adjusted), Father (0), Mother (0), Total (0), Support (0), Addons (0), Guideln CS (0), S.Clara SS (0), Total (0), Proposed Tactic 9, CS (0), SS (0), Total (0), Saving (0), and Releases (1).
- Cash Flow:** Includes Comb. net spendable (0), Percent change (0%), Payment cost/benefit (0), Net spendable income (0), Change from guideline (0), % of combined spendable (0%), % of saving over guideline (0%), Total taxes (0), Dep. exemption value (0), # withholding allowances (0), Net wage paycheck (0), and similar fields for Mother.

At the bottom, there is a section for **Self-employment income after business expenses**.

Figure 5 Main screen (Professional screen)

This screen is the operational center of **Xspouse™**. All other program features are accessible from here, via the menu selections and icons at the top of the screen.

2.2 Wiz/Pro – Data Input Wizard

The Data Input Wizard is a companion screen to the main (Professional) screen. It provides direct onscreen help to assist the user with the selected input fields. You can toggle back and forth between the Professional and Wizard screens by clicking the Wiz/Pro (Wizard/Professional) icon on the extreme right of the icon bar.

The data entry cells in the wizard are the same as in the main screen, but are arranged in pages instead of rows. Each page displays text about the selected input field to aid user input.

Data entry in the main screen and the wizard are completely equivalent. Data that is entered through the wizard will appear in the main screen and vice versa.

File Database Property View Reports Taxes Documents Tools About Clear

Open Save Clear Print Detail Settings Tax Set Tactic UserCS UserSS Formula Findings Wiz/Pro

2022 Monthly

Number of Exemptions

	Father	Mother
Exemptions	1*	2*

Guideline

Nets(adjusted)

	Father	Mother	Total
Father			0
Mother			0
Total			0

Support

	Addons	Guideln CS	S.Clara SS	Total
Addons				0
Guideln CS				0
S.Clara SS				0
Total				0

On opening Xspouse there is an asterisk (*) next to the "# exemptions" field for each spouse. This indicates that Xspouse is automatically tallying all of the children both from this relationship and other relationships. The default setting for each child is that each is a qualifying child for the CTC, the EIC and the CTC. If this is not the case then you will need to open the detail window and manually override how many are qualifying children for each of the credits.

Under the tax code the age qualification of a child for the respective credits is: CCC under age 13; EIC under age 19 or if student under age 24 at end of year, or any age if permanently and totally disabled; CTC under age 17 at end of year, if not qualifies for credit for other dependents.

The detail window also allows you to enter the number of other dependents and to indicate whether any of the qualifying children for the CA EIC are under the age of 6 years and qualify for the CA Young Child Tax Credit. The default setting for the CA YCTC is NO.

Once you have opened the detail window and closed it, whether or not you have overridden the default value, the asterisk will disappear indicating that you are now in manual mode for calculations. To restore the default setting, press the asterisk (*) key on your keyboard while highlighting each of the parents' "# exemptions" field in turn.

Number of exemptions on return (including self) (not WHAs)

Figure 6 Data input Wizard

2.3 The Professional Screen

As mentioned earlier, the Professional screen is the operational center of **Xspouse™**.

The Professional screen is divided into three parts:

1. The left side of the screen is for data input;
2. the middle displays the child and spousal support for the Guideline and Proposed settlements; while
3. the right side displays whatever View you have selected. The default view is "Cash flow".

The various menu bar selections and tool bar icons lead to a particular program feature. Although we will describe everything later, there are three of these program features that you should be familiar with:

- Selecting the *View* option on the main menu lets you choose what you to see displayed on the right hand side of the Professional screen.
- The *Settings* and *Tax Settings* icons in the tool bar allow you to customize the case environment.

2.3.1 Data Entry and Display

The left side of the Professional screen is for entering income and expense data for each of the two spouses. If uncertain about what data should be entered in to a particular field, switch to the Wizard view for a description of what data should be entered into the field.

Alternatively, when the *Data Detail* display option is selected, the detail for the data input field highlighted on left of screen will be displayed on the right of the Professional screen. You can enter all of your detail data via this "Data detail" display on the right instead of using the individual *Detail* windows for each input field if preferred.

When you type directly into a cell that has a detail window attached, the numbers will be in red text. This is to alert you later that you have not used the detail window. The red text feature may be switched on/off through File > Preferences if preferred. **Xspouse™** will remember the selected option and when you later switch the feature back on, the appropriate cells will be displayed with red text again. If you delete a value marked in red font, the red font setting will be removed.

Some of the cells may have an asterisk (*) next to them. This means that **Xspouse™** is automatically calculating the data in such a cell. Please click the Wiz/Pro icon and see the data input Wizard page for such a cell for an explanation

of what is happening.

2.3.2 Data Input Categories

The main screen of **Xspouse™** is modeled on Family Code sections 4058-4059, IRS Form 1040 and Schedule A, and FTB Form 540 and Schedule CA(540).

Xspouse™ meticulously follows the guideline calculations defined in the Family Code and the tax calculations defined in the federal and state tax forms. To this end, **Xspouse™** allows the user to enter income in all the categories specified in FC 4058, IRS Form 1040 and FTB Form 540; and it allows the user to enter deductions in all the categories specified in FC 4059, IRS Schedule A and FTB Schedule CA(540).

Detail Windows

As noted previously, all data entry buttons that are raised from the background indicate that a detail input window is available for entering data. This can be accessed by double clicking the left mouse button or by pressing the “D” key or using the “Detail” menu item when the particular button is highlighted.

You should use the detail windows on the lines where there is one.

FC 4058

You can enter income in all categories specified in FC 4058 on the lines

- Wages+salary
- Self-employed income
- Other taxable income
- Other non-taxable income
- Use the detail windows on the lines where there is one.

FC 4059

You can enter deductions in all categories specified in FC 4059 on the lines

- SS paid prev marriage
- CS paid prev marriage
- Health insurance
- Required union dues
- Mandatory retirement
- Hardship deduction
- Other GDL deductions

Note on Health Insurance

Health insurance premiums also enter into tax calculations. They are included among the medical expenses on Schedule A. For self-employed persons, it gives rise to an *Adjustment to Income* (Xspouse™ calculates this). This ATI may not be equal to the actual premium paid.

- If you do not wish the premiums to be considered in tax calculations, enter them as *Other GDL deductions*.
- If you do not wish the premiums to be FC 4059(d) deductions, enter them as *Other medical expenses*.

IRS Form 1040

You can enter income in all categories specified in IRS Form 1040 on the lines

- Wages+salary
- Self-employed income
- Other taxable income

You can enter all Adjustments to Income specified in IRS Form 1040 on the lines

- Adjustments to Income
- SS paid prev marriage

IRS Schedule A

You can enter deductions in all categories specified in IRS Schedule A on the lines

- Health Insurance
- Other medical expense
- Property tax expense
- Deductible interest expense
- Contribution deduction
- Miscellaneous tax deductions
- Required union dues

FTB Form 540

This form uses the federal amounts from Form 1040 in most cases. If you have a special case that requires a modification of the state AGI, you can do so in the detail windows for *Other taxable income* and *New spouse income*. In both these detail windows, you will see (near the bottom) lines for adding to or subtracting from state AGI.

FTB Schedule CA(540).

This form uses the federal amounts from federal Schedule A. and makes appropriate adjustments for state taxes.

3 ***Reconciliation of Differences.***

Inevitably, there will often be cases when seemingly the same data produces differing support amounts. This may occur even when counsel for both parties are using **Xspouse™**. The correspondence between the data input fields in **Xspouse™** and the income and deduction categories in Family Code and Tax Codes suggests a standard strategy for discovering the reasons for such differences.

1. Check the program settings, such as the filing statuses. If there is a warning “Settings changed” on the main screen, open the Settings screen and see which settings are marked in red. These are the ones that have been changed from the shipped defaults.
2. Look at *Reports > Income Declaration*. This report lists all the income and deduction categories specified in FC 4058 and 4059. Is there a difference in any of these categories?
3. Frequently, the difference will be in the deduction for federal and state income taxes paid. If this is the case, look at *Taxes > Federal Tax Forms > Form 1040* and *Taxes > State Tax Forms > Form 540*. You need not go through the actual calculations. Just note the line where there is a difference. If necessary, go to the form that calculates that particular line. (For example, if there is a difference in the federal *Alternative Minimum Tax*, look at IRS Form 6251, which computes this tax.)
4. Check that the number of children qualifying for the *Earned Income Credit* and *Child Tax Credit* is correct. These numbers are specified in the *Exemptions* detail window.

4 Some Special Data.

Exemptions.

If you find it necessary to modify the contents of the *Exemption* detail windows manually, **make sure** that you have first entered all children (both this and other relationships) in the *Detail* window associated with Line 1. If you do not, Xspouse™ will reason that, since there are no children, there are none qualifying for any of the credits and will override any values that you enter.

Partial Hardships.

These can be entered in the *Hardship* detail window. They can also be entered through the *Settings* screen. The two methods are entirely equivalent.

In the *Settings* screen, towards the bottom, there are two percentages, one for each parent. The default is 100% (full hardship) but these percentages can be changed. Simply divide the desired number of hardships by the number of other supported children with that parent.

Example 4

Assume that there are 2 other supported children with father. To award 1.5 hardships to father, change the percentage on father's side to 75% (per child hardship = 1.5 divided by 2 = 0.75).

Child Care Expenses

For most calculations, only a knowledge of the total child care expenses is necessary. The one exception is the calculation of per child add-ons in the *Findings and Rebuttals* report.

The child care expenses can be either equally or unequally divided between the children. In the top right corner of the *Findings* screen, there is a toggle that specifies how the total expenses are divided between the children. The default is "Equally". However, this can be changed to "allocated by User" by right mouse button. When this is done, a button labeled "Allocate" pops up. Clicking this button opens a dialog in which per child expenses can be entered for each child and each parent.

Xspouse™ keeps track of events that make it necessary to allocate the expenses *de novo* and posts a warning when appropriate.

4.2 Shortcuts

The following keys have the effect described on the right.

B	[B ump] Toggles between adjusted (bumped) and unadjusted (unbumped) spousal support
D	[D etail] Opens a detail window when positioned on a data cell that has a detail associated with it.
E	[E xemptions] Toggles IRS 8332 releases on/off. This affects only the Proposed settlement. Choosing whether to release or not release exemptions generally has a major effect on Proposed spousal support and the tax savings associated with it.
F	[F indings] Displays the Findings and Rebuttals.
I	[I ntput] Toggles between monthly and annual figures.
P	[P rint] Displays the Print menu
R	[R ange] Toggles the display of the FC 4055 (f)(7) low-income range of child support at incomes when this is applicable. When this feature is active, pressing Ctrl+R in the Professional screen will toggle the Guideline child support between the high and low ends of the range.
<p>Note: Using R to switch off the display of the low-income support range will also switch the automatic CPI adjustment to YES (the default setting)</p>	
L	[L ow] Toggles the automatic CPI adjustment of the low-income adjustment threshold. Switching the automatic CPI adjustment to NO automatically switches the child support range display to YES and the red <i>Settings changed</i> alert is displayed.
S	[S ettings] Displays the Settings screen.
T	[T actic] Displays the Tactic dialog.
U	User-specified Child Support.
V	User-specified Spousal Support
W	Formula SS
X	[T ax Settings] Displays the Tax Settings dialog. The yellow cursor must be positioned in either the husband's or wife's data input column.
Ctrl+C	Copy from an input cell.
Ctrl+V	Paste to an input cell.

You can change the child support calculation from *Guideline* to *User CS* (or vice versa) by right-clicking on it. Similarly, you can change the spousal support formula

by right-clicking on it.

Note that if you choose *User CS* for child support, FC 4055 Checking will be switched off. Please refer to the manual section on the *Findings and Rebuttals* report for more information on FC 4055 Checking.

4.3 Center of the Screen: Support

There are two boxes in this part of the screen, displaying the support amounts for the *Guideline* and *Proposed* settlements.

Guideline

In the box labeled Guideline, you will see the figures for guideline nets for both spouses and the amounts of child support, spousal support and mandatory add-ons (child care expenses.) The nets will be labeled as either adjusted or unadjusted, depending on whether the tax effects of spousal support are being considered. Please note that the displayed nets are the ones that are used to calculate spousal support. The net to calculate child support may contain an additional amount of new spouse or significant other income; see *View > Guideline Summary* for details. The higher of the two nets will be in blue. Because of limited space in the Professional screen, support payments made by the high-earner to the low-earner are displayed as positive numbers. If support is paid by the low-earner to the high-earner, it is displayed as a negative number. (Thus a guideline child support of -1000 (negative 1000) indicates a payment of \$1,000 by low-earner to high-earner.) In most other **Xspouse**™ screens and printouts, there is sufficient room to explicitly state who pays whom, and you will not have to deal with negative support values.

Proposed

The box labeled Proposed displays the portions of proposed support that have been designated as non-deductible and deductible for tax purposes.

The line labeled *Saving* tells you how much the two parties save compared to the *Guideline* settlement. (These savings are through reduced combined taxes.)

The last line displays the number of exemptions being released by the low-earner to the high-earner. You should always press the `E' key to toggle the releases on and off, and compare the savings with and without releases.

4.4 Right of the Screen : The View

This portion of the screen is described under the *View* section below.

5 *The Main Menu*

5.1 *File*

Most of the selections in this menu are the standard ones found in most programs. One particular to **Xspouse™** is the Preferences selection. This allows you to customize various features (mainly affecting appearance) in the program.

5.2 *View*

There are five views in this menu.

5.2.1 Data Detail

This view is for entering data. It displays, and allows you to enter, the detail data as you move from cell to cell. On the lines that have a Detail window (see Section 3.5) associated with them, the Data Detail view replicates the contents of the Detail window. On lines that have no associated Detail window, the Data Detail view is blank. This view is intended for initial data entry and is useful for checking data after it has been entered.

5.2.2 Cash Flow

This view presents cash flow data and compares the Guideline and Proposed settlements.

The first section displays the combined net spendable income under the two settlements.

The next two sections display identical data, one for father and one for mother.

5.2.2.1 Cost

Cost is:

CS paid + SS paid - tax saving(1)

Tax saving is the saving resulting from the payment of SS.

Note that the amounts for CS and/or SS will be positive for a payor, negative in the case of a recipient. Tax saving will be negative in the case of a recipient of SS, because this results in a tax liability.

Example 5.

Using default settings of one child with mother and 20% of time with father, enter 6000 wages for father and 3000 wages for mother. Guideline CS is 858 and Santa Clara SS is 279, both paid by father. Now look at the Total taxes line in father's cash flow (in the Guideline column). We see 1465. Next, go into the Settings screen and exclude spousal support. Now (with no spousal support), we see that the taxes for father are 1491.

Thus, the payment of guideline spousal support results in a tax saving of $1491 - 1465 = 26$. Substituting these numbers into the Cost formula (1) above, we get

$$\text{Cost} = 858 + 279 - 26 = 1111$$

Now, go into the Settings screen and switch spousal support back on. The displayed cost for the father is indeed 1111.

5.2.2.2 Net spendable income

Net spendable income is the amount of *unadjusted* guideline net remaining after the cost has been deducted.

Example 6b

In the preceding example, father's *unadjusted* guideline net is 4509. (Press the `B' key to see this. Now press the `B' key again to restore adjusted nets.) If we subtract the cost (calculated above), we get

Net spendable income = $4509 - 1111 = 3398$, which is what is displayed in Xspouse.

5.2.2.3 Increase over guideline

Increase over guideline is the dollar increase of the net spendable income over the amount in the guideline column.

Example 7

Press the `B' key to make sure that the adjusted nets are displayed (in the Guideline box in the center of the screen). In the Proposed column, father's net spendable income is 3427. The increase over guideline is $3427 - 3398 = 29$.

5.2.2.4 % of combined net spendable

% of combined net spendable is the net spendable income of the spouse expressed as a percentage of the combined net spendable income.

Example 8.

Continuing with the example above, father's net spendable income (Guideline column) is 3398. The combined net spendable income (Guideline column) is 7397. Thus, father's percentage of the combined net spendable is $3398/7397$, or 46%.

5.2.2.5 % of saving over guideline

% of saving over guideline is the increase over guideline expressed as a percentage of the total saving over guideline.

Example 9

In the Proposed column, we saw above that the increase in father's net spendable income over guideline is 29. The total saving over guideline is 31, which is the sum of the father's and mother's savings over the guideline (see the Proposed box in the center of the Professional screen). The percentage is $(29/31 = 95\%)$.

5.2.2.6 Total taxes

Total taxes are the sum of income and employment taxes. In the case married filing jointly, they are the prorated portion for the spouse in question. See the note at the end of the **Reports** section below for an explanation of how this proration is done in **Xspouse™**. NOTE: This line may have a blue uppercase **A** next to it. This means that either the Federal or State Alternative Minimum Tax has been triggered.

5.2.2.7 Exemption value

Exemption value is an estimate of the total value of the exemptions to the spouse. With the passage of the TCJA these are currently zero.

5.2.2.8 Number of withholding allowances

Number of withholding allowances is the number of allowances that the spouse should claim on his or her W-4 form. NOTE: This line may have a blue lowercase **w** next to it. This means that the spouse in question should arrange for additional withholding (or pay estimated taxes) to avoid having to pay tax at the end of the year.

5.2.2.9 Net wage paycheck

Net wage paycheck is the paycheck that the spouse can expect with the suggested number of withholding allowances.

5.2.3 Income Tax

This view presents a summary of Federal and State income taxes.

You will find a detailed, line-by-line documentation of the tax calculations under the main menu item *Taxes > Tax Forms* and then toggling between *Federal* and *State* tax forms.

5.2.3.1 Medicare surcharge

A Medicare surcharge commenced from the beginning of 2013 as a result of the Patient Protection and Affordable Care Act (PPACA). This is an additional levy on higher incomes above certain thresholds based upon filing status and also encompasses a 3.8% tax on unearned income above the thresholds. The calculation of the surcharge is straightforward. However under filing status of married filing jointly can lead to some confusion unless the overall situation is taken in to account. It is easiest to explain the calculation via a simple example.

To calculate surcharge under the MFJ situation the process in Xspouse is to use the "wisdom of hindsight" of knowing what the total wage income is for the married unit (MFJ), deduct the MFJ threshold of \$250,000, then apportion the Medicare surcharge based upon each spouse's contribution to incurring the surcharge.

In actual fact, the "timing" of the collection of the surcharge will be done as soon as the wage income of the individual passes the individual threshold of \$200,000 and withheld, but the actual amount due will be determined by the filing status.

This approach has been taken to be consistent with scenarios whereby neither spouse in an MFJ situation has a wage income exceeding the individual threshold of \$200,000, but jointly they exceed the MFJ threshold of \$250,000. For example wife earns \$175,000 and husband earns \$100,000. Neither will have the additional 0.9% Medicare withheld, though they are liable for the surcharge on \$25,000 by filing as MFJ. The flip side of this is where one spouse's wage income in the MFJ situation exceeds the \$200,000 but not \$250,000, whilst the other spouse does not work. Although the working spouse will have the surcharge withheld from wages, it will be a tax overpaid and need to be offset against other taxes or refunded at the end of the year.

The only equitable way of apportioning the Medicare surcharge in an MFJ situation is on the basis of each spouse's contribution to the generation of the surcharge as done in Xspouse. This can only be done by using the "hindsight" approach and to distribute the surcharge in proportion to each form of income earned by each spouse. This approach has been applied to all calculations of the Medicare surcharge in the MFJ situation. Not only is this the only equitable way to apportion the surcharges, but by doing so maintains consistency with how other taxes are apportioned in the MFJ situation by all calculators when calculating the guideline net incomes.

5.2.3.2 Net Investment Interest Tax (NIIT)

The NIIT is the Medicare surcharge on unearned income. Xspouse provides

detailed inputs for investment income items under *Other taxable income* and also under *Other taxable income* for *New spouse income* to allow for calculation of the surcharge under the MFJOUT situation.

In addition to the extra detail for input of investment income, there are provisions in the detail windows for *Ded interest expense* and *Misc tax deductions* to enter investment income expenses that are included in the calculation of the NIIT.

The surcharge on net investment income is shown on Line 8 of Schedule 2 of form 1040 under the *Taxes>Tax forms* on the main menu and displayed on the Income Tax view..

5.2.4 Employment Tax

This is a summary of Federal and State employment taxes.

5.2.5 Guideline Summary

This view supplements the *Income Declaration* (see *Reports > Income Declaration*). It provides additional details about the guideline support calculations.

Net SS is the spousal support calculated by applying the guideline spousal support formula to the guideline nets. In the case of *Floating Shares*, this is always equal to the actual spousal support paid.

Equalizing payment is the additional payment that is necessary under *Fixed Shares* to restore the ratio of the *adjusted net disposable incomes* to the same value as the ratio of the *unadjusted net disposable incomes*. This payment is always zero under *Floating Shares*.

Note that the *disposable income* is not the same as the *spendable income* in the *Cash Flow* view. To calculate disposable income, we subtract the amount allocated for child support, whereas to calculate spendable income, we subtract (or add) the actual child support paid.

5.3 Reports

5.3.1 Findings and Rebuttals.

This report displays a per-child breakdown of guideline child support. If you have entered child care expenses in the main screen, then you can designate a per child allocation here, or you can choose to let **Xspouse™** allocate these expenses equally between the children.

Mandatory Addons

For most calculations, only a knowledge of the total child care expenses is necessary. The one exception is the calculation of per child add-ons in the *Findings and Rebuttals report*.

The child care expenses can be either equally or unequally divided between the children. In the top right corner of the *Findings* screen, there is a toggle that specifies how the total expenses are divided between the children. The default is "Equally". However, this can be changed to "allocated by User". When this is done, a button labeled "Allocate" pops up. Clicking this button opens a dialog in which per child expenses can be entered for each child and each parent.

Xspouse™ keeps track of events that make it necessary to allocate the expenses de novo and posts a warning when appropriate.

Basic Child Support

There are two modes for the Findings and Rebuttals report. One mode simply displays the same information as the per child information in the printout of the main screen in **Xspouse™**. In the second mode, the Findings and Rebuttals report becomes a powerful input screen. It is designed to give judicial officers complete control over basic child support in FC 4055(b)(7) and FC 4057 cases.

The mode depends on whether the setting Display FC 4055(b)(7) low-income CS adjustment range is toggled to YES or NO in the Settings screen. The mode should be selected before opening the Findings and Rebuttals report. There is a shortcut in the main screen of **Xspouse™** to do this. Simply press the `R' key on your keyboard to toggle between the two modes.

You can easily see which mode is active by looking at the bottom of the Guideline box in the center of the **Xspouse™** main screen. When the Findings and Rebuttals report is in input mode, you will see either the FC 4055(b)(7) adjustment range or (at higher incomes) a little hyphen there.

When *Display FC 4055(b)(7) low-income CS adjustment range* is toggled to NO in the Settings screen.

This is the static display mode. The displayed per child information is identical to that in the printout of the main screen of **Xspouse™**.

When *Display FC 4055(b)(7) low-income CS adjustment range* has been toggled to YES in the Settings screen.

Three new columns are displayed under the heading "*Family Information*". The numbers in these columns are NOT per child information - they refer to the child support payable when the child in question is the oldest supported child. The Basic CS may be manually changed to any amount in the range permitted by FC 4055(b)(7). This can be done by typing in the desired amount in any cell; or by pressing

[**Ctrl+R**] to toggle the amounts between the high and low ends of the ranges.

There is a calculation aide attached to each of the Basic CS cells. To access it, press the '**D**' key while the yellow cursor is positioned on any of the *Basic CS* cells.

Example 10

Use the Child detail window to enter 3 children with mother. Name the children Huey, Dewey and Louie.

In the main screen, enter 1000 monthly wages for father and 0 for mother.

In the main screen, press 'R' to switch on the Low Income Adjustment range display.

From the main menu open the *Findings* screen or from the *Reports > Findings* option.

The Basic CS opposite Huey (the oldest child) is the child support for all 3 children.

The Basic CS opposite Dewey is the child support when only Dewey and Louie are being supported.

The Basic CS opposite Louie, the youngest child, is the child support when only Louie is being supported.

Note: With the passage of Assembly Bill 2393 the low income adjustment threshold was increased to \$1,500 from January 1, 2013 and indexed for inflation on March 1, every year thereafter. Details of implementation of these changes are presented in Section 7.1.

In cases where the court decides that child support should be modified in accordance with FC 4057, the automatic checking for FC 4055 compliance in **Xspouse™** can be switched off. Judicial officers have full control over the data in the Findings and Rebuttals report.

There is a toggle in the Findings screen (just above the per-child information, on the right) that allows the user to specify whether basic child support amounts should be checked for compliance with FC 4055.

When FC 4055 checking is ON, the amount in each Basic CS field is checked for FC 4055 compliance. The payor of each of the basic child support figures is automatically calculated and cannot be changed manually.

In contrast, when FC 4055 checking has been toggled to OFF, a *Basic CS* button is displayed at left of screen that opens up a detail input screen allowing any amount to be typed into any of the basic child support fields. In addition, the Payor fields (next to the Basic CS fields) are now toggle fields (right-click on them to change

them).

If FC 4055 checking has been toggled to OFF a warning *Settings changed* will appear on the main screen.

Remarks.

1. When FC 4055 checking is toggled back to ON in the Findings screen, all user entered Basic CS amounts and payors revert to guideline. The fields in the Payor column cease to be toggle fields and become simple labels.
2. In the printout of the main screen, an informational message indicating whether FC 4055 checking is ON or OFF is printed.

5.3.2 Income and Expenses

This reports is self-explanatory.

5.3.3 Client Financial Summary

This reports is also self-explanatory.

5.3.4 Settlement Possibilities

The data in this report depend on the tactic that has been chosen in the *Professional* screen. You can study the variation in tax savings and spendable incomes as spousal support goes through a range of possible values. You can specify the number of exemptions that are going to be released via IRS Form 8332. (This release is always from the low earner to the high earner.)

5.3.5 Bonus Income Reports

Taxes are calculated on annual income (taxable income), whereas guideline support is calculated on monthly income (guideline nets). The Professional screen in **Xspouse™** deals with situations in which income is constant from month to month. The Annual Bonus and Variable Bonus Income reports augment the Professional screen by considering cases when income varies from month to month, or has "spikes". The two bonus reports calculate the effect of such spiked income on guideline nets and the resulting child and spousal support.

Bonus income may produce two side effects.

1. Bonus income may trigger a change in child and/or spousal support payments to or from a spouse from a prior relationship.
2. Bonus income has a direct tax consequence because it is taxable income. It

may also have an indirect tax consequence if it triggers a change in spousal support payments to or from a spouse from a prior relationship

Xspouse™ deals with such side effects in the following manner.

1. **Xspouse™** makes an appropriate adjustment to "CS paid for a prior relationship" and "SS paid for a prior relationship" when computing guideline net that includes the bonus.
2. **Xspouse™** prorates the additional (annual) taxes between the twelve months, in proportion to the size of the bonus in each month. The taxes are said to be "Apportioned". **Xspouse™** then makes an appropriate adjustment to "Other Nontaxable Income" when computing guideline net that includes the bonus.

One special situation needs mention in connection with the apportionment of taxes. This is the case when the two spouses file MFJIN. In this case, the additional taxes are "apportioned" in proportion to the joint bonus in each month. The taxes are then split between the two spouses in the normal fashion (see below). These splits of the joint taxes between the spouses will generally vary from month to month, because of the unevenness of the bonuses (in some months father may earn more, in others mother may earn more).

5.3.6 Split of Joint Taxes in **Xspouse™**.

This documentation applies to **Xspouse™** calculations generally, not just to the Bonus Income reports.

When two spouses file jointly (either MFJIN or MFJOUT), **Xspouse™**

1. Splits the income taxes between the spouses in proportion to their respective gross taxable incomes.
2. Attributes the employment taxes (social security, self-employment, state disability insurance) to the spouse who incurred those taxes. (Both spouses may have such taxes.)

Both the *Annual Bonus Income* report and the *Variable Bonus Income* report consist of rows of numbers that have the same format in both reports. It is therefore logical to divide the explanation into three parts—the *report row format*, the *Annual Bonus Income* report and the *Variable Bonus Income* report.

5.3.7 Report Row Format.

We use the *Variable Bonus Income* report (in the next section) to illustrate this discussion.

The first row in each report corresponds to zero bonus and is equivalent to the values on the main input screen. Each subsequent row is compared against this baseline. Let's take a simple case with a uniform monthly bonus as an illustration.

Example 11

In the main input screen, let's use the same data as in *Example 5*: give father 6000 per month wages, mother 3000 per month wages, with defaults for everything else. We see that Guideline CS is 858 and the Santa Clara guideline SS is 279. Now let's assume that the mother receives a monthly bonus of 500, meaning that her income is increased to 3500 per month. The CS is now 820 and SS is 162.

This means that the bonus has reduced the CS payment to the mother by $858 - 820 = 38$; and SS payment by $279 - 162 = 117$.

Now change the mother's income back to 3000 and open the *Variable Bonus Income* report. Make sure that the display is for mother's bonus (toggle if necessary). The first step is to enter the 500 bonus that we anticipate the monthly bonus for mother in to any of the monthly input fields, then clicking the "Replicate" button at the top of the screen to fill the other months with the 1000 value.

Now, let's look at the line for 500 monthly bonus for the mother (first column of the table).

Now look at the row showing 500. The 500 bonus line is highlighted in red. Note you may find it more convenient to press the "Browser" button to view the report in the browser as this automatically opens the report at the bonus row.

The Total CS is 820 and the total SS is 162, as shown above. The "cost" is as explained in the note at the bottom of the Bonus table, an *increase* in support paid or a *decrease* in support received. So in this example, the cost to the mother of receiving the 500 bonus has been a decrease of 38 in CS plus a decrease in SS of 117 as shown above. The percentages are the costs divided by the value of the bonus, for CS $38/500 = 7.6\%$ and for SS $117/500 = 23.3\%$.

A similar calculation occurs if the father receives a bonus. In the father's table the bonus row is highlighted in blue.

If both parents receive a bonus, each parent's cost of receiving their individual bonus is calculated against other parent's income that already includes a bonus. So in the above example if the father also received a bonus, his cost would be calculated by calculating the CS and SS with and without the bonus when the mother's income is 3500, not the 3000 that it is without her bonus.

Let's take a look at the methodology behind all this. When **Xspouse™** constructs the Bonus income table, it does a full guideline calculation for each line of the report (the same calculation that recalculates the main screen). All the income and

deduction data that are required for the calculation are known in monthly amounts, with one exception — taxes. To compute taxes, it is not enough to know the bonus in a particular month. Taxes are calculated on annual income. This is where the anticipated bonuses come in. They allow **Xspouse**™ to estimate the annual income when doing the tax calculation(s).

This raises the following question: What errors are introduced into the guideline calculations (one for each line in the bonus income table) by estimating the bonuses and averaging them? It turns out that the errors are quite small. The reason for this is the apportionment of taxes.

When the tax consequences of bonuses are "apportioned", the additional tax for which the bonus is responsible is attributed to the month in which the bonus is paid. It has very little effect on the other months. Generally, only if our estimates are so poor that the real bonuses push the total income into a different tax bracket than our estimates, do we get an effect that is felt in other months. Thus, even though the total tax depends on the total annual income, the amount of tax apportioned to a particular month depends almost entirely on the size of the bonus that is paid in that month.

The following sections outline the use of the bonus income reports in more detail.

5.3.8 Variable Bonus Income Report.

In the previous section we worked through an example Variable Bonus Income report to explain the row display format. In this section a more detailed explanation is presented.

This report introduces maximum flexibility. No assumption is made about the relative sizes of the bonuses or about their frequency. The report is quite complex and will be discussed in detail. In particular, the role of the "Anticipated Bonuses" will be explained.

REPORTS

VARIABLE BONUS INCOME (Monthly)

FATHER

Replicate Average (All) Average (>0) Reset Erase

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000	5000

January

Prior Relationship(s) ☐ OFF

Additional Cost to Father

Father's			Child Support		Spousal Support		Total CS	Total SS (adjusted)
Bonus	% of bonus	\$	% of bonus	\$				
4800	8.9	425	25.6	1229		1321	1900	
4900	8.8	433	25.6	1255		1329	1926	
5000	8.8	440	25.6	1281		1336	1953	
5250	8.7	459	25.6	1346		1355	2018	
5500	8.7	477	25.7	1412		1373	2083	
5750	8.6	496	25.7	1478		1391	2149	
6000	8.6	514	25.7	1543		1410	2215	
6250	8.5	532	25.8	1609		1428	2281	

Cost is an increase in support paid or a decrease in support received by this spouse
 Bonus income may reverse direction of CS and/or SS

R = recipient of support

Figure 7 Variable Bonus Income Report.

For the remainder of this section, we will assume that Father is the bonus earner. We will begin by explaining a possible way to use the Variable Bonus Income report. Then, we will take a look at the computational logic behind it.

1. Begin to use this report by entering the anticipated bonus income that

father will receive in each of the twelve months. We will see that just a "reasonable" estimate is enough for **Xspouse™** to calculate each line of the Bonus income table very accurately. Note that, if you do not enter any anticipated bonuses, it is equivalent to estimating that the bonus will be zero in each month.

2. Next, click one of the two averaging buttons at the top of the screen (whichever is appropriate — see below). This ensures that the Bonus income tables for all months are the same.
3. Now, print out the the Bonus income table (for any month — they are all the same). There are several buttons in this report to help you enter bonus income.

At the top of the screen, you will see the following buttons:

- **Replicate** — Enter bonus from the currently selected month (the one with the yellow cursor) into all twelve months.
- **Average (All)** — Enter the average bonus into all twelve months. This type of averaging is appropriate in cases when the bonus income may occur in any month.
- **Average (> 0)** — Enter the average bonus into all months in which the bonus is non-zero. This type of averaging is appropriate in cases when the frequency, though not the size, of the bonuses is known. For example, the bonuses may be paid quarterly.
- **Restore** — Undo all changes and restore the monthly bonuses, as they were when the report was opened.
- **Erase** — Set the bonus to zero in all twelve months.

At the bottom of the screen, there is another set of buttons.

- **Save** — This button saves the currently entered anticipated bonuses as part of the case data in the computer's memory. To save this data to disk, you must return to the main screen and click "Save File".
- **OK** — Same as the preceding button, but also closes the Variable Bonus Income report and returns to the main screen.
- **Cancel** — Abandons all changes and returns to the main screen.
- **Print** — Prints the Bonus income table for the currently selected month.
Note: When printing the *Variable Bonus Income* table, it is most convenient to select the "**Browser**" button to view the report in the browser. Using the browser view permits selection of viewing and printing ranges (see Appendix F Section 22.1.3 *Bonus Income Reports*). Otherwise if printing directly by selecting the "Print" option, the default print setting is "Selection", which comprises 41 rows, beginning with the row highlighted on screen. To print out the desired bonus row so that it is displayed mid-page, place the highlight on a row approximately 20 rows above. In this way the print out will

display how the support changes if the bonus payments are larger or smaller than estimated.

You can change the print option to "All" if desired in the print dialog box when selecting print.

- **Print Prior** — Prints the Approximated Bonus income table for prior marriage(s). The effect of prior marriages is explained in a separate section below.
- **Documentation**. Clicking this button brings up a dialog that explains, step by step, how the current (highlighted) line in the bonus income table is calculated by **Xspouse™**.
- **Browser**. This opens up the report at the selected bonus value in the browser and allows for setting viewing and printing ranges.

5.3.9 Multiple Marriages.

When there have been prior marriages, bonus income received by father or mother may trigger a change in support payments paid to or received from a prior spouse. **Xspouse™** deals with such situations by asking the user to type in a sample of lines from the Bonus income table for the prior marriage(s), then constructing an approximation to the prior Bonus income table. This approximated table may be printed out and compared to the original table for accuracy. This approximation is usually very accurate.

To use this feature, open the Variable Bonus Income report and click on "Display Table". Now, mouse over the "*Prior Relationship(s)*" label to display the button and click on it. The *Prior Relationship(s) Sample Bonus Table* appears (Figures 8 and 9).

Some suggestions for filling out the *Sample Bonus Table*.

- Choose more samples in the range in which you expect the bonuses to fall. If you expect father to receive variable overtime income in the range \$1,000 to \$2,000 per month, there is little purpose in using a \$500,000 bonus as one of the samples.
- Choose more samples in a range where the percentages (in the prior marriage Bonus income table) vary rapidly, fewer samples in a range where the percentages vary slowly. You do not have to fill out the whole table at once. Just enter the maximum bonus (currently 750K) on next line after you have filled in your bonus range. **Xspouse™** will not read the table past this line. (Hold down the '9' key in the bonus field. The entry will automatically top out at the maximum bonus.)

- Begin by entering 3 or 4 samples.
- Print out the approximated table.
- See where more accuracy is needed.
- Insert more lines in this range.
- There is a button to insert a line and a button to delete a line. Pressing the **[Insert]** key will also insert a line.

REPORTS

VARIABLE BONUS INCOME (Monthly)

FATHER

Replicate Average (All) Average (>0) Reset Erase

Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000

January

Prior Relationship(s)

Additional Cost to Father

Father's Bonus	Child Support % of bonus	\$	Spousal Support % of bonus	\$	Total CS	Total SS (adjusted)
0	0.0	0	0.0	0	0	0
100	6.0	6	11.6	12	826	173
200	6.0	12	11.6	23	833	185
300	6.0	18	11.6	35	839	197
400	6.0	24	11.6	46	845	208
500	6.0	30	11.6	58	850	220
600	6.0	36	11.6	70	856	232
700	6.0	42	11.7	82	862	243

Cost is an increase in support paid or a decrease in support received by this spouse
 Bonus income may reverse direction of CS and/or SS

R = recipient of support

Figure 8 Mousing over the “Prior relationship(s)” label brings up a button to open the prior relationships bonus table.

Prior Relationship(s) Table

HUSBAND
Prior Relationship(s) - Sample Bonuses

	Bonus	CS%	Traditional SS%	Partner SS%
1	500	9.5	18.5	0.0
2	1000	9.3	18.6	0.0
3	1500	9.2	18.7	0.0
4	2000	9.1	18.8	0.0
5	2500	9.0	18.9	0.0
6	750000	0.0	0.0	0.0
7	750000	0.0	0.0	0.0
8	750000	0.0	0.0	0.0
9	750000	0.0	0.0	0.0
10	750000	0.0	0.0	0.0
11	750000	0.0	0.0	0.0
12	750000	0.0	0.0	0.0
13	750000	0.0	0.0	0.0
14	750000	0.0	0.0	0.0
15	750000	0.0	0.0	0.0

Enter a selection of bonus lines from the Bonus Table for the prior relationship. You should select more lines from areas in the Bonus Table where the percentages vary most rapidly. In areas where the percentages vary relatively slowly, the bonus lines may be spaced more sparsely. Do not use the zero bonus.

Figure 9 If you don't wish to fill the whole table, to finish entering data enter the maximum value of 750000 or hold down the "9" key to auto fill this value into the next row. This is required as you can't leave blank rows in the table..

Please note the following. Bonus income may reverse the direction of support. Suppose that you are in a range of bonuses where the bonus earner is the recipient of support (child and/or spousal) from a prior marriage. In such a situation, "cost" means a reduction in support received from the prior marriage. This causes no problems with spousal support. This is either taxable income (recipient) or an adjustment to income (payor). Either way, it is a dollar for dollar reduction in the AGI. Spousal support is, similarly, either guideline income or a guideline deduction. Once again, dollar for dollar. Child support is different. It is a guideline deduction, but not guideline income. Presumably, you will want to eliminate from consideration a situation where the "cost" is a reduction in child support received from the prior marriage. You can do this by entering zero for "CS %" in the sample bonus table for the pertinent range in the "original" table.

The adjustment for additional support paid for prior marriages as a result of bonus income may be toggled ON/OFF with the right mouse button or by pressing the space bar while the yellow cursor is positioned on any line in the table for the

current marriage.

5.3.10 Annual Bonus Income

This report is a companion to the Variable Bonus Income report described above. It allows us to "look back" and calculate what the additional support would have been if we had had the ability to look twelve months into the future and include the bonuses in the annual income.

5.4 Taxes

Most of the selections on this menu apply to either one spouse or the other.

Note: In the Professional screen, you must position the yellow cursor on the data input column for father or for mother before accessing these selections for that spouse.

5.4.1 Tax Settings

When the cursor is in one of the Father's or Mother's data input fields tax settings can be changed for that parent via the Taxes>Tax Settings menu option or the "Tax Set" on the main tool bar.

The screenshot shows a window titled "TAX SETTINGS - Father". It contains two sections: "Federal" and "California".

Federal	
Social security:	Include
Medicare:	Include
Self-employment tax:	Include

California	
State income tax:	0.5000
State disability insurance:	2

At the bottom of the window are two buttons: "OK" and "Cancel".

Figure 10 Dual entry fields in the tax settings detail window.

The Tax Settings enable you to include or exclude various taxes. All the fields are dual-entry fields: You can include or exclude the highlighted tax by clicking the right

mouse button or pressing the space bar when highlighting the field or you can type in a decimal number between 0 and 10 in place of the include/exclude label. The tax in question will be multiplied by that number. The include/exclude toggle is equivalent to a numerical value of one and zero respectively being entered. To reset a numerical value to the include/exclude setting press the space bar or right mouse button when in the field.

Using numerical values in the state taxes input fields can be used to estimate out-of-state taxes.

5.4.2 Party Tax Information

Selecting this menu item allows you to indicate whether one of the parties or their new spouse is aged over 65 or blind. It also allows you to indicate whether in the case of married filing separately the two spouses lived together for any part of the year. This input window is also available via the File>Party Tax Information menu item.

5.4.3 Tax Credit Override

Enables you to manually suppress the credits calculated by **Xspouse™**. All the fields are toggle fields.

5.4.4 Alternative Minimum Tax Data

You can enter appropriate additional data for the calculation of the Alternative Minimum Tax.

5.4.5 MFS Deductions

IRS regulations state that if a spouse chooses the filing status Married Filing Separately, then that spouse must itemize deductions if the other spouse itemizes deductions. This selection opens a dialog that enables you to set the correct deduction method for the spouse in question.

5.4.6 Federal Tax Forms State Tax Forms

These reports document, line by line, the tax calculations that **Xspouse™** performs.

5.5 Tools – Present and Future Value Calculators

The Present Value calculator allows the user to do one of two things:

- Calculate the present value of a stream of payments.
- Structure a stream of payments to produce a desired present value.

The choice between the two functions is made through a toggle at the bottom of the calculator window.

You'll notice that one of the fields (either the *Payment Amount* or the *Present Value*) always has a white background. This is the field that is calculated when data in the other fields is modified.

Analogous comments apply to the *Future Value calculator*.

The *Future Value calculator* has one other feature which needs explanation. In addition to the *Begin* and *End* dates, there is a *Valuation date*. As the name suggests, this is the date on which the future value is calculated. By default, the *Valuation date* will always track the date of the last payment. When this behavior is in effect, there is a blue asterisk "*" next to the *Valuation date*. If you wish to use a *Valuation date* other than that of the last payment, simply type it in. The asterisk will disappear and the *Valuation date* will remain fixed from then on. To restore the automated *Valuation date*, highlight it with the yellow cursor and press the asterisk "*" key.

Comments.

The calculators are available in the Desktop **Xspouse™** and **Xarrears™**.

If the payment frequency is semi-monthly, an additional field labeled *Semi-monthly Day* appears. This is the date of the month on which the second payment is made. It must be a number between **1** and **28**.

The *Present Value* (or *Future Value*) field becomes invisible if an error condition exists.

Some examples are:

- The begin date is before today's date.
- The payment frequency is semimonthly but the Semi-monthly Day is not between 1 and 28.
- One or more of the dates are invalid.

6 *Toolbar*

6.1 *Open*

6.2 *Save*

6.3 *Clear*

6.4 *Print*

The function of each of these icons is self-explanatory.

6.5 Detail

When the yellow cursor is positioned on one of the raised data input cells on the main screen, this icon will open the associated *Detail* window. Generally, it is simpler to double-click on the cell or press the **D** shortcut key to open the *Detail* window.

Several of the *Detail* windows merit special comment.

6.5.1 Child Detail Window

CHILDREN

THIS RELATIONSHIP

	Children (Oldest first) Name	Date of birth	Custodial Parent	Time with NONcustodial Parent				
1	Huey	00 - 00 - 0000	Mother	73.00	Days	per	Year	20.00 %
2	Dewey	00 - 00 - 0000	Mother	73.00	Days	per	Year	20.00 %
3	Louie	00 - 00 - 0000	Mother	73.00	Days	per	Year	20.00 %

Add Previous Add Next Delete Select % Table Worksheet

OTHER RELATIONSHIPS

	Father	Mother
# of other children with:	0	0

OK Cancel Browser

Figure 11 Child detail window.

This detail window must always be used in cases of split custody. This is because **Xspouse™** needs to know the order of the children (by age) for the Findings and Rebuttals report. Entering the total number of children with father and mother in the main screen would not be enough.

In the *Child Detail*, you will see the following fields:

1. The Child's name
2. Child's date of birth—in most cases it is sufficient to just enter the year of birth provided that the children are entered in age order.
3. The custodial parent. This is a "Toggle" field. You can right-click on it to change it.
4. The next three fields work together. The default is 73.0 days per year. However, you can toggle the "days" and the per "year".
5. The last field allows you to set the non-custodial time explicitly.

This *Child Detail* window also has several features to help compute timeshare.

1. Click on the "*Table*" button. The current *Santa Clara Timeshare Table* is displayed.
2. Click on the "*Worksheet*" button. The *Timeshare Worksheet* is displayed (see the following section and the tutorial in **Appendix C**).

Timeshare Worksheet

The timeshare worksheet is available inside the *Child Detail* window (button on the extreme right inside the detail window).

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Hide Hide Paste Erase

	M	T	W	T	F	6	S	24	S	24	Year	Year	
2020	15.98 % annually										Alt/Week 1	Alt/Week 2	
January	14.52 % this month										Month	Month	
February	December											Week	Week
March	T	1W	2T	3F	4S	5S	6	24	24		Week	Week	
April	M	7T	8W	9T	10F	11S	12S	13			Week	Week	
May	M	14T	15W	16T	17F	18S	19S	20			Week	Week	
June	M	21T	22W	23T	24F	25S	26S	27			Week	Week	
July	M	28T	29W	30T	31						Week	Week	
August													
September													
October													
November													
December													

Apply to all children ☐ Print Attach Cancel

Figure 12 The Timeshare Worksheet.

There are two modes in the worksheet.

1. **Hours mode** – Enter hours into a single day by typing. The whole day can also be selected or deselected by right-clicking the mouse or by pressing the space bar.
2. **Santa Clara mode** – In this mode, the time units are $\frac{1}{4}$ days, as in the Santa Clara rules on timeshare. Right-clicking the mouse or pressing the space bar adds a $\frac{1}{4}$ day to the time. Backspace subtracts a $\frac{1}{4}$ day. The numeric keys **0, 1, 2, 3, 4** enter the corresponding number of $\frac{1}{4}$ days.

The appropriate mode can be selected in the *Settings* screen. You can also save the mode as the default setting. It will not cause the "*Settings Changed*" warning to go on, since it does not have a direct impact on calculations, just on data input.

In both modes, use the weekly template at the top of the worksheet to quickly fill

out the worksheet. When mousing over just above each of the cells in the weekly field, a toggle button appears to hide/show that particular day of the week.

When you place the mouse cursor immediately to the right of the weekly pattern (next to Sunday), another button pops up. Clicking this button clears the weekly pattern (the worksheet itself is unaffected).

Similarly, when mousing over the text on the right hand side of the worksheet, these become buttons for data entry or deletion.

To enter time into the worksheet, fill out the weekly pattern at the top of the page. Then use the column of buttons on the right of the worksheet to paste to the *Year/Month/Week*.

Clicking on "Year" in the *Paste* column will paste the weekly pattern to every week in the year. *Alt/Week 1* pastes to alternate weeks, beginning with Week 1. *Alt/Week 2* pastes to alternate weeks, beginning with Week 2. Clicking on "Month" in the *Paste* column will paste the weekly pattern to each week of the currently displayed month. Clicking on "Week" in the *Paste* column will paste the weekly pattern to the week opposite the button that was clicked. You can also type directly into any day in the worksheet. The buttons in the *Erase* column work in a similar fashion.

By toggling the hide/show buttons above the week day cells at top of screen, permits you to selectively paste or erase selected days, without disturbing any data in the hidden days. The paste/erase procedure can be repeated as many times as is necessary to accommodate visitation plans that change during the year.

At the top left of the worksheet, you can toggle the parent for whom the time is displayed. This toggle is for convenience only. **Xspouse™** will determine the custodial parent when the worksheet is attached.

When you Attach a worksheet, the time calculated by the worksheet is entered into the *Child Detail* window. The text "*Attached worksheet for Child ...*" in the top left of the worksheet means that the timeshare calculated by the worksheet is being used for the child in question. Any manipulation of the timeshare (altering the worksheet, entering the timeshare directly or from the timeshare table, etc.) will detach the worksheet. The timeshare may remain unchanged, but it is no longer certain that it was calculated by the worksheet.

A detailed worked example is presented in Appendix C.

6.5.2 Filing Status Detail Window

Filing status

Tax Filing Statuses

Federal filing status
State filing status

Partner A	Partner B
SINGLE *	HH/MLA *
SINGLE	HH/MLA

OK Cancel

To automate the State Status, press '*'

Figure 13 Filing Status Detail.

This window is only available if *Domestic Partnership* has been selected in the *Settings* screen. The detail window allows the user to choose state filing statuses which differ from the federal statuses.

The filing statuses displayed in the main screen of **Xspouse™** are always the federal statuses. An asterisk `*' next to the filing status indicates that the federal status is being used for the state tax calculation. The absence of an asterisk indicates that a different status has been chosen for the state calculation. The asterisk may be restored at any time by pressing `*' on the keyboard.

NOTE: Toggling the status in the main screen will automatically restore the asterisk.

6.5.3 Exemptions Detail Window

Exemption		
	Father	Mother
Personal:	1	1
Special:	0	0
New spouse:	0	0
Dependent:	0	3
# of qualifying children for CCC:	0	2
# of qualifying children for EIC:	0	2
# of qualifying children for CTC:	0	2
# of CTC children aged < 6:	0	0
# of other qualifying dependents:	0	1

OK Cancel

Figure 14 Exemptions detail window.

On opening Xspouse there is an asterisk (*) next to the "**#Exemptions**" data cell for each spouse. This indicates that Xspouse is automatically tallying all of the children both from this relationship and other relationships. If dates of birth are left blank in the *#of children* detail window, the default setting for each child is that each is a qualifying child for the child care credit, the earned income credit and the child tax credit. If the birthdays are entered, then the program automatically allocates the children according to what credits they qualify for.

Note that if in there are children from other relationships involved (entered via the *#of children* detail window), since age data is not provided, such children are assumed to qualify for all of the credits as explained in the previous paragraph. Any adjustments need to be made manually in the *#exemptions* window.

The detail window also allows you to enter the number of other dependents.

If you make any changes in the *#exemptions* window, the asterisk will disappear indicating that you are now in manual mode for calculations. To restore the automatic calculation mode, press the asterisk (*) key on your keyboard while highlighting the parent's *#exemptions* field. Returning to automatic calculation mode resets the program to automatic mode and removes any manual changes that have been made.

6.5.4 Other Taxable Income Detail Window

Monthly figures	Father	Mother
Investment income		
Short term capital gains:	0	0
Long term capital gains:	0	0
28% rate gain:	0	0
Unrecaptured 1250 Gain:	0	0
Qualified dividend income:	0	0
Non-qualified dividend income:	0	0
Royalty income:	0	0
Rental income:	0	0
Interest income:	0	0
Other investment income:	0	0
Other income		
Social Security income:	0	0
Unemployment income:	0	0
Traditional alimony received (Fed taxable):	0	0
Traditional alimony received (Fed non taxable):	0	0
Partner alimony received:	0	0
Other taxable income:	0	0
Subtract from state AGI:	0	0
Add to state AGI:	0	0

OK Cancel

Figure 15 Other Taxable Income detail window.

The most common types of taxable income (wages and self-employment income) can be entered directly into the **Xspouse™** main screen. Other categories of taxable income listed in Form 1040 can be entered in this detail window.

If one of the parties of this relationship has remarried and is filing a joint tax return with the new spouse, there is a similar detail window on the "New spouse income"

line.

NOTE: **Xspouse™** uses the new spouse income only to calculate taxes. It does not count the new spouse income as guideline income.

In the *Other Taxable* detail and in the *New Spouse Income* detail, the last two lines allow you to directly manipulate *Subtractions* (Line 14) and *Additions* (Line 16) in Form 540. For MFJIN and MFJOUT, the appropriate combined amount is entered into Form 540. This feature allows you to exclude selected categories of income from California income tax, yet allowing other categories (such as wages) to remain subject to the tax.

Note that some income (such as social security income and unemployment benefits) is ALWAYS excluded by **Xspouse™**. You should use the new lines only for other types of income that normally would not be excluded.

For convenience, if you position the cursor on Subtract from state AGI and press '=', **Xspouse™** will enter the sum of all income categories above, with the exception of wages, self-employment and social security.

6.5.5 Hardship Deductions Detail Window

Monthly figures	Father	Mother
# of other supported children:	2	0
Multiply FC4071(b) hardship by:	75 %	100 %
Calculate FC4071(b) hardship?	Yes	Yes
Total FC4071(b) hardship:	866	0
Extraordinary health expenses:	0	0
Uninsured catastrophic losses:	0	0

OK Cancel

Figure 16 Hardship Deduction detail window.

Partial hardships can be entered here. For example, with the father having 2 children, if 1.5 hardships were awarded to the father, you would change the "100%"

above to "75%" ($1.5 / 2 = 0.75$)

If there is an asterisk (*) next to the data cell, then Xspouse is calculating this value for you. Unless you are an expert in family law, you should leave this automatically calculated value alone and move to the next page. However, if you decide that you must enter the data manually, please use the detail window. Once you have overridden the automatically calculated value, the asterisk will disappear and you are on your own.

Note that the automatic calculation affects only line 4 (total FC 4071(b) hardship) in the detail window. Any changes to the other lines must always be made manually. You can also disable the automatic calculation of line 4 by choosing the "NO" option on line 3 and then enter any number that you wish for the hardship. After you have exited the detail window, you can restore the automatic calculation of line 4 by pressing the asterisk (*) key on your keyboard or by resetting the option to "YES" in the detail window. Either of these steps will restore the automatic calculation of line 4 and leave the other lines unchanged.

7 Settings

PROGRAM SETTINGS

	Father	Mother
Tax state:	California	California
Guideline non-deductible (child) support:	Exclude	
Guideline deductible (spousal) support:	Exclude	
Include spousal support after 2018 in federal calculations?	YES	
Same-sex marriage?	NO	
Domestic partnership?	YES	
Computation method for child support:	User CS	
Display FC 4055(b)(7) low-income CS adjustment range?	YES	
Apply annual CPI increase to low-income CS adjustment threshold?	NO	
Computation method for spousal support:	Alameda SS	
Allocation method for child care expenses:	FC 4061(b)	
Base guideline child support on adjusted nets?	YES	
Base guideline spousal support on adjusted nets?	NO	
Method to adjust nets for tax consequence of guideline SS:	Floating Shares	
Timeshare Worksheet mode:	Santa Clara	
Limit hardship per child by:	Basic CS	
Multiply the limit in the preceding line by:	50 %	100 %
Release exemptions via IRS 8332 for PROPOSAL?	NO	

☐ Use settings for this case only
☐ Use settings until program quit
☐ Save settings as new program defaults
☐ Restore default settings shipped with Xspouse

Figure 17 The Settings screen.

If you change any settings in this window that triggers a “Settings changed” warning on the main screen, the font will change to red for the setting in this window to make it easier to see which settings have been altered from those shipped with Xspouse.

Most of the fields in this screen are toggle fields (right-click on them or press the space bar to change the value.) Many of them can be changed directly in the Professional screen by the use of *shortcut keys* (see the section on the Professional screen.)

The guideline child and spousal support fields are dual-entry fields. You can toggle to include or exclude each one by clicking the right mouse button or pressing the space bar when highlighting the field or you can type in a decimal number between 0 and 10 in place of the include/exclude label. The calculated guideline support in question will be multiplied by that number. The include/exclude toggle is equivalent to a numerical value of one and zero respectively being entered. To reset a numerical value to the include/exclude setting press the space bar or right mouse button when in the field.

All of the fields, except the last one, affect only the *Guideline* settlement. The last field (concerning the release of exemptions) affects only the *Proposed* settlement.

Guideline non-deductible (child) support is a dual-entry field: you can include or exclude child support (by right-clicking or pressing the space bar), or you can type a number into this field. The calculated child support will be multiplied by whatever number you have typed in. *Include* is equivalent to typing in 1.0000. *Exclude* is equivalent to typing in 0.0000.

Guideline deductible (spousal) support is also a dual-entry field: you can include or exclude spousal support (by right-clicking or pressing the space bar), or you can type a number into this field. The calculated spousal support will be multiplied by whatever number you have typed in. *Include* is equivalent to typing in 1.0000. *Exclude* is equivalent to typing in 0.0000.

Computation method for child support is a toggle field with two possible values: *Guideline* and *User CS*. If you choose *User CS*, the *User* icon will be active when you return to the Professional screen.

Display FC 4055 (b)(7) low-income CS adjustment range allows you to decide whether to display (in the Professional screen) the child support range described in the Family Code. The best way to see how this works is as follows.

Example 12

Give father a guideline net below 1500 (900, say). Now go back in this manual to the description of **Shortcuts** (see *Data Input*) and read the description for the shortcut key **R**.

Computation method for spousal support has several possible values:

- Santa Clara
- Alameda
- Marin
- Kings
- San Diego
- Humboldt
- Yolo
- User SS
- Formula SS

If you choose either *User SS* or *Formula SS*, the *User* icon will be active when you return to the Professional screen.

The field *Allocation method for child care expenses* allows you to control how mandatory addons to child support are calculated. See the section on the *Findings* screen for more on this subject.

The next three lines are concerned with adjustment for the tax consequences of spousal support. There is a detailed discussion of this subject in **Appendix A**.

For the explanation of the field labeled "*Timeshare worksheet mode*", see the description of the timeshare worksheet under *Detail Windows > Child Detail*.

The remaining fields in the *Settings* are straightforward. The only ones that require comment are the two lines pertaining to the limitation of hardship. For these settings to have an effect, automatic recalculation must be active on the *Hardship* line in the Professional screen. See *Data Input* for a description of automatic recalculation. You can use the two lines pertaining to hardship to enter fractional hardships. For example, if father has 2 hardship children and you wish to enter 1.5 hardships for father, type in 75% (1.5 divided by 2) in father's column in the *Settings* screen. However, it is usually more convenient to enter hardships directly in the *Hardship* detail window in the main screen.

7.2 Low Income Adjustment Threshold

Assembly Bill 2393 increases the low income adjustment threshold from \$1,000 to \$1,500. This Bill also requires that the threshold be adjusted annually on March 1 by an amount determined by the Judicial Council, based on the change in the annual California Consumer Price Index.

To support the requirements of the Bill, Xspouse has implemented the following:

- The low-income adjustment threshold has been increased to \$1,500, effective January 1, 2013
- Automatic adjustment of the threshold on March 1 each year based on the CPI
- The ability to manually switch off the automatic CPI adjustment to allow the user to revisit an old case in which the CPI adjustment is not applicable

This addendum explains how to use the LIA with and without the CPI adjustment.

7.2.1 Important Note

The Xspouse default setting is to automatically adjust the low-income threshold on March 1 each year in accordance with the annual change in CPI. As explained in this addendum, the CPI adjustment can be switched off, but **switching it off will remain in effect only while the low-income range is displayed and the "Settings changed" warning is being displayed.**

CS range: 180-254
Settings changed

The low-income adjustment settings can be changed either through shortcut keys or through the *Settings* screen.

In the Professional screen, the following shortcut keys have the effect described on the right.

R [Range] Toggles the display of the FC 4055 (f)(7) low-income range of child support at incomes when this is applicable. When this feature is active, pressing **Ctrl+R** in the Professional screen will toggle the Guideline child support between the high and low ends of the range.

Note: Using **R** to switch off the display of the low-income support range will also switch the automatic CPI adjustment to YES (the default setting)

L [Low] Toggles the automatic CPI adjustment of the low-income adjustment threshold. Switching the automatic CPI adjustment to NO automatically switches the child support range display to YES and the red *Settings changed* alert is displayed.

These settings can also be changed in the *Settings* screen:

Display FC 4055(b)(7) low-income CS adjustment range?	YES
Apply annual CPI increase to low-income CS adjustment threshold?	NO

The YES/NO settings can be toggled in the *Settings* screen by clicking the right mouse button on the YES/NO option or by pressing the Space Bar when highlighting the option.

Note the following:

- If the "Apply annual CPI increase to low-income CS adjustment threshold" is toggled to NO, then the "Display FC 4055(b)(7) low-income adjustment range" is automatically set to YES and the *Settings changed* warning is displayed.

- If the “Display FC 4055(b)(7) low-income adjustment range” is toggled to NO, then the “Apply annual CPI increase to low-income CS adjustment threshold” is automatically set to YES (the *Settings changed* warning may continue to be displayed if other settings have been changed).

8 Tax Settings

The *Tax Settings* enable you to include or exclude various taxes. All the fields are dual-entry fields: you can type in a number. The tax in question will be multiplied by that number. *Include* is equivalent to typing in 1.0000. *Exclude* is equivalent to typing in 0.0000. See Section 5.4.1 for details.

To see the effect of changed *Tax Settings*, switch the *View* to either *Tax Summary (income taxes)* or *Tax Summary (employment taxes)*.

9 Tactic

This icon opens dialogs that allow you to manipulate the *Proposed* settlement. The best way to find out what the tactics do is to try them. If the *View* in the main screen of **Xspouse**TM is Cash Flow, then the primary effect of the selected Tactic is displayed in blue among the numbers on the right of the screen.

10 Findings

Opens the *Findings and Rebuttals* report. See the section on *Reports* for a detailed description of this screen.

11 Wiz/Pro

Toggles the input screen between the data input *Wizard* and *Professional* screen.

12 Tax Documentation

XspouseTM calculates taxes by following the federal and state tax forms exactly, line by line. All the tax forms are displayed, wherever taxes are calculated – in the *main screen*, in the *bonus income reports* and in *property division*.

The tax forms display a blizzard of numbers. However, the numbers that count – the federal and state income and employment taxes – are easy to find.

You can see a summary of taxes in the main screen by changing the *View* to *Tax Summary (income taxes)* or *Tax Summary (employment taxes)*.

The tax forms are extremely useful when trying to reconcile differences in numbers

with opposing counsel. In many cases, such differences are the result of different tax calculations. It is much easier to pinpoint the reason for such differences by looking at the tax forms rather than at the data input. Please refer to the section on Data Input at the beginning of this manual.

TAX FORMS

2022 Federal Father

Support: Main Screen

Form 1040

	Guideline	Proposed	
1 Wages, salary, tips, etc.	0	0	Schedule SE
2a Tax-exempt interest	0	0	Schedule D
2b Taxable interest	0	0	Schedule D Tax
3a Qualified dividends	0	0	Dividends/CG
3b Ordinary dividends	0	0	Social Security
6a Social security benefits	0	0	Schedule A
6b Social security benefits (taxable amount)	0	0	Form 2441
7 Capital gain or loss (Schedule D)	0	0	EIC Wks B
8 Other income from Schedule 1, line 10	0	0	Schedule 8812
9 Total income. Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8	0	0	Form 6251
10 Adjustments to income from Schedule 1, line 26	0	0	AMT Exemption
11 Adjusted Gross Income. Subtract line 10 from line 9	0	0	Form 8959
12a Standard Deduction or itemized deductions (from Sched A)	12950	12950	Form 8960
12b Charitable contributions if standard deduction	0	0	
12c Add lines 12a and 12b	12950	12950	
13 Qualified business income deduction	0	0	
14 Add lines 12c and 13	12950	12950	
15 Taxable income. Subtract line 14 from line 11	0	0	

Close Print

Figure 18 IRS Form 1040.

TAX FORMS

2022 State Father

Support: Main Screen

Form 540 Guideline Proposed

Taxable income

11 Exemption amount	134	550
13 Federal adjusted gross income	0	0
14 California adjustments - subtractions	0	0
16 California adjustments - additions	0	0
17 California adjusted gross income	0	0
18 California deductions	4990	4990
19 Subtract line 18 from line 17, but not less than zero	0	0

Tax

31 Tax	0	0
32 Exemption credits	134	550
33 Subtract line 32 from line 31, but not less than zero	0	0
34 Other taxes	0	0
35 Add lines 33 and 34	0	0

Form 540

Schedule CA(5

Exemptions W

Deductions W

Form P(540)

Close Print

Figure 19 FTB Form 540.

13 Property Division

The property division module is available via a new main menu selection (next to *File*) in the main screen of **Xspouse™**. The *After Tax* columns in the property module have been integrated with the support module.

	PROPERTY 61 items	JOINT			BEFORE TAX		Tax Basis	AFTER TAX		Change
		FMV	Debt	Equity	Father	Mother		Father	Mother	
1		0	0	0	0	0	FMV	0	0	h w = I
2		0	0	0	0	0	FMV	0	0	h w = I
3		0	0	0	0	0	FMV	0	0	h w = I
4		0	0	0	0	0	FMV	0	0	h w = I
5		0	0	0	0	0	FMV	0	0	h w = I
6		0	0	0	0	0	FMV	0	0	h w = I
7		0	0	0	0	0	FMV	0	0	h w = I
8		0	0	0	0	0	FMV	0	0	h w = I
9		0	0	0	0	0	FMV	0	0	h w = I
10		0	0	0	0	0	FMV	0	0	h w = I
11		0	0	0	0	0	FMV	0	0	h w = I
12		0	0	0	0	0	FMV	0	0	h w = I
13		0	0	0	0	0	FMV	0	0	h w = I
14		0	0	0	0	0	FMV	0	0	h w = I
15		0	0	0	0	0	FMV	0	0	h w = I
16		0	0	0	0	0	FMV	0	0	h w = I
17		0	0	0	0	0	FMV	0	0	h w = I
TOTALS:		0	0	0	0	0	0	0	0	
Equalizing payments:						0				

Figure 20 The Property Screen.

Property Module Buttons.

General:

Open	Opens a file
Save	Saves a file
Clear	Clears the property screen
Print	Brings up the property print menu

Insertion/Removal of Items:

Next	Inserts a blank item after the current item
Prev	Inserts a blank item before the current item
Delete	Deletes the current item

Before Tax Columns:

Cash: %	Switches between dollar splits and percentage splits
Husb	Shifts all the equity to Husband
Equal	Splits the equity equally between Husband and Wife
Wife	Shifts all the equity to Wife
Ignore	Removes the item from consideration when computing the Equalizing Payment

After Tax Columns:

Basis	Switches the Tax Basis between the FMV and a user specified number
Gain	Flags the item as a capital gain. Any appreciation is adjusted using the capital gains brackets
Loss	Flags that a loss will be taken for the item if there is a loss. There is no effect in the absence of a loss. Any depreciation is adjusted using the appropriate tax brackets. The overall limitation on capital losses is only applied when computing the Equalizing Payment. It would be misleading if applied to individual items.
Calc[ulation]	Allows the user to select the Guideline settlement or the Proposed settlement as the context in which the after-tax value of property is calculated. The tax forms documenting the calculations are available under Taxes > Tax Forms. Estimates by tax brackets remain available for comparison with earlier versions of Xspouse™.

Worksheets:

Pens Pension worksheet

Mars Marsden worksheet

The panels of buttons at the extreme right of each item in the desktop version of **Xspouse™**, duplicate the actions of many of the above buttons. Click the *Change* button at the top right of the screen to change the displayed panel. The first panel consists of the buttons [**h**][**w**][**=**][**I**]. These buttons distribute the property item to husband, to wife, equally, or ignore the item. The second panel comprises the buttons [**b**][**g**][**I**]. These buttons duplicate the *After Tax* buttons described above. The third and final panel is informational; it displays blue uppercase letters such as **M** to indicate a Marsden item, **P** to indicate a pension item, **G** to indicate a long term capital gain and **L** to indicate a loss item.

14 Arrearage Calculator

The arrearage calculator **Xarrears™** is a separate program which is installed as part of the **Xspouse™** package of files. After installation, there will be an icon under the **Xspouse™** icon on your *Start > All Programs* menu.

Figure 21 **Xarrears™** main screen.

The arrearage calculator contains an online manual. Each screen in the program has a "Help" button. Clicking on this button brings up text which explains what that particular screen does. In particular, the "Help" button in the main screen describes how to begin a new case. A tutorial example is presented in **Appendix G**.

Notes.

1. When you enter a semi-monthly payment schedule, a field titled "Semi Day" will appear. This means the date of the second payment in the month. This date must be between **1** and **28**.
2. The default interest rate is 10%, effective on January 1, 1980. Click on the "Interest Rates" button if you wish to modify this.

15 Appendix A

15.1 Adjusted Nets

The adjective "adjusted" refers to the adjustment for the tax consequences of spousal support. The following discussion applies only to spousal support. Child support is always calculated using unadjusted nets, as defined in FC 4058 and FC 4059.

Spousal support is an adjustment to income for the payor and taxable income for the recipient. This results in a tax saving for the payor and a tax liability for the recipient. Effectively, the guideline net income of the payor is increased by the amount of the tax saving; and the guideline net income of the recipient is reduced by the amount of the tax liability.

If we apply the guideline spousal support formula to these new nets, we get a different spousal support than previously. Once again, this new spousal support results in a (new) tax saving for the payor and a (new) tax liability for the recipient. This can be done indefinitely. More precisely, we begin with the unadjusted nets (FC 4058 and FC 4059) and then repeat the following steps over and over.

1. Apply the spousal support formula to the guideline nets to calculate spousal support.
2. Adjust the nets for the tax consequences of the calculated spousal support.

It turns out that, after relatively few repetitions (or iterations), the changes in the spousal support become very small (less than \$1). Once this happens, we terminate the iterations. The guideline nets in Step 2 above (of the final iteration) are called the adjusted nets. The spousal support calculated by the guideline formula from these nets is called the adjusted support.

15.2 Fixed Shares vs. Floating Shares.

There are two common variations of the above.

First, we recall a definition. Net disposable income (after support) is defined as guideline net, minus amount allocated for child support, minus spousal support paid (or, plus spousal support received, in the case of the recipient of spousal support). Adjustment of the guideline nets for the tax consequences of spousal support, described above, generally results in an increased net disposable income for the payor and a decreased net disposable income for the recipient.

Floating Shares allows the foregoing to occur, without attempting to modify the changes in disposable incomes.

Fixed Shares, on the other hand, restores the ratio of net disposable incomes to the original, unadjusted, value. This is done by adding an additional payment (the equalizing payment) to the spousal support calculated using the guideline formula. The iterations for fixed shares thus have an one more step (Step 3 below).

1. Apply the spousal support formula to the guideline nets to calculate spousal support.
2. Adjust the nets for the tax consequences of the calculated spousal support.
3. Calculate the equalizing payment necessary to restore the ratio of the net disposable incomes to the original value (based on unadjusted nets).
4. Add this equalizing payment to the support calculated in Step 2.

Again, the iterations are repeated until the adjustments become very small.

15.3 *Negative Adjusted Nets.*

The recipient of spousal support will incur a tax liability because of the spousal support. This will be true even if recipient has little or no income to begin with. In such cases, the tax liability may make the adjusted net negative. This does NOT mean that recipient has "negative income". Adjusted net is NOT the same thing as net disposable income after support. The adjusted nets have been adjusted for the tax consequences of spousal support, but not for the spousal support itself. If spousal support is included, the net disposable income after support will always be positive if the net disposable income before support is positive.

16 Appendix B

16.1 DPRRA in Xspouse™

The Domestic Partner Rights and Responsibilities Act of 2003 (DPRRA) in Xspouse™.

The tax behavior of spousal support (traditional or DPRRA) is handled automatically by Xspouse™.

16.1.1 Tax Treatment.

1. On the recipient's federal tax return, DPRRA spousal support is alimony received.
2. On the payor's federal tax return, DPRRA spousal support is neither an adjustment to income nor a deduction from income.
3. On the recipient's state tax return, there is no change. [DPRRA spousal support is already included in the federal AGI.]
4. On the payor's state tax return, DPRRA spousal support is listed on Schedule CA(540), line 34a, column C (i.e., it is an addition to the federal ATIs).
5. The federal and state tax filing status is the same.

16.1.2 DPRRA-related Fields in Xspouse™.

1. There is a switch in the Settings screen to identify the current relationship as traditional or DPRRA.
2. There are lines in the Other Taxable, New Spouse and Spousal Support Paid detail windows to identify the "base" (recurrent) spousal support received/paid as traditional or DPRRA.
3. There may be bonus income tables associated with prior relationships. Such tables have a major effect on the bonus income table for the current relationship. Once again, it is necessary to identify any additional spousal support that is triggered by a bonus as traditional or DPRRA. There is a column in Reports > Variable Bonus Income > Prior Relationships to allow the user to make this identification.
4. The tax forms are conveniently accessible wherever there is a need for complete tax documentation (e.g. the main screen, bonus income, property division). The user can toggle between federal and state forms. There is a supplemental second page to Schedule CA(540) to document the effect of DPRRA spousal support on California taxes. [The supplemental second

page displays columns B and C (subtractions and additions) of this form. There is not enough room on the screen to display columns A, B, C for both the Guideline and Proposed settlements on one page.]

The tax behavior of DPRRA spousal support is fully documented in the **Xspouse™** tax forms (accessed via *Taxes > Tax Forms*). In particular, see Federal Form 1040, State Form 540 and State Schedule CA(540). The last-named has a supplemental Page 2, on which you will see DPRRA spousal support (both current and prior relationships) listed as an *Addition* to Federal Adjustments for the payor. [This Page 2 does not exist in the real Schedule CA(540). It documents pertinent lines of Column B and Column C of the real form.]

17 Appendix C

17.1 Timeshare Worksheet Tutorial

When the timeshare worksheet is first opened the display shows a row of days of the week across the top, called the “weekly template”, the calendar month that has been selected by the tabs at left, and two columns labeled “Paste” and “Erase” at right of the display (Figure C1). Mousing over any of the right column text displays and input button. This is discussed below.

The screenshot displays the "Timeshare Worksheet" interface. At the top, it says "Unattached worksheet for Child 1 : Mode: Hours". Below this, there's a section for "Time with" set to "Father". To the right of this are seven "Hide" buttons and a row of seven boxes labeled M, T, W, T, F, S, S. Further right are "Paste" and "Erase" buttons, with sub-buttons for "Year", "Alt/Week 1", "Alt/Week 2", "Month", "Week", and "Year".

On the left, there's a vertical list of months from January to December. The main area shows a calendar for January 2022. The calendar grid has columns for days of the week and rows for weeks. The first row shows January 1st (S) and 2nd (S). The second row shows January 3rd (M) through 9th (S). The third row shows January 10th (M) through 16th (S). The fourth row shows January 17th (M) through 23rd (S). The fifth row shows January 24th (M) through 30th (S). The sixth row shows January 31st (M).

At the bottom, there's an "Apply to all children" checkbox and a row of buttons: "Print", "Attach", "Cancel", and "Browser".

Figure C1 Timeshare Worksheet (no data entered).

There are two modes of data entry in the timeshare worksheet – Hours and Santa Clara. In the latter mode, the units of time are $\frac{1}{4}$ days rather than hours. The mode may be selected in the program Settings screen (Figure C2).

When the mode is set to Santa Clara data can be entered in to any day by either right mouse button clicking on the day to scroll through $\frac{1}{4}$, $\frac{1}{2}$, $\frac{3}{4}$, All, or 0 days, or by pressing the space bar to scroll through the options. Alternatively you can press the 1-4 numerical keys to select the number of quarter days. If another numerical

key is pressed an asterisk (*) will be displayed indicating an invalid data entry.

PROGRAM SETTINGS

	Father	Mother
Tax state:	California	California
Guideline non-deductible (child) support:	Include	Include
Guideline deductible (spousal) support:	Include	Include
Same-sex marriage?	NO	NO
Domestic partnership?	NO	NO
Computation method for child support:	Guideln CS	Guideln CS
Display FC 4055(b)(7) low-income CS adjustment range?	NO	NO
Apply annual CPI increase to low-income CS adjustment threshold?	YES	YES
Computation method for spousal support:	S.Clara SS	S.Clara SS
Allocation method for child care expenses:	50/50	50/50
Base guideline child support on adjusted nets?	NO	NO
Base guideline spousal support on adjusted nets?	YES	YES
Method to adjust nets for tax consequence of guideline SS:	Fixed Shares	Fixed Shares
Timeshare Worksheet mode:	Hours	Hours
Limit hardship per child by:	Presumed CS	Presumed CS
Multiply the limit in the preceding line by:	100 %	100 %
Release exemptions via IRS 8332 for PROPOSAL?	YES	YES

☐ Use settings for this case only
☐ Use settings until program quit
☐ Save settings as new program defaults
☐ Restore default settings shipped with Xspouse

Figure C2 Timeshare Worksheet data entry mode selection in the Program Settings screen.

When the mode is set to Hours in the settings screen, right mouse button clicking on a day or pressing the space bar will toggle the input value between 24 hours (all day) and zero hours. Data can also be entered manually on an hourly basis.

In either data entry mode the value can be returned to zero by toggling the right mouse button on the day to reset the value to zero or alternatively by clicking the left mouse button on the day followed by pressing the numerical "0" key.

When entering data, begin by entering a timeshare arrangement into the weekly template at the top of the screen. Then click one of the buttons in the *Paste* column to paste the arrangement into the calendar – clicking "Year" will paste the template into every week of the year, clicking Alt/Week 1 or Alt/Week 2" will paste the timeshare template data in to alternative weeks for the whole year, beginning with the first week of the year. Clicking "Month" will paste into every week of the displayed month and clicking "Week" will paste into the week opposite the clicked button. The buttons in the *Erase* column work in an analogous manner.

In the following example, the Hours mode is used.

We will enter the following timeshare arrangement (all times are with father).

1. Alternate weekends, with 12 hours on Saturday and 12 hours on Sunday.
2. 8 hours every Tuesday.
3. A 1-week camping trip with father in July.

When entering (3) above, we will deliberately make a "mistake" and initially enter 2 weeks. This will give us an opportunity to show how to erase the "erroneous" week.

Let's now begin the example. The first step is to enter 12 hours into both Saturday and Sunday in the template (Figure C3).

Timeshare Worksheet

Unattached worksheet for Child 1 : **Mode: Hours**

Time with **Father** Hide Hide Hide Hide Hide Hide Hide

M T W T F S 12 S 12

2022 0.00 % annually

January 0.00 % this month **January**

February S 1 S 2

March

April M 3 T 4 W 5 T 6 F 7 S 8 S 9

May

June M 10 T 11 W 12 T 13 F 14 S 15 S 16

July M 17 T 18 W 19 T 20 F 21 S 22 S 23

August

September M 24 T 25 W 26 T 27 F 28 S 29 S 30

October

November M 31

December

Apply to all children ☐

Print Attach Cancel Browser

Paste Erase

Year Alt/Week 1 Year Alt/Week 2

Month Month

Week Week

Week Week

Week Week

Week Week

Week Week

Week Week

Figure C3 Timeshare Worksheet (weekend entered into template).

We now click the "Alt/Week 1" button. This pastes the template into alternate weekends, beginning with Week 1 Figure C4).

We next turn our attention to entering "every Tuesday" for the year.

We begin by entering 8 hours into Tuesday in the template. However, we now face a problem. If we click the "Year" button, we will paste the template into every week of the year, overwriting the "alternate weekends" that we have previously entered.

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Hide Hide Paste Erase

2022 7.12 % annually Year

January 9.68 % this month Alt/Week 1 Year

Alt/Week 2

Month Month

February S 1 S 2

March 12 12 Week Week

April M 3 T 4 W 5 T 6 F 7 S 8 S 9 Week Week

May

June M 10 T 11 W 12 T 13 F 14 S 15 S 16 Week Week

July 12 12

August M 17 T 18 W 19 T 20 F 21 S 22 S 23 Week Week

September M 24 T 25 W 26 T 27 F 28 S 29 S 30 Week Week

October 12 12

November M 31 Week Week

December

Apply to all children ☒

Print Attach Cancel Browser

Figure C4 Weekend pasted in to worksheet.

To overcome this problem position the mouse pointer on the "Hide" button above Saturday in the template. Clicking on this button will make Saturday "invisible". We do the same thing with Sunday. Such "invisible" days in the template do not affect pasting or erasing in the calendar. Clicking the buttons above the template a second time will make the days "reappear" again (Figure C5).

Now that Saturday and Sunday are safely "invisible" in the template, we can click the "Year" button in the Paste column to paste the 8 hours on Tuesday (in the template) into every week in the calendar (Figure C6).

Figure C5 Tuesday entered in to template and Saturday and Sunday have been made “invisible” by clicking the “Hide” buttons as shown..

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Unhide Unhide Paste Erase

2022	11.87 % annually	8	W	T	F			Year	Year		
January	13.98 % this month	January						Alt/Week 1	Alt/Week 2		
February								Month	Month		
March								Week	Week		
April		M	3T	4W	5T	6F	7S	8S	9		
May								Week	Week		
June		M	10T	11W	12T	13F	14S	15S	16		
July								Week	Week		
August		M	17T	18W	19T	20F	21S	22S	23		
September								Week	Week		
October		M	24T	25W	26T	27F	28S	29S	30		
November								Week	Week		
December		M	31							Week	Week

Apply to all children ☐

Figure C6 Tuesday pasted into worksheet (every week) whilst Saturday and Sunday are made “invisible” in the weekly template at top of screen.

We are now going to enter the camping trip in July.

The first step is to select each entire day in the template. Simply right-click on each day or type in 24 hours in each day in the template (Figure C7).

Figure C7 Entire week entered into template and July is selected on the tabs at left.

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Hide Hide Paste Erase

		M	T	W	T	F	S	S		
		24	24	24	24	24	24	24		
2022	15.25 % annually									Year
January	53.76 % this month	July								Alt/Week 1 Year
February										Alt/Week 2
March										Month Month
April										
May										
June										
July										
August										
September										
October										
November										
December										

Apply to all children ☐ Print Attach Cancel Browser

Figure C8 Two week camping trip entered accidentally rather than one week in July.

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Hide Hide Paste Erase

	M	T	W	T	F	S	S		
2022	24	24	24	24	24	24	24		
	13.33 % annually							Year	
	31.18 % this month							Alt/Week 1	Year
January								Alt/Week 2	
February								Month	Month
March									
April	M	4T	5W	6T	7F	8S	9S	10	
May	24	24	24	24	24	24	24	24	Week Week
June	M	11T	12W	13T	14F	15S	16S	17	
July									Week Week
August	M	18T	19W	20T	21F	22S	23S	24	
September		8							Week Week
October	M	25T	26W	27T	28F	29S	30S	31	
November		8							Week Week
December									

Apply to all children ☐

Print Attach Cancel Browser

Figure C9 Second week of camping trip in July is erased by pressing the erase button for that week. This also erases the Tuesday and weekend entries for that week and corrected manually (Figure C10).

Timeshare Worksheet

Unattached worksheet for Child 1 : Mode: Hours

Time with **Father** Hide Hide Hide Hide Hide Hide Hide

M	T	W	T	F	S	S
24	24	24	24	24	24	24

2022 13.70 % annually 35.48 % this month **July**

January								
February							F	1S
March								2S
April	M	4T	5W	6T	7F	8S	9S	
May	24	24	24	24	24	24	24	
June	M	11T	12W	13T	14F	15S	16S	
July		8				12	12	
August	M	18T	19W	20T	21F	22S	23S	
September		8						
October	M	25T	26W	27T	28F	29S	30S	
November		8				12	12	
December								

Apply to all children ☐

Figure C10 The 8 hours for Tuesday 12 and the 12 hours for the alternate weekend for the week beginning July 11 is reentered manually to finalize the correction.

Before closing off this example, it should be noted that the timeshare worksheet details can be applied to all children by pressing the button “*Apply to all children*” at bottom of screen. Alternatively, if different timeshare arrangements are in place for the individual children, each child's timeshare worksheet can be attached to the case details. When multiple child worksheets are attached, the average timeshare for all children is calculated and displayed on the main screen.

17.2 Timeshare worksheet browser view and printing

17.2.1 Browser preview for child(ren) timeshare

The child(ren) timeshare views can now be opened in your browser. To open the timeshare views in your browser, click on the "Browser" button that has been added to the timeshare window in Xspouse.

The first page that will open after you click on the "Browser" button in Xspouse will be the list of children.

Timeshare							
<i>Note: The information on this page is presented for display only. To change the data, you need to go back to Xspouse</i>							
THIS RELATIONSHIP							
	Children (Oldest first)	Custodial Parent		Time with NONcustodial Parent			
...	Huey	Mother	52.00	Days	per	Year	14.25 %
	Dewey	Mother	67.00	Days	per	Year	18.36 %
...	Louie	Mother	48.75	Days	per	Year	13.36 %
							Print

An ellipsis (...) beside a child's name indicates that more information is available by clicking on the ellipsis. For example, if the child's timeshare was set using the "Table" option, then clicking on the ellipsis beside that child's name will show which option in the table was selected for the child.

Timeshare							
<i>Note: The information on this page is presented for display only. To change the data, you need to go back to Xspouse</i>							
THIS RELATIONSHIP							
	Children (Oldest first)	Custodial Parent		Time with NONcustodial Parent			
<input type="button" value="x"/>	Huey	Mother	52.00	Days	per	Year	14.25 %
<i>Show all options</i>							
	e	Alternate weekends	Santa Clara Timeshare Table				
	Dewey	Mother	67.00	Days	per	Year	18.36 %
...	Louie	Mother	48.75	Days	per	Year	13.36 %
							Print

Similarly, if the child's timeshare was set using the "Worksheet" option, then clicking on the ellipsis beside that child's name will display the worksheet for that child. The browser display is interactive and you can click on any month or either parent to see that month's and/or parent's data.

Timeshare

Note: The information on this page is presented for display only. To change the data, you need to go back to Xspouse

THIS RELATIONSHIP

Children (Oldest first)	Custodial Parent		Time with NONcustodial Parent				
...	Huey	Mother	52.00	Days	per	Year	14.25 %
	Dewey	Mother	67.00	Days	per	Year	18.36 %
x	Louie	Mother	48.75	Days	per	Year	13.36 %

January 2021

	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
January					1	2	3
February					6	24	15
March							
April	4	5	6	7	8	9	10
May							
June	11	12	13	14	15	16	17
July					6	24	15
August	18	19	20	21	22	23	24
September	25	26	27	28	29	30	31
October					6	24	15
November							
December							

Showing time with:

Father
Mother

13.36% annually
18.15% this month

[Print worksheet](#)

Printing a worksheet from the browser will allow you to choose whether to print just this month for the currently selected parent (this is the default print setting), or to print all months and/or print for both parents.

Timeshare

Note: The information on this page is presented for display only. To change the data, you need to go back to Xspouse

THIS RELATIONSHIP

Children
(Oldest first)

×

Louie

January

February

March

April

May

June

July

August

September

October

November

December

11	12	13	14	15	16	17
				6	24	15
18	19	20	21	22	23	24
25	26	27	28	29	30	31
				6	24	15

13.36 %

ing time with:

Mother

3% annually

% this month

Print worksheet

Worksheet print options

×

By default, just this month for this parent will be printed.

You can change your print options below

☐

Print all months

☐

Print timesheet for both parents

Print

18 Appendix D

18.1 Creating a Backup Disk

1. Install **Xspouse™** in a empty directory and personalize it (by running it once).
2. Copy all the files from the **Xspouse™** directory onto a blank CD.

If you ever need to restore **Xspouse™** , simply copy all the files from the CD back into the **Xspouse™** directory on your computer.

19 Appendix E

19.1 Uniform Child Support Guideline

The following example describes pictorially the logic behind the Guideline Child Support formula.

Scenario Information

Number of children is 3, all with mother.

Non-custodial percentages (with father)

Huey	30.00%	average with father is 30.00%
Louie	40.00%	
Dewey	20.00%	

Non-taxable income per month

Father	\$7,000
<u>Mother</u>	<u>\$2,000</u>
Total Net	\$9,000

Step 1 Calculate the K-factor

Look up the K-factor corresponding to the total net of \$9000 in the table in FC 4055(b)(3)

$$K = 0.27444$$

Now multiply this value of K by the multiplier for 3 children (2.0) listed in the table in FC 4055(b)(4) to get a new value (after rounding)

$$K = 0.5489$$

This last value is the fraction of each parent's net that will be allocated (contributed) for the support of the children.

K = 0.5489

Step 2 Allocate amount for support

The amount allocated (contributed) for child support from each parent's net is:

From father: $7000 \times 0.5489 = 3842$

From mother: $2000 \times 0.5489 = 1098$

From father	\$3,842
From mother	\$1,098
Total	\$4,940

Step 3 Divide between the 3 children

The total amount allocated for child support is now divided equally between the 3 children. Each child gets a third of the \$4940, or \$1647 (rounding to the nearest dollar).

Huey

\$1647

Louie

\$1647

Dewey

\$1647

Step 4 Distribute to parents

The amounts in Step 3 are now distributed to the parents (on behalf of the children) according to the percentage of time that the children spend with each parent.

Huey

\$494
30%

\$1,153
70%

Louie

\$659
40%

\$988
60%

Dewey

\$329
20%

\$1,318
80%

The total distributions to the parents are:

To father: $494+659+329 = 1482$

To mother: $1153+988+1318 = 3459$

To father: \$1482

To mother: \$3459

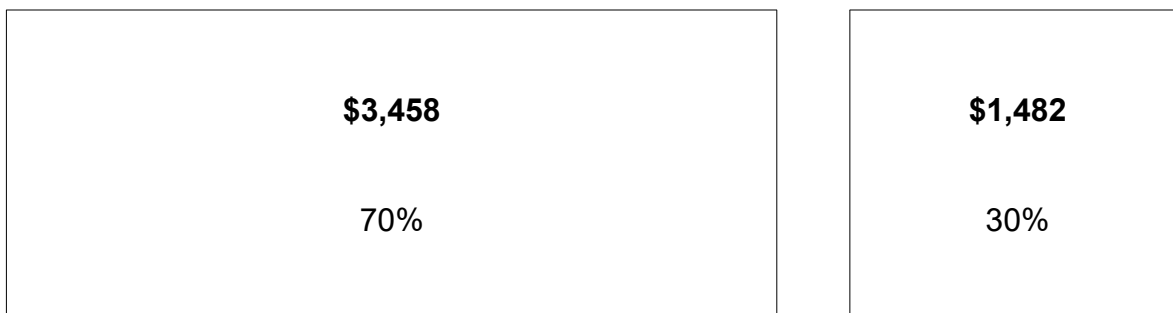
Step 5 Alternative (but equivalent) distribution

Alternatively, we could have distributed the total amount allocated for child support (\$4940) by using the average percentage of the time that the children spend with each parent. The average time with father is 30% and with mother is 70%.

Before distribution



After distribution



The total distributions to parents are the same as in Step 4. (There is a \$1 discrepancy for mother because of rounding.)

To father: \$1,482

To mother: \$3,458

Step 6 Calculate the child support

Father contributes \$3,842 for the support of the children (Step 2). He gets back \$1,482 for the time that the children are with him (Step 5). Thus his net payment is $3842 - 1482 = \$2,360$

Father pays \$2,360

A similar calculation shows that the mother's net payment is $1098 - 3458 = - \$2,360$ (mother receives \$2,360).

Mother receives \$2,360

Now enter the scenario information (at the beginning of this Appendix) into **Xspouse™**. You will see that

Child support is \$2,360**19.2 Technical Remarks**

The following remarks are for those **Xspouse™** users who are interested in the algebraic expression of the above example.

- (1) In the description below, high-earner and low-earner are substituted for father and mother but the logic is unchanged.

Notation is as in FC 4055:

TN = total net

HN = high-earner net

H% = average time with high-earner

and, additionally, analogous notation for the low-earner:

LN = low-earner net

L% = average time with low-earner

The logic of the above example can now be expressed algebraically.

Step 1 Calculate the K-factor

The K-factor K is calculated as before, by looking up the tables in FC 4055(b)(3) and FC 4055(b)(4) for the appropriate number of children. K is the fraction of each parent's net that will be allocated for the support of the children.

Step 2 Allocate amount for support

The amount allocated (contributed) for child support from each parent's net is:

From high-earner: $K \times HN$

From low-earner: $K \times LN$

The total amount allocated (contributed) is the sum of the above contributions from each parent:

$$(K \times HN) + (K \times LN)$$

which may be rewritten as

Total amount allocated is: $K \times TN$ (because $HN + LN = TN$)

Step 3 Distribute total allocation to parents

The total amount ($K \times TN$) allocated in Step 2 is now distributed to the parents by using the average time that the children spend with each parent.

To high-earner: $(K \times TN) \times H\%$

To low-earner: $(K \times TN) \times L\%$

Step 4 Calculate the child support

The net payment by high-earner is the amount contributed (Step 2) minus the amount distributed (Step 5):

$$\text{Net payment by high-earner} = (K \times HN) - (K \times TN \times H\%)$$

$$\text{Net payment by high-earner} = K \times (HN - TN \times H\%)$$

For low-earner, we have a similar result

$$\text{Net payment by low-earner} = K \times (LN - TN \times L\%)$$

However, if we use the fact that $TN = HN + LN$ and $L\% = 1 - H\%$, we can re-write this as

$$\text{Net payment by low-earner} = -K \times (HN - TN \times H\%)$$

Thus, the net payment by low-earner is the negative of the net payment by high-earner. The low-earner receives what the high-earner pays (or vice versa). Compare these results with the Guideline Child Support formula in FC 4055.

- (2) In the example, it was stated that Steps 3 and 4 were equivalent to Step 5. This was assumed in the algebraic explanation above. The equivalence can be established by a straight-forward algebraic argument. It is not presented here.
- (3) Strictly speaking, the K-factor is only defined for one child in FC 4055. However, the result is identical (mathematically) whether the child support formula is applied first and then multiplied by the multiplier from FC 4055(b)(4) or the K-factor is multiplied first by the multiplier from FC 4055(b)(4) and then the child support formula is applied. This extended definition of the K-factor allows us to talk about the amount allocated for the support of more than one child.

20 Appendix F

20.1 Database Connectivity

Xspouse™ has the ability to save files to a database. There is a new menu selection *Database* (next to *File*). Some of the highlights are:

- **Xspouse™** can connect to a database over both intranets and the Internet.
- Security is entirely under the control of your system/database administrator(s).
- **Xspouse™** supports all major database systems (SQL Server, Oracle, etc.)
- The **Xspouse™** database, being a well-known format, can be read by other programs.

Important Notes:

1. It is not necessary to install the database to run **Xspouse™**. If you have not installed the database but accidentally click on one of the database operations (for example, *Save Record*), **Xspouse™** will look for the database for 60 seconds. During this time, the program will appear to be frozen. Please be patient. After 60 seconds, it will resume functioning normally.
2. When saving a case to the database for the first time, use *New Record* (under the *Database* menu selection). Subsequently, use *Save Record*. This convention greatly reduces the chances of saving a record with an incorrect case number.
 - If you get an error when trying to retrieve a record from the database with *Get Record*, it is probably because the case number does not exist in the database.
 - If you get an error when trying to save a record with *Save Record*, it is probably because the case number does not exist in the database yet.
 - If you get an error when trying to create a record with *New Record*, it is probably because the case number already exists in the database.

21 Appendix G

21.1 Xarrears Tutorial Example

21.1.1 Input and settings screens

The screenshot shows the Xarrears main screen. At the top, there is a menu bar with 'File', 'Reports', 'Forms', 'Tools', 'About', and 'Clear'. Below the menu bar, the title 'Child Support' is displayed. Underneath, there is a section labeled 'All Items' with a table header containing 'Date', 'Scheduled', 'Lump Sum', 'Payment', and 'Cost'. To the right of this section is a 'Help' button. On the left side, there is a vertical sidebar with four tabs: 'All Items', 'Lump Sums', 'Payments', and 'Costs'. In the center of the screen, there are five blue buttons: 'Schedule', 'Payments', 'Delinquencies', 'Interest Rates', and 'Settings'. Below these buttons, there are several input fields and a summary table. The input fields include 'Interest type:' (Simple), 'Grace period for interest (number of days):' (0), 'Lump sums ordered part of current order?' (No), 'Apply overpayments to future amounts due?' (No), and 'Fee for issuance of writ:' (0.00). The summary table shows the following values: Application date: 06 - 27 - 2011, Costs: 0, Principal: 0, Interest: 0, Penalties: 0, and Total: 0.

Figure G1 Xarrears main screen before any payment data has been entered.

When Xarrears is first opened you will see a set of five blue input buttons aligned horizontally and a set of four tabs arranged vertically along the left border. The buttons are for entering regularly scheduled items that are part of a support order, the tabbed pages are for unscheduled items.

To begin a new case type in the **Application date** in the display box at bottom right of screen.

You cannot enter other data directly into this screen. To enter regularly scheduled payments due or made, click on the appropriate button in the main screen. To enter lump sums ordered, unscheduled payments made and costs, go to the appropriate tabbed page in the main screen.

Settings

Interest type:

Grace period for interest (number of days): 0

Treat lump sums ordered as part of current order? No

Apply overpayments to future amounts due? No

Fee for issuance of writ: 0.00

Reset

Load

Save

Help

Payment sequence: Apply to current order first, then

One: Principal

Two: Interest

Three: Costs

Four: Penalties

Penalty Calculation Settings

Calculate penalties from: Due date

Use 30-day grace period? No

OK Cancel

Figure G2 The **Settings** screen allows you to choose whether simple or compound interest rates are to be used in calculations, whether lump sums ordered should be treated as part of the current order, whether over payments be applied to future amounts due and other parameters as shown above.

If you use particular settings regularly you can save them to disk by pressing the **Save** button and retrieve them at any time by pressing the **Load** button. The **Reset** button resets program default values.

The screenshot shows a window titled "Interest Rates" with a table and several buttons. The table has two columns: "Date" and "Rate". The first row has "01 - 01 - 2007" in the Date column and "8.30" in the Rate column. The second row has "05 - 04 - 2007" in the Date column and "5.50" in the Rate column. The third row has "12 - 01 - 2010" in the Date column and "1.00" in the Rate column. To the right of the table are five buttons: "Add Next", "Add Prev", "Delete", "Load", and "Save". Below these is a "Help" button. At the bottom of the window are "OK" and "Cancel" buttons.

Date	Rate
01 - 01 - 2007	8.30
05 - 04 - 2007	5.50
12 - 01 - 2010	1.00

Buttons: Add Next, Add Prev, Delete, Load, Save, Help, OK, Cancel

Figure G3 In the **Interest Rates** screen you can set the effective date and interest rate for any period(s) within the arrears calculation. The interest rate on each line remains in effect from the date on that line until the date on the next line or if no additional line, then to the **Application date**.

The default interest rate is set at 10% effective from January 1, 1980.

If you use a table of interest rates regularly you can save it to disk by pressing the **Save** button and recall it at any time by pressing the **Load** button.

When setting up a table of interest rates use the **Add Next** or **Add Previous** buttons to continue adding data. When finished, press the Enter key or the OK button to return to the main screen.

Any item with an invalid date will be discarded when leaving this screen.

Scheduled Payments

Payment Schedules

Begin	End	Amount	Period	Semi Day
01 - 01 - 2007	01 - 01 - 2010	500	monthly	

Buttons: Add Next, Add Prev, Delete, Help

Buttons: OK, Cancel

Figure G4 Commence by entering the scheduled payments. Press the **Add Next** button to display the first data entry row. At any time a new row can be added above or below the currently selected row by pressing the **Add Prev** or **Add Next** buttons. The **Delete** button deletes the currently selected row.

The payment period can be changed by right mouse clicking in the **Period** input field or by pressing the space bar when in that field. Available payment periods are: monthly; semi-monthly; weekly; and bi-weekly. When the period is set to semi-monthly, an additional input field is displayed in which the day of the month on which the second scheduled payment for the month is to be paid. Valid input is in the range 1-28.

A series of regular scheduled payments or payments made, can be entered in a single line entry by selecting appropriate **Begin** and **End** dates as shown in this figure. The result of the input displayed in this figure is shown in **Figure G5**.

File Reports Forms Tools About Clear

Child Support

All Items

Lump Sums

Payments

Costs

All Items

Date	Scheduled	Lump Sum	Payment	Cost
1-1-2009	500			
2-1-2009	500			
3-1-2009	500			
4-1-2009	500			
5-1-2009	500			
6-1-2009	500			
7-1-2009	500			
8-1-2009	500			
9-1-2009	500			
10-1-2009	500			
11-1-2009	500			
12-1-2009	500			
1-1-2010	500			

Schedule
Payments
Delinquencies
Interest Rates
Settings

Interest type: Simple

Grace period for interest (number of days): 0

Lump sums ordered part of current order? No

Apply overpayments to future amounts due? No

Fee for issuance of writ: 0.00

Application date: 06 - 27 - 2011

Costs	0
Principal	17000
Interest	2356
Penalties	0
Total	19356

Help

Figure G5 Scheduled payments table automatically created by Xarrear from the single line of data shown in **Figure G4**. Use the scroll bar at right to move up and down in the table to view all of the data.

Scheduled Payments Made

Scheduled Payments Made

Begin	End	Obligation	Amount
05 - 01 - 2007	12 - 01 - 2007	full	
08 - 01 - 2008	12 - 01 - 2010	partial	300
12 - 01 - 2008	05 - 01 - 2011	partial	350

Add Next

Add Prev

Delete

Help

OK Cancel

Figure G6 An example of scheduled payments some of which were fully met, some partially and others not paid at all. To select the partial or full obligation, right mouse click on the input field or press the space bar when the input field is highlighted.

The screenshot shows the 'Child Support' application window. At the top is a menu bar with 'File', 'Reports', 'Forms', 'Tools', 'About', and 'Clear'. Below the menu is a title bar 'Child Support'. The main area is titled 'Unscheduled Payments Made'. On the left is a vertical tabbed window with four tabs: 'All Items', 'Lump Sums', 'Payments', and 'Costs'. The 'All Items' tab is selected. In the center, there is a table with two columns: 'Date' and 'Amount'. The first row of the table contains the text '05 - 10 - 2008' and '1500'. On the right side of the screen, there are four buttons: 'Add Next', 'Add Prev', 'Delete', and 'Help'.

Date	Amount
05 - 10 - 2008	1500

Figure G7 To enter unscheduled payments or lump sums ordered use the tabbed windows on left of screen. When finished entering data, select the **All Items** tab to return to the main screen.

File Reports Forms Tools About Clear

Child Support

All Items

Date	Scheduled	Lump Sum	Payment	Cost
10-1-2007	500		500	
11-1-2007	500		500	
12-1-2007	500		500	
1-1-2008	500			
2-1-2008	500			
3-1-2008	500			
4-1-2008	500			
5-1-2008	500			
5-10-2008			1500	
6-1-2008	500			
7-1-2008	500			
8-1-2008	500		300	
9-1-2008	500		300	

Help

Payments

Schedule Payments Delinquencies Interest Rates Settings

Costs

Interest type: Simple
 Grace period for interest (number of days): 0
 Lump sums ordered part of current order? No
 Apply overpayments to future amounts due? No
 Fee for issuance of writ: 0.00

Application date: 06 - 27 - 2011

Costs	0
Principal	1300
Interest	920
Penalties	0
Total	2220

Figure G8 Showing how Xarrear displays the data presented in the input screens in **Figures G6** and **G7**. Note that the gap in scheduled payments and the unscheduled lump sum payment made on 5-1-2008 as per the data entered shown in **Figures G6** and **G7**.

Scheduled Payments

Payment Schedules

Begin	End	Amount	Period	Semi Day
01 - 01 - 2007	01 - 01 - 2010	500	monthly	
02 - 01 - 2010	05 - 01 - 2011	0	monthly	

Figure G9 The print range and calculation range in Xarrears is set by the initial **Begin** and final **End** dates in the **Payment Schedule** screen. So the entered data displayed in **Figures G6** and **G7** would only print and use for calculation data in the date range 1-1-2007 to 1-1-2010 (**Figure G4**) and would not print or use in calculations any of the payments made after 1-1-2010 (**Figure G6**). To incorporate the additional payments made after the last scheduled **End** date, it is necessary to add an additional line to the **Payment Schedule** screen with an additional new **End** date showing a zero scheduled amount for the period covering the additional payments being made, as shown in this figure.

File Reports Forms Tools About Clear

Child Support

All Items

Date	Scheduled	Lump Sum	Payment	Cost
5-1-2010			350	
6-1-2010			350	
7-1-2010			350	
8-1-2010			350	
9-1-2010			350	
10-1-2010			350	
11-1-2010			350	
12-1-2010			350	
1-1-2011			350	
2-1-2011			350	
3-1-2011			350	
4-1-2011			350	
5-1-2011			350	

Help

Left Sidebar:

- All Items
- Lump Sums
- Payments
- Costs

Buttons: Schedule, Payments, Delinquencies, Interest Rates, Settings

Interest type: Simple

Grace period for interest (number of days): 0

Lump sums ordered part of current order? No

Apply overpayments to future amounts due? No

Fee for issuance of writ: 0.00

Application date: 06 - 27 - 2011

Costs	0
Principal	1300
Interest	920
Penalties	0
Total	2220

Figure G10 With the addition of the extra line in the **Scheduled payments** screen (Figure G9) the additional payments beyond the original **End date** are now able to be printed and used in the Xarrear calculations.

Delinquency Notices

Notice Date
 04 - 10 - 2007
 00 - 00 - 0000

Add Next
 Add Prev
 Delete
 Help

Delinquency Notices

Please select items on Notice dated 4-10-2007

	Date	Scheduled	Lump Sum	Payment	Cost
<input type="checkbox"/>	1-1-2007	500			
<input type="checkbox"/>	2-1-2007	500			
<input type="checkbox"/>	3-1-2007	500			
<input type="checkbox"/>	4-1-2007	500			
<input type="checkbox"/>	5-1-2007	500		500	
<input type="checkbox"/>	6-1-2007	500		500	
<input type="checkbox"/>	7-1-2007	500		500	
<input type="checkbox"/>	8-1-2007	500		500	
<input type="checkbox"/>	9-1-2007	500		500	
<input type="checkbox"/>	10-1-2007	500		500	
<input type="checkbox"/>	11-1-2007	500		500	
<input type="checkbox"/>	12-1-2007	500		500	
<input type="checkbox"/>	1-1-2008	500			
<input type="checkbox"/>	2-1-2008	500			
<input type="checkbox"/>	3-1-2008	500			
<input type="checkbox"/>	4-1-2008	500			
<input type="checkbox"/>	5-1-2008	500			
<input type="checkbox"/>	5-10-2008			1500	
<input type="checkbox"/>	6-1-2008	500			
<input type="checkbox"/>	7-1-2008	500			

OK Cancel

Figure G11 In the Delinquency screen enter dates of delinquency notices on the left. Then select items that were on the delinquency notices from the list on the right by clicking the push-buttons next to the items. The list on the right contains all the items from the main screen.

Make sure that you have entered all the scheduled payments ordered and made before entering delinquency notices. If you later change the payment schedule, all delinquency notices will be cleared and you will have to re-enter them.

21.1.2 Reports

Summary

Summary

Date	Scheduled Lump Sums	Payments	Costs	Interest	Penalty	Balance
1-1-2007	500					
1-1-2007	500					500
2-1-2007	500					
2-1-2007	1000			4		1004
3-1-2007	500					
3-1-2007	1500			10		1510
4-1-2007	500					
4-1-2007	2000			20		2020
5-1-2007	500	500				
5-1-2007	2000	500		34		2034
6-1-2007	500	500				
6-1-2007	2000	1000		44		2044
7-1-2007	500	500				
7-1-2007	2000	1500		53		2053
8-1-2007	500	500				
8-1-2007	2000	2000		62		2062
9-1-2007	500	500				
9-1-2007	2000	2500		71		2071
10-1-2007	500	500				
10-1-2007	2000	3000		81		2081
11-1-2007	500	500				
11-1-2007	2000	3500		90		2090
12-1-2007	500	500				
12-1-2007	2000	4000		99		2099

Close

Help

Figure G12 The **Summary** table displays the items and balance on all days on which there was activity.

The lines in boldface type display the accumulated totals to that date. The lines in the lighter font are items scheduled/paid on that date.

Accumulated Totals

Accumulated Totals							
Date	Scheduled Lump Sums	Payments	Costs	Interest	Penalty	Total	Help
7-1-2009	6000	9500		473		6473	
8-1-2009	6150	9850		501		6651	
9-1-2009	6300	10200		530		6830	
10-1-2009	6450	10550		558		7008	
11-1-2009	6600	10900		589		7189	
12-1-2009	6750	11250		618		7368	
1-1-2010	6900	11600		650		7550	
2-1-2010	6550	11950		682		7232	
3-1-2010	6200	12300		710		6910	
4-1-2010	5850	12650		739		6589	
5-1-2010	5500	13000		765		6265	
6-1-2010	5150	13350		791		5941	
7-1-2010	4800	13700		814		5614	
8-1-2010	4450	14050		837		5287	
9-1-2010	4100	14400		857		4957	
10-1-2010	3750	14750		876		4626	
11-1-2010	3400	15100		893		4293	
12-1-2010	3050	15450		908		3958	
1-1-2011	2700	15800		911		3611	
2-1-2011	2350	16150		913		3263	
3-1-2011	2000	16500		915		2915	
4-1-2011	1650	16850		917		2567	
5-1-2011	1300	17200		918		2218	
6-27-2011	1300	17200		920		2220	

Close

Figure G13 The *Accumulated Totals* report displays the accumulated totals on all days on which there was activity.

The numbers in the column labeled **Payments** are the total payments to that date. The numbers in the other columns are the amounts owing on that date. The numbers in the **Payments** column will always increase as you read down. The numbers in the other columns will fluctuate. In this particular example in the **Total** column, the bottom row value of 2220 is the same as the total shown on the main screen in **Figure G8**.

22 Appendix F

22.1 Xspouse browser preview and printing

22.1.1 Overview

A "Browser Preview and Printing" feature has been added to Xspouse and Xarrears. The feature is implemented in the following:

- All of the items on the main print menu in the Support module of Xspouse.
- All of the items on the main print menu in the Property module of Xspouse.
- The annual bonus income report.
- The variable bonus income report.
- All of the items on the main print menu in Xarrears.

The "Browser Preview and Printing" feature allows you to view documents in your browser instead of sending them directly to the printer. You can print the document from the browser, if you choose to do so.

The normal print feature (that sends the document directly to the printer) remains unchanged.

The "Browser Preview and Printing" feature brings significant advantages over the normal print facility. The advantages include:

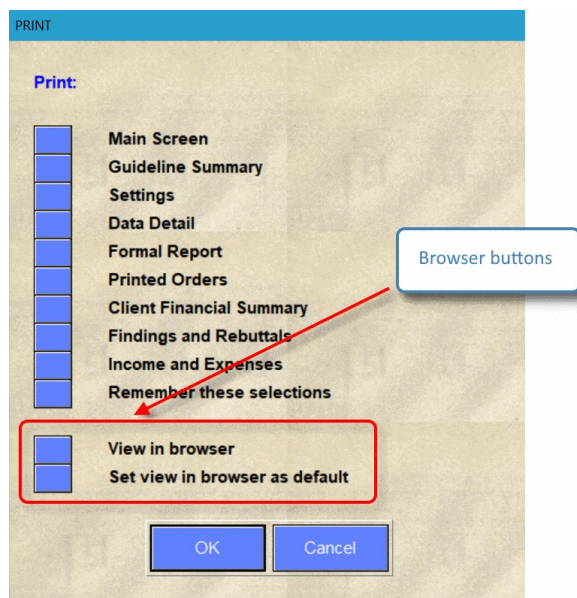
- The ability to have multiple documents open for viewing in your browser. This effectively allows you to have multiple, simultaneous views of an Xspouse case.
- Significantly enhanced appearance of reports that are printed via the browser preview and print feature. (Note: printing from the Xspouse and Xarrears main print menu directly to the printer retains the existing appearance of reports; the enhanced appearance reports are available only via the browser preview and printing feature).
- The ability to print from the browser. This will also resolve any printing problems that users have occasionally encountered when printing directly from Xspouse or Xarrears.

22.1.2 How to invoke browser preview

The Browser Preview and Printing feature is available in both Xspouse and Xarrears. The following diagrams show how to use the feature in the various

places where it is available.

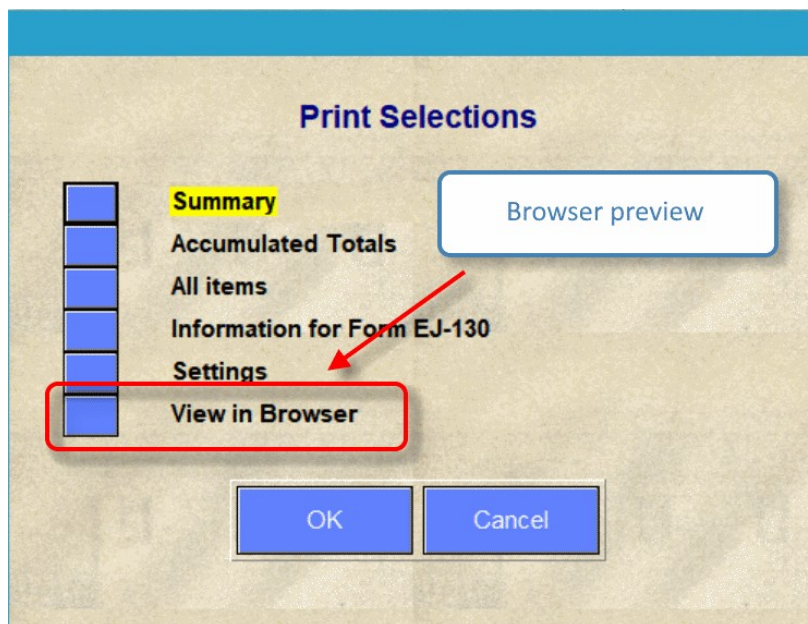
On the main print menu of both the Support module and Property module of Xspouse, there are 2 buttons located below the print options, as shown in the following diagram. The function of the 2 buttons is explained below the diagram.



By default, clicking on the "OK" button will send the selected documents to the printer. If you select the "View in browser" button before clicking on "OK", then the selected documents will be displayed in your browser, instead of being sent directly to the printer. You can then print the documents from your browser, if you wish to do so.

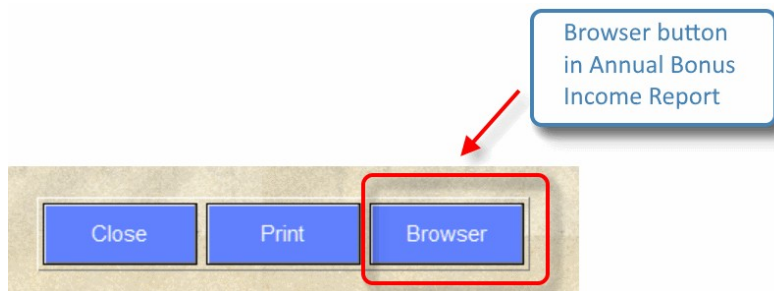
Select "Set view in browser as default" if you wish to change the default behavior of the "OK" button so that documents are displayed in the browser instead of being sent to the printer. The setting will remain in effect until you unselect the "Set view in browser as default".

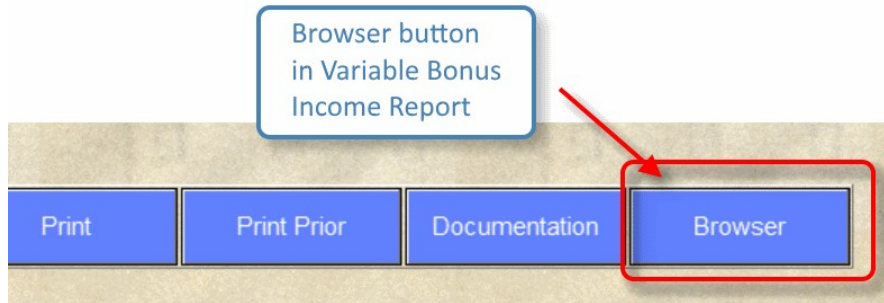
On the Xarrears main print menu, selecting the "View in browser" button before clicking on the "OK" button will display the selected documents in your browser, instead of sending them directly to the printer. You can then print the documents from your browser, if you wish to do so. The Xarrears main print menu is shown below:



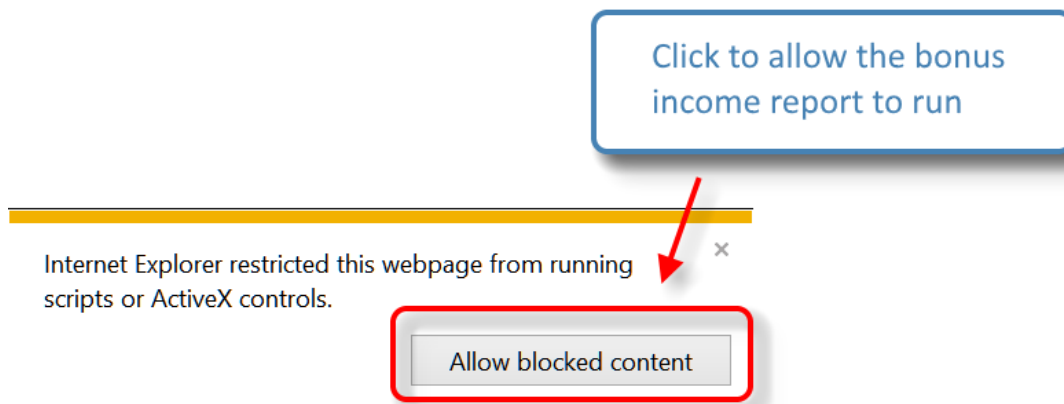
22.1.3 Bonus Income Reports

The Browser Preview and Printing feature has also been implemented for the Annual and Variable Bonus Income reports in Xspouse. A "Browser" button has been added to each of the reports, as shown in the diagrams below. Clicking on the "Browser" button will display the report in the browser, instead of sending it directly to the printer. You can then print the report from the browser, if you wish to do so.





Important note: The bonus income reports require JavaScript to run. By default, Internet Explorer may pop up the following warning message. Click on "Allow blocked content" to allow the bonus income report to display.



The use of JavaScript permits the Bonus Income Reports to be interactive, allowing the user to select viewing and printing ranges.

Annual Bonus Income Mother

Range of bonus values to display in table:
 Minimum: Maximum:

- Cost is an increase in support paid or a decrease in support received by this spouse
- Bonus income may reverse direction of CS and/or SS
- R = recipient of support

Annual bonus paid to Father: 10000
Prior relationship(s): OFF

Additional Cost to Mother						
Child Support			Spousal Support		Total CS	Total SS (adjusted)
Mother's Bonus	% of bonus	\$	% of bonus	\$		
13,800	5.2	723	30.2	4,173	12,586 R	5,582 R
14,100	5.2	736	30.3	4,273	12,572 R	5,481 R
14,400	5.2	750	30.4	4,375	12,559 R	5,379 R
14,700	5.2	763	29.5	4,335	12,546 R	5,419 R
15,000	5.2	776	29.6	4,437	12,532 R	5,317 R

The browser version of the variable bonus report (shown below) has a separate tab for each spouse. When the variable bonus report first opens in the browser, the anticipated bonus for each spouse is automatically displayed as the 2nd line on table (light blue background for the first spouse and light red background for the 2nd spouse).

The anticipated bonus for the other spouse is displayed at the top right of the browser version of the variable bonus report.

Variable Bonus Income (monthly)
Father - April

Father **Mother**

Range of bonus values to display in table:
Minimum: Maximum:

- Cost is an increase in support paid or a decrease in support received by this spouse
- Bonus income may reverse direction of CS and/or SS
- R = recipient of support

Anticipated bonus for Mother:
Prior relationship(s): 13650
OFF

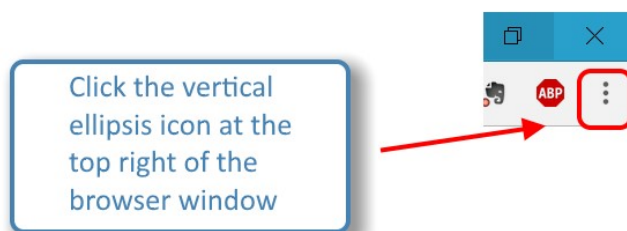
Father's Bonus		Child Support		Spousal Support		Total CS	Total SS (adjusted)
	% of bonus	\$	% of bonus	\$			
24,000	11.9	2,853	31.4	7,528	2,175	0	
24,300	11.9	2,881	31.0	7,528	2,202	0	
25,000	11.8	2,945	30.1	7,528	2,267	0	
25,500	11.7	2,991	30.0	7,650	2,312	122	
26,000	11.7	3,036	30.2	7,863	2,358	335	
26,500	11.6	3,082	30.5	8,076	2,404	548	
27,000	11.6	3,128	30.7	8,289	2,449	761	
27,500	11.5	3,173	30.9	8,502	2,495	974	

On initial opening of the report in the browser, the anticipated bonus is shown as the 2nd line

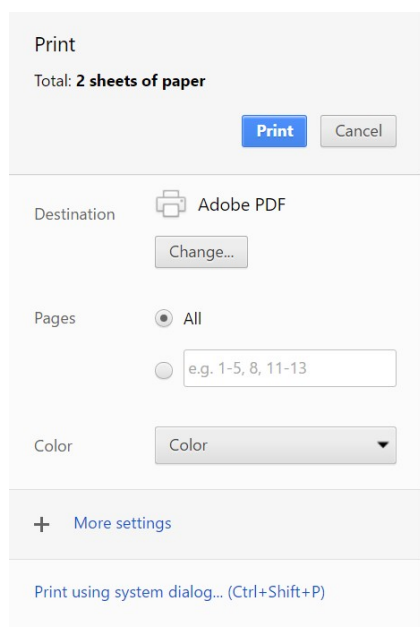
22.1.4 How to print from browser preview

22.1.4.1 Chrome

In Chrome, either press "Ctrl + P" or click on the vertical ellipsis at the top right of the browser window, as shown below:



The print setup panel will appear on the left of the browser window, as shown below:



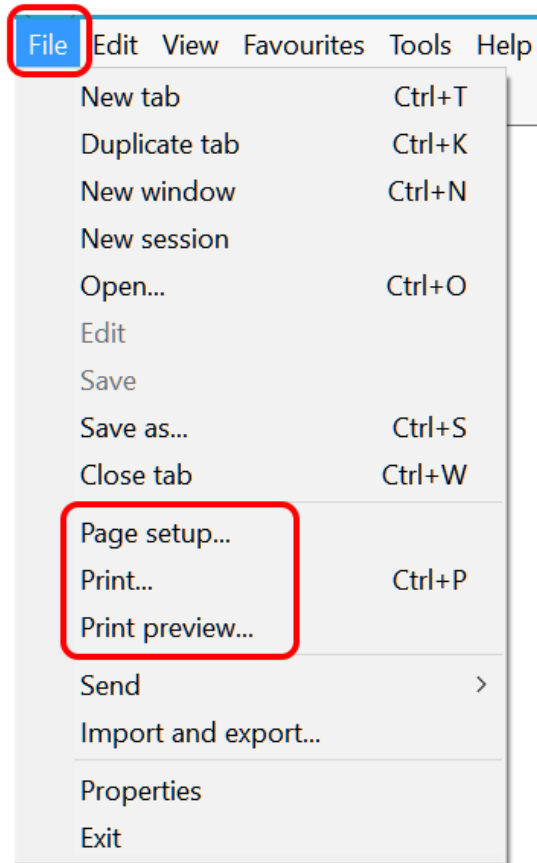
In the print panel, you can select the print destination, as well as other settings. Click on 'More settings...' to see additional settings.

When you ready to print, click on the 'Print' button.

You may also wish to refer to the topic *How to configure headers and footers* [below](#) for an explanation of how to remove Chrome headers and footers.

22.1.4.2 Internet Explorer

In Internet Explorer, you can either press “Ctrl + P” or you can click on the 'File' menu and then select 'Page setup...', 'Print...', or 'Print preview...', as shown below:



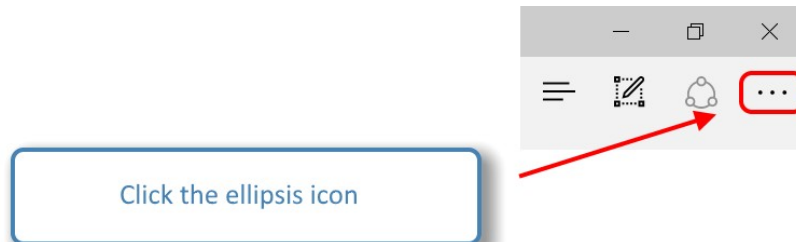
Each of these options will allow you to configure various aspects of printing.

You may also wish to refer to the topic *How to configure headers and footers* [below](#) for an explanation of how to configure or remove Internet Explorer headers and footers.

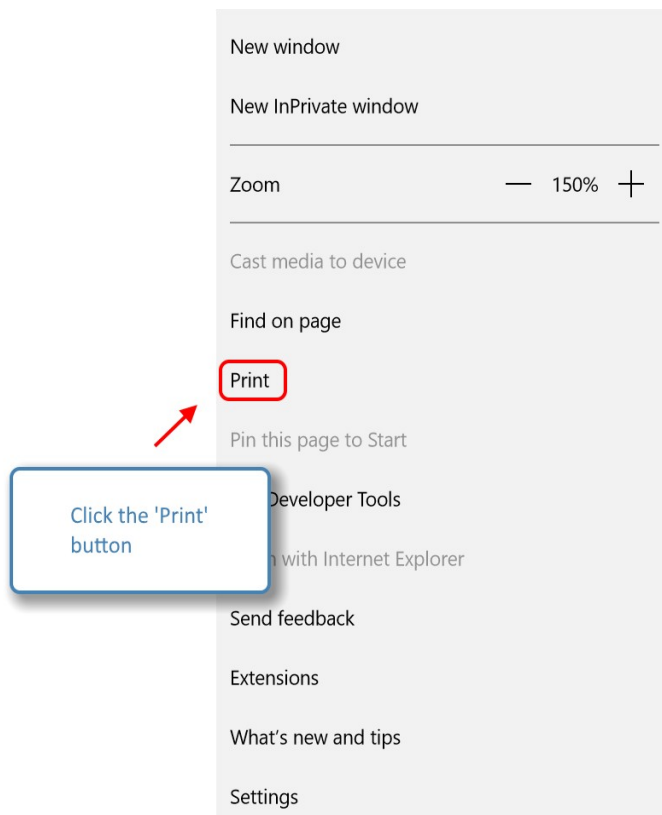
When you are ready to print, either click on the 'Print' button in the dialog that comes up in response to the 'Print...' menu item, or click the printer icon that is located at the top-left of the 'Print preview' window.

22.1.4.3 Microsoft Edge

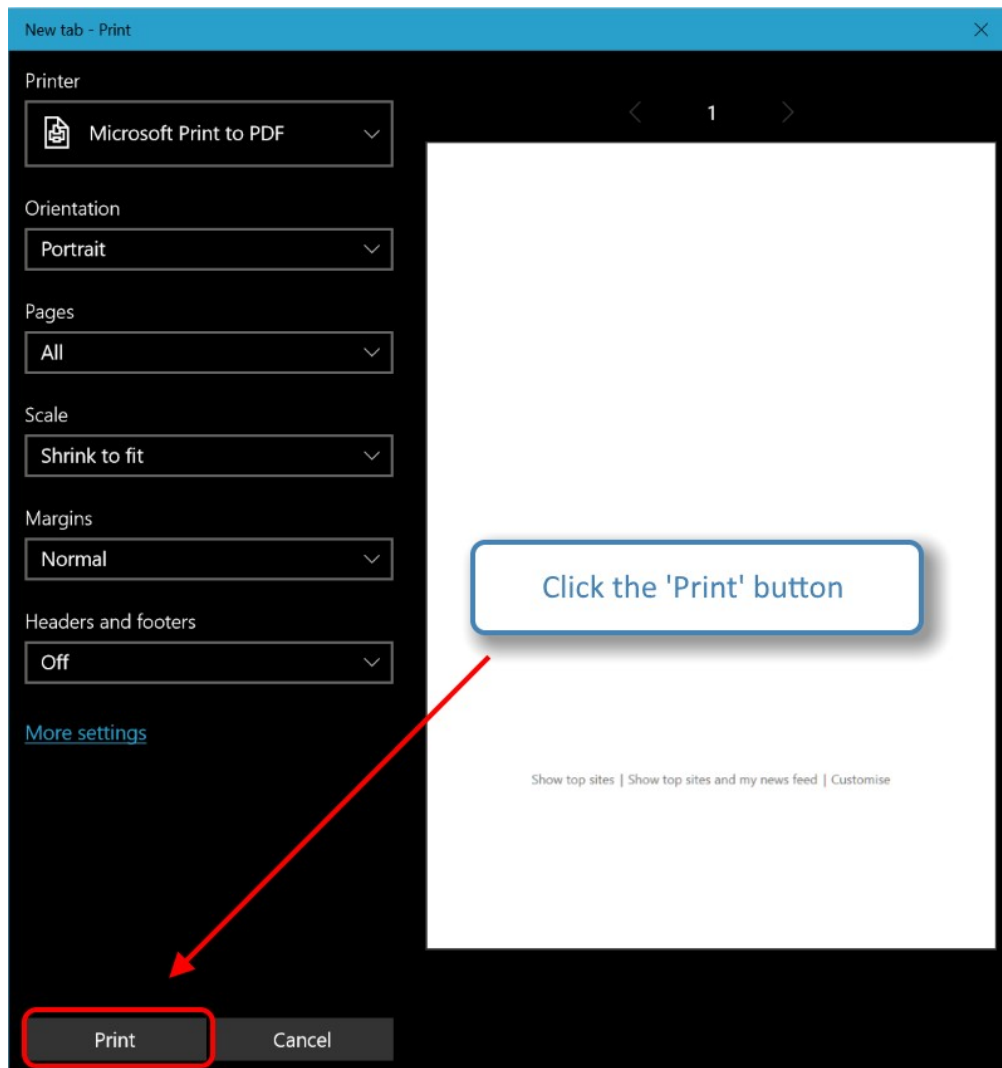
To print from Microsoft Edge, you can either press “Ctrl + P”, or, alternatively, you can click the ellipsis icon at the top-right of the browser window, as shown below:



A drop-down menu will appear on the right of the browser window. Click on the print icon, as shown below:



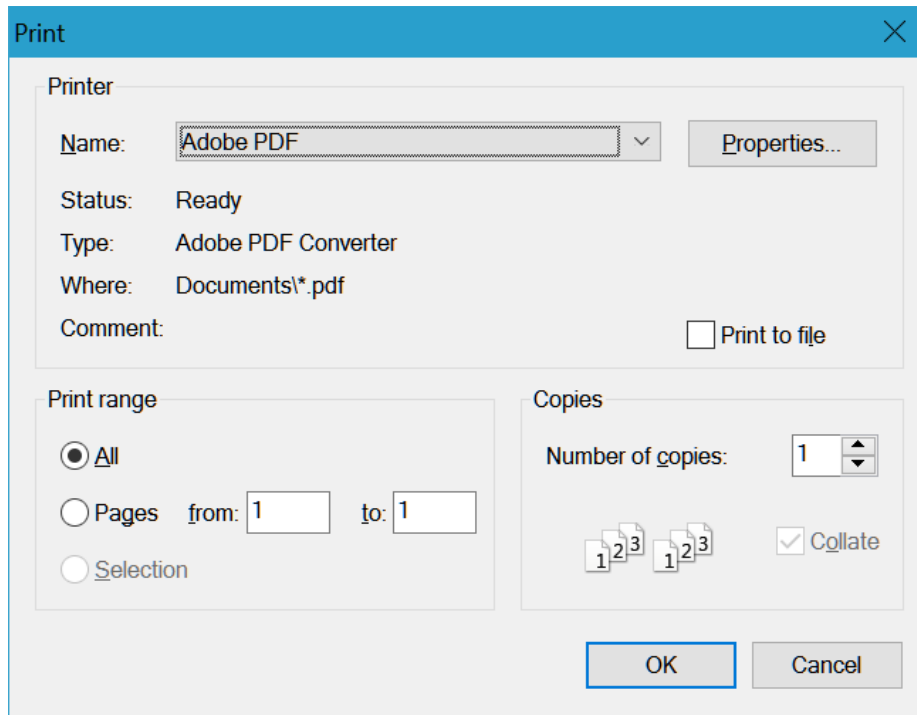
The 'Print' dialog will appear. In the 'Print' dialog, click the 'Print' button to print, as shown below:



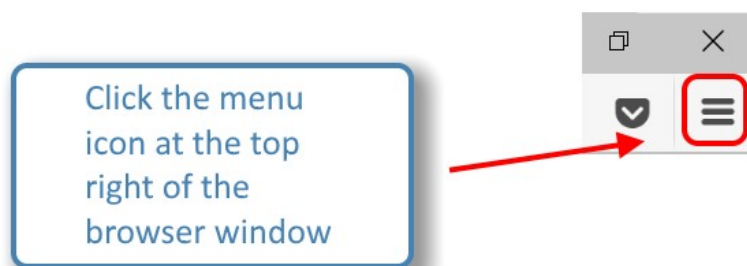
You may also wish to turn off headers and footers in the 'Print' dialog as shown [below](#).

22.1.4.4 Firefox

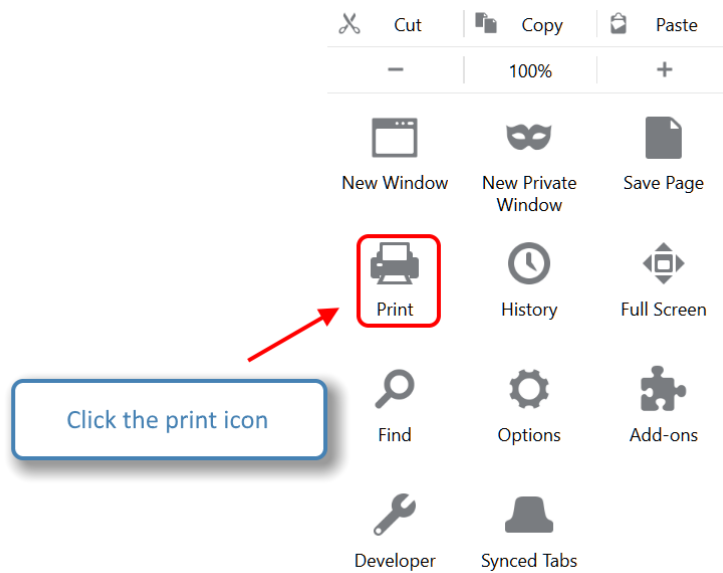
To print from Firefox, you can either press “Ctrl + P”, which will bring up the 'Print' dialog:



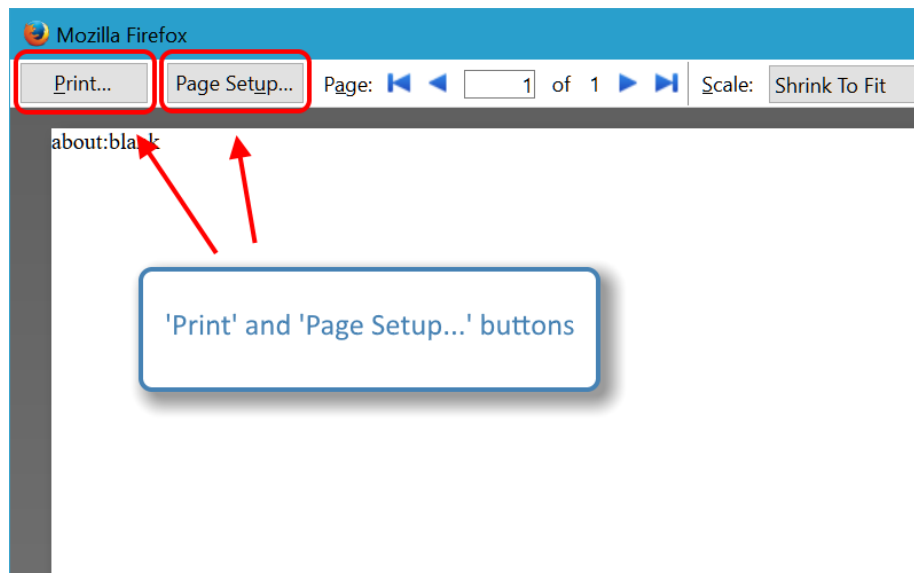
or, alternatively, you can click the menu icon at the top-right of the browser window, as shown below:



A drop-down menu will appear on the right of the browser window. Click on the print icon, as shown below:



In the print preview window that appears, you can click on 'Print' or 'Page Setup...', as shown below:



You may also wish to refer to the topic *How to configure headers and footers* [below](#) for an explanation of how to configure Firefox headers and footers.

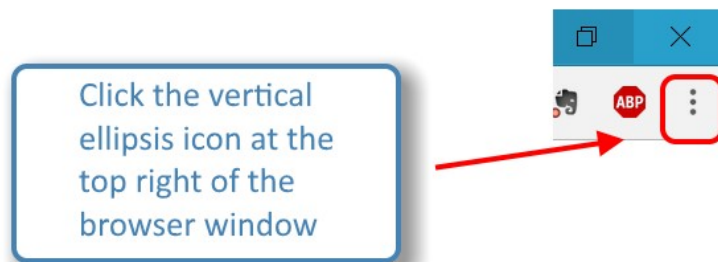
22.1.5 How to configure headers and footers

When you print an Xspouse report from your browser, Xspouse adds a header and footer to the report. In addition to the Xspouse header and footer, browsers may add an extra header and footer of their own, which will over write the Xspouse headers and footers. These browser default headers and footers can be easily switched off with the browser.

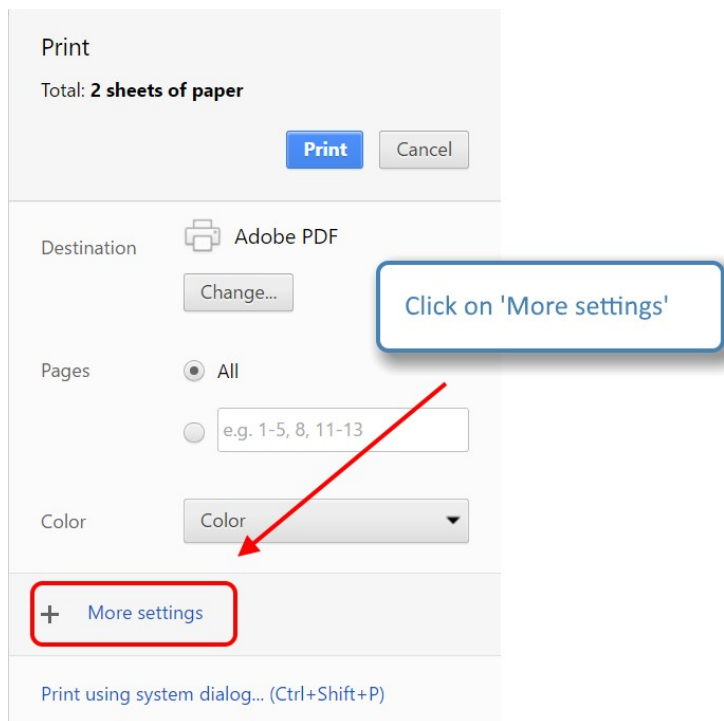
This section explains how to change the settings in your browser to exclude, or modify, the extra browser header and footer. Chrome, Internet Explorer, and Firefox are used as examples.

22.1.5.1 Chrome

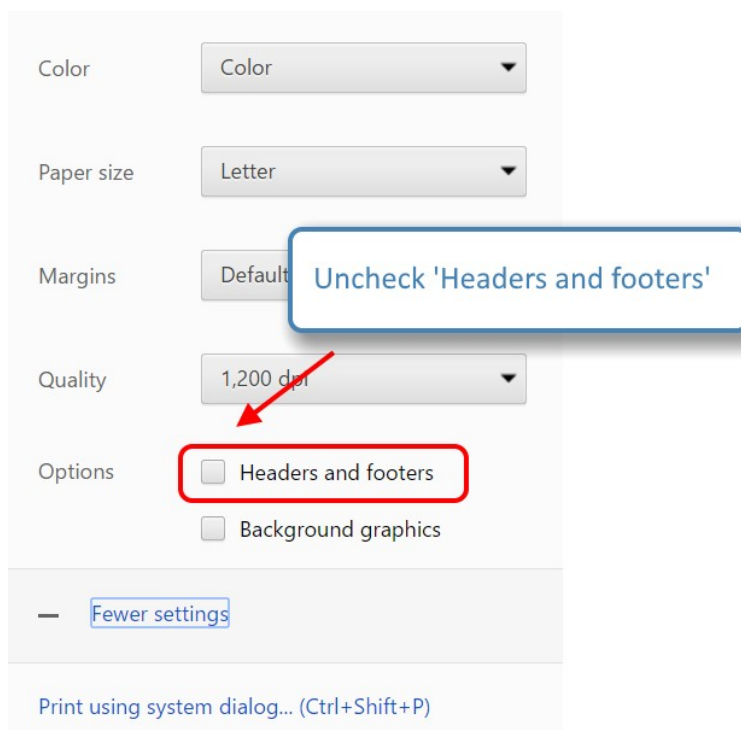
In Chrome, you can turn headers and footers on or off in print settings. To view the print settings, either press “**Ctrl + P**” or click on the vertical ellipsis at the top right of the browser window, as shown below:



The print setup panel will appear on the left of the browser window. Click on 'More settings', as shown below:



You can then turn headers and footers on or off by checking or unchecking 'Headers and footers'. For example, to turn off headers and footers, uncheck the box as shown below:

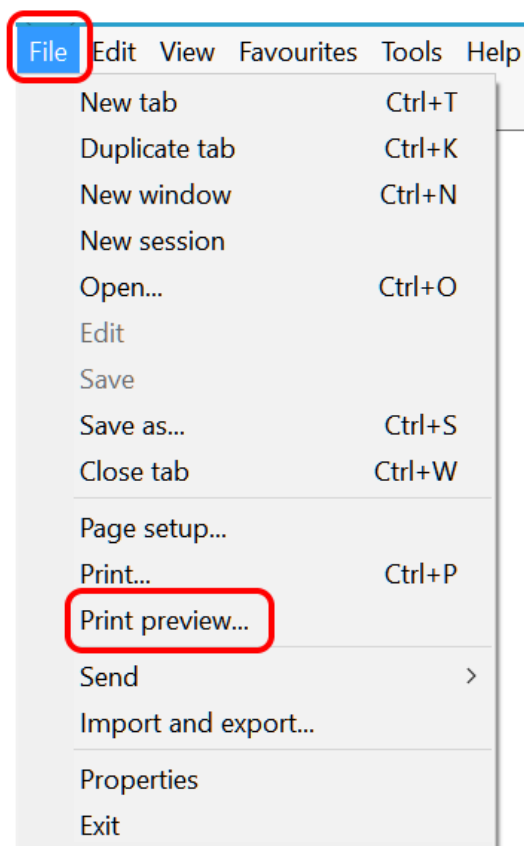


Your settings will remain in effect for all printing from Chrome (until you next change the settings).

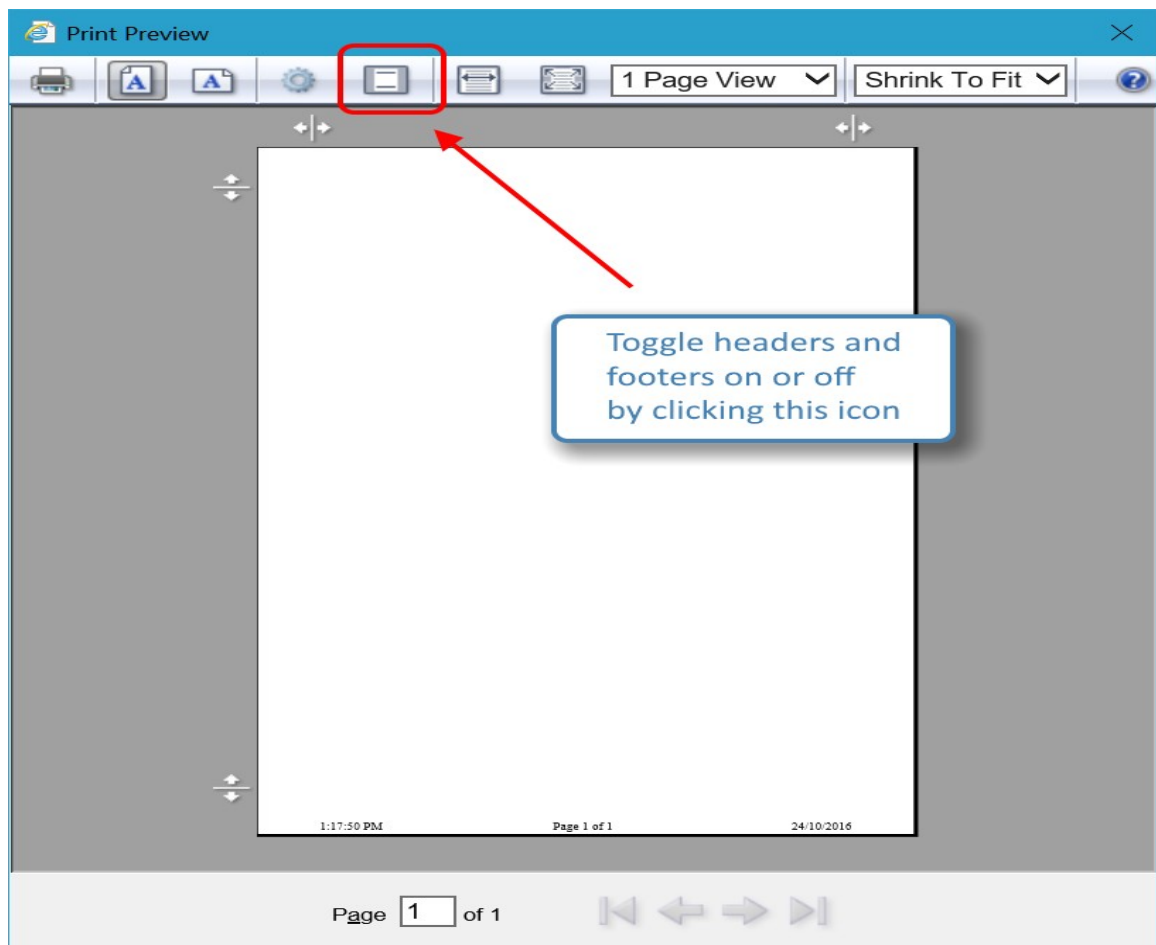
22.1.5.2 Internet Explorer

Internet Explorer allows you to turn headers and footers on or off, and also allows you to configure the contents of headers and footers. Each of these is explained in this topic.

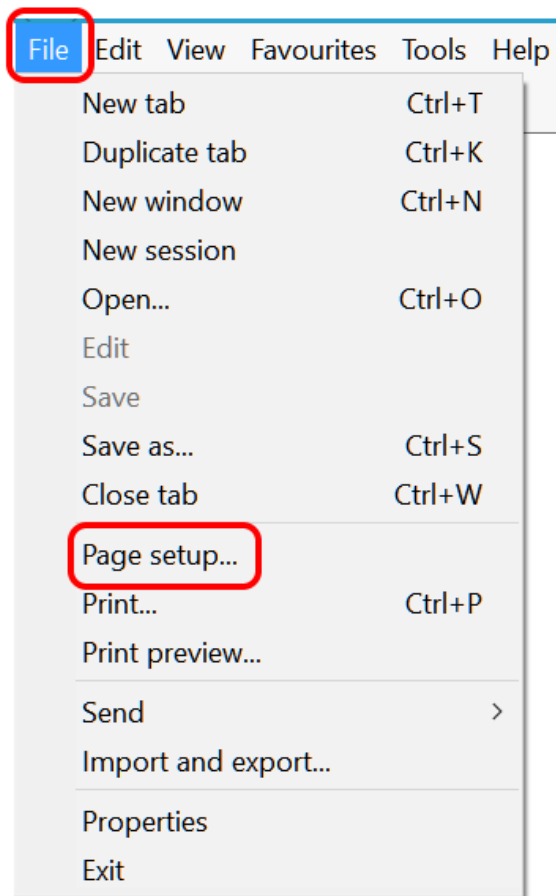
To turn headers and footers on or off just for this print only, click on 'Print preview...' in the 'File' menu, as shown below:



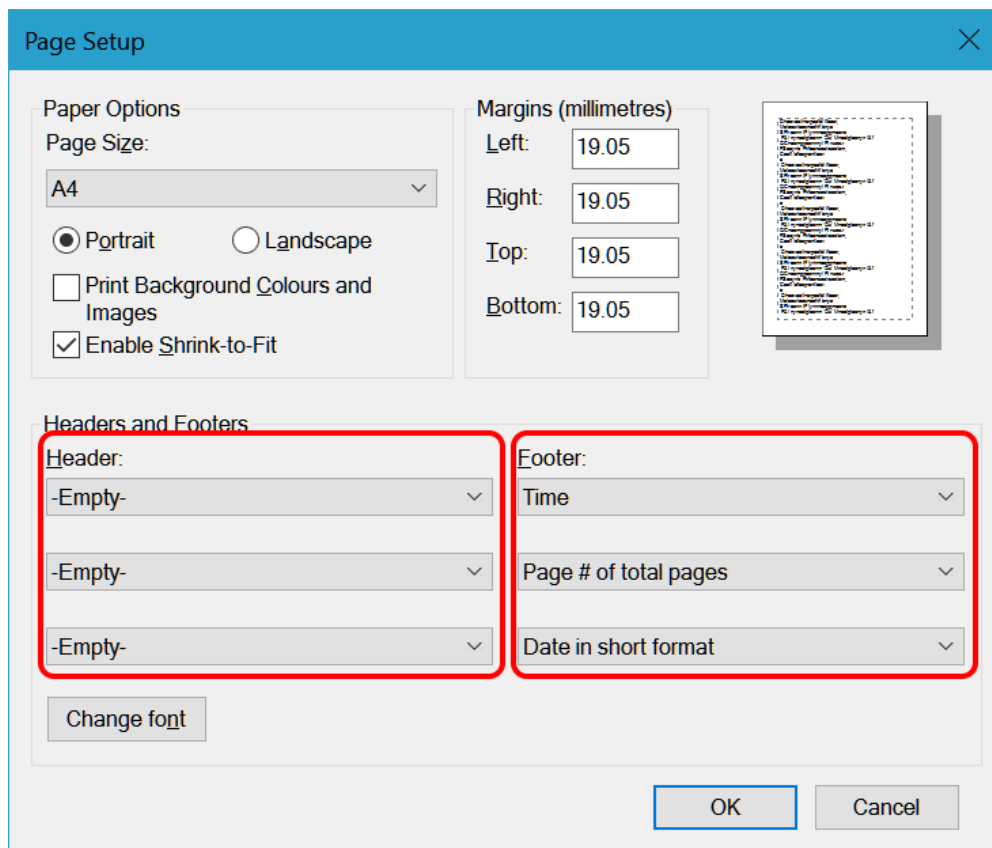
In the print preview window, click on the icon that toggles headers and footers on and off (you will see the headers and footers disappear/appear in response), as shown below:



That will turn headers and footers on or off only for this particular print job. To either turn headers on or off for all print jobs, or to configure the content of headers and footers, click on 'Page setup...' on the 'File' menu, as shown below:

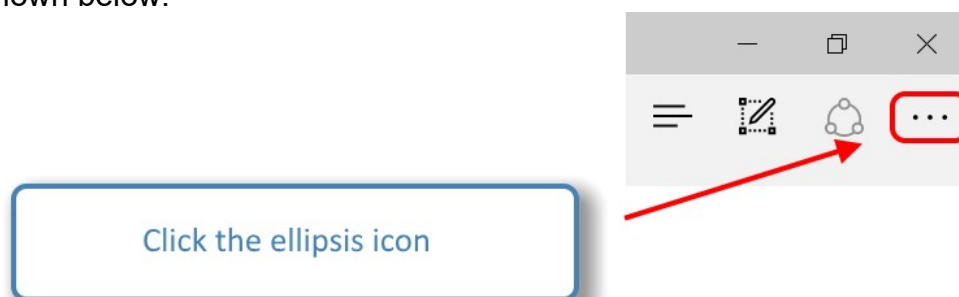


In the page setup panel, you can configure what appears in each section of headers and footers (headers and footers are each divided into three sections; left, middle, and right). To turn headers and footers off, set each section to '-Empty-'. In the following example, all sections of the header have been set to empty, and the footer has been configured to show time of print on the left, page count in the middle, and date on the right.

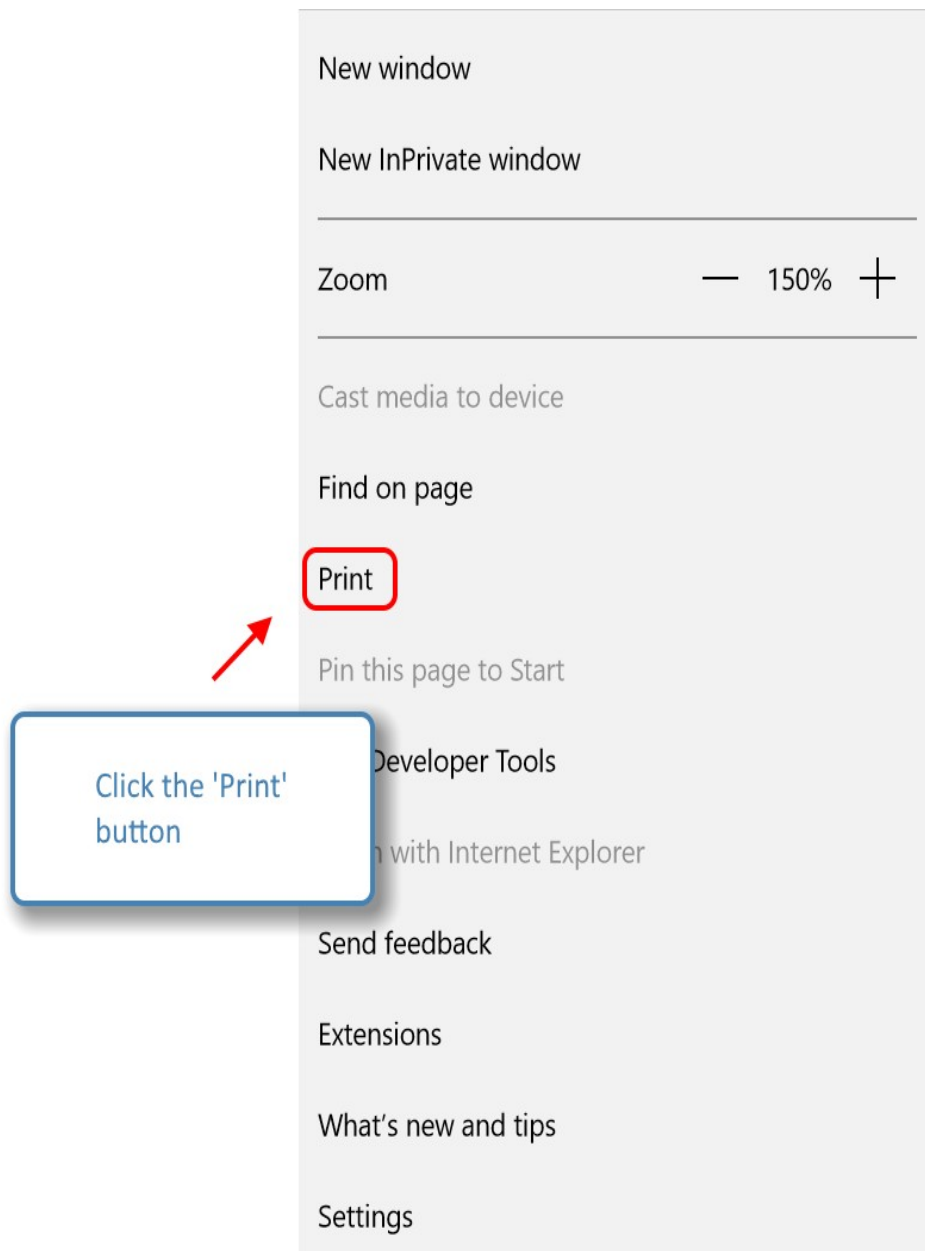


22.1.5.3 Microsoft Edge

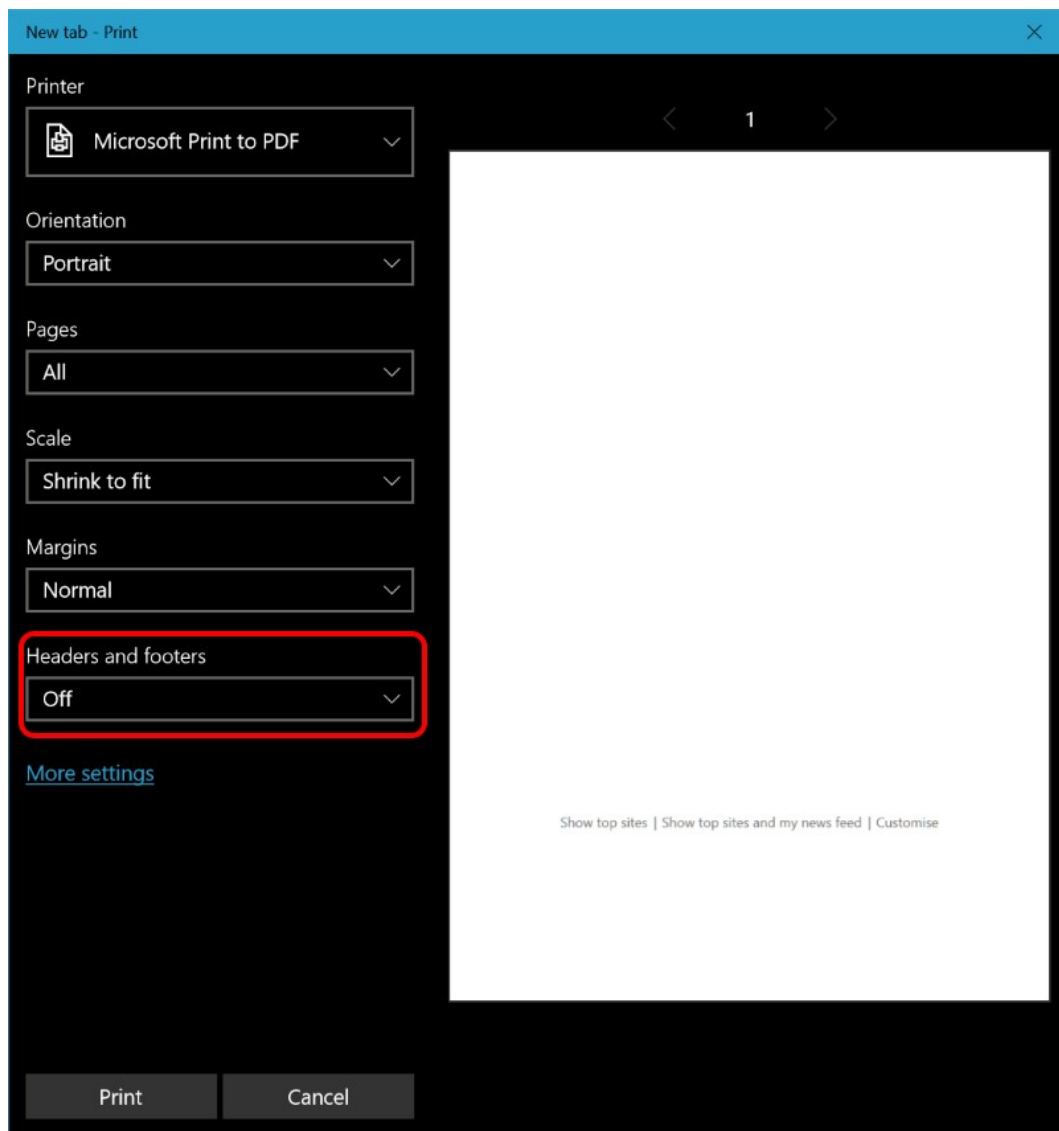
In Microsoft Edge, you can turn headers and footers on and off in the 'Print' dialog. To open the 'Print' dialog, either hold the Ctrl button down and press 'P', or, alternatively, you can click the ellipsis icon at the top-right of the browser window, as shown below:



A drop-down menu will appear on the right of the browser window. Click on the print icon, as shown below:

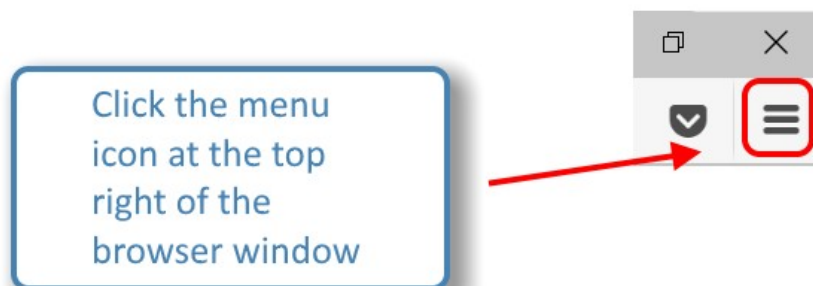


The 'Print' dialog will appear. In the 'Print' dialog, turn headers and footers on or off, as shown below:

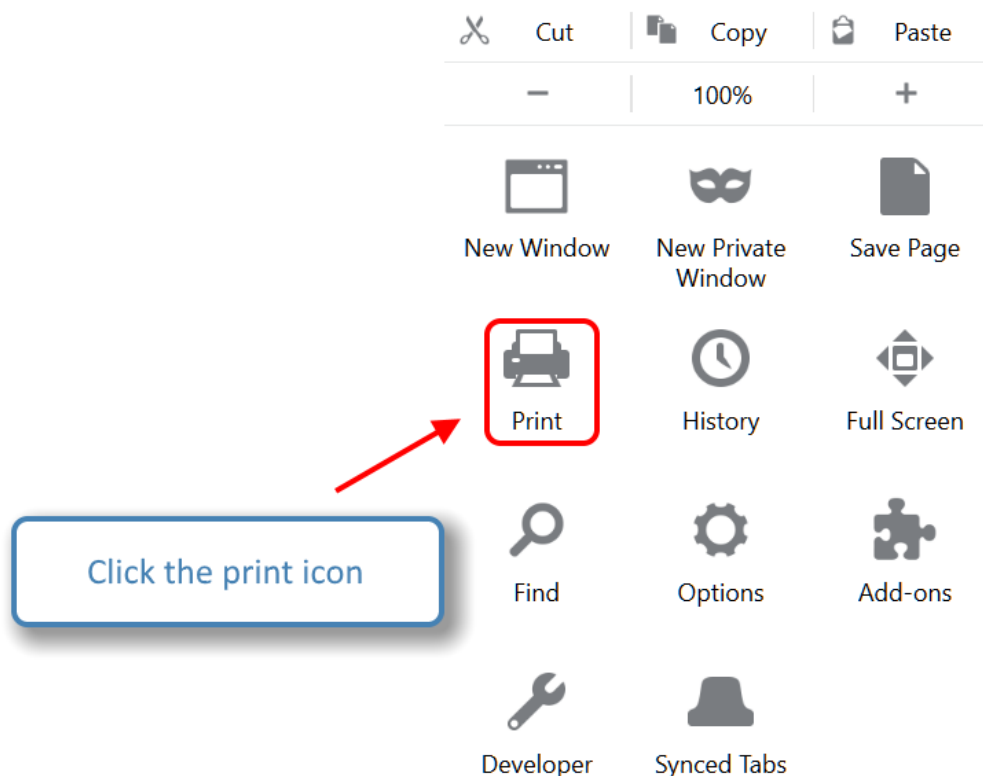


22.1.5.4 Firefox

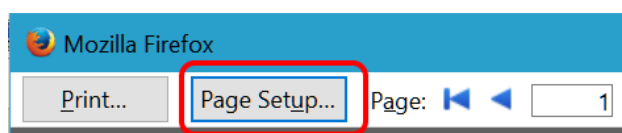
Firefox allows you to configure the contents of headers and footers, optionally setting the content to blank. To configure headers and footers, click the menu icon at the top-right of the browser window, as shown below:



A drop-down menu will appear on the right of the browser window. Click on the print icon, as shown below:

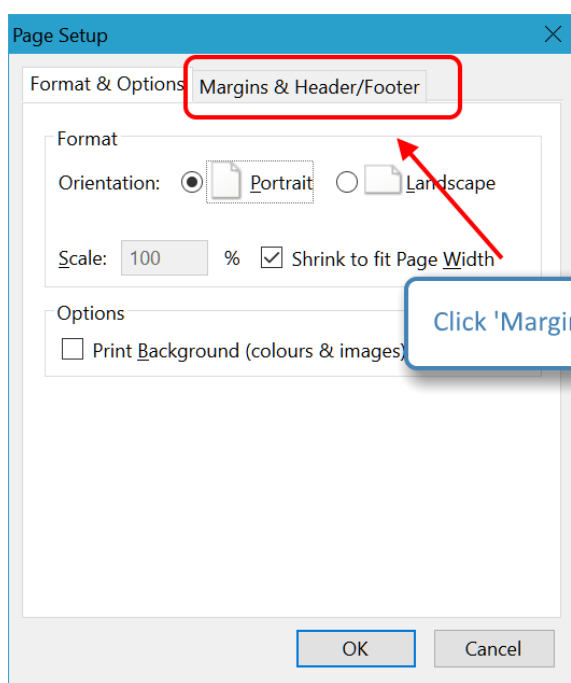


In the print preview window that appears, click on 'Page Setup...', as shown below:



Click 'Page Setup...'

In the 'Page Setup' dialog that appears, click on the 'Margins & Headers/Footers' tab, as shown below:



Click 'Margins & Header/Footer'

In the 'Margins & Headers/Footers' tab, you can configure what appears in each section of headers and footers (headers and footers are each divided into three sections; left, middle, and right). To turn headers and footers off, set each section to '-blank-'. In the following example, all sections of the header have been set to blank, and the footer has been configured to show date/time of print on the left, blank in the middle, and page count on the right as shown below.

Page Setup

Format & Options Margins & Header/Footer

Margins (millimetres)

Top: 12.7

Left: 12.7

Right: 12.7

Bottom: 12.7

Headers & Footers

--blank-- --blank-- --blank--

Left: Centre: Right:

Date/Time --blank-- Page # of #

OK Cancel