

Agency Name	Office of Family Support (OFS)	
Chapter No./Name	09 – Support Enforcement Services (SES)	
Part No./Name	G. Intake	
Section No./Name	G-400 <mark>* Award Guidelines</mark>	
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The premise of the guidelines is that child support is a continuous obligation of both parents. Children are entitled to share in the current income of both parents and should not be the economic victims of divorce or out-of-wedlock birth. The economic data underlying the guidelines, which adopt the Income Shares Model, and the guideline calculations attempt to simulate the percentage of parental net income that is spent on children in intact families incorporating a consideration of the parties expenses, such as federal and state taxes and FICA taxes. It is very important that children not be forced to live in poverty because of family disruption and that they be afforded the same opportunities available to children in intact families, consisting of parents with similar financial means to those of their own parents.

The Incomes Shares approach to child support guidelines incorporates a numerical schedule of support amounts. The schedule provides economic estimates of child-rearing expenditures for various income levels and numbers of children in the household. The schedule is composed of economic data utilizing a table of national averages adjusted to reflect Louisiana's status as a low-income state and to incorporate a self-sufficiency reserve for low-income obligors to form the basic child support obligation. **