

HB 1762-FN - AS INTRODUCED

2026 SESSION

26-3134

05/08

HOUSE BILL ***1762-FN***

AN ACT relative to the calculation of child support.

SPONSORS: Rep. Sabourin dit Choiniere, Rock. 30; Rep. Bernardy, Rock. 36; Rep. Comtois,
Belk. 7; Rep. DeRoy, Straf. 3; Rep. Perez, Rock. 16; Rep. Sirois, Hills. 32

COMMITTEE: Children and Family Law

ANALYSIS

This bill revises the definition of adjusted gross income, the calculation of parenting time, the self-support reserve amount, and the calculation of child support under the child support guidelines.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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

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

1 1 Child Support; Definition of Adjusted Gross Income. RSA 458-C:2, I is repealed and reenacted
2 to read as follows:

3 I.(a) "Adjusted gross income" means gross income, less:

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

6 (2) Fifty percent of actual self-employed tax paid.

7 (3) Mandatory, not discretionary, retirement contributions.

8 (4) Actual state income tax paid.

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

11 (b) If the adjusted gross income is a negative number, a value of zero shall be presumed.

12 2 Child Support Guidelines; Definition of Parenting Time and Parenting Time Factor. RSA 458-
13 C:2, VIII-b is repealed and reenacted to read as follows:

14 VIII-b.(a) "Parenting time" means the number of days or overnights, or portions thereof,
15 that the child or children are in the care, custody and control of a parent as defined in the parenting
16 schedule pursuant to RSA 461-A:4 or otherwise specified by the court, such that the combined
17 number of days or overnights for both parents totals to 365.

18 (b) "Parenting time factor" (PTF) is the fraction of full residency costs incurred by a
19 parent with parenting time, and is calculated to 3 decimal places of accuracy as 1.5 multiplied by the
20 fraction of 365 days of parenting time by that parent with a maximum allowed value of 1.000. For
21 example, for parenting time of 260 overnights, the parenting time fraction is $260/365=0.712$. The
22 PTF is 1.5 multiplied by 0.712 which equals 1.068 which exceeds one and is therefore capped at
23 1.000.

24 3 Child Support Formula. RSA 458-C:3, II is repealed and reenacted to read as follows:

25 II.(a) The total support obligation shall be determined by multiplying the parents' total net
26 income, as defined in RSA 458-C:2, VI, by the appropriate percentage derived from this section and
27 the parenting time factor.

28 (b) The total child support obligation shall be divided between the parents in proportion
29 to their respective incomes as adjusted by this section, except when there are incurred by the obligee
30 child care expenses or for the actual amount paid as the medical support obligation, for the minor
31 children to whom the child support order applies.

1 (c) For those cases involving allowable child care expenses or medical support obligation
2 expenses incurred by the obligee, the same methodology described in subparagraphs (a) and (b) shall
3 be used, except that as part of the determination of each parent's share o the child support
4 obligation, the obligee's allowable child care expenses or medical support obligation expenses shall be
5 deducted from the adjusted gross income of the obligee.

6 (d) Child costs for each parent are composed of:

7 (1) Total support obligation.

8 (2) Allowable childcare expenses.

9 (3) Medical support obligation for children.

10 (e) The parental support obligation for each parent shall be determined by multiplying
11 the fraction of total adjusted gross income for that parent by the combined child costs for both
12 parents and subtracting child costs for that parent. The parent with the positive value is the obligor;
13 the parent with the corresponding negative value is the obligee such that the sum of both obligations
14 shall always be zero.

15 (f) All child support obligations calculated pursuant to this chapter shall be rounded to
16 the nearest whole dollar.

17 4 Self Support Reserve. RSA 458-C:3, IV is repealed and reenacted to read as follows:

18 IV. Self-support reserve and minimum child support obligation.

19 (a) If the obligor parent's adjusted gross income is less than the sum of child costs for the
20 obligor and the self-support reserve and the court has determined that the obligor is not voluntarily
21 unemployed or underemployed, the court shall order the child support obligation in the amount of a
22 minimum support order.

23 (b) If the obligor parent's adjusted gross income is greater than the sum of child costs for
24 the obligor and the self-support reserve but is lower than the payment of the parental support
25 obligation as calculated under this chapter, the presumptive child support obligation shall be the
26 lower value, but in any event shall be no less than the amount of a minimum support order.

27 5 Adjustments to the Application of Guidelines under Special Circumstances; Parenting
28 Schedule. RSA 458-C:5, I(h)(2) is repealed and reenacted to read as follows:

29 (2) In considering requests for adjustments to the application of the child support
30 guidelines based on the parenting schedule, the court may consider the following factors:

31 (A) Whether the parties have agreed to the specific apportionment of variable
32 expenses for the children, including but not limited to education, school supplies, day care,
33 afterschool, vacation and summer care, extracurricular activities, clothing, health care coverage
34 costs and uninsured health care costs, and other child-related expenses.

35 (B) Whether the obligor parent has established that the equal or approximately
36 equal residential responsibility will result in a reduction of any of the fixed costs of child rearing
37 incurred by the obligee parent.

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1 (C) Whether the income of the lower earning parent enables that parent to meet
2 the costs of child rearing in a similar or approximately equal style to that of the other parent.

3 6 Effective Date. This act shall take effect January 1, 2027.

**HB 1762-FN- FISCAL NOTE
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AN ACT relative to the calculation of child support.

FISCAL IMPACT: This bill does not provide funding, nor does it authorize new positions.

Estimated State Impact				
	FY 2026	FY 2027	FY 2028	FY 2029
Revenue	\$0	\$0	\$0	\$0
<i>Revenue Fund(s)</i>	None			
Expenditures*	\$0	\$290,000 - \$490,000	\$0	\$0
<i>Funding Source(s)</i>	34 percent general funds, 66 percent federal funds			
Appropriations*	\$0	\$0	\$0	\$0
<i>Funding Source(s)</i>	None			

***Expenditure = Cost of bill**

***Appropriation = Authorized funding to cover cost of bill**

METHODOLOGY:

This bill revises the calculation of child support under the child support guidelines. The Department of Health and Human Services expects that there will be a one-time cost to upgrade the New England Child Support Enforcement System (NECSES), estimated at \$290,000 in FY27. In addition, the Department notes that the child support guidelines worksheet will need to be redesigned to ensure the calculation properly encompasses the statute. Due to the complexity of the proposed changes, it is possible that outside consultation with a vendor will be necessary. In addition, the online child support calculator will require updating, and the Uniform Support Order may need to be changed. The Department notes that the Uniform Support Order is a Judicial Branch form and it is unclear how any such changes will impact the Department's work. The Department assumes that any changes to the physical forms will also have an impact on the NECSES system. If a vendor is deemed necessary to assist with the updates, the additional cost is estimated at approximately \$200,000. Such costs will be funded with 34 percent state general funds and 66 percent federal funds.

AGENCIES CONTACTED:

Department of Health and Human Services