

# McNamara LAW OFFICE

Family Law involves many different aspects of the law developed over many years, and these few pages are intended to be informational only. Please do not rely exclusively on them in evaluating your situation or representing yourself. Before you venture into the Courts system, or become involved with any litigation including family law, you should consult an attorney. Please do not think that this document means that McNamara Law Office, PLLC is your attorney or represents you. We only represent people who have signed an agreement to employ us.

## BASIC ISSUES IN TEXAS FAMILY LAW

### **BRIEF OVERVIEW OF PROCEDURE FOR DIVORCE**

To obtain a divorce in Texas at least 3 things must happen. Many more procedures and options are possible.

1. File a Petition to initiate the divorce (in Texas this is a relatively simple document).
2. The respondent spouse must either be served with papers or officially acknowledge the divorce.
3. A divorce decree must be signed by a Judge, either after a trial or submitted by agreement and signed by both spouses and lawyers.

Some of the other common procedures required in a Texas divorce:

1. File Original Petition for Divorce;
2. Attend temporary orders hearing at court, if necessary, for a court order to govern the temporary situation while case is pending;
3. Learn information about the case through "discovery," if necessary;
4. Attend a course about the effect of parental conflict on children;
5. Prepare and file sworn Inventory & Appraisement;
6. Attend mediation, if necessary;
7. Attend trial, if necessary;
8. File Divorce Decree (either an Agreed Decree or imposed by Court after trial).

The following summary outlines what to expect between the time of filing and finalization of a divorce:

1. **MANDATORY WAITING PERIOD.** A divorce cannot be finalized until at least 60 days after the date on which the court clerk places a received stamp on the petition that initiates the divorce. It is rare that a divorce decree is ready to be

submitted 60 days after the filing of the divorce. A divorce is usually finalized somewhere between the period beginning 60 days after filing and the trial date. Most trial dates are about 10 to 12 months after filing of the petition.

2. PARENT EDUCATION PROGRAM. This applies only to parties who have children under the age of 18 or who are still in high school. Information about the programs available is in the initial packet that you received.
3. ALTERNATE DISPUTE RESOLUTION (ADR). This is often required in divorce cases which are not settled prior to the date the court assigns for trial. In most courts parties are required to participate in mediation if they are unable to reach an agreement. A mediator is a lawyer or former Judge who has been to mediation training and tries to help the parties reach an agreement. Mediation is not arbitration and the mediator cannot impose a resolution. In most instances mediation results in an agreement.
4. SWORN INVENTORY & APPRAISEMENT. This is a very important document and instructions concerning it are very detailed and warrant a separate set of instructions which are included in the initial packet that you received.
5. WITNESSES. You should begin now to make a list (including names, addresses, and telephone numbers) of all persons who have knowledge of any facts involving your situation and, if applicable, knowledge of your parenting abilities. With each name, make a notation of his or her area of knowledge. If you know anyone who your spouse may list as a witness, include that as well, with a notation as to what that person may have to say even if it may be something bad about you.
6. DISCOVERY. This may be the most onerous process you will be required to complete. If your spouse's attorney sends me interrogatories and/or requests for production, they will immediately be forwarded to you. We have a total of 30 days in which to respond. That does not mean that you have 30 days to forward the information to me. Documents will have to be assembled and interrogatory answers placed in proper form for your signature before a notary. Of course, I will also be sending the same types of request to your spouse's attorney and your spouse will be going through the same process.

Discovery may cover many different areas. Be prepared to produce copies of some or all of the following (and any others requested) which may or may not be requested by your spouse's attorney:

- a. Bank records, including statements, canceled checks and deposit slips for at least the last 2 years.

- b. Income tax returns for a specified number of years, both individual and corporate.
- c. Life insurance policies.
- d. Medical insurance policies.
- e. Information concerning retirement and profit-sharing plans through your employment.
- f. The items listed in connection with the inventory.

Another type of discovery is the taking of depositions. It may or may not be necessary for your attorney to take your spouse's deposition or for your spouse's attorney to take your deposition. If it is necessary, you will be notified and we will go over what to expect at that time.

When a Scheduling Order has been received from the Court, a copy will be sent to you and we will review it at that time.

## **PROPERTY**

1. All community property is divided as "the Court deems just and right, having due regard for the rights of each party and any children of the marriage."
  - A. Community property is all property acquired during marriage that is not separate.
  - B. Separate property is:
    1. Owned before marriage;
    2. Acquired during marriage by gift, or inheritance; Or
    3. Personal injury damages, except recovery for lost wages. (Lost wage recovery is community property).
2. The law presumes that marital property is community unless proven otherwise by "clear and convincing evidence."
3. Separate property is not divided in a divorce.
4. FACTORS AFFECTING DIVISION OF COMMUNITY PROPERTY:
  - A. Disparate earning ability between spouses, i.e. a substantially higher earning spouse may be awarded a smaller percentage;

- B. Fault in the breakup of the marriage, such as cruelty, adultery, felony conviction, & abandonment (at least 1 year).

### **SPOUSAL MAINTENANCE (ALIMONY) (TX Family code Ch. 8)**

Introduced to Texas in 1995, & difficult to qualify for.

- 1. Eligibility:
  - A. Will lack sufficient property after divorce to provide for the person's minimum reasonable needs AND
    - 1. married at least 10 years. And
    - 2. Lacks the ability to earn sufficient income to provide for the person's "minimum reasonable needs." OR
    - 3. Is the custodian of a child with a disability that requires substantial care & personal supervision.
  - Or,
  - B. Spouse from whom maintenance is sought was convicted of family violence within 2 years before date of filing for divorce or while divorce is pending. (Deferred adjudication also counts).
- 2. Maximum Amount:

20% of payer's average monthly gross income; OR  
\$5,000, whichever is less.
- 3. The *maximum duration* of a spousal maintenance order varies from 5 to 10 years depending on how long the spouses have been married to each other.

### **CHILDREN**

- 1. The law favors Joint Managing Conservatorship (not necessarily joint custody).

"The sharing of the rights and duties of a parent by two parties, ordinarily the parents, even if the exclusive right to make certain decisions may be awarded to one party." (TX Family Code sec. 101.016).

Most important rights regarding children:

- A. With whom the children will live primarily, and where, i.e. is there a

- residence restriction;
- B. Who has the right to make educational decisions;
- C. Who has the right to authorize invasive, non-emergency, medical, psychiatric and psychological care.

Other rights and duties of conservators found in TX Family Code chapter 153, subchapter B, C, & D.

2. The legislature has provided a detailed visitation schedule called the Standard Possession Order. It distinguishes between parents living within one hundred miles of each other and more than one hundred miles apart.

“The Court shall specify in a standard possession order that the parties may have possession of the child at times mutually agreed to in advance by the and, **in the absence of mutual agreement**, shall have possession of the child under the specified terms set out in the standard order.” (TX Family Code sec. 153.311)

The Standard Possession Order is only effective when the parents cannot agree on visitation.

3. Highlights of Standard Possession Order when parents live within 100 miles of each other:
  - A. First, third & fifth weekend of each month;
  - B. Every Thursday evening;
  - C. Every other spring break;
  - D. Thirty days in the summer;
  - E. Every other Thanksgiving;
  - F. ½ of Christmas school vacation;
  - G. All Father’s day or Mother’s day weekend.

The Standard Possession Order is very detailed and you should study it if it governs your children’s visitation periods. Section 153.317 provides for an expanded possession schedule that is overnight every Thursday and after school on Friday until school starts on Monday on the 1<sup>st</sup>, 3<sup>rd</sup>, & 5<sup>th</sup> weekends (see attached).

#### 4. Child Support

Child support is calculated based on the income of the person paying it (the payer). The income of the parent receiving support is usually not relevant. The payer’s monthly net income is calculated using charts provided by Texas Attorney General.

Calculate the annual income of the payer, including average bonuses, overtime, etc, subtract taxes withheld for a single person (Attorney General chart), union dues, and the cost of the children's health insurance, divide by twelve, and this is the net monthly income. Apply the following percentages to the first \$8,550 of net monthly income:

One child	20%
Two children	25%
Three children	30%
Four children	35%
Five children	40%

The calculated amount equals the monthly child support obligation of the payer. If the payer has other children who are not part of your case, the percentages will be somewhat lower.

## Rights and Duties

### Rights and Duties of Parent §151.001

- (a) A parent of a child has the following rights and duties:
- (1) the right to have physical possession, to direct the moral and religious training, and to designate the residence of the child;
  - (2) the duty to care, control, protection, and reasonable discipline of the child;
  - (3) the duty to support the child, including providing the child with clothing, food, shelter, medical and dental care, and education;
  - (4) the duty, except when a guardian of the child's estate has been appointed, to manage the estate of the child, including the right as an agent of the child to act in relation to the child's estate if the child's action is required by a state, the United States, or a foreign government;
  - (5) except as provided by Section 264.0111, the right to the services and earnings of the child;
  - (6) the right to consent to the child's marriage, enlistment in the armed forces of the United States, medical and dental care, and psychiatric, psychological, and surgical treatment;
  - (7) the right to represent the child in legal action and to make other decisions of substantial legal significance concerning the child;
  - (8) the right to receive and give receipt for payments for the support of the child and to hold or disburse those funds for the benefit of the child;
  - (9) the right to inherit from and through the child;
  - (10) the right to make decisions concerning the child's education; and
  - (11) any other right or duty existing between a parent and child by virtue of law.
- ...
- (d) The rights and duties of a parent are subject to:
- (1) a court order affecting the rights and duties
- ...

### Rights of Parent at All Times §153.073

- (a) Unless limited by a court order, a parent appointed as a conservator of a child has at all times the right:
- (1) to receive information from any other conservator of the child concerning the health, education, and welfare of the child;
  - (2) to confer with the other parent to the extent possible before making a decision concerning the health, education, and welfare of the child;
  - (3) of access to medical, dental, psychological, and educational records of the child;
  - (4) to consult with a physician, dentist, or psychologist of the child;
  - (5) to consult with school officials concerning the child's welfare and educational status, including school activities;
  - (6) to attend school activities;
  - (7) to be designated on the child's records as a person to be notified in case of an emergency;
  - (8) to consent to medical, dental, and surgical treatment during an emergency involving an immediate danger to health and safety of the child; and
  - (9) to manage the estate of the child to the extent the estate has been created by the parent or the parent's family.
- (b) The court shall specify in the order the rights that a parent retains at all times.

### Rights and Duties of Parent During Period of Possession §153.074

Unless limited by court order, a parent appointed as a conservator of a child has the following rights and duties during the period that the parent has possession of the child:

- (1) the duty of care, control, protection, and reasonable discipline of the child;
- (2) the duty to support the child, including providing the child with clothing, food, shelter, and medical and dental care not involving an invasive procedure;
- (3) the right to consent for the child to medical and dental care not involving an invasive procedure; and
- (4) the right to direct the moral and religious training of the child.

### Duties of Parent Not Appointed Conservator §153.075

The court may order a parent not appointed as a managing or possessory conservator to perform other parental duties, including paying child support.

### Rights and Duties of Parent Appointed Sole Managing Conservator §153.132

Unless limited by court order, a parent appointed as sole managing conservator of a child has the rights and duties provided by Subchapter B [153.073; 153.074; 153.075] and the following exclusive rights:

- (1) the right to designate the primary residence of the child;
- (2) the right to consent to medical, dental, and surgical treatment involving invasive procedures;
- (3) the right to consent to psychiatric and psychological treatment of the child;
- (4) the right to receive and give receipt for periodic payments for the support of the child and to hold or disburse these funds for the benefit of the child;
- (5) the right to represent the child in legal action and to make other decisions of substantial legal significance concerning the child;
- (6) the right to consent to marriage and to enlistment in the armed forces of the United States;
- (7) the right to make decisions concerning the child's education;
- (8) the right to the services and earnings of the child; and
- (9) except when a guardian of the child's estate or a guardian or attorney ad litem has been appointed for the child, the right to act as an agent of the child in relation to the child's estate if the child's action is required by a state, the United States, or a foreign government.

### Rights and Duties of Parent Appointed Possessory Conservator §153.192

- (a) Unless limited by court order, a parent appointed as possessory conservator of a child has the rights and duties provided by Subchapter B [153.073; 153.074; 153.075] and any other right or duty expressly granted to the possessory conservator in the order.

# Texas Standard Possession Schedule

## **§153.3101. Reference to “school” in Standard Possession Order:**

In a standard possession order, “school” means the primary or secondary school in which the child is enrolled or, if the child is not enrolled in a primary or secondary school, the public school district in which the child primarily resides.

## **§153.311. Mutual Agreement or Specified Terms for Possession.**

The court shall specify in a standard possession order that the parties may have possession of the child at times mutually agreed to in advance by the parties and, in the absence of mutual agreement, shall have possession of the child under the specified terms set out in the standard possession order.

## **§153.312. Parents Who Reside 100 Miles or Less Apart:**

(a) If the possessory conservator resides 100 miles or less from the primary residence of the child, the possessory conservator shall have the right to possession of the child as follows:

(1) on weekends throughout the year beginning at 6 p.m. on the first, third, and fifth Friday of each month and ending at 6 p.m. on the following Sunday; and

(2) on Thursdays of each week during the regular school term beginning at 6 p.m. and ending at 8 p.m., unless the court finds that visitation under this subdivision is not in the best interest of the child.

(b) The following provisions govern possession of the child for vacations and certain specific holidays and supersede conflicting weekend or Thursday periods of possession. The possessory conservator and the managing conservator shall have rights of possession of the child as follows:

(1) the possessory conservator shall have possession in even-numbered years, beginning at 6 p.m. on the day the child is dismissed from school for the school's spring vacation and ending at 6 p.m. on the day before school resumes after that vacation, and the managing conservator shall have possession for the same period in

odd-numbered years;

(2) if a possessory conservator:

(A) gives the managing conservator written notice by April 1 of each year specifying an extended period or periods of summer possession, the possessory conservator shall have possession of the child for 30 days beginning not earlier than the day after the child's school is dismissed for the summer vacation and ending not later than seven days before school resumes at the end of the summer vacation, to be exercised in not more than two separate periods of at least seven consecutive days each with each period of possession beginning and ending at 6 pm on each applicable day; or

(B) does not give the managing conservator written notice by April 1 of each year specifying an extended period or periods of summer possession, the possessory conservator shall have possession of the child for 30 consecutive days beginning at 6 p.m. on July 1 and ending at 6 p.m. on July 31;

(3) if the managing conservator gives the possessory conservator written notice by April 15 of each year, the managing conservator shall have possession of the child on any one weekend beginning Friday at 6 p.m. and ending at 6 p.m. on the following Sunday during one period of possession by the possessory conservator under Subdivision (2), provided that the managing conservator picks up the child from the possessory conservator and returns the child to that same place; and

(4) if the managing conservator gives the possessory conservator written notice by April 15 of each year or gives the possessory conservator 14 days' written notice on or after April 16 of each year, the managing conservator may designate one weekend beginning not earlier than the day after the child's school is dismissed for the summer vacation and ending not later than seven days before school resumes at the end of the summer vacation, during which an otherwise scheduled weekend period of possession by the possessory conservator will not take place, provided that the weekend designated does not interfere with the possessory conservator's period or periods of extended summer possession or with Father's Day if the possessory conservator is the father of the child.



**§153.313. Parents who reside over 100 miles apart:**

If the possessory conservator resides more than 100 miles from the residence of the child, the possessory conservator shall have the right to possession of the child as follows:

(1) either regular weekend possession beginning on the first, third, and fifth Friday as provided under the terms applicable to parents who reside 100 miles or less apart or not more than one weekend per month of the possessory conservator's choice beginning at 6 p.m. on the day school recesses for the weekend and ending at 6 p.m. on the day before school resumes after the weekend, provided that the possessory conservator gives the managing conservator 14 days' written or telephonic notice preceding a designated weekend, and provided that the possessory conservator elects an option for this alternative period of possession by written notice given to the managing conservator within 90 days after the parties begin to reside more than 100 miles apart, as applicable;

(2) each year beginning at 6 p.m. on the day the child is dismissed from school for the school's spring vacation and ending at 6 p.m. on the day before school resumes after that vacation;

(3) if the possessory conservator:

(A) gives the managing conservator written notice by April 1 of each year specifying an extended period or periods of summer possession, the possessory conservator shall have possession of the child for 42 days beginning not earlier than the day after the child's school is dismissed for the summer vacation and ending not later than seven days before school resumes at the end of the summer vacation, to be exercised in not more than two separate periods of at least seven consecutive days each with each period of possession beginning and ending at 6 p.m. on each applicable day; or

(B) does not give the managing conservator written notice by April 1 of each year specifying an extended period or periods of summer possession, the possessory conservator shall have possession of the child for 42 consecutive days beginning at 6 p.m. on

June 15 and ending at 6 p.m. on July 27;

(4) if the managing conservator gives the possessory conservator written notice by April 15 of each year the managing conservator shall have possession of the child on one weekend beginning Friday at 6 p.m. and ending at 6 p.m. on the following Sunday during one period of possession by the possessory conservator under Subdivision (3), provided that if a period of possession by the possessory conservator exceeds 30 days, the managing conservator may have possession of the child under the terms of this subdivision on two nonconsecutive weekends during that time period, and further provided that the managing conservator picks up the child from the possessory conservator and returns the child to that same place; and

(5) if the managing conservator gives the possessory conservator written notice by April 15 of each year, the managing conservator may designate 21 days beginning not earlier than the day after the child's school is dismissed for the summer vacation and ending not later than seven days before school resumes at the end of the summer vacation, to be exercised in not more than two separate periods of at least seven consecutive days each with each period of possession beginning and ending at 6 p.m. on each applicable day, during which the possessory conservator may not have possession of the child, provided that the period or periods so designated do not interfere with the possessory conservator's period or periods of extended summer possession or with Father's Day if the possessory conservator is the father of the child.

**§153.314. Holiday Possession Unaffected by Distance Parents Reside Apart:**

The following provisions govern possession of the child for certain specific holidays and supersede conflicting weekend or Thursday periods of possession without regard to the distance the parents reside apart. The possessory conservator and the managing conservator shall have rights of possession of the child as follows:

(1) the possessory conservator shall have possession of the child in even-numbered years beginning at 6 p.m. on the day the child is dismissed from school for the Christmas school vacation and ending at noon on

December 28, and the managing conservator shall have possession for the same period in odd-numbered years;

(2) the possessory conservator shall have possession of the child in odd-numbered years beginning at noon on December 28 and ending at 6 p.m. on the day before school resumes after that vacation, and the managing conservator shall have possession for the same period in even-numbered years;

(3) the possessory conservator shall have possession of the child in odd-numbered years, beginning at 6 p.m. on the day the child is dismissed from school before Thanksgiving and ending at 6 p.m. on the following Sunday, and the managing conservator shall have possession for the same period in even-numbered years;

(4) the parent not otherwise entitled under this standard possession order to present possession of a child on the child's birthday shall have possession of the child beginning at 6 p.m. and ending at 8 p.m. on that day, provided that the parent picks up the child from the residence of the conservator entitled to possession and returns the child to that same place;

(5) if a conservator, the father shall have possession of the child beginning at 6 p.m. on the Friday preceding Father's Day and ending on Father's Day at 6 p.m., provided that, if he is not otherwise entitled under this standard possession order to present possession of the child, he picks up the child from the residence of the conservator entitled to possession and returns the child to that same place; and

(6) if a conservator, the mother shall have possession of the child beginning at 6 p.m. on the Friday preceding Mother's Day and ending on Mother's Day at 6 p.m., provided that, if she is not otherwise entitled under this standard possession order to present possession of the child, she picks up the child from the residence of the conservator entitled to possession and returns the child to that same place.

**§153.315. Weekend Possession extended by Holiday:**

(a) If a weekend period of possession of the possessory conservator coincides with a student holiday or teacher in-service day that falls on a Monday during the regular school term as determined by the school in

which the child is enrolled, or with a federal, state, or local holiday that falls on a Monday during the summer months in which school is not in session, the weekend possession shall end at 6 p.m. on Monday.

(b) If a weekend period of possession of the possessory conservator coincides with a student holiday or teacher in-service day that falls on a Friday during the regular school term, as determined by the school in which the child is enrolled, or with a federal, state, or local holiday that falls on a Friday during the summer months in which school is not in session, the weekend possession shall begin at 6 p.m. on Thursday.

**§153.316. General Terms and Conditions:**

The court shall order the following general terms and conditions of possession of a child to apply without regard to the distance between the residence of a parent and the child:

(1) the managing conservator shall surrender the child to the possessory conservator at the beginning of each period of the possessory conservator's possession at the residence of the managing conservator;

(2) if the possessory conservator elects to begin a period of possession at the time the child's school is regularly dismissed, the managing conservator shall surrender the child to the possessory conservator at the beginning of each period of possession at the school in which the child is enrolled;

(3) the possessory conservator shall be ordered to do one of the following:

(A) the possessory conservator shall surrender the child to the managing conservator at the end of each period of possession at the residence of the possessory conservator; or

(B) the possessory conservator shall return the child to the residence of the managing conservator at the end of each period of possession, except that the order shall provide that the possessory conservator shall surrender the child to the managing conservator at the end of each period of possession at the residence of the possessory conservator if:

(i) at the time the original order or a modification of

an order establishing terms and conditions of possession or access the possessory conservator and the managing conservator lived in the same county, the possessory conservator's county of residence remains the same after the rendition of the order, and the managing conservator's county of residence changes, effective on the date of the change of residence by the managing conservator; or

(ii) the possessory conservator and managing conservator lived in the same residence at any time during a six-month period preceding the date on which a suit for dissolution of the marriage was filed and the possessory conservator's county of residence remains the same and the managing conservator's county of residence changes after they no longer live in the same residence, effective on the date the order is rendered;

(4) if the possessory conservator elects to end a period of possession at the time the child's school resumes, the possessory conservator shall surrender the child to the managing conservator at the end of each period of possession at the school in which the child is enrolled;

(5) each conservator shall return with the child the personal effects that the child brought at the beginning of the period of possession;

(6) either parent may designate a competent adult to pick up and return the child, as applicable; a parent or a designated competent adult shall be present when the child is picked up or returned;

(7) a parent shall give notice to the person in possession of the child on each occasion that the parent will be unable to exercise that parent's right of possession for a specified period;

(8) written notice, including notice provided by electronic mail or facsimile, shall be deemed to have been timely made if received or, if applicable, postmarked before or at the time that notice is due; and

(9) if a conservator's time of possession of a child ends at the time school resumes and for any reason the child is not or will not be returned to school, the conservator in possession of the child shall immediately notify the school and the other conservator that the child will not be or has not been returned to school.

**§153.317. Alternative Beginning and Ending Possession Times:**

(a) If elected by a conservator, the court shall alter the standard possession order under Sections 153.312, 153.314, and 153.315 to provide for one or more of the following alternate beginning and ending possession times for the described periods of possession, unless the court finds that the election is not in the best interest of the child:

(1) for weekend periods of possession under Section 153.312(a)(1) during the regular school term:

(A) beginning at the time the child's school is regularly dismissed; or

(B) ending at the time the child's school resumes after the weekend;

(C) beginning at the time described by paragraph (A) and ending at the time described by Paragraph (B);

(2) for Thursday periods of possession under Section 153.312(a)(2):

(A) beginning at the time the child's school is regularly dismissed; or

(B) ending at the time the child's school resumes on Friday;

(C) beginning at the time described by paragraph (A) and ending at the time described by Paragraph (B);

(3) for spring vacation periods of possession under Section 153.312(b)(1), beginning at the time the child's school is dismissed for those vacations;

(4) for Christmas school vacation periods of possession under Section 153.314(1), beginning at the time the child's school is dismissed for the vacation;

(5) for Thanksgiving holiday periods of possession under Section 153.314(3), beginning at the time the child's school is dismissed for the holiday;

(6) for Father's Day periods of possession under Section 153.314(5), ending at 8 a.m. on the Monday

after Father's Day weekend;

(7) for Mother's Day periods of possession under Section 153.314(6):

(A) beginning at the time the child's school is regularly dismissed on the Friday preceding Mother's Day; or

(B) ending at the time the child's school resumes after Mother's Day; or

(C) beginning at the time described by paragraph (A) and ending at the time described by Paragraph (B);

(8) for weekend periods of possession that are extended under Section 153.315(b) by a student holiday or teacher in-service day that falls on a Friday, beginning at the time the child's school is regularly dismissed on Thursday.

(b) A conservator must make an election under Subsection (a) before or at the time of the rendition of a possession order. The election may be made:

(1) in a written document filed with the court or;  
or

(2) through an oral statement made in open court on the record.

V.T.C.A., Family Code § 153.132

§ 153.132. Rights and Duties of Parent Appointed Sole Managing Conservator

Effective: September 1, 2019

[Currentness](#)

Unless limited by court order, a parent appointed as sole managing conservator of a child has the rights and duties provided by Subchapter B<sup>1</sup> and the following exclusive rights:

- (1) the right to designate the primary residence of the child;
- (2) the right to consent to medical, dental, and surgical treatment involving invasive procedures;
- (3) the right to consent to psychiatric and psychological treatment;
- (4) the right to receive and give receipt for periodic payments for the support of the child and to hold or disburse these funds for the benefit of the child;
- (5) the right to represent the child in legal action and to make other decisions of substantial legal significance concerning the child;
- (6) the right to consent to marriage and to enlistment in the armed forces of the United States;
- (7) the right to make decisions concerning the child's education;
- (8) the right to the services and earnings of the child;
- (9) except when a guardian of the child's estate or a guardian or attorney ad litem has been appointed for the child, the right to act as an agent of the child in relation to the child's estate if the child's action is required by a state, the United States, or a foreign government; and
- (10) the right to:
  - (A) apply for a passport for the child;
  - (B) renew the child's passport; and
  - (C) maintain possession of the child's passport.

**OFFICE OF THE ATTORNEY GENERAL**  
**2019 REVISED TAX CHARTS**

**Effective September 1, 2019**

Pursuant to § 154.061(b) of the Texas Family Code, the Office of the Attorney General of Texas, as the Title IV-D agency, has promulgated the following tax charts to assist courts in establishing the amount of a child support order. These tax charts are applicable to employed and self-employed persons in computing net monthly income.

**INSTRUCTIONS FOR USE**

To use these tables, first compute the obligor's annual gross income. Then recompute to determine the obligor's average monthly gross income. These tables provide a method for calculating "monthly net income" for child support purposes, subtracting from monthly gross income the social security taxes and the federal income tax withholding for a single person claiming one personal exemption and the standard deduction.

Thereafter, in many cases the guidelines call for a number of additional steps to complete the necessary calculations. For example, §§ 154.061 - 154.070 provide for appropriate additions to "income" as that term is defined for federal income tax purposes, and for certain subtractions from monthly net income, in order to arrive at the net resources of the obligor available for child support purposes. If necessary, one may compute an obligee's net resources using similar steps.

**LIMITATIONS ON USE**

These charts are intended to assist courts in common situations, and do not account for all deductions and adjustments allowable under the Internal Revenue Code. For instance, these charts do not take into account the qualified business income deduction which might be taken by some owners of sole proprietorships, S corporations, partnerships, or stand-alone rental properties (pass-thru entities). In some situations, section 199A of the Internal Revenue Code allows owners of pass-thru entities to take a deduction against their income resulting in a reduction of the effective tax rate. These charts should not be used to estimate the net income of owners of pass-thru entities. The computation of net income for parties with complex tax situations may require consultation with an income tax professional.

**REASONS FOR REVISION**

2019 Tax Charts published in the Texas Register on December 28, 2018 were prepared and submitted for publication pursuant to § 154.061(b) of the Texas Family Code. The child support guidelines provided in the Texas Family Code are intended to guide the court in determining an equitable amount of child support. Pursuant to § 154.125 of the Texas Family Code, the guidelines are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than a specific dollar amount or the adjusted amount determined under the guidelines, whichever is greater. The dollar amount prescribed pursuant to § 154.125 of the Texas Family Code is adjusted every six years as necessary to reflect inflation. The Title IV-D agency is required to compute the adjusted dollar amount, to take effect beginning September 1 of the year of adjustment. The Title IV-D agency publishes the adjusted amount in the Texas Register before September 1 of the year in which the adjustment takes effect. On July 19, 2013, the Title IV-D agency adjusted the dollar amount from \$7,500 to \$8,550. On July 12, 2019, the Title IV-D agency adjusted the dollar amount from \$8,550 to \$9,200.

**EMPLOYED PERSONS  
2019 REVISED TAX CHART**

Federal Insurance Contributions Act Taxes				
Monthly Gross Wages	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (6.2%)*	Medicare's Hospital Insurance Program (Medicare) Tax (1.45%)*	Federal Income Tax***	Net Monthly Income
\$1,200.00	\$74.40	\$17.40	\$18.33	\$1,089.87
\$1,256.67****	\$77.91	\$18.22	\$24.00	\$1,136.54
\$1,300.00	\$80.60	\$18.85	\$28.33	\$1,172.22
\$1,400.00	\$86.80	\$20.30	\$38.33	\$1,254.57
\$1,500.00	\$93.00	\$21.75	\$48.33	\$1,336.92
\$1,600.00	\$99.20	\$23.20	\$58.33	\$1,419.27
\$1,700.00	\$105.40	\$24.65	\$68.33	\$1,501.62
\$1,800.00	\$111.60	\$26.10	\$78.33	\$1,583.97
\$1,900.00	\$117.80	\$27.55	\$89.83	\$1,664.82
\$2,000.00	\$124.00	\$29.00	\$101.83	\$1,745.17
\$2,100.00	\$130.20	\$30.45	\$113.83	\$1,825.52
\$2,200.00	\$136.40	\$31.90	\$125.83	\$1,905.87
\$2,300.00	\$142.60	\$33.35	\$137.83	\$1,986.22
\$2,400.00	\$148.80	\$34.80	\$149.83	\$2,066.57
\$2,500.00	\$155.00	\$36.25	\$161.83	\$2,146.92
\$2,600.00	\$161.20	\$37.70	\$173.83	\$2,227.27
\$2,700.00	\$167.40	\$39.15	\$185.83	\$2,307.62
\$2,800.00	\$173.60	\$40.60	\$197.83	\$2,387.97
\$2,900.00	\$179.80	\$42.05	\$209.83	\$2,468.32
\$3,000.00	\$186.00	\$43.50	\$221.83	\$2,548.67
\$3,100.00	\$192.20	\$44.95	\$233.83	\$2,629.02
\$3,200.00	\$198.40	\$46.40	\$245.83	\$2,709.37
\$3,300.00	\$204.60	\$47.85	\$257.83	\$2,789.72
\$3,400.00	\$210.80	\$49.30	\$269.83	\$2,870.07
\$3,500.00	\$217.00	\$50.75	\$281.83	\$2,950.42
\$3,600.00	\$223.20	\$52.20	\$293.83	\$3,030.77
\$3,700.00	\$229.40	\$53.65	\$305.83	\$3,111.12
\$3,800.00	\$235.60	\$55.10	\$317.83	\$3,191.47
\$3,900.00	\$241.80	\$56.55	\$329.83	\$3,271.82
\$4,000.00	\$248.00	\$58.00	\$341.83	\$3,352.17
\$4,100.00	\$254.20	\$59.45	\$353.83	\$3,432.52
\$4,200.00	\$260.40	\$60.90	\$365.83	\$3,512.87
\$4,300.00	\$266.60	\$62.35	\$377.83	\$3,593.22
\$4,400.00	\$272.80	\$63.80	\$399.21	\$3,664.19
\$4,500.00	\$279.00	\$65.25	\$421.21	\$3,734.54
\$4,600.00	\$285.20	\$66.70	\$443.21	\$3,804.89
\$4,700.00	\$291.40	\$68.15	\$465.21	\$3,875.24
\$4,800.00	\$297.60	\$69.60	\$487.21	\$3,945.59
\$4,900.00	\$303.80	\$71.05	\$509.21	\$4,015.94
\$5,000.00	\$310.00	\$72.50	\$531.21	\$4,086.29
\$5,100.00	\$316.20	\$73.95	\$553.21	\$4,156.64
\$5,200.00	\$322.40	\$75.40	\$575.21	\$4,226.99
\$5,300.00	\$328.60	\$76.85	\$597.21	\$4,297.34
\$5,400.00	\$334.80	\$78.30	\$619.21	\$4,367.69
\$5,500.00	\$341.00	\$79.75	\$641.21	\$4,438.04
\$5,600.00	\$347.20	\$81.20	\$663.21	\$4,508.39
\$5,700.00	\$353.40	\$82.65	\$685.21	\$4,578.74
\$5,800.00	\$359.60	\$84.10	\$707.21	\$4,649.09
\$5,900.00	\$365.80	\$85.55	\$729.21	\$4,719.44
\$6,000.00	\$372.00	\$87.00	\$751.21	\$4,789.79
\$6,250.00	\$387.50	\$90.63	\$806.21	\$4,965.66
\$6,500.00	\$403.00	\$94.25	\$861.21	\$5,141.54
\$6,750.00	\$418.50	\$97.88	\$916.21	\$5,317.41
\$7,000.00	\$434.00	\$101.50	\$971.21	\$5,493.29
\$7,500.00	\$465.00	\$108.75	\$1,081.21	\$5,845.04
\$8,000.00	\$496.00	\$116.00	\$1,191.21	\$6,196.79
\$8,500.00	\$527.00	\$123.25	\$1,310.54	\$6,539.21
\$9,000.00	\$558.00	\$130.50	\$1,430.54	\$6,880.96
\$9,500.00	\$589.00	\$137.75	\$1,550.54	\$7,222.71
\$10,000.00	\$620.00	\$145.00	\$1,670.54	\$7,564.46
\$10,500.00	\$651.00	\$152.25	\$1,790.54	\$7,906.21
\$11,000.00	\$682.00	\$159.50	\$1,910.54	\$8,247.96
\$11,075.00	\$686.65**	\$160.59	\$1,928.54	\$8,299.22
\$11,500.00	\$686.65	\$166.75	\$2,030.54	\$8,616.06
\$12,000.00	\$686.65	\$174.00	\$2,150.54	\$8,988.81
\$12,283.29*****	\$686.65	\$178.11	\$2,218.53	\$9,200.00

**Footnotes to Employed Persons 2019 Revised Tax Chart:**

References to “the Code” refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

\* An employed person not subject to the Social Security Tax and the Medicare Tax will be allowed the reductions reflected in these columns, unless it is shown that such person has no similar contributory plan such as teacher retirement, federal railroad retirement, federal civil service retirement, etc.

\*\* This amount represents the maximum monthly average of the Social Security tax based on the maximum OASDI Contribution and Benefit Base amount of \$132,900 for 2019. In 2019 the maximum level of Monthly Gross Wages for an employed person subject to the 6.2% Social Security tax is \$132,900 per year.

Monthly Gross Wages	\$132,900 for the year, or \$11,075 monthly average
Social Security tax rate = 6.2%	\$132,900 is equal to the 2019 OASDI contribution and benefit base, so \$132,900 is taxed at this rate.  \$132,900 x .062 = \$8,239.80 for the year, or \$686.65 monthly average

\*\*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,000).

Examples:

Monthly Gross Wages	\$72,000 for the year, or \$6,000 monthly average	\$132,000 for the year, or \$11,000 monthly average
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,200	\$12,200
Income amount to be used in the income tax computation	\$72,000 - \$0 - \$12,200 = \$59,800	\$132,000 - \$0 - \$12,200 = \$119,800
Income tax computation for 2019	<i>If taxable income is over \$39,475 but not over \$84,200, the tax is \$4,543 plus 22% of the excess over \$39,475 (Section 1(j) of the Code)</i>  \$4,543.00 + ((\$59,800 - \$39,475) x .22) = \$9,014.50 for the year, or \$751.21 monthly average	<i>If taxable income is over \$84,200 but not over \$160,725, the tax is \$14,382.50 plus 24% of the excess over \$84,200 (Section 1(j) of the Code)</i>  \$14,382.50 + ((\$119,800 - \$84,200) x .24) = \$22,926.50 for the year, or \$1,910.54 monthly average

\*\*\*\* This amount represents one-twelfth (1/12) of the gross income of an individual earning the federal minimum wage (\$7.25 per hour) for a 40-hour week for a full year.

Federal Minimum Wage = \$7.25 per hour	\$7.25 x 40 hours per week x 52 weeks per year = \$15,080 per year
Monthly average	\$15,080 / 12 = \$1,256.67 monthly average



\*\*\*\*\* This amount represents the point where the monthly gross wages of an employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides “The guidelines for the support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.” Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, “If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.” The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

\* \* \* \* \*

**Citations Relating to Employed Persons 2019 Revised Tax Chart:**

1. Old-Age, Survivors and Disability Insurance Tax

(a) Contribution Base

- (1) Social Security Administration’s notice appearing in 83 Fed. Reg. 53702 (October 24, 2018)
- (2) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

(b) Tax Rate

- (1) Section 3101(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(a))

2. Hospital (Medicare) Insurance Tax

(a) Contribution Base

- (1) Section 3121(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3121(a))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

(b) Tax Rate

- (1) Section 3101(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 3101(b))

3. Federal Income Tax

(a) Tax Rate Schedule for 2019 for Single Taxpayers

- (1) Revenue Procedure 2018-57, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2018-49, dated December 3, 2018,
- (2) Section 1(j) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Revenue Procedure 2018-57, Section 3.16, which appears in Internal Revenue Bulletin 2018-49, dated December 3, 2018
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 44 TexReg 3559 (July 12, 2019)

**SELF-EMPLOYED PERSONS  
2019 REVISED TAX CHART**

Monthly Self-Employment Income TFC 154.065*	Old-Age, Survivors and Disability Insurance Program (Social Security) Tax (12.4%)**	Medicare's Hospital Insurance Program (Medicare) Tax (2.9%)**	Federal Income Tax****	Net Monthly Income
\$1,200.00	\$137.42	\$32.14	\$9.86	\$1,020.58
\$1,300.00	\$148.87	\$34.82	\$19.15	\$1,097.16
\$1,400.00	\$160.32	\$37.49	\$28.44	\$1,173.75
\$1,500.00	\$171.77	\$40.17	\$37.74	\$1,250.32
\$1,600.00	\$183.22	\$42.85	\$47.03	\$1,326.90
\$1,700.00	\$194.67	\$45.53	\$56.32	\$1,403.48
\$1,800.00	\$206.13	\$48.21	\$65.62	\$1,480.04
\$1,900.00	\$217.58	\$50.88	\$74.91	\$1,556.63
\$2,000.00	\$229.03	\$53.56	\$84.88	\$1,632.53
\$2,100.00	\$240.48	\$56.24	\$96.03	\$1,707.25
\$2,200.00	\$251.93	\$58.92	\$107.18	\$1,781.97
\$2,300.00	\$263.38	\$61.60	\$118.33	\$1,856.69
\$2,400.00	\$274.83	\$64.28	\$129.49	\$1,931.40
\$2,500.00	\$286.29	\$66.95	\$140.64	\$2,006.12
\$2,600.00	\$297.74	\$69.63	\$151.79	\$2,080.84
\$2,700.00	\$309.19	\$72.31	\$162.94	\$2,155.56
\$2,800.00	\$320.64	\$74.99	\$174.10	\$2,230.27
\$2,900.00	\$332.09	\$77.67	\$185.25	\$2,304.99
\$3,000.00	\$343.54	\$80.34	\$196.40	\$2,379.72
\$3,100.00	\$354.99	\$83.02	\$207.55	\$2,454.44
\$3,200.00	\$366.44	\$85.70	\$218.70	\$2,529.16
\$3,300.00	\$377.90	\$88.38	\$229.86	\$2,603.86
\$3,400.00	\$389.35	\$91.06	\$241.01	\$2,678.58
\$3,500.00	\$400.80	\$93.74	\$252.16	\$2,753.30
\$3,600.00	\$412.25	\$96.41	\$263.31	\$2,828.03
\$3,700.00	\$423.70	\$99.09	\$274.47	\$2,902.74
\$3,800.00	\$435.15	\$101.77	\$285.62	\$2,977.46
\$3,900.00	\$446.60	\$104.45	\$296.77	\$3,052.18
\$4,000.00	\$458.06	\$107.13	\$307.92	\$3,126.89
\$4,100.00	\$469.51	\$109.80	\$319.07	\$3,201.62
\$4,200.00	\$480.96	\$112.48	\$330.23	\$3,276.33
\$4,300.00	\$492.41	\$115.16	\$341.38	\$3,351.05
\$4,400.00	\$503.86	\$117.84	\$352.53	\$3,425.77
\$4,500.00	\$515.31	\$120.52	\$363.68	\$3,500.49
\$4,600.00	\$526.76	\$123.19	\$374.84	\$3,575.21
\$4,700.00	\$538.22	\$125.87	\$392.16	\$3,643.75
\$4,800.00	\$549.67	\$128.55	\$412.60	\$3,709.18
\$4,900.00	\$561.12	\$131.23	\$433.05	\$3,774.60
\$5,000.00	\$572.57	\$133.91	\$453.50	\$3,840.02
\$5,100.00	\$584.02	\$136.59	\$473.94	\$3,905.45
\$5,200.00	\$595.47	\$139.26	\$494.39	\$3,970.88
\$5,300.00	\$606.92	\$141.94	\$514.83	\$4,036.31
\$5,400.00	\$618.38	\$144.62	\$535.28	\$4,101.72
\$5,500.00	\$629.83	\$147.30	\$555.72	\$4,167.15
\$5,600.00	\$641.28	\$149.98	\$576.17	\$4,232.57
\$5,700.00	\$652.73	\$152.65	\$596.62	\$4,298.00
\$5,800.00	\$664.18	\$155.33	\$617.06	\$4,363.43
\$5,900.00	\$675.63	\$158.01	\$637.51	\$4,428.85
\$6,000.00	\$687.08	\$160.69	\$657.95	\$4,494.28
\$6,250.00	\$715.71	\$167.38	\$709.07	\$4,657.84
\$6,500.00	\$744.34	\$174.08	\$760.18	\$4,821.40
\$6,750.00	\$772.97	\$180.78	\$811.30	\$4,984.95
\$7,000.00	\$801.60	\$187.47	\$862.41	\$5,148.52
\$7,500.00	\$858.86	\$200.86	\$964.64	\$5,475.64
\$8,000.00	\$916.11	\$214.25	\$1,066.87	\$5,802.77
\$8,500.00	\$973.37	\$227.64	\$1,169.10	\$6,129.89
\$9,000.00	\$1,030.63	\$241.03	\$1,277.94	\$6,450.40
\$9,500.00	\$1,087.88	\$254.42	\$1,389.47	\$6,768.23
\$10,000.00	\$1,145.14	\$267.82	\$1,500.99	\$7,086.05
\$10,500.00	\$1,202.40	\$281.21	\$1,612.51	\$7,403.88
\$11,000.00	\$1,259.65	\$294.60	\$1,724.03	\$7,721.72
\$11,500.00	\$1,316.91	\$307.99	\$1,835.55	\$8,039.55
\$12,000.00	\$1,373.30***	\$321.38	\$1,947.18	\$8,358.14
\$12,500.00	\$1,373.30	\$334.77	\$2,065.57	\$8,726.36
\$13,000.00	\$1,373.30	\$348.16	\$2,183.97	\$9,094.57
\$13,143.15*****	\$1,373.30	\$351.99	\$2,217.86	\$9,200.00

**Footnotes to Self-Employed Persons 2019 Revised Tax Chart:**

References to “the Code” refer to the Internal Revenue Code of 1986, as amended (26 U.S.C.)

\* Texas Family Code Section 154.065 defines what is included in, and what may be excluded from, self-employment income for Texas child support guideline computation purposes. The values displayed in the first column of this chart are the full amount of net earnings from self-employment income (determined before the deduction required by Section 1402(a)(12) of the Code explained in the next footnote, \*\*).

\*\* The tax rates for self-employment taxes are 12.4% for the Social Security tax and 2.9% for the Medicare tax, however, only a portion of the net earnings from self-employment are subject to these taxes. Section 1402(a)(12) of the Code permits a self-employed person a deduction in net earnings from self-employment (as defined in sections 1401 and 1402 of the Code) equal to one-half of the combined rates. The purpose is to adjust net income downward by the amount that would have been paid by an employer, had the individual been classified as an employee. The sum of these rates is 15.3% (12.4% + 2.9% = 15.3%). One-half (1/2) of the combined rate is 7.65% (15.3% x 1/2 = 7.65%). Self-employed taxpayers compute this deduction by multiplying net earnings from self-employment by .9235 (100% - 7.65% = 92.35%) to determine the portion of self-employment income subject to self-employment taxes.

Social Security tax is owed on the portion of self-employment income subject to self-employment taxes that do not exceed the maximum OASDI Contribution and Benefit Base amount of \$132,900 (for tax year 2019). Medicare’s Hospital Insurance Program (Medicare) tax is owed on the full amount of self-employment income subject to self-employment taxes. Section 1401 of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$144,000 for the year, or \$12,000 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$72,000 \times .9235 = \$66,492$ for the year	$\$144,000 \times .9235 = \$132,984$ for the year
Social Security tax rate = 12.4%	$\$66,492$ does not exceed the OASDI contribution and benefit base, so $\$66,492$ is taxed at this rate.  $\$66,492 \times .124 = \$8,245$ for the year, or \$687.08 monthly average	$\$132,984$ exceeds the OASDI contribution and benefit base, so only the first \$132,900 is taxed at this rate.  $\$132,900 \times .124 = \$16,479.60$ for the year, or \$1,373.30 monthly average
Medicare tax rate = 2.9%	$\$66,492 \times .029 = \$1,928.27$ for the year, or \$160.69 monthly average	$\$132,984 \times .029 = \$3,856.54$ for the year, or \$321.38 monthly average

\*\*\* This amount represents the maximum monthly average of the Social Security tax based on the maximum OASDI Contribution and Benefit Base amount of \$132,900 for 2019. In 2019 the maximum level of Monthly Self-Employment Income subject to the 12.4% Social Security tax is \$143,909.04 per year (the amount before the deduction required by Section 1402(a)(12) of the Code).

Monthly Self-Employment Income, TFC 154.065	\$143,909.04 for the year, or \$11,992.42 monthly average
92.35% of self-employment income is subject to self-employment taxes	$\$143,909.04 \times .9235 = \$132,900$ for the year

Social Security tax rate = 12.4%	<p>\$132,900 is equal to the 2019 OASDI contribution and benefit base, so \$132,900 is taxed at this rate.</p> <p><math>\\$132,900 \times .124 = \\$16,479.60</math> for the year, or \$1,373.30 monthly average</p>
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\*\*\*\* These amounts represent one-twelfth (1/12) of the annual federal income tax calculated for a single taxpayer claiming one personal exemption (in the case of a taxable year beginning after December 31, 2017, and before January 1, 2026 the exemption amount is zero), and taking the standard deduction (\$12,200).

The calculation of federal income taxes on self-employment income requires the determination of the total self-employment taxes imposed, as described above. The calculation of federal income taxes permits the taxpayer to reduce net income from self-employment by one half of the actual taxes imposed thereby approximating the employment taxes (Social Security and Medicare) that are paid by an employed person. Section 164(f) of the Code.

Examples:

Monthly Self-Employment Income, TFC 154.065	\$72,000 for the year, or \$6,000 monthly average	\$144,000 for the year, or \$12,000 monthly average
Social security tax	\$8,245 for the year, or \$687.08 monthly average	\$16,479.60 for the year, or \$1,373.30 monthly average
Medicare tax	\$1,928.27 for the year, or \$160.69 monthly average	\$3,856.54 for the year, or \$321.38 monthly average
Total self-employment taxes imposed	$\$8,245 + \$1,928.27 = \$10,173.27$ for the year	$\$16,479.60 + \$3,856.54 = \$20,336.14$ for the year
Tax deductible portion of self-employment taxes. Section 164(f) of the Code	$\$10,173.27 \times 1/2 = \$5,086.64$ for the year	$\$20,336.14 \times 1/2 = \$10,168.07$ for the year
Personal Exemption Section 151(d) of the Code	\$0 for tax years 2018 through 2025	\$0 for tax years 2018 through 2025
Standard Deduction Section 63(c) of the Code	\$12,200	\$12,200
Income amount to be used in the income tax computation	$\$72,000 - \$5,086.64 - \$0 - \$12,200 = \$54,713.36$	$\$144,000 - \$10,168.07 - \$0 - \$12,200 = \$121,631.93$
Income tax computation for 2019	<p><i>If taxable income is over \$39,475 but not over \$84,200, the tax is \$4,543 plus 22% of the excess over \$39,475 (Section 1(j) of the Code)</i></p> <p><math>\\$4,543.00 + ((\\$54,713.36 - \\$39,475) \times .22) = \\$7,895.44</math> for the year, or \$657.95 monthly average</p>	<p><i>If taxable income is over \$84,200 but not over \$160,725, the tax is \$14,382.50 plus 24% of the excess over \$84,200 (Section 1(j) of the Code)</i></p> <p><math>\\$14,382.50 + ((\\$121,631.93 - \\$84,200) \times .24) = \\$23,366.16</math> for the year, or \$1,947.18 monthly average</p>

Note: For tax years 2018 through 2025, the personal exemption amount is zero. Section 63(c) of the Code. For 2019, the computations do not include the subtraction of any personal exemptions.

\*\*\*\*\* This amount represents the point where the monthly gross wages of an employed individual would result in \$9,200.00 of net resources. Texas Family Code section 154.125 provides, “The guidelines for the

support of a child in this section are specifically designed to apply to situations in which the obligor's monthly net resources are not greater than \$7,500 or the adjusted amount determined under Subsection (a-1), whichever is greater.” Effective September 1, 2019 the adjusted amount determined under Subsection (a-1) is \$9,200.00. Texas Family Code section 154.126(a) provides, “If the obligor’s net resources exceed the amount provided by Section 154.125(a), the court shall presumptively apply the percentage guidelines to the portion of the obligor’s net resources that does not exceed that amount. Without further reference to the percentage recommendation by these guidelines, the court may order additional amounts of child support as appropriate, depending on the income of the parties and the proven needs of the child.” The tax charts promulgated by the Office of the Attorney General include net monthly income amounts up to the amount specified in Texas Family Code section 154.125.

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### **Citations Relating to Self-Employed Persons 2019 Revised Tax Chart:**

#### 1. Old-Age, Survivors and Disability Insurance Tax

##### (a) Contribution Base

- (1) Social Security Administration’s notice appearing in 83 Fed. Reg. 53702 (October 24, 2018)
- (2) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (3) Section 230 of the Social Security Act, as amended (42 U.S.C. § 430)

##### (b) Tax Rate

- (1) Section 1401(a) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(a))

##### (c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

#### 2. Hospital (Medicare) Insurance Tax

##### (a) Contribution Base

- (1) Section 1402(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(b))
- (2) Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66, § 13207, 107 Stat. 312, 467-69 (1993)

##### (b) Tax Rate

- (1) Section 1401(b) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1401(b))

##### (c) Deduction Under Section 1402(a)(12)

- (1) Section 1402(a)(12) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1402(a)(12))

3. Federal Income Tax

(a) Tax Rate Schedule for 2019 for Single Taxpayers

- (1) Revenue Procedure 2018-57, Section 3.01, Table 3 which appears in Internal Revenue Bulletin 2018-49, dated December 3, 2018,
- (2) Section 1(j), of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 1(j))

(b) Standard Deduction

- (1) Revenue Procedure 2018-57, Section 3.16, which appears in Internal Revenue Bulletin 2018-49, dated December 3, 2018
- (2) Section 63(c) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 63(c))

(c) Personal Exemption

- (1) An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 Stat. 2054 (codified as amended in scattered sections of 26 U.S.C.) amended the Internal Revenue Code of 1986, by adding a new paragraph to Section 151(d), which dictates that the personal exemption amount is zero for the taxable years 2018 through 2025.
- (2) Section 151(d) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 151(d))

(d) Deduction Under Section 164(f)

- (1) Section 164(f) of the Internal Revenue Code of 1986, as amended (26 U.S.C. § 164(f))

4. Adjusted amount determined under Subsection (a-1) of Texas Family Code section 154.125

Office of the Attorney General “Announcement of Adjustment Required by Texas Family Code section 154.125” appearing in 44 TexReg 3559 (July 12, 2019)