

HB 1225 - AS INTRODUCED

2026 SESSION

26-2944

09/06

HOUSE BILL **1225**

AN ACT relative to the definition of adjusted gross income with respect to child support guidelines.

SPONSORS: Rep. Markell, Rock. 18; Rep. Georges, Hills. 23; Rep. Nelson, Rock. 13; Rep. M. Pearson, Rock. 34; Rep. Rice, Hills. 38

COMMITTEE: Children and Family Law

ANALYSIS

This bill adds additional tax obligations that are subtracted when calculating "adjusted gross income" for child support obligations.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to the definition of adjusted gross income with respect to child support guidelines.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Child Support Guidelines; Definitions; Adjusted Gross Income. Amend RSA 458-C:2, I to read
2 as follows:

3 I. "Adjusted gross income" means gross income, less:

4 (a) Court-ordered or administratively ordered support actually paid to others, for adults
5 or children.

6 (b) ***If a self-employed obligor, 50 [Fifty] percent of actual self-employment [~~tax~~] and***
7 ***Medicare taxes*** paid.

8 (c) Mandatory, not discretionary, retirement contributions.

9 (d) Actual state income taxes paid.

10 (e) Amounts actually paid by the obligor for allowable child care expenses or the medical
11 support obligation for the minor children to whom the child support order applies.

12 (f) ***If an employee obligor, amounts withheld for Social Security and Medicare***
13 ***taxes.***

14 2 Effective Date. This act shall take effect January 1, 2027.