

2 paragraph (3), and minus any adjustments pursuant to
 3 subparagraph (F) of this paragraph (3). The
 4 standardized tax amount shall be used unless the
 5 requirements for an individualized tax amount set
 6 forth in subparagraph (E) ~~(F)~~ of this paragraph (3) are
 7 met.

8 (C) As used in this Section, "standardized tax
 9 amount" means the total of federal and state income
 10 taxes for a single person claiming the standard tax
 11 deduction, one personal exemption, and the applicable
 12 number of dependency exemptions for the minor child or
 13 children of the parties, and Social Security ~~tax~~ and
 14 Medicare Medicaid tax calculated at the Federal
 15 Insurance Contributions Act rate.

16 (I) Unless a court has ~~previously~~ determined
 17 otherwise or the parties otherwise agree, the
 18 party with the majority of parenting time
 19 ~~custodial parent~~ shall be deemed entitled to claim
 20 the dependency exemption for the parties' minor
 21 child ~~or children~~.

22 (II) The Illinois Department of Healthcare and
 23 Family Services shall promulgate a standardized
 24 net income conversion table ~~chart~~ that computes
 25 net income by deducting the standardized tax
 26 amount from gross income.

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1 (D) As used in this Section, "individualized tax
 2 amount" means the aggregate of the following taxes:

3 (I) federal income tax (properly calculated
 4 withholding or estimated payments);

5 (II) State income tax (properly calculated
 6 withholding or estimated payments); and

7 (III) Social Security or self-employment tax,
 8 if applicable (or, if none, mandatory retirement
 9 contributions required by law or as a condition of
 10 employment) and Medicare tax calculated at the
 11 Federal Insurance Contributions Act rate.

12 (E) In lieu of a standardized tax amount, a