

Sen. Michael E. Hastings

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10000SB2289sam001

LRB100 15957 HEP 37742 a

1 AMENDMENT TO SENATE BILL 2289 2 AMENDMENT NO. . Amend Senate Bill 2289 by replacing line 1 of page 22 through line 9 of page 69 with the following: 3 "Section 10. The Illinois Marriage and Dissolution of 4 5 Marriage Act is amended by changing Sections 504, 505, and 510 6 as follows: (750 ILCS 5/504) (from Ch. 40, par. 504) 7 Sec. 504. Maintenance. 8 (a) Entitlement to maintenance. In a proceeding for 9 dissolution of marriage \underline{L} or legal separation \underline{L} or declaration of 10 invalidity of marriage, or dissolution of a civil union, or a 11 12 proceeding for maintenance following a legal separation or dissolution of the marriage or civil union by a court which 13

lacked personal jurisdiction over the absent spouse, a

proceeding for modification of a previous order for maintenance

under Section 510 of this Act, or any proceeding authorized

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<u>under</u>	Section	501 of	this	Act, the	ne court	may	grant	а
mainte	enance awa:	rd for ei	ther sp	ouse in	amounts	and fo	r perio	ds
of tim	me as the	court c	deems j	ust, wit	thout req	gard to	o marit	al
miscon	nduct, and	the mair	ntenance	e may be	paid fro	om the	income	or
proper	ty of the	e other	spouse.	The co	urt shal	l firs	st <u>make</u>	a
<u>findin</u>	ng as to	determi	lne whe	ether a	mainter	nance	award	is
approp	oriate, af	fter con	siderat	ion of	all re	Levant	factor	îs,
includ	ling:							

- (1) the income and property of each party, including marital property apportioned and non-marital property assigned to the party seeking maintenance as well as all financial obligations imposed on the parties as a result of the dissolution of marriage;
 - (2) the needs of each party;
- (3) the realistic present and future earning capacity of each party;
- (4) any impairment of the present and future earning capacity of the party seeking maintenance due to that party devoting time to domestic duties or having forgone or delayed education, training, employment, or career opportunities due to the marriage;
- (5) any impairment of the realistic present or future earning capacity of the party against whom maintenance is sought;
- (6) the time necessary to enable the party seeking maintenance to acquire appropriate education, training,

Τ	and employment, and whether that party is able to support
2	himself or herself through appropriate employment; or
3	(6.1) the effect of any parental responsibility
4	arrangements and its effect on a party's ability to seek or
5	maintain the party seeking employment;
6	(7) the standard of living established during the
7	marriage;
8	(8) the duration of the marriage;
9	(9) the age, health, station, occupation, amount and
10	sources of income, vocational skills, employability,
11	estate, liabilities, and the needs of each of the parties;
12	(10) all sources of public and private income
13	including, without limitation, disability and retirement
14	income;
15	(11) the tax consequences to each party of the property
16	division upon the respective economic circumstances of the
17	parties ;
18	(12) contributions and services by the party seeking
19	maintenance to the education, training, career or career
20	potential, or license of the other spouse;
21	(13) any valid agreement of the parties; and
22	(14) any other factor that the court expressly finds to
23	be just and equitable.
24	(b) (Blank).
25	(b-1) Amount and duration of maintenance. <u>Unless the court</u>
26	finds that a maintenance award is appropriate, it shall bar

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maintenance as to the party seeking maintenance regardless of the length of the marriage at the time the action was commenced. Only if If the court finds determines that a maintenance award is appropriate, the court shall order guideline maintenance in accordance with either paragraph (1) or non-quideline maintenance in accordance with paragraph (2) of this subsection (b-1). If the application of guideline maintenance results in a combined maintenance and child support obligation that exceeds 50% of the payor's net income, the court may determine non-quideline maintenance in accordance with paragraph (2) of this subsection (b-1), non-quideline child support in accordance with paragraph (3.4) of subsection (a) of Section 505, or both. ÷

- (1) Maintenance award in accordance with guidelines. If In situations when the combined gross annual income of the parties is less than \$500,000 and the payor has no obligation to pay child support or maintenance or both from a prior relationship, maintenance payable after the date the parties' marriage is dissolved shall be in accordance with subparagraphs (A) and (B) of this paragraph (1), unless the court makes a finding that the application of the guidelines would be inappropriate.
 - (A) The amount of maintenance under this paragraph (1) shall be calculated by taking 33 1/3% of the payor's net annual income minus 25% of the payee's net annual income. The amount calculated as maintenance,

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however, when added to the net income of the payee, shall not result in the payee receiving an amount that is in excess of 40% of the combined net income of the parties.

(A-1) Modification of maintenance orders entered before January 1, 2019 that are and continue to be eligible for inclusion in the gross income of the payee for federal income tax purposes and deductible by the payor shall be calculated by taking 30% of the payor's gross annual income minus 20% of the payee's gross annual income, unless both parties expressly provide otherwise in the modification order. The amount calculated as maintenance, however, when added to the gross income of the payee, may not result in the payee receiving an amount that is in excess of 40% of the combined gross income of the parties. The amount maintenance under this paragraph (1) calculated by taking 30% of the payor's gross annual 20% of the payee's gross annual income. The amount calculated as maintenance, however, when added to the gross income of the payee, may not result in the payee receiving an amount that is in excess of 40% of the combined gross income of the parties.

(B) The duration of an award under this paragraph (1) shall be calculated by multiplying the length of the marriage at the time the action was commenced by

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whichever of the following factors applies: less than 5 years (.20); 5 years or more but less than 6 years (.24); 6 years or more but less than 7 years (.28); 7 years or more but less than 8 years (.32); 8 years or more but less than 9 years (.36); 9 years or more but less than 10 years (.40); 10 years or more but less than 11 years (.44); 11 years or more but less than 12 years (.48); 12 years or more but less than 13 years (.52); 13 years or more but less than 14 years (.56); 14 years or more but less than 15 years (.60); 15 years or more but less than 16 years (.64); 16 years or more but less than 17 years (.68); 17 years or more but less than 18 years (.72); 18 years or more but less than 19 years (.76); 19 years or more but less than 20 years (.80). For a marriage of 20 or more years, the court, in its discretion, shall order maintenance for a period equal to the length of the marriage or for an indefinite term.

- (1.5) In the discretion of the court, any term of temporary maintenance paid by court order under pursuant to Section 501 may be a corresponding credit to the duration of maintenance set forth in subparagraph (b-1)(1)(B).
- Maintenance award not in accordance (2) quidelines. Any non-quidelines award of maintenance shall be made after the court's consideration of all relevant factors set forth in subsection (a) of this Section.

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1	(b-2)	Finding	gs. In	each	case	involv	/ing	the :	issue	of
2	maintenanc	e, the c	court sh	all mal	ke spec	cific f	indin	gs of	fact,	as
3	follows:									

- (1) the court shall state its reasoning for awarding or not awarding maintenance and shall include references to each relevant factor set forth in subsection (a) of this Section: and
- (2) if the court deviates from otherwise applicable guidelines under paragraph (1) of subsection (b-1), it shall state in its findings the amount of maintenance (if determinable) or duration that would have been required under the guidelines and the reasoning for any variance from the guidelines; and -
- 14 (3) the court shall state whether the maintenance is 15 fixed-term, indefinite, reviewable, or reserved by the 16 court.
 - (b-3) Gross income. For purposes of this Section, the term "gross income" means all income from all sources, within the scope of that phrase in Section 505 of this Act, except maintenance payments in the pending proceedings shall not be included.
 - (b-3.5) Net income. As used in this Section, "net income" has the meaning provided in Section 505 of this Act, except maintenance payments in the pending proceedings shall not be included.
 - (b-4) Modification of maintenance orders entered before

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January 1, 2019. For any order for maintenance or unallocated maintenance and child support entered before January 1, 2019 that is modified after December 31, 2018, payments thereunder shall continue to retain the same tax treatment for federal income tax purposes unless both parties expressly agree otherwise and the agreement is included in the modification order Unallocated maintenance. Unless the parties otherwise agree, the court may not order unallocated maintenance and child support in any dissolution judgment or in any post-dissolution order. In its discretion, the court may order unallocated maintenance and child support in any pre-dissolution temporary order.

- (b-4.5) <u>Maintenance designation</u> Fixed-term maintenance in marriages of less than 10 years.
 - (1) Fixed-term maintenance. If a court grants maintenance for a fixed term period under subsection (a) of this Section at the conclusion of a case commenced before the tenth anniversary of the marriage, the court shall may also designate the termination of the period during which this maintenance is to be paid. Maintenance is barred after the end of the period during which fixed-term maintenance is to be paid. as a "permanent termination". The effect of this designation is that maintenance is barred after the ending date of the period during which maintenance is to be paid.
 - (2) Indefinite maintenance. If a court grants

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1 maintenance for an indefinite term, the court shall not designate a termination date. Indefinite maintenance shall 2 continue until modification or termination under Section 3 4 510.

- (3) Reviewable maintenance. If a court grants maintenance for a specific term with a review, the court shall designate the period of the specific term and state that the maintenance is reviewable. Upon review, the court shall make a finding in accordance with subdivision (b-8) of this Section, unless the maintenance is modified or terminated under Section 510.
- (b-5) Interest on maintenance. Any maintenance obligation including any unallocated maintenance and child support obligation, or any portion of any support obligation, that becomes due and remains unpaid shall accrue simple interest as set forth in Section 505 of this Act.
- Maintenance judgments. Any new or existing maintenance order including any unallocated maintenance and child support order entered by the court under this Section shall be deemed to be a series of judgments against the person obligated to pay support thereunder. Each such judgment to be in the amount of each payment or installment of support and each such judgment to be deemed entered as of the date the corresponding payment or installment becomes due under the terms of the support order, except no judgment shall arise as to any installment coming due after the termination of

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- maintenance as provided by Section 510 of the Illinois Marriage and Dissolution of Marriage Act or the provisions of any order for maintenance. Each such judgment shall have the full force, effect and attributes of any other judgment of this State, including the ability to be enforced. Notwithstanding any other State or local law to the contrary, a lien arises by operation of law against the real and personal property of the obligor for each installment of overdue support owed by the obligor.
 - (b-8) Review of maintenance. Upon review of any previously ordered maintenance award, the court may extend maintenance for further review, extend maintenance for a fixed non-modifiable term, extend maintenance for an indefinite term, or permanently terminate maintenance in accordance with subdivision (b-1)(1)(A) of this Section.
 - (c) Maintenance during an appeal. The court may grant and enforce the payment of maintenance during the pendency of an appeal as the court shall deem reasonable and proper.
 - (d) Maintenance during imprisonment. No maintenance shall accrue during the period in which a party is imprisoned for failure to comply with the court's order for the payment of such maintenance.
 - (e) Fees when maintenance is paid through the clerk. When maintenance is to be paid through the clerk of the court in a county of $500,000 \frac{1,000,000}{1}$ inhabitants or less, the order shall direct the obligor to pay to the clerk, in addition to the maintenance payments, all fees imposed by the county board

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under paragraph (4) of subsection (bb) of Section 27.1a paragraph (3) of subsection (u) of Section 27.1 of the Clerks of Courts Act. When maintenance is to be paid through the clerk of the court in a county of more than 500,000 but less than 3,000,000 inhabitants, the order shall direct the obligor to pay to the clerk, in addition to the maintenance payments, all fees imposed by the county board under paragraph (4) of subsection (bb) of Section 27.2 of the Clerks of Courts Act. Unless paid in cash or pursuant to an order for withholding, the payment of the fee shall be by a separate instrument from the support payment and shall be made to the order of the Clerk.

- (f) Maintenance secured by life insurance. An award ordered by a court upon entry of a dissolution judgment or upon entry of an award of maintenance following a reservation of maintenance in a dissolution judgment may be reasonably secured, in whole or in part, by life insurance on the payor's life on terms as to which the parties agree $\frac{1}{7}$ or, if the parties they do not agree, on such terms determined by the court, subject to the following:
 - (1) With respect to existing life insurance, provided the court is apprised through evidence, stipulation, or otherwise as to level of death benefits, premium, and other relevant data and makes findings relative thereto, the court may allocate death benefits, the right to assign death benefits, or the obligation for future premium

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payments between the parties as it deems just. 1

- (2) To the extent the court determines that its award should be secured, in whole or in part, by new life insurance on the payor's life, the court may only order:
 - (i) that the payor cooperate on all appropriate steps for the payee to obtain such new life insurance; and
 - (ii) that the payee, at his or her sole option and expense, may obtain such new life insurance on the payor's life up to a maximum level of death benefit coverage, or descending death benefit coverage, as is set by the court, such level not to exceed a reasonable amount in light of the court's award, with the payee or the payee's designee being the beneficiary of such life insurance.

In determining the maximum level of death benefit coverage, the court shall take into account all relevant facts and circumstances, including the impact on access to life insurance by the maintenance payor. If in resolving any issues under paragraph (2) of this subsection (f) a court reviews any submitted or proposed application for new insurance on the life of a maintenance payor, the review shall be in camera.

(3) (Blank) A judgment shall expressly set forth that all death benefits paid under life insurance on a payor's life maintained or obtained pursuant to this subsection to

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intenance are designated as excludable 1 2 gross income of the maintenance payee under Section 3 71(b)(1)(B) of the Internal Revenue Code, unless 4 agreement or stipulation of the parties otherwise 5 provides.

(Source: P.A. 99-90, eff. 1-1-16; 99-763, eff. 1-1-17; 100-520, eff. 1-1-18 (see Section 5 of P.A. 100-565 for the effective date of P.A. 100-520).)

9 (750 ILCS 5/505) (from Ch. 40, par. 505)

10 Sec. 505. Child support; contempt; penalties.

> (a) In a proceeding for dissolution of marriage, legal separation, declaration of invalidity of marriage, dissolution of a civil union, a proceeding for child support following a legal separation or dissolution of the marriage or civil union by a court that lacked personal jurisdiction over the absent spouse, a proceeding for modification of a previous order for child support under Section 510 of this Act, or any proceeding authorized under Section 501 or 601 of this Act, the court may order either or both parents owing a duty of support to a child of the marriage or civil union to pay an amount reasonable and necessary for support. The duty of support owed to a child includes the obligation to provide for the reasonable and necessary physical, mental and emotional health needs of the child. For purposes of this Section, the term "child" shall include any child under age 18 and any child age

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- 1 19 or younger who is still attending high school. For purposes of this Section, the term "obligor" means the parent obligated 3 to pay support to the other parent.
 - (1) Child support guidelines. The Illinois Department of Healthcare and Family Services shall adopt rules establishing child support quidelines which include worksheets to aid in the calculation of the child support obligations and a schedule of basic child support obligations that reflects the percentage of combined net income that parents living in the same household in this State ordinarily spend on their child. The child support quidelines have the following purposes:
 - (A) to establish as State policy an adequate standard of support for a child, subject to the ability of parents to pay;
 - (B) to make child support obligations more equitable by ensuring more consistent treatment of parents in similar circumstances;
 - (C) to improve the efficiency of the court process by promoting settlements and giving courts and the parties guidance in establishing levels of child support;
 - (D) to calculate child support based upon the parents' combined net income estimated to have been allocated for the support of the child if the parents and child were living in an intact household;

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Τ	(E) to adjust child support based upon the needs of
2	the child; and
3	(F) to allocate the amount of child support to be
4	paid by each parent based upon a parent's net income
5	and the child's physical care arrangements.
6	(1.5) Computation of basic child support obligation.
7	The court shall compute the basic child support obligation
8	by taking the following steps:
9	(A) determine each parent's monthly net income;
10	(B) add the parents' monthly net incomes together
11	to determine the combined monthly net income of the
12	parents;
13	(C) select the corresponding appropriate amount
14	from the schedule of basic child support obligations
15	based on the parties' combined monthly net income and
16	number of children of the parties; and
17	(D) calculate each parent's percentage share of
18	the basic child support obligation.
19	Although a monetary obligation is computed for each
20	parent as child support, the receiving parent's share is
21	not payable to the other parent and is presumed to be spent
22	directly on the child.
23	(2) Duty of support. The court shall determine child
24	support in each case by applying the child support

guidelines unless the court makes a finding that

application of the guidelines would be inappropriate,

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after considering the best interests of the child and evidence which shows relevant factors including, but not limited to, one or more of the following:

- (A) the financial resources and needs of the child;
- (B) the financial resources and needs of the parents;
- (C) the standard of living the child would have enjoyed had the marriage or civil union not been dissolved; and
- (D) the physical and emotional condition of the child and his or her educational needs.

(3) Income.

(A) As used in this Section, "gross income" means the total of all income from all sources, except "gross income" does not include (i) benefits received by the parent from means-tested public assistance programs, including, but not limited to, Temporary Assistance for to Needy Families, Supplemental Security Income, and the Supplemental Nutrition Assistance Program or (ii) benefits and income received by the parent for other children in the household, including, but not limited to, child support, survivor benefits, and foster care payments. Social security disability and retirement benefits paid for the benefit of the subject child must be included in the disabled or retired parent's gross income for purposes of calculating the

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parent's child support obligation, but the parent is entitled to a child support credit for the amount of benefits paid to the other party for the child. "Gross income" also includes spousal maintenance treated as taxable income for federal income tax purposes to the payee and received pursuant to a court order in the pending proceedings or any other proceedings and shall that must be included in the payee's recipient's gross income for purposes of calculating the parent's child support obligation.

(B) As used in this Section, "net income" means gross income minus either the standardized tax amount calculated pursuant to subparagraph (C) of this paragraph (3) or the individualized tax amount calculated pursuant to subparagraph (D) of this paragraph (3), and minus any adjustments pursuant to subparagraph (F) of this paragraph (3). The standardized tax amount shall be used unless the requirements for an individualized tax amount forth in subparagraph (E) of this paragraph (3) are met. "Net income" includes maintenance not includable in the gross taxable income of the payee for federal income tax purposes under a court order in the pending proceedings or any other proceedings and shall be included in the payee's net income for purposes of calculating the parent's child support obligation.

1	(C) As used in this Section, "standardized tax
2	amount" means the total of federal and state income
3	taxes for a single person claiming the standard tax
4	deduction, one personal exemption, and the applicable
5	number of dependency exemptions for the minor child or
6	children of the parties, and Social Security and
7	Medicare tax calculated at the Federal Insurance
8	Contributions Act rate.
9	(I) Unless a court has determined otherwise or
10	the parties otherwise agree, the party with the
11	majority of parenting time shall be deemed
12	entitled to claim the dependency exemption for the
13	parties' minor child.
14	(II) The Illinois Department of Healthcare and
15	Family Services shall promulgate a standardized
16	net income conversion table that computes net
17	income by deducting the standardized tax amount
18	from gross income.
19	(D) As used in this Section, "individualized tax
20	amount" means the aggregate of the following taxes:
21	(I) federal income tax (properly calculated
22	withholding or estimated payments);
23	(II) State income tax (properly calculated
24	withholding or estimated payments); and
25	(III) Social Security or self-employment tax,
26	if applicable (or, if none, mandatory retirement

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contributions required by law or as a condition of employment) and Medicare tax calculated at the Federal Insurance Contributions Act rate.

- In lieu of a standardized tax amount, a determination of an individualized tax amount may be made under items (I), (II), or (III) below. If an individualized tax amount determination is made under this subparagraph (E), all relevant tax attributes (including filing status, allocation of dependency exemptions, and whether a party is to claim the use of the standard deduction or itemized deductions for federal income tax purposes) shall be as the parties agree or as the court determines. To determine a party's reported income, the court may order the party to complete an Internal Revenue Service Form 4506-T, Request for Tax Transcript.
 - (I) Agreement. Irrespective of whether the parties agree on any other issue before the court, if they jointly stipulate for the record their concurrence on a computation method for the individualized tax amount that is different from the method set forth under subparagraph (D), the stipulated method shall be used by the court unless the court rejects the proposed stipulated method for good cause.
 - (II) Summary hearing. If the court determines

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child support in a summary hearing under Section and an eligible party opts in to individualized tax amount method under this item (II), the individualized tax amount shall be determined by the court on the basis of information contained in one or both parties' Supreme Court approved Financial Affidavit (Family & Divorce Cases) and relevant supporting documents under applicable court rules. No party, however, is eligible to opt in unless the party, under applicable court rules, has served the other party with the required Supreme Court approved Financial Affidavit (Family & Divorce Cases) substantially produced supporting documents required by the applicable court rules.

Evidentiary hearing. Ιf (III) the court determines child support in an evidentiary hearing, whether for purposes of a temporary order or at the conclusion of a proceeding, item (II) of this subparagraph (E) does not apply. In each such case (unless item (I) governs), the individualized tax amount shall be as determined by the court on the basis of the record established.

(F) Adjustments to income.

(I) Multi-family adjustment. If a parent is also legally responsible for support of a child not

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shared with the other parent and not subject to the present proceeding, there shall be an adjustment to net income as follows:

- (i) Multi-family adjustment with court order. The court shall deduct from the parent's net income the amount of child support actually paid by the parent pursuant to a support order unless the court makes a finding that it would cause economic hardship to the child.
- (ii) Multi-family adjustment without court order. Upon the request or application of a presumed, parent actually supporting a acknowledged, or adjudicated child living in or outside of that parent's household, there shall be an adjustment to child support. The court shall deduct from the parent's net income the amount of financial support actually paid by the parent for the child or 75% of the support the parent should pay under the child support guidelines (before this adjustment), whichever is less, unless the court makes a finding that it would cause economic hardship the child. The adjustment shall calculated using that parent's income alone.
- Spousal Maintenance adjustment. Obligations pursuant to a court order for spousal

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maintenance in the pending proceeding actually paid or payable to the same party to whom child support is to be payable or actually paid to a former spouse pursuant to a court order shall be deducted from the parent's after-tax income, unless the maintenance obligation is tax deductible to the payor for federal income tax purposes, in which case it shall be deducted from the payor's gross income for purposes of calculating the parent's child support obligation gross income.

- (3.1) Business income. For purposes of calculating child support, net business income from the operation of a business means gross receipts minus ordinary and necessary expenses required to carry on the trade or business. As used in this paragraph, "business" includes, but is not limited to, sole proprietorships, closely held corporations, partnerships, other flow-through business entities, and self-employment. The court shall apply the following:
 - (A) The accelerated component of depreciation and any business expenses determined either judicially or administratively to be inappropriate or excessive shall be excluded from the total of ordinary and necessary business expenses to be deducted in the determination of net business income from gross

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business income.

- (B) Any item of reimbursement or in-kind payment received by a parent from a business, including, but not limited to, a company car, reimbursed meals, free housing, or a housing allowance, shall be counted as income if not otherwise included in the recipient's gross income, if the item is significant in amount and reduces personal expenses.
- (3.2) Unemployment or underemployment. If a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income. A determination of potential income shall be made by determining employment potential and probable earnings level based on the obligor's work history, occupational qualifications, prevailing job opportunities, ownership by a parent of a substantial non-income producing asset, and earnings levels in the community. If there is determine insufficient work history to employment potential and probable earnings level, there shall be a rebuttable presumption that the parent's potential income is 75% of the most recent United States Department of Health and Human Services Federal Poverty Guidelines for a family of one person.
- (3.3) Rebuttable presumption in favor of quidelines. There is a rebuttable presumption in any judicial or administrative proceeding for child support that the

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amount of the child support obligation that would result from the application of the child support quidelines is the correct amount of child support.

- (3.3a) Minimum child support obligation. There is a rebuttable presumption that a minimum child support obligation of \$40 per month, per child, will be entered for an obligor who has actual or imputed gross income at or less than 75% of the most recent United States Department of Health and Human Services Federal Poverty Guidelines for a family of one person, with a maximum total child support obligation for that obligor of \$120 per month to be divided equally among all of the obligor's children.
- (3.3b) Zero dollar child support order. For parents with no gross income, who receive only means-tested assistance, or who cannot work due to a medically proven disability, incarceration, or institutionalization, there is a rebuttable presumption that the \$40 per month minimum support order is inapplicable and a zero dollar order shall be entered.
- (3.4) Deviation factors. In any action to establish or modify child support, whether pursuant to a temporary or final administrative or court order, the child support guidelines shall be used as a rebuttable presumption for the establishment or modification of the amount of child support. The court may deviate from the child support quidelines if the application would be inequitable,

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inappropriate. Any deviation from unjust, or the quidelines shall be accompanied by written findings by the court specifying the reasons for the deviation and the presumed amount under the child support quidelines without a deviation. These reasons may include:

- (A) extraordinary medical expenditures necessary to preserve the life or health of a party or a child of either or both of the parties;
- (B) additional expenses incurred for a child subject to the child support order who has special medical, physical, or developmental needs; and
- (C) any other factor the court determines should be applied upon a finding that the application of the child support quidelines would be inappropriate, after considering the best interest of the child.
- (3.5) Income in excess of the schedule of basic child support obligation. A court may use its discretion to determine child support if the combined adjusted net income of the parties exceeds the highest level of the schedule of basic child support obligation, except that the basic child support obligation shall not be less than the highest level of combined net income set forth in the schedule of basic child support obligation.
- (3.6) Extracurricular activities and school expenses. The court, in its discretion, in addition to the basic child support obligation, may order either or both parents

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owing a duty of support to the child to contribute to the reasonable school and extracurricular activity expenses incurred which are intended to enhance the educational, athletic, social, or cultural development of the child.

- (3.7) Child care expenses. The court, discretion, in addition to the basic child support obligation, may order either or both parents owing a duty of support to the child to contribute to the reasonable child care expenses of the child. The child care expenses shall be made payable directly to a party or directly to the child care provider at the time of child care services.
 - (A) "Child care expenses" means actual expenses reasonably necessary to enable a parent or non-parent custodian to be employed, to attend educational or vocational training programs to improve employment opportunities, or to search for employment. "Child care expenses" also includes deposits for securing placement in a child care program, the cost of before and after school care, and camps when school is not in session. Α child's special needs shall be consideration in determining reasonable child care expenses.
 - (B) Child care expenses shall be prorated in proportion to each parent's percentage share of combined net income, and may be added to the basic child support obligation if not paid directly by each

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parent to the provider of child care services. The obligor's and obligee's portion of actual child care expenses shall appear in the support order. If allowed, the value of the federal income tax credit for child care shall be subtracted from the actual cost to determine the net child care costs.

- (C) The amount of child care expenses shall be adequate to obtain reasonable and necessary child care. The actual child care expenses shall be used to calculate the child care expenses, if available. When actual child care expenses vary, the actual child care expenses may be averaged over the most recent 12-month period. When a parent is temporarily unemployed or temporarily not attending educational or vocational training programs, future child care expenses shall be based upon prospective expenses to be incurred upon return to employment or educational or vocational training programs.
- (D) An order for child care expenses may be modified upon a showing of a substantial change in circumstances. The party incurring child care expenses shall notify the other party within 14 days of any change in the amount of child care expenses that would affect the annualized child care amount as determined in the support order.
- (3.8) Shared physical care. If each parent exercises

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146 or more overnights per year with the child, the basic child support obligation is multiplied by 1.5 to calculate the shared care child support obligation. The court shall determine each parent's share of the shared care child support obligation based on the parent's percentage share of combined net income. The child support obligation is then computed for each parent by multiplying that parent's portion of the shared care support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are then offset, with the parent owing more child support paying the difference between the child support amounts. The Illinois Healthcare and Family Services Department of promulgate a worksheet to calculate child support in cases in which the parents have shared physical care and use the standardized tax amount to determine net income.

- (3.9) Split physical care. When there is more than one child and each parent has physical care of at least one but not all of the children, the support is calculated by using 2 child support worksheets to determine the support each parent owes the other. The support shall be calculated as follows:
 - (A) compute the support the first parent would owe to other parent as if the child in his or her care was the only child of the parties; then
 - (B) compute the support the other parent would owe

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to the first parent as if the child in his or her care were the only child of the parties; then

> (C) subtract the lesser support obligation from the greater.

The parent who owes the greater obligation shall be ordered to pay the difference in support to the other parent, unless the court determines, pursuant to other provisions of this Section, that it should deviate from the quidelines.

(4) Health care.

- (A) A portion of the basic child support obligation is intended to cover basic ordinary out-of-pocket medical expenses. The court, in its discretion, in addition to the basic child support obligation, shall also provide for the child's current and future medical needs by ordering either or both parents to initiate health insurance coverage for the child through currently effective health insurance policies held by the parent or parents, purchase one or more or all health, dental, or vision insurance policies for the child, or provide for the child's current and future medical needs through some other manner.
- (B) The court, in its discretion, may order either or both parents to contribute to the reasonable health care needs of the child not covered by insurance, including, but not limited to, unreimbursed medical,

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dental,	orth	nodontic,	or	vi	sion	expens	ses	and	any
prescrip	tion	medication	on	for	the	child	not	COV	ered
under the	e chi	ld's healt	h i	nsur	ance.				

- (C) If neither parent has access to appropriate private health insurance coverage, the court may order:
 - (I) one or both parents to provide health insurance coverage at any time it becomes available at a reasonable cost; or
 - (II) the parent or non-parent custodian with primary physical responsibility for the child to apply for public health insurance coverage for the child and require either or both parents to pay a reasonable amount of the cost of health insurance for the child.

The order may also provide that any time private health insurance coverage is available at a reasonable cost to that party it will be provided instead of cash medical support. As used in this Section, "cash medical support" means an amount ordered to be paid toward the cost of health insurance provided by a public entity or by another person through employment or otherwise or for other medical costs not covered by insurance.

(D) The amount to be added to the basic child support obligation shall be the actual amount of the total health insurance premium that is attributable to

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the child who is the subject of the order. If this amount is not available or cannot be verified, the total cost of the health insurance premium shall be divided by the total number of persons covered by the policy. The cost per person derived from this calculation shall be multiplied by the number of children who are the subject of the order and who are covered under the health insurance policy. This amount shall be added to the basic child support obligation and shall be allocated between the parents proportion to their respective net incomes.

- (E) After the health insurance premium for the child is added to the basic child support obligation and allocated between the parents in proportion to their respective incomes for child support purposes, if the obligor is paying the premium, the amount calculated for the obligee's share of the health insurance premium for the child shall be deducted from the obligor's share of the total child support obligation. If the obligee is paying for private health insurance for the child, the child support obligation shall be increased by the obligor's share of the premium payment. The obligor's and obligee's portion of health insurance costs shall appear in the support order.
 - Prior to allowing the health insurance (F)

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adjustment, the parent requesting the adjustment must submit proof that the child has been enrolled in a health insurance plan and must submit proof of the cost of the premium. The court shall require the parent receiving the adjustment to annually submit proof of continued coverage of the child to the other parent, or as designated by the court.

- A reasonable cost for providing health insurance coverage for the child may not exceed 5% of the providing parent's gross income. Parents with a net income below 133% of the most recent United States Department of Health and Human Services Federal Poverty Guidelines or whose child is covered by Medicaid based on that parent's income may not be ordered to contribute toward or provide private coverage, unless private coverage is obtainable without any financial contribution by that parent.
- (H) If dental or vision insurance is included as part of the employer's medical plan, the coverage shall be maintained for the child. If not included in the employer's medical plan, adding the dental or vision insurance for the child is at the discretion of the court.
- (I) If a parent has been directed to provide health insurance pursuant to this paragraph and that parent's spouse or legally recognized partner provides the

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insurance for the benefit of the child either directly or through employment, a credit on the child support worksheet shall be given to that parent in the same manner as if the premium were paid by that parent.

- (4.5) In a proceeding for child support following dissolution of the marriage or civil union by a court that lacked personal jurisdiction over the absent spouse, and in which the court is requiring payment of support for the period before the date an order for current support is entered, there is a rebuttable presumption that the obligor's net income for the prior period was the same as his or her net income at the time the order for current support is entered.
- (5) If the net income cannot be determined because of default or any other reason, the court shall order support in an amount considered reasonable in the particular case. The final order in all cases shall state the support level in dollar amounts. However, if the court finds that the child support amount cannot be expressed exclusively as a dollar amount because all or a portion of the obligor's net income is uncertain as to source, time of payment, or amount, the court may order a percentage amount of support in addition to a specific dollar amount and enter such other orders as may be necessary to determine and enforce, on a timely basis, the applicable support ordered.
 - (6) If (i) the obligor was properly served with a

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request for discovery of financial information relating to the obligor's ability to provide child support, (ii) the obligor failed to comply with the request, despite having been ordered to do so by the court, and (iii) the obligor is not present at the hearing to determine support despite having received proper notice, then any relevant financial information concerning the obligor's ability to provide child support that was obtained pursuant to subpoena and proper notice shall be admitted into evidence without the need to establish any further foundation for its admission.

- (a-5) In an action to enforce an order for child support based on the obligor's failure to make support payments as required by the order, notice of proceedings to hold the obligor in contempt for that failure may be served on the obligor by personal service or by regular mail addressed to the last known address of the obligor. The last known address of the obligor may be determined from records of the clerk of the court, from the Federal Case Registry of Child Support Orders, or by any other reasonable means.
- (b) Failure of either parent to comply with an order to pay support shall be punishable as in other cases of contempt. In addition to other penalties provided by law the court may, after finding the parent guilty of contempt, order that the parent be:
- (1) placed on probation with such conditions of probation as the court deems advisable;

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- (2) sentenced to periodic imprisonment for a period not to exceed 6 months; provided, however, that the court may permit the parent to be released for periods of time during the day or night to:
 - (A) work; or
- (B) conduct a business or other self-employed 6 7 occupation.

The court may further order any part or all of the earnings of a parent during a sentence of periodic imprisonment paid to the Clerk of the Circuit Court or to the parent having physical possession of the child or to the non-parent custodian having custody of the child of the sentenced parent for the support of the child until further order of the court.

If a parent who is found quilty of contempt for failure to comply with an order to pay support is a person who conducts a business or who is self-employed, the court in addition to other penalties provided by law may order that the parent do one or more of the following: (i) provide to the court monthly financial statements showing income and expenses from the business or the self-employment; (ii) seek employment and report periodically to the court with a diary, listing, or other memorandum of his or her employment search efforts; or (iii) report to the Department of Employment Security for job search services to find employment that will be subject to withholding for child support.

If there is a unity of interest and ownership sufficient to

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render no financial separation between an obligor and another person or persons or business entity, the court may pierce the ownership veil of the person, persons, or business entity to discover assets of the obligor held in the name of that person, those persons, or that business entity. The following circumstances are sufficient to authorize a court to order discovery of the assets of a person, persons, or business entity and to compel the application of any discovered assets toward payment on the judgment for support:

- (1) the obligor and the person, persons, or business entity maintain records together.
- (2) the obligor and the person, persons, or business entity fail to maintain an arm's length relationship between themselves with regard to any assets.
- the obligor transfers assets to the person, persons, or business entity with the intent to perpetrate a fraud on the obligee.

With respect to assets which are real property, no order entered under this paragraph shall affect the rights of bona fide purchasers, mortgagees, judgment creditors, or other lien holders who acquire their interests in the property prior to the time a notice of lis pendens pursuant to the Code of Civil Procedure or a copy of the order is placed of record in the office of the recorder of deeds for the county in which the real property is located.

The court may also order in cases where the parent is 90

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days or more delinquent in payment of support or has been adjudicated in arrears in an amount equal to 90 days obligation or more, that the parent's Illinois driving privileges be suspended until the court determines that the parent is in compliance with the order of support. The court may also order that the parent be issued a family financial responsibility driving permit that would allow limited driving privileges for employment and medical purposes in accordance with Section 7-702.1 of the Illinois Vehicle Code. The Clerk of the Circuit Court shall certify the order suspending the driving privileges of the parent or granting the issuance of a family financial responsibility driving permit to the Secretary of State on forms prescribed by the Secretary of State. Upon receipt of the authenticated documents, the Secretary of State shall suspend the parent's driving privileges until further order of the court and shall, if ordered by the court, subject to the provisions of Section 7-702.1 of the Illinois Vehicle Code, issue a family financial responsibility driving permit to the parent.

In addition to the penalties or punishment that may be imposed under this Section, any person whose constitutes a violation of Section 15 of the Non-Support Punishment Act may be prosecuted under that Act, and a person convicted under that Act may be sentenced in accordance with that Act. The sentence may include but need not be limited to a requirement that the person perform community service under

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1 Section 50 of that Act or participate in a work alternative program under Section 50 of that Act. A person may not be 2 required to participate in a work alternative program under 3 4 Section 50 of that Act if the person is currently participating 5 in a work program pursuant to Section 505.1 of this Act.

A support obligation, or any portion of a support obligation, which becomes due and remains unpaid as of the end of each month, excluding the child support that was due for that month to the extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of the Code of Civil Procedure. An order for support entered or modified on or after January 1, 2006 shall contain a statement that a support obligation required under the order, or any portion of a support obligation required under the order, that becomes due and remains unpaid as of the end of each month, excluding the child support that was due for that month to the extent that it was not paid in that month, shall accrue simple interest as set forth in Section 12-109 of the Code of Civil Procedure. Failure to include the statement in the order for support does not affect the validity of the order or the accrual of interest as provided in this Section.

(c) A one-time charge of 20% is imposable upon the amount of past-due child support owed on July 1, 1988 which has accrued under a support order entered by the court. The charge shall be imposed in accordance with the provisions of Section 10-21 of the Illinois Public Aid Code and shall be enforced by

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the court upon petition.

- (d) Any new or existing support order entered by the court under this Section shall be deemed to be a series of judgments against the person obligated to pay support thereunder, each such judgment to be in the amount of each payment or installment of support and each such judgment to be deemed entered as of the date the corresponding payment or installment becomes due under the terms of the support order. Each such judgment shall have the full force, effect and attributes of any other judgment of this State, including the ability to be enforced. Notwithstanding any other State or local law to the contrary, a lien arises by operation of law against the real and personal property of the obligor for each installment of overdue support owed by the obligor.
- (e) When child support is to be paid through the Clerk of the Court in a county of 500,000 1,000,000 inhabitants or less, the order shall direct the obligor to pay to the Clerk, in addition to the child support payments, all fees imposed by the county board under paragraph (4) of subsection (bb) of Section 27.1a paragraph (3) of subsection (u) of Section 27.1 of the Clerks of Courts Act. When child support is to be paid through the clerk of the court in a county of more than 500,000 but less than 3,000,000 inhabitants, the order shall direct the obligor to pay to the clerk, in addition to the child support payments, all fees imposed by the county board under paragraph (4) of subsection (bb) of Section 27.2 of the Clerks of Courts

- Act. Unless paid pursuant to an Income Withholding Order/Notice 1
- for Support, the payment of the fee shall be by payment 2
- acceptable to the clerk and shall be made to the order of the 3
- 4 Clerk.
- 5 (f) All orders for support, when entered or modified, shall
- include a provision requiring the obligor to notify the court 6
- and, in cases in which a party is receiving child and spouse 7
- services under Article X of the Illinois Public Aid Code, the 8
- 9 Department of Healthcare and Family Services, within 7 days,
- 10 (i) of the name and address of any new employer of the obligor,
- 11 (ii) whether the obligor has access to health insurance
- coverage through the employer or other group coverage and, if 12
- 13 so, the policy name and number and the names of persons covered
- 14 under the policy, except only the initials of any covered
- 15 minors shall be included, and (iii) of any new residential or
- 16 mailing address or telephone number of the obligor. In any
- subsequent action to enforce a support order, upon a sufficient 17
- 18 showing that a diligent effort has been made to ascertain the
- location of the obligor, service of process or provision of 19
- 20 notice necessary in the case may be made at the last known
- 2.1 address of the obligor in any manner expressly provided by the
- 22 Code of Civil Procedure or this Act, which service shall be
- 23 sufficient for purposes of due process.
- 24 (q) An order for support shall include a date on which the
- 25 current support obligation terminates. The termination date
- 26 shall be no earlier than the date on which the child covered by

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the order will attain the age of 18. However, if the child will not graduate from high school until after attaining the age of 18, then the termination date shall be no earlier than the earlier of the date on which the child's high school graduation will occur or the date on which the child will attain the age of 19. The order for support shall state that the termination date does not apply to any arrearage that may remain unpaid on that date. Nothing in this subsection shall be construed to prevent the court from modifying the order or terminating the order in the event the child is otherwise emancipated.

(q-5) If there is an unpaid arrearage or delinquency (as those terms are defined in the Income Withholding for Support Act) equal to at least one month's support obligation on the termination date stated in the order for support or, if there is no termination date stated in the order, on the date the child attains the age of majority or is otherwise emancipated, the periodic amount required to be paid for current support of that child immediately prior to that date shall automatically continue to be an obligation, not as current support but as periodic payment toward satisfaction of the unpaid arrearage or delinquency. That periodic payment shall be in addition to any periodic payment previously required for satisfaction of the arrearage or delinquency. The total periodic amount to be paid toward satisfaction of the arrearage or delinquency may be enforced and collected by any method provided by law for enforcement and collection of child support, including but not

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limited to income withholding under the Income Withholding for Support Act. Each order for support entered or modified on or after January 1, 2005 (the effective date of Public Act 93-1061) this amendatory Act of the 93rd General Assembly must contain a statement notifying the parties of the requirements of this subsection. Failure to include the statement in the order for support does not affect the validity of the order or the operation of the provisions of this subsection with regard to the order. This subsection shall not be construed to prevent or affect the establishment or modification of an order for support of a minor child or the establishment or modification of an order for support of a non-minor child or educational expenses under Section 513 of this Act.

(h) An order entered under this Section shall include a provision requiring either parent to report to the other parent and to the Clerk of Court within 10 days each time either parent obtains new employment, and each time either parent's employment is terminated for any reason. The report shall be in writing and shall, in the case of new employment, include the name and address of the new employer. Failure to report new employment or the termination of current employment, if coupled with nonpayment of support for a period in excess of 60 days, is indirect criminal contempt. For either parent arrested for failure to report new employment bond shall be set in the amount of the child support that should have been paid during the period of unreported employment. An order entered under

- 1 this Section shall also include a provision requiring either
- obligor and obligee to advise the other of a change in 2
- 3 residence within 5 days of the change except when the court
- 4 finds that the physical, mental, or emotional health of a party
- 5 or that of a child, or both, would be seriously endangered by
- disclosure of the party's address. 6
- (i) The court does not lose the powers of contempt, 7
- suspension, or other child 8 driver's license
- 9 enforcement mechanisms, including, but not limited to,
- 10 criminal prosecution as set forth in this Act, upon the
- 11 emancipation of the minor child.
- (Source: P.A. 99-90, eff. 1-1-16; 99-763, eff. 1-1-17; 99-764, 12
- 13 eff. 7-1-17; 100-15, eff. 7-1-17; revised 10-6-17.)
- 14 (750 ILCS 5/510) (from Ch. 40, par. 510)
- 15 Sec. 510. Modification and termination of provisions for
- maintenance, support, educational expenses, and property 16
- 17 disposition.
- (a) Except as otherwise provided in paragraph (f) of 18
- 19 Section 502 and in subsection (b), clause (3) of Section 505.2,
- the provisions of any judgment respecting maintenance or 20
- support may be modified only as to installments accruing 21
- 22 subsequent to due notice by the moving party of the filing of
- 23 the motion for modification. An order for child support may be
- 24 modified as follows:
- 25 (1) upon a showing of a substantial change in

		circumstances;	and
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- (2) without the necessity of showing a substantial change in circumstances, as follows:
 - (A) upon a showing of an inconsistency of at least 20%, but no less than \$10 per month, between the amount of the existing order and the amount of child support that results from application of the guidelines specified in Section 505 of this Act unless the inconsistency is due to the fact that the amount of the existing order resulted from a deviation from the quideline amount and there has not been a change in the circumstances that resulted in that deviation; or
 - (B) upon a showing of a need to provide for the health care needs of the child under the order through health insurance or other means. In no event shall the eligibility for or receipt of medical assistance be considered to meet the need to provide for the child's health care needs.

The provisions of subparagraph (a) (2) (A) shall apply only in cases in which a party is receiving child support enforcement services from the Department of Healthcare and Family Services under Article X of the Illinois Public Aid Code, and only when at least 36 months have elapsed since the order for child support was entered or last modified.

The court may grant a petition for modification that seeks to apply the changes made to subsection (a) of Section 505 by modification.

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- 1 Public Act 99-764 to an order entered before the effective date of Public Act 99-764 only upon a finding of a substantial 2 3 change in circumstances that warrants application of the 4 changes. The enactment of Public Act 99-764 itself does not 5 constitute a substantial change in circumstances warranting a
 - (a-5) An order for maintenance may be modified or terminated only upon a showing of a substantial change in circumstances. The court may grant a petition for modification that seeks to apply the changes made to Section 504 by this amendatory Act of the 100th General Assembly to an order entered before the effective date of this amendatory Act of the 100th General Assembly only upon a finding of a substantial change in circumstances that warrants application of the changes. The enactment of this amendatory Act of the 100th General Assembly itself does not constitute a substantial change in circumstances warranting a modification. In all such proceedings, as well as in proceedings in which maintenance is being reviewed, the court shall consider the applicable factors set forth in subsection (a) of Section 504 and the following factors:
 - (1) any change in the employment status of either party and whether the change has been made in good faith;
 - (2) the efforts, if any, made by the party receiving maintenance to become self-supporting, reasonableness of the efforts where they are appropriate;

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(3)	any	impairment	of	the	present	and	future	earning
capacity	yof	either party	y;					

- (4) the tax consequences of the maintenance payments upon the respective economic circumstances of the parties;
- duration of the the maintenance payments previously paid (and remaining to be paid) relative to the length of the marriage;
- (6) the property, including retirement benefits, awarded to each party under the judgment of dissolution of marriage, judgment of legal separation, or judgment of declaration of invalidity of marriage and the present status of the property;
- (7) the increase or decrease in each party's income since the prior judgment or order from which a review, modification, or termination is being sought;
- (8) the property acquired and currently owned by each party after the entry of the judgment of dissolution of marriage, judgment of legal separation, or judgment of declaration of invalidity of marriage; and
- (9) any other factor that the court expressly finds to be just and equitable.
- (a-6) (Blank) In a review under subsection (b-4.5) of Section 504 of this Act, the court may enter a fixed-term maintenance award that bars future maintenance only if, at the time of the entry of the award, the marriage had lasted 10 years or less at the time the original action was commenced.

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- (b) The provisions as to property disposition may not be revoked or modified, unless the court finds the existence of conditions that justify the reopening of a judgment under the laws of this State.
- (c) Unless otherwise agreed by the parties in a written agreement set forth in the judgment or otherwise approved by the court, the obligation to pay future maintenance is terminated upon the death of either party, or the remarriage of the party receiving maintenance, or if the party receiving maintenance cohabits with another person on a resident, continuing conjugal basis. An obligor's obligation to pay maintenance or unallocated maintenance terminates by operation of law on the date the obligee remarries or the date the court cohabitation began. The obligor is entitled reimbursement for all maintenance paid from that date forward. Any termination of an obligation for maintenance as a result of the death of the obligor, however, shall be inapplicable to any right of the other party or such other party's designee to receive a death benefit under such insurance on the obligor's life. An obligee must advise the obligor of his or her intention to marry at least 30 days before the remarriage, unless the decision is made within this time period. In that event, he or she must notify the obligor within 72 hours of getting married.
 - (c-5) In an adjudicated case, the court shall make specific factual findings as to the reason for the modification as well

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1 as the amount, nature, and duration of the modified maintenance 2 award.

- (d) Unless otherwise provided in this Act, or as agreed in writing or expressly provided in the judgment, provisions for the support of a child are terminated by emancipation of the child, or if the child has attained the age of 18 and is still attending high school, provisions for the support of the child are terminated upon the date that the child graduates from high school or the date the child attains the age of 19, whichever is earlier, but not by the death of a parent obligated to support or educate the child. An existing obligation to pay for support or educational expenses, or both, is not terminated by the death of a parent. When a parent obligated to pay support or educational expenses, or both, dies, the amount of support or educational expenses, or both, may be enforced, modified, revoked or commuted to a lump sum payment, as equity may require, and that determination may be provided for at the time of the dissolution of the marriage or thereafter.
- (e) The right to petition for support or educational expenses, or both, under Sections 505, 513, and 513.5 is not extinguished by the death of a parent. Upon a petition filed before or after a parent's death, the court may award sums of money out of the decedent's estate for the child's support or educational expenses, or both, as equity may require. The time within which a claim may be filed against the estate of a decedent under Sections 505 and 513 and subsection (d) and this

- 1 subsection shall be governed by the provisions of the Probate
- 2 Act of 1975, as a barrable, noncontingent claim.
- 3 (f) A petition to modify or terminate child support or the
- 4 allocation of parental responsibilities, including parenting
- time, shall not delay any child support enforcement litigation 5
- 6 or supplementary proceeding on behalf of the obligee,
- 7 including, but not limited to, a petition for a rule to show
- cause, for non-wage garnishment, or for a restraining order. 8
- 9 (Source: P.A. 99-90, eff. 1-1-16; 99-764, eff. 7-1-17; 100-15,
- 10 eff. 7-1-17; 100-201, eff. 8-18-17.)"; and
- on page 93, by inserting immediately below line 13 the 11
- 12 following:
- 13 "Section 99. Effective date. This Act takes effect January
- 14 1, 2019.".