

Judicial Council of California

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REPORT TO THE JUDICIAL COUNCIL

Item No.: 25-190
For business meeting on December 12, 2025

Title

Family Law: Certification and Use of Computer Software Used to Assist in Determining Support

Rules, Forms, Standards, or Statutes Affected Amend Cal. Rules of Court, rule 5.275

Recommended by

Family and Juvenile Law Advisory Committee Hon. Tari L. Cody, Cochair Hon. Stephanie E. Hulsey, Cochair

Report Type

Action Required

Effective Date

December 13, 2025, and January 1, 2026

Date of Report

November 25, 2025

Contact

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Executive Summary

The Family and Juvenile Law Advisory Committee recommends that the Judicial Council amend rule 5.275 of the California Rules of Court, which provides standards for computer software that assist in determining child and spousal support. This action is necessary to prevent the courts from losing the ability to timely and accurately calculate guideline child support in actions involving the local child support agency when the California Child Support Guideline Calculator, which is developed by the Department of Child Support Services, has had its certification revoked or the calculator is determined by Judicial Council staff to be inaccessible. The recommended changes would also give the Judicial Council the ability to revoke the certification of a calculator before the annual March 31 expiration date if a calculator's certification cannot be timely renewed during an out-of-cycle review requested by council staff.

Recommendation

The Family and Juvenile Law Advisory Committee recommends that the Judicial Council amend rule 5.275 of the California Rules of Court, effective December 13, 2025, and to become ineffective on January 1, 2026, to:

- 1. Authorize the Judicial Council to revoke the certification of a calculator if the developer fails to submit the calculator, as requested by the council, for review and testing to ensure its accuracy; and
- 2. Allow the parties, attorneys, and court to use an alternate support calculator in all actions involving the local child support agency when the certification of the Department of Child Support Services' California Child Support Guideline Calculator (DCSS Calculator) has been revoked or Judicial Council staff determines that the DCSS Calculator is inaccessible for use.

The proposed amended rule, to be in effect from December 13, 2025, to January 1, 2026, is attached at page 10.

The Family and Juvenile Law Advisory Committee also recommends that the Judicial Council amend rule 5.275 of the California Rules of Court, effective January 1, 2026, to:

- 1. Incorporate all the changes recommended above that will be effective from December 13, 2025, to January 1, 2026; and
- 2. Incorporate the revisions approved at the October 24, 2025, Judicial Council meeting to take effect on January 1, 2026.¹

The proposed amended rule, to take effect January 1, 2026, is attached at pages 11–15.

Relevant Previous Council Action

On November 30, 1993, the Judicial Council adopted standards that support calculator software must meet before the software can be certified for use by the courts under rule 1258 (later renumbered to rule 5.275). The standards went into effect on December 1, 1993. During the same meeting, the Judicial Council delegated its authority and duty to certify software programs to the council's Family and Juvenile Law Advisory Committee.²

In 2006, the Judicial Council certified the DCSS Calculator for use by the courts.³ On October 24, 2008, the council amended rule 5.275(j) to require that the DCSS Calculator be used by parties and attorneys to present support calculations to the court and by the court to prepare

¹ See Judicial Council of Cal., agenda (Oct. 24, 2025), item 25-160, p. 8, Family Law: Standards for Computer Software Used to Assist in Determining Support (Action Required), https://jcc.legistar.com/View.ashx?M=A&ID=1191561&GUID=2FE0464E-BB29-429C-A8F4-7D659D2EBCC5.

² See Judicial Council of Cal., Reports and Recommendations (Nov. 30, 1993), tab 17, pp. 552–553; see also Judicial Council of Cal., Advisory Com. Rep., *Child Support: Certification of Support Calculation Computer Software Program* (Jan. 22, 2015), p. 2, https://courts.ca.gov/sites/default/files/courts/default/2024-10/jc-20150122-itemb.pdf.

³ See Judicial Council of Cal., Advisory Com. Rep., *Child Support: Certification of Support Calculation Computer Software Program* (Jan. 22, 2015), p. 2, https://courts.ca.gov/sites/default/files/courts/default/2024-10/jc-20150122-itemb.pdf.

support calculations.⁴ The rule was amended to bring California into full compliance with a federal mandate that required California to have an automated child support calculation program. The council also renamed the heading of the chapter where rule 5.275 is located (at the time chapter 6 of title 5 of the California Rules of Court) to "Certification of Statewide Uniform Guideline Support Calculators" to make the chapter heading apply to both the amended and existing language of rule 5.275.⁵ The 2008 amendments went into effect on January 1, 2009.⁶

On October 24, 2025, the Judicial Council approved revisions to rule 5.275, effective January 1, 2026, to conform the rule to current law regarding the treatment of subsequent partner income when calculating child support and the apportionment of expenses for additional child support between parents.⁷ The council also updated terminology and requirements related to computer hardware, operating systems, and software necessary to test support calculators and clarified language related to the Judicial Council's guideline calculator testing and certification process.⁸

The proposed version of rule 5.275 that would take effect on January 1, 2026, incorporates both the revisions approved by the council on October 24, 2025, and the new changes recommended in this report.

Analysis/Rationale

Federal law requires that all states have a statewide uniform child support guideline. California's child support "guideline" is not an optional guide but is the name for the state law setting out a standardized formula for calculating child support. The complexity of California's child support guideline necessitates the use of computer software to assist in calculating child support in accordance with the mathematical formula set by statute. To assist parents, attorneys, and the courts in determining the correct support amount under California's child support guideline, various electronic calculators have been developed. However, Family Code section 3830 prohibits courts from using any computer software to assist in determining child support or spousal support, unless the software meets standards set by the Judicial Council to ensure that it performs in a manner consistent with applicable statutes and rules of court for the determination of child support or spousal support. Moreover, rule 5.275 states that the parties, attorneys, and

⁴ See Judicial Council of Cal., mins. (Oct. 24, 2008), item A33, pp. 27–28, *Child Support: Compliance With Federal Mandate Related to Automated Child Support Calculation Program (amend Cal. Rules of Court, rule 5.275)*, https://courts.ca.gov/sites/default/files/courts/default/2024-10/min102408.pdf.

⁵ Ibid.

⁶ Ibid.

⁷ See Judicial Council of Cal., agenda (Oct. 24, 2025), item 25-160, p. 8, Family Law: Standards for Computer Software Used to Assist in Determining Support (Action Required), https://jcc.legistar.com/View.ashx?M=A&ID=1191561&GUID=2FE0464E-BB29-429C-A8F4-7D659D2EBCC5.

⁸ The changes already approved by the council are highlighted in gray on pp. 11–15.

⁹ Fam. Code, § 4055.

¹⁰ See In re Marriage of Cheriton (2001) 92 Cal.App.4th 269, 284.

courts are required to use the DCSS Calculator in title IV-D support actions (actions involving the local child support agency). 11

The Judicial Council's certification of a support calculator for use by the courts automatically expires one year from the date of its issuance, typically March 31 of each year. ¹² Three months prior to the expiration of a certification, the support calculator developers may apply for renewal of the certification. ¹³ On April 1, 2025, five child support calculators were certified for use by the courts in California: (1) Family Soft/Support Calc (Legal+Plus Software Group, Inc.); (2) CalSupport Pro (Nolo Press Occidental); (3) Xspouse (Tolapa Inc.); (4) Family Law Software (Family Law Software, Inc.); and (5) the DCSS Calculator. ¹⁴

The April 1, 2025, annual certification was set to expire for all the calculators on March 31, 2026. However, on July 4, 2025, the One Big Beautiful Bill Act (OBBBA) was signed into law. ¹⁵ OBBBA made retroactive changes to federal tax law for taxable years beginning after December 31, 2024, that affect tax calculations when determining guideline child support for 2025. These recent changes necessitated an out-of-cycle recertification review to ensure the support calculators continue to accurately calculate support.

Accordingly, on July 23, 2025, Judicial Council staff sent an email to the five software developers notifying them that all guideline calculators certified until March 31, 2026, must be tested and recertified as soon as possible to ensure the continued accuracy of guideline support calculations. The developers were informed that support calculator software must be submitted, with an updated CPA letter, to the Judicial Council for review and testing no later than Friday, October 10, 2025, to ensure the recertification process could be completed by October 31. 16

Four support calculator developers submitted their programs for review and testing by the required deadline, and their certifications were renewed until March 31, 2026. DCSS failed to submit its calculator by the deadline. Instead, on October 16, 2025, DCSS informed Judicial Council staff that it will be unable to update the DCSS Calculator to implement the OBBBA tax

¹¹ Cal. Rules of Court, rule 5.275(j).

¹² Cal. Rules of Court, rule 5.275(c).

¹³ Cal. Rules of Court, rule 5.275(e).

¹⁴ California Courts, "Guideline Support Calculators," https://courts.ca.gov/programs-initiatives/families-and-children/family-law/ab-1058-child-support-program/guideline-support-calculators (as of Nov. 15, 2025).

¹⁵ One Big Beautiful Bill Act (H.R.1), Pub. Law 119-21 (July 4, 2025) 139 Stat. 72.

¹⁶ During a normal annual recertification cycle, the Judicial Council allows the developers three months from the time information for the current tax year becomes available, which is typically near the end of December or in early January, to submit their calculator software for testing and recertification. (See Cal. Rules of Court, rule 5.275(e); Judicial Council of Cal., Reports and Recommendations (Apr. 13, 1994), Child Support Calculation Software Certification, tab 3, pp. 63, 69.) The same principle was applied for the OBBBA recertification review given the complexity of the tax changes.

changes and submit the calculator to the Judicial Council for review until sometime in January 2026. DCSS requested an extension of the recertification deadline until January 31, 2026.

In preparation for the out-of-cycle review, Judicial Council staff developed and calculated support for 34 testing scenarios in early October that utilized all four tax filing statuses and income falling within each of the federal and state tax brackets. Staff then compared the support results using the OBBBA tax settings against the version of each calculator that had been certified prior to July 4, 2025, to determine the impact of the OBBBA tax changes. Staff determined at that time that the current version of the DCSS Calculator computed child support for most scenarios to within 1 percent of the correct amount, which is within the range of error allowed by rule 5.275(b)(2). However, the DCSS Calculator incorrectly computed support outside the acceptable range of error in approximately 10 percent of the scenarios. In these situations, support was calculated lower than the correct amount by 1.1 to 3 percent.

Beyond the errors in those scenarios, the DCSS Calculator also incorrectly applies the low-income adjustment in situations where obligor parents fall outside the income threshold allowed by Family Code section 4055(b)(7). The DCSS Calculator also incorrectly calculates support outside the acceptable range of error for parents who are over 65, earn tips or overtime income, or can deduct allowable automobile loan interest from their taxable income. ¹⁷

Rule 5.275 does not authorize the Judicial Council to affirmatively revoke the certification of the DCSS Calculator for its failure to submit the calculator for the requested OBBBA review. ¹⁸ The rule also does not allow courts to use an alternate calculator pending review and recertification of the DCSS Calculator. ¹⁹ Due to these limitations, the council is now placed in the untenable position of having to either (1) allow the courts to use a calculator for months where it knows that in some circumstances the calculations are incorrect, and other programs that accurately calculate child support are available or (2) continue title IV-D child support proceedings to establish or modify support until the calculator can be updated and recertified. Both these situations would have problematic impacts on the ability of courts to issue timely and accurate support orders, in addition to impacting the parties entitled to receive such orders. To avoid these problematic impacts, the committee recommends the council amend the following provisions of rule 5.275.

Rule 5.275(c)

DCSS was issued a certification letter in April 2025 that does not expire until March 31, 2026 (the same date that the post-OBBBA review recertifications will expire). Although rule 5.275(c) allowed the Judicial Council to advance the certification expiration date because federal tax provisions changed, the rule does not explicitly authorize the Judicial Council to revoke an

¹⁷ If manual calculations and adjustments are made by the user when entering information into the DCSS Calculator, it will compute support within 1 percent of the allowable range for parents with tip or overtime income.

¹⁸ Cal. Rules of Court, rule 5.275(c).

¹⁹ Cal. Rules of Court, rule 5.275(j).

existing certification for a calculator that has not been retested for accuracy. As a result, there is now some ambiguity as to the current status of the DCSS Calculator. This ambiguity is further compounded by the fact that DCSS has a certification letter that expires on the same date as the letters issued for calculators that successfully completed the OBBBA review. To avoid any confusion regarding the status of the DCSS Calculator until it is submitted for review and the calculator's accuracy can be confirmed by Judicial Council staff, immediate action must be taken to amend rule 5.275(c) so that the council can affirmatively revoke the certification of the DCSS Calculator. Accordingly, the committee recommends amending rule 5.275(c) to allow the Judicial Council to revoke a calculator's certification when a developer fails to submit its calculator for review and testing, as requested by the council, to ensure its continued accuracy under subdivision (b)(2) of the rule.²⁰

Rule 5.275(j)

As a condition of federal funding of the child support program in California, the State of California through DCSS was required to develop a statewide automated case management system. One of the requirements for the automated system is that it include an integrated child support calculator. Additionally, to be considered a statewide integrated computerized enforcement system, the automated child support system must encompass all political subdivisions and organizations that provide child support enforcement—related services. As a result, courts are required to use the DCSS Calculator integrated into the state's child support enforcement system. Federal law is silent, however, on what courts should do in the event the DCSS Calculator becomes unavailable for any period of time.

In conformity with the federal mandate, rule 5.275(j) requires that the DCSS Calculator be used in proceedings where the local child support agency provides services.²⁵ Unfortunately, like federal law, both the Family Code and rule 5.275 are silent on what the parties, attorneys, and courts should do in the event DCSS fails to successfully renew their certification or the DCSS

²⁰ Judicial Council staff would provide notice of the revocation to all court executive officers and presiding judges. A separate notice would also be sent directly to the AB 1058 child support commissioners if the revocation involved the DCSS Calculator. In addition, notice of the revocation would be provided on the California Courts public website that provides information about which calculators are certified and the status of their certification (https://courts.ca.gov/programs-initiatives/families-and-children/family-law/ab-1058-child-support-program/guideline-support-calculators).

²¹ Family Support Act of 1988, Pub. Law 100-485 (Oct. 13, 1988) 102 Stat. 2343; 42 U.S.C. §§ 602(a)(2), 654(16) & (24), 654a.

²² 45 C.F.R. §§ 302.56, 302.85(a)(1), 307.10(b), 307.11; Office of Child Support Services, U.S. Dept. Health & Human Services, Automated Systems for Child Support Enforcement: A Guide for States (2017), p. 32.

²³ 45 C.F.R. § 307.1(h).

²⁴ See 45 C.F.R. §§ 307.10(b), 307.11.

²⁵ The courts, parties, and attorneys are free to use any support calculator software certified by the Judicial Council in nontitle IV-D cases involving child support and temporary spousal support. The committee recommends correcting the name of the DCSS Calculator to the Department of Child Support Services' California Child Support Guideline Calculator in subdivision (j).

Calculator becomes inaccessible for users due to events such as a system outage. Family Code section 3830 does, however, give the Judicial Council the authority to adopt rules of court prescribing the standards for software used to determine support. In addition, Family Code section 4252 gives the Judicial Council authority to adopt uniform rules of court for use in title IV-D child support cases and undertake other appropriate actions to ensure the successful implementation and operation of child support commissioners in counties. ²⁶ Given the complexity of the algebraic formula upon which California's child support guideline is based, the current inability of courts to use an alternate calculator in title IV-D actions due to the unavailability of the DCSS Calculator significantly impairs a court's ability to quickly and efficiently establish or modify child support orders, in contravention of state policy.²⁷

DCSS has indicated it will not be able to update the calculator's tax settings and submit it for recertification testing until sometime in January 2026. Because state law prohibits courts from using a support calculator that has not been certified for use by the Judicial Council, an urgent need exists to amend rule 5.275(j) to provide the courts and parties with an alternative means of calculating support for the next several months until an accurate version of the DCSS Calculator becomes available for use. As a result, the committee proposes amending rule 5.275(j) to allow for the use of an alternate calculator when the certification of the DCSS Calculator has been revoked or Judicial Council staff determines that the DCSS Calculator is inaccessible for use. In addition to solving the current dilemma caused by DCSS's inability to implement the OBBBA updates and submit its calculator for review before January 31, 2026, the amendment would also ensure that court proceedings in title IV-D cases can continue to move forward in the event the DCSS Calculator becomes unavailable due to circumstances such as an unforeseen system outage.

Policy implications

The proposal aligns with the Judicial Council's policy to establish rules for the operation of the courts that meet the needs of the public by providing timely justice and access to an independent forum for the resolution of disputes.

Comments

The proposed amendments to rule 5.275 have been considered by the Rules Committee in an action by email and without public comment. The Rules Committee acted under its powers conferred by rule 10.22(g), because it determined that the compelling circumstances discussed

²⁶ Fam. Code, § 4252(b)(4) & (8).

²⁷ See Fam. Code, § 4250(a)(3).

²⁸ If the Judicial Council revokes the certification of the calculator or determines that the DCSS Calculator is "inaccessible," the council will follow the same notification process used for revocations (see fn. 20), with a separate notice being sent directly to the AB 1058 Child Support Commissioners, to notify the courts and public that an alternate calculator may be used until further notice.

below necessitated the urgent adoption of these revisions.²⁹ However, the Rules Committee also recommends that the rule changes be circulated in a postadoption invitation to comment to afford the public an opportunity to make recommendations for necessary or appropriate adjustments to rule 5.275(c) and (j) that can be considered during the spring 2026 rulemaking cycle.

The Rules Committee found that compelling circumstances necessitate the amendments of rule 5.275 without public comment to avoid confusion and the miscalculation of support over the next several months in support actions involving the local child support agency. The proposed revisions are needed to prevent the parties, attorneys, and courts from unwittingly relying on an inaccurate DCSS calculator. The proposed revisions are also necessary to continue to provide quality justice and service to court users and maintain the public's trust and confidence in our AB 1058 courts.

The Rules Committee found that the amendment of rule 5.275(c) is urgently needed to clarify Judicial Council authority to revoke the certification of a calculator that is not submitted for retesting and review to ensure its accuracy. Judicial Council staff have determined that the DCSS Calculator currently undercalculates support in 10 percent of situations tested. In addition, the calculator does not appropriately apply federal tax exemptions allowed by OBBBA, resulting in the calculator overstating taxable income, which ultimately results in the understatement of income available for support. Given these errors, the Rules Committee agreed that immediate action needs to be taken to amend rule 5.275(c) to affirmatively allow the Judicial Council to revoke the certification previously granted to the DCSS Calculator until March 31, 2026.

Due to the known inaccuracy of the DCSS Calculator, the Rules Committee also agreed that rule 5.275(j) must immediately be amended to authorize courts to utilize an alternate certified calculator in actions involving the local child support agency. This revision will ensure that the rule does not require courts to use the DCSS calculator in situations where that calculator's certification has been revoked or the calculator has otherwise been determined by Judicial Council staff to be inaccessible. This urgent action is necessary to ensure title IV-D proceedings could move forward over the next few months and produce accurate child support orders until the DCSS Calculator can be updated, tested for accuracy, and recertified.

Alternatives considered

The Family and Juvenile Law Advisory Committee considered whether urgent action to amend rule 5.275 is necessary. DCSS failed to submit its calculator for review by the deadline provided to all five calculator developers. While the rule allows the Judicial Council to provide for an earlier expiration of the certification deadline, it does not currently allow the council to affirmatively revoke the previous certification issued to DCSS that is effective until March 31, 2026. In addition, under the current language of the rule, the parties, attorneys, and courts will

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²⁹ Cal. Rules of Court, rule 10.22(g), provides, "[t]he procedures established in this rule must be followed unless the Rules Committee finds that compelling circumstances necessitate a different procedure. The committee's finding and a summary of the procedure used must be presented to the council with any recommendation to the council made under this subdivision."

have no option but to use the DCSS Calculator for the next several months, despite known inaccuracies, or be forced to continue proceedings until the DCSS Calculator can be tested and recertified. As a result, the committee concluded that it is essential that immediate action be taken to amend rule 5.275(c) and (j).

Fiscal and Operational Impacts

Many courts already utilize support calculators other than the DCSS Calculator for nontitle IV-D actions involving support. The committee anticipates that some courts may incur costs to train staff assigned to handle title IV-D support actions in the use of the alternate calculator. However, the committee expects that the operational impact of not having an accurate calculator available for use in title IV-D support actions would outweigh the fiscal impact associated with any necessary training.

Attachments and Links

- 1. Cal. Rules of Court, rule 5.275, to be effective December 13, 2025, at page 10
- 2. Cal. Rules of Court, rule 5.275, to be effective January 1, 2026, at pages 11–15
- 3. Link A: One Big Beautiful Bill Act (H.R.1), Pub. Law 119-21 (July 4, 2025) 139 Stat. 72, https://www.congress.gov/bill/119th-congress/house-bill/1/text/pl
- 4. Link B: Fam. Code, § 3830, https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=FAM&division=9 .&title=&part=1.&chapter=9.&article=
- 5. Link C: Fam. Code, § 4055, https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=FAM§ion Num=4055
- 6. Link D: Fam. Code, § 4059,

 https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=FAM§ion

 Num=4059
- 7. Link E: Fam. Code, § 4252, https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=FAM§ion Num=4252

Rule 5.275 of the California Rules of Court is amended, effective December 13, 2025, and becomes ineffective January 1, 2026, to read:

Rule 5.275. Standards for computer software to assist in determining support 1 2 3 * * * (a)–(b)4 5 **Expiration or revocation of certification** (c) 6 7 <u>(1)</u> Any certification provided by the Judicial Council under Family Code section 8 3830 and this rule must expire one year from the date of its issuance unless 9 another expiration date is set forth in the certification. The Judicial Council 10 may provide for earlier expiration of a certification if (1) (A) the provisions 11 involving the calculation of tax consequences change or (2) (B) other 12 provisions involving the calculation of support change. 13 14 (2) The Judicial Council may revoke certification if a calculator is not submitted, 15 as requested, for review and testing to ensure its accuracy under (b)(2). 16 * * * 17 (d)–(i)18 19 Acceptability in the courts **(j)** 20 21 (1) In all actions for child or family support brought by or otherwise involving 22 the local child support agency under title IV-D of the Social Security Act, the 23 Department of Child Support Services' California Guideline Child Support 24 Guideline Calculator software program must be used by: 25 26 (A) Parties and attorneys to present support calculations to the court; and 27 28 (B) The court to prepare support calculations. 29 30 (2) In the event the certification of the California Child Support Guideline 31 Calculator is revoked under (c) or the calculator is determined by Judicial 32 Council staff to be inaccessible, the parties, attorneys, and court may use an alternate software program certified by the Judicial Council until the courts 33 34 are notified by Judicial Council staff that the California Child Support 35 Guideline Calculator has been recertified or is available for use again. 36 37 (2)(3) In all nontitle IV-D proceedings, the court may use and must permit parties 38 or attorneys to use any software certified by the Judicial Council under this 39 rule. 40

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Rule 5.275 of the California Rules of Court is amended, effective January 1, 2026, to read:

Rule 5.275. Standards for computer software to assist in determining support

(a) ***

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(b) Standards

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The standards for computer software to assist in determining the appropriate amount of child or spousal support are:

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(1) ***

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(2) Using examples provided by the Judicial Council, The software must calculate a child support amount, using its default settings, that is accurate to within 1 percent of the correct amount. In making this determination To determine the accuracy of the software, the Judicial Council must will develop scenarios for internal use to test the software, calculate the correct amount of support for each example scenario, and must then calculate the amount for each example scenario using the software program. Each person seeking certification of software must supply a copy of the software to the Judicial Council. If the software does not operate on a standard Windows 95 or later compatible or Macintosh computer, Judicial Council does not have the computer hardware or operating system necessary to use and test the software, the person seeking certification of the software must make available to the Judicial Council any hardware or operating system required to use and test the software. The person seeking certification must also grant or obtain all licenses necessary for the Judicial Council to use and test the software. The Judicial Council may delegate the responsibility for the calculation and determinations required by this rule.

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(3) The software must contain, either on the screen or in written form, a glossary defining each term used on the computer screen or in printed hard copy produced by the software.

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(4) The software must contain, either on the screen or in written form, instructions for the entry of each figure that is required for computation of child support using the default setting of the software. These instructions must include but not be limited to the following:

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(A) The gross income of each party as provided for by Family Code section 4058;

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1 (B) The deductions from gross income of each party as provided for by 2 Family Code section 4059 and subdivision (b)(1) of this rule; 3 4 (C) The additional items of child support provided for in Family Code 5 section 4062; and 6 7 (D) The following factors factor rebutting the presumptive guideline 8 amount under Family Code section 4057(b)(2) (deferred sale of 9 residence) and 4057(b)(3) (income of subsequent partner).; and 10 11 The income of a subsequent partner as provided for in Family Code section 4057.5. 12 13 14 (5) In making an allocation of the additional items of child support under 15 subdivision (b)(4)(C) of this rule, the software must, as its default setting, 16 allocate the expenses one half for each additional item of child support to 17 each parent in proportion to the parents' net incomes, as adjusted under 18 Family Code section 4061(c) and (d). The software must also provide, in an 19 easily selected option, the an alternative allocation of the expenses as 20 provided for by Family Code section 4061(b) 4061(a). 21 22 (6) The printout of the calculator results must display, on the first page of the 23 results, the range of the low-income adjustment as permitted by Family Code 24 section 4055(b)(7), if the low-income adjustment applies. If the software 25 generates more than one report of the calculator results, the range of the low-26 income adjustment only must be displayed on the report that includes the user 27 inputs. 28 29 (7) The software or a license to use the software must be available to persons 30 without restriction based on profession or occupation. 31 32 (8) The sale or donation of software or a license to use the software to a court or 33 a judicial officer must include a license, without additional charge, to the 34 court or judicial officer to permit an additional copy of the software to be 35 installed on a computer to be made available by the court or judicial officer to 36 members of the public. 37 38 **Expiration or revocation of certification** (c) 39 40 (1) Any certification provided by the Judicial Council under Family Code 41 section 3830 and this rule must expire one year from the date of its issuance 42 unless another expiration date is set forth in the certification. The Judicial 43 Council may provide for earlier expiration of a certification if (1) (A) the

1			provisions involving the calculation of tax consequences change or (2) (B)	
2			other provisions involving the calculation of support change.	
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4		<u>(2)</u>	The Judicial Council may revoke certification if a calculator is not submitted,	
5			as requested, for review and testing to ensure its accuracy under (b)(2).	
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7	(d)	Stat	ement of certified public accountant	
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9		If the software computes the state and federal income tax liability as provided in		
10		subdivision (b)(1)(B) of this rule, the application for certification, whether for		
11		original certification or for renewal, must be accompanied by a statement from a		
12		certified public accountant that:		
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14		(1)	The accountant is familiar with the operation of the software;	
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16		(2)	The accountant has carefully examined, in a variety of situations, the	
17			operation of the software in regard to the computation of tax liability;	
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19		(3)	In the opinion of the accountant the software accurately calculates the	
20			estimated actual state and federal income tax liability consistent with Internal	
21			Revenue Service and Franchise Tax Board procedures;	
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23		(4)	In the opinion of the accountant the software accurately calculates the	
24			deductions under the Federal Insurance Contributions Act (FICA), including	
25			the amount for social security and for Medicare, and the deductions for	
26			California State Disability Insurance and properly annualizes these amounts;	
27			and	
28				
29		(5)	States which calendar year the statement includes and must clearly indicate	
30			any limitations on the statement. The Judicial Council may request a new	
31			statement as often as it determines necessary to ensure accuracy of the tax	
32			computation.	
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34	(e)	* * *	\$	
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36	(f)	Mod	lifications to the software	
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38		The certification issued by the Judicial Council under Family Code section 3830		
39		and this rule imposes a duty upon the person applying for the certification to		
40		promptly notify the Judicial Council of all changes made to the software during the		
41		perio	od of certification. Upon request, the Judicial Council will keep the information	
42		conc	erning changes confidential. The Judicial Council may, after receipt of	

1 information concerning changes, require that the software be recertified under this 2 rule. 3 4 **(g) Definitions** 5 6 As used in this chapter: 7 8 "Software" refers to any program or digital application used to calculate the (1)9 appropriate amount of child or spousal support. 10 (2) 11 "Default settings" refers to the status in which the software first starts when it 12 is installed on a computer system. The software may permit the default 13 settings to be changed by the user, either on a temporary or a permanent 14 basis, if (1) the user is permitted to change the settings back to the default 15 without reinstalling the software, (2) the computer screen prominently 16 indicates whether the software is set to the default settings, and (3) any 17 printout from the software prominently indicates whether the software is set 18 to the default settings. 19 20 "Contains" means, with reference to software, that the material is either (3) 21 displayed by the program code itself or is found in written documents 22 supplied with the software. 23 24 (h) **Explanation of discrepancies** 25 26 Before the Judicial Council denies a certificate because of failure to comply with 27 the standards in paragraph (b)(1) or (b)(2) of this rule, the Judicial Council may 28 request the person seeking certification to explain the differences in results. 29 * * * 30 **(i)** 31 32 **(j)** Acceptability in the courts 33 34 (1) In all actions for child or family support brought by or otherwise involving 35 the local child support agency under title IV-D of the Social Security Act, the 36 Department of Child Support Services' California Guideline Child Support 37 <u>Guideline</u> Calculator software program must be used by: 38 39 Parties and attorneys to present support calculations to the court; and (A) 40 41 (B) The court to prepare support calculations. 42

<u>(2)</u> 1 In the event the certification of the California Child Support Guideline 2 Calculator is revoked under (c) or the calculator is determined by Judicial 3 Council staff to be inaccessible, the parties, attorneys, and court may use an alternate software program certified by the Judicial Council until the courts 4 5 are notified by Judicial Council staff that the California Child Support 6 Guideline Calculator has been recertified or is available for use again. 7 8 (2)(3) In all nontitle IV-D proceedings, the court may use and must permit parties 9 or attorneys to use any software certified by the Judicial Council under this 10 rule. 11