### **Child Support Worksheet Instructions**

The <u>Child Support Worksheet (CSF 02 0910)</u> allows the user to determine the parents' support obligations for a child under the <u>Oregon Child Support Guidelines</u> (<u>ORS 25.275</u>, <u>OAR 137-050-0700 to 0765</u>).

·	appropriate columns. Enter the relationship t (mother, father or alleged father) below the
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#### 1. Income [OAR 137-050-0715]

1a. Income	For each parent, use actual or potential income. You may include both actual and potential income if a parent's actual income is less than their potential income.  [OAR 137-050-0715]
1b. Additions to and subtractions	Apply adjustment factors to each parent's income: [OAR 137-050-0720]
from income	Add the monthly amount of spousal support owed to the parent.
	Subtract the amount of spousal support this parent owes, whether or not the parent is currently paying. Spousal support, whether owed by or to the parent, is counted regardless of whether it is owed to or by the other parent in this calculation or a different former spouse.
	Subtract the parent's mandatory union dues.
	Subtract the parent's cost to enroll him or herself in health insurance.
	In the final line of this section, enter the amount of the parent's income after applying additions and subtractions.
1c. Number of non-joint children each parent	Enter the number of non-joint children each parent supports. [OAR 137-050-0720(2)]
supports	A child qualifies if the parent is legally responsible for the child and the child is not included in the support calculation. The child must live in the parent's household or the parent must be ordered to pay ongoing support for the child.
	Do not include a Child Attending School age 18 or older unless:  • The parent is ordered to pay ongoing support for the Child Attending School; or
	The child is not yet 19, lives with a parent, and attends high school
1d. Number of joint minor children	The number of joint minor children for whom support is sought. Include a joint Child Attending School age 18 living with a parent and attending high school. [OAR 137-050-0700(4)]
1e. Number of joint Children Attending School Age 18 to 20	The number of joint Children Attending School for whom support is sought. Do not include a joint Child Attending School age 18 to 20 living with a parent and attending high school.
	Enter the number of minor children and Children Attending School in the "total" column.

1f. Total number of children	Add the non-joint children each parent supports, and the total number of joint minor children and joint Children Attending School.
1g. Non-joint child deduction	Reference the <u>scale</u> using the parent's income after additions and subtractions (line 1b) and the total number of children (from line 1f). Divide the result by the total number of children and multiply by the number of non-joint children (line 1c).
1h. Adjusted income	Subtract the parent's non-joint child deduction (line 1g) from income after additions and subtractions (line 1b). Add together both parents' adjusted incomes and enter in the "total" column. If less than zero, enter \$0.
1i. Parents' percentage shares of income	Divide each parent's adjusted income by the total adjusted income (line 1h) to determine each parent's percentage share.
1j. Income available for support	Determine each parent's income available for support by subtracting the \$1,418 self-support reserve from each parent's adjusted income (line 1h). [OAR 137-050-0710(c)] If less than zero, enter \$0.

# 2. Basic Support Obligation [OAR 137-050-0725]

2a. Basic support	Reference the <u>scale</u> using the total adjusted income (line 1h) and the number of joint children (lines 1e+1d). Enter this amount in the "total" column.
2b. Basic Support after self-support reserve	Determine each parent's basic support obligation by entering the lesser of: 1) basic support obligation (line 2a) multiplied by each parent's income share percentage (line 1i) or 2) the parent's income available for support (line 1j). [OAR 137-050-0710(1)(d)]

# 3. Child Care Costs [OAR 137-050-0735]

3a. Child care costs	Enter the cost each parent and caretaker pays for child care for children for whom support is being calculated who are under the age of 13 or disabled.  Use the table in OAR 137-050-0735(3) to determine the maximum amount that may be included unless a higher amount is permitted under Department of Human Services tables, as provided in section (4) of the rule.
3b. Income available for child care costs	Subtract each parent's basic support obligation (line 2b) from the parent's income available for support (line 1j).
3c. Parents' shares of child care costs	Multiply the total sum of all child care costs (line 3a) by each parent's income share percentage (line 1i). Enter the lesser of that amount or the income available for child care costs (line 3b). [OAR 137-050-0735(5)]
3d. Support obligation after adding child care costs	Add each parent's percentage share of child care costs (line 3c) to the basic support obligation (line 2b). [OAR 137-050-0710(1)(e)]

# 4. Health Care Coverage [OAR 137-050-0750]

4a. Health care coverage costs	Enter the cost of the health insurance premium for the child for whom support is sought. If the providing parent has coverage for other family members as well, prorate the out-of-pocket cost of any premium for the child. [OAR 137-050-0750]  In addition to being reasonable in cost, the coverage must meet certain minimum requirements. If evaluable severage does not meet these requirements, enter-
	requirements. If available coverage does not meet these requirements, enter "none":  • Not impose unreasonable deductibles and copays;
	<ul> <li>Provide coverage for medical expenses, hospital expenses, preventive care, emergency care, acute care, and chronic care;</li> <li>Be available for at least one year, based on the work history of the parent</li> </ul>
	<ul> <li>providing the coverage; and</li> <li>Have no service area limitations, or have a primary care provider within 30 miles or 30 minutes of the child who is eligible for payment under the coverage.</li> </ul>
	If there is <b>no</b> coverage available, enter "none".
4b. Income available for health care coverage	Subtract each parent's support obligation after adding child care costs (line 3d) from the income available for support (line 1j).
4c. Reasonable cost for health care coverage	For each parent, enter the lesser of the following (rounding to the nearest dollar):
	1) The parent's income available for health care coverage (line 4b);
	2) 4% of each parent's adjusted income (line 1h); or 3) \$0 if the parent's income is at or below Oregon's highest minimum wage. [OAR 137-050-0750(12)]
	Add the parents' reasonable cost amounts and enter in the "total" column.
4d. Determine whose coverage is available at a reasonable cost	Indicate by name who can provide coverage (e.g., neither parent, one parent, either parent, or both parents), by comparing each parent's health care coverage cost (line 4a) to the total reasonable cost amount (line 4c).
	Only include a parent with income at or below Oregon's highest minimum wage if that parent's coverage is available at no cost.
4e. Order a greater amount for health care coverage	A greater amount than the total reasonable cost amount (line 4d) may be found reasonable in cost if there are compelling factors to support such a finding. [OAR 137-050-0750(5)(b)]
	A greater amount may leave the parents with less than the self-support reserve (line 1j), but may not require a parent with income at or below Oregon's highest minimum wage to pay.
	Enter "Yes" to find any available health care coverage reasonable in cost even though it exceeds the standard 4% amount in line 4c. Otherwise, enter "No".

#### 4f. Who will provide Select the parent(s) with coverage available at a reasonable cost (line 4d) who will health care coverage provide health care coverage for the children for whom support is sought. Add the costs of the selected coverage from line 4a and enter the amount in the total column. If neither parent can provide coverage now, select "either parent when available" and enter \$0. OAR 137-050-0750: If only one parent has private health care coverage that is reasonable in cost, that parent must be ordered to provide it. If both parents have access to private health care coverage that is reasonable in cost: The parent with the greater share of parenting time may select which coverage will be ordered • If each parent has exactly 50% or 182.5 overnights of parenting time, the parents may agree on which policy should be ordered • The parents may agree that both will be ordered to provide coverage so long as the total coverage is reasonable in cost • If the parent with the greater share of parenting time does not choose between the parents' coverage, or the parents do not agree on a choice of coverage, the policy with the lower out-of-pocket premium cost will be ordered unless there is a finding that the more expensive policy should be ordered If nether parent has access to appropriate, available private health care coverage: One or both parents must be ordered to provide appropriate private health care coverage at any time whenever it becomes available The party with custody of the child may be ordered to apply to enroll the child in public health care coverage 4g. Parents' percentage Divide each parent's reasonable cost for health care coverage (line 4c) by the total share of health care on line 4c. coverage costs 4h. Each parent's share Multiply the total cost of health care coverage that will be ordered (line 4f) by each of health care coverage parent's share of health care coverage costs (line 4g). [OAR 137-050-0750(13)] costs If only one parent has income above the highest Oregon minimum wage, that parent is responsible for the cost of all premiums. No share of the premium is apportioned to a parent with income at or below Oregon's highest minimum wage. 4i. Support obligation Add the support obligation after adding child care costs (line 3d) to each parent's after adding health care share of health care coverage costs (line 4h). [OAR 137-050-0710(1)(f)] coverage costs

#### 5. Cash Medical Support [OAR 137-050-0750]

#### 5a. Cash medical If neither parent has access to appropriate, private health care coverage either or both parents who are found to have a cash child support obligation must be support election ordered to pay cash medical support that is reasonable in cost, or the order must include a finding explaining why cash medical support is not ordered. [OAR 137-050-0750(10)(c)] Enter an election of "y" for yes to include cash medical support if no appropriate health care coverage is available (line 4f) Cash Medical will be included Enter an election of "n" for no to exclude cash medical support. If there is no appropriate private health care coverage available, the order must explain why cash medical support should not be ordered. A medical support clause may order an obligor to provide appropriate private health care coverage whenever it is available, and to pay cash medical support whenever the obligor does not provide appropriate private health care coverage. [OAR 137-050-0750(12)] Enter "c" for contingent to include an amount of cash medical the obligated parent will pay whenever the obligated parent does not provide health care coverage. Contingent cash medical will be included. 5b. Cash medical If line 5a is "y", enter each parent's reasonable cost amount support amount (line 4c). If line 5a is "n", enter \$0.

#### 6. Credits [OAR 137-050-0710]

6a. Average number of overnights (or equivalent)	Enter each parent's and caretaker's average annual overnights with the joint minor children. Include joint Children Attending School age 18, living with a parent, and attending high school.
	Parenting time is computed based on the current written parenting time order, written agreement, or pending court action with proposed parenting time custody.
	If there is no current written parenting time order or agreement, and a parenting plan is not proposed as part of the current action, attribute each child 365 average annual overnights with the parent with whom they live a majority of the time.
	To determine the average annual overnights for each child when parenting time is different for different children, you may use the <a href="Parenting Time Worksheet (CSF 02 0910C">Parenting Time Worksheet (CSF 02 0910C)</a> .
	To determine the average annual overnights each parent has in a parenting plan, you may use the <u>Parenting Time Calculator</u> .

If line 5a is "c", enter each parent's reasonable cost amount (line 4c).

6b. Parenting time credit percentage	Determine the appropriate parenting time credit percentage as provided in OAR 137-050-0730(6) using the average number of overnights for each parent (line 6a). The resulting figure is not the same as each parent's percentage share of overnights. The credit formula provides a smaller credit for parentage time below 50% and a greater credit for parenting time above 50%. The formula is: credit percentage=1/(1+e^(-7.14*((overnights/365)-0.5)))-2.74%+(2*2.74%*(overnights/365)).  When a precise calculation is impracticable (for example, calculating via penciland-paper), the table in OAR 137-050-0730 provides an approximate credit percentage.
6c. Parenting time credit	Divide the basic support obligation (line 2a) by the total number of minor children and Children Attending School (line 1d + line 1e) and multiply by the number of minor children only (line 1d). Multiply the result by each parent's parenting time credit percentage (line 6b) to determine the amount of the parent's parenting time credit. [OAR 137-050-0730(7)(b)]
6d. Child care credit	Enter each parent's allowed out-of-pocket costs for child care (line 3a). [OAR 137-050-0735]
6e. Credit for health care coverage costs	If health care coverage will be provided (line 4f) enter the health care coverage costs (line 4a) for each providing parent.
6f. Support after credits	Subtract each parent's credits (lines 6c, 6d, and 6e) from their support obligation after adding health care coverage costs (line 4i). This amount may be less than zero.
	However, that parent may be ordered to provide health care coverage as provided in OAR 137-050-0750. [OAR 137-050-0710(1)(i)]

# 7. Who Should Pay Support for Minor Children? [OAR 137-050-0710]

7a. Minor children's portion of basic support obligation	This line, together with line 7b, ensures that only the minor children's portion of the support obligation is used to determine which parent should pay support for the minor children.  Divide each parent's portion of the basic support obligation (line 2b) by the total number of joint children (lines 1d + 1e) and multiply by the number of minor children (line 1d).
7b. Net obligation for minor children	This line, together with line 7a, ensures that only the minor children's portion of the support obligation is used to determine which parent should pay support for the minor children.  Add the minor children's portion of the basic support obligation (line 7a), each parent's share of child care costs (line 3c), and the minor children's portion of health care coverage costs (line 4h divided by the total of lines 1d and 1e, multiplied by line 1d). Subtract parenting time credit (line 6c), child care credit (line 6d), and the minor children's portion of health care coverage costs credit (line 6e divided by the total of lines 1d and 1e, multiplied by line 1d). May be less than zero.

# 7c. Which parent(s) should pay support for minor children?

Determine which parent should pay support for the minor children, based on which parent has the greater net obligation for the minor children. In most cases, the parent who owes support for the minors will have a positive figure on line 7b, while the parent who does not owe support for the minors will have a negative line 7b figure. However, health insurance and child care costs may result in both parents having a positive figure, in which case the parent with the greater amount will owe support for the minor children. If there is a caretaker or the child is in state care, both parents will be identified as obligors and a parent with a negative figure on line 7b may still be subject to the minimum order and a cash medical support obligation.

- The parent with a higher net support obligation for minor children (line 7b) should pay support for the minor children. Enter "Yes" in this parent's column and "No" in the other parent's column, except:
- Enter "Yes" in both parent's columns if the children live with a caretaker or are in state care

#### 8. Minimum Order; Reduction for Benefits Paid to Child [OAR 137-050-0755]

8a. Total support payment obligation, including medical support	To each parent's support obligation after credits (line 6f) add the greater of each of the health care coverage premium costs that will be ordered (line 6e) or cash medical support (line 5b).
8b. Is there a need to apply an exception to the minimum order presumption?	It is rebuttably presumed that an obligated parent is able to pay at least \$100 per month as child support. The presumption does not apply when:  a) Each parent has exactly 182.5 annual average overnights as determined by OAR 137-050-0730 b) The administrator is entering an order which requires medical support only; or c) The parent from whom support is sought has disability benefits as a sole source of income, is incarcerated and without ability to pay as described in OAR 137-055-3300(4), or receives public benefits as defined in ORS 25.245. [OAR 137-050-0755]  Enter "yes" if the total payment obligation, including medical support (line 8a), is less than \$100 and the parent has an exception to the minimum order. Otherwise, enter "no".  If the exception is because each parent has exactly 182.5 overnights, or the Child Support Program seeks medical support only, enter "yes" in both parents' columns.
8c. Amount needed to meet minimum order	If a parent has a total support payment obligation less than \$100 (line 8a), and does not have an exception to the minimum order (line 8b), subtract line 8a from \$100. This is the increase needed to reach the \$100 minimum order. Otherwise, enter \$0.
8d. Cash child support obligation after minimum order	Add the amount needed to meet minimum order (line 8c) to support after credits (line 6f). But, if the parent should not pay support for minor children (line 7c), and there are no Children Attending School (line 1e), enter \$0. If less than zero, enter \$0.

8e. Reduction for Social Security or veterans benefits	Enter the amount of benefits paid to the joint child because of a parent's disability or retirement as provided in <a href="OAR 137-055-0740">OAR 137-055-0740</a> in the disabled or retired parent's column. If the parent is obligated to pay support, the support obligation will be reduced by this amount.
8f. Cash child support after Social Security or veterans benefits	If the parent should pay support for minor children (line 7c), divide the cash medical support amount after reduction (line 8h) by the number of joint children (lines 1d + 1e) and multiply by the number of minor children (line 1d). Round to the nearest dollar. Otherwise, enter \$0.
8g. Remaining reduction to apply to cash medical support	Enter the amount of Social Security or veterans benefits in excess of cash child support (line 8e – line 8d). If less than zero, enter \$0.
8h. Cash medical support after Social Security or veterans benefits	From cash medical support (line 5b), subtract remaining reduction for Social Security or veterans benefits (line 8g). If less than zero, enter \$0.

# 9. Final Support Amounts and Medical Support Provisions [OAR 137-050-0710]

9a. Cash Child Support for Minor Children	If the parent should pay support for minor children (line 7c), divide cash child support after Social Security or veterans benefits (line 8f) by the number of joint children (lines 1d + 1e) and multiply by the number of minor children (line 1d). Round to the nearest dollar. Otherwise, enter \$0. [OAR 137-050-0710(1)(k)]
9b. Cash medical support for minor children	If the parent should pay support for minor children (line 7c), divide the cash medical support amount after reductions (line 8h) by the number of joint children (lines 1d + 1e) and multiply by the number of minor children (line 1d). Round to the nearest dollar. Otherwise, enter \$0. If line 5a is "contingent," this amount will be owed for months when the parent does not provide private health care coverage.  [OAR 137-050-0750(10)(c)]
9c. Cash child support for Children Attending School	Divide cash child support after Social Security or veterans benefits (line 8f) by the number of joint children (lines 1d + 1e) and multiply by the number of Children Attending School (line 1e). But, if the parent should not pay support for minor children (line 7a), enter the full amount from line 8f. Round to the nearest dollar.  [OAR 137-050-0710(1)(l)]
9d. Cash medical support for Children Attending School	Divide the cash medical support amount after reductions (line 8h) by the number of joint children (lines 1d + 1e) and multiply by the number of Children Attending School (line 1e). Round to the nearest dollar. But, if the parent should not pay support for minor children (line 7c), enter the full amount from line 8h. Round to the nearest dollar. If line 5a is "contingent," this amount will be owed for months when the parent does not provide private health care coverage. [OAR 137-050-0750(10)(c)]
9e. Total child support	Add each parent's cash child support and cash medical support amounts (lines 9a-9d).
9f. Private health care coverage	List who should be ordered to provide health care coverage? Enter the selection from line 4f.

9g. Reasonable cost for	Enter the "total" reasonable in cost amount from line 4c. But, if health care
health care coverage	coverage will be ordered at a higher amount (line 4e) enter the greater of 1) the
_	line 4c total, or 2) the line 4f total.

# 10. Agreed Support Amount [OAR 137-050-0765] (Optional)

10a. Maximum permitted change	Multiply each parent's total child support (line 9e) by 0.15. This amount is the maximum the total child support obligation for each parent may change.
10b. Amount of agreed change to child support obligation	Enter the amount the parties agree to add or deduct from either parent's total child support (line 9e). This amount can be no more than the maximum permitted change (line 10a).
10c. Adjustment percentage	Divide the amount of agreed change (line 10b) by the parent's total child support (line 9e)
10d. Agreed cash child support obligation for minor children	Increase or decrease the parent's cash child support for minor children (line 9a) by that parent's adjustment percentage (line 10c). Round to the nearest dollar.
10e. Agreed cash medical support amount for minor children	Increase or decrease the parent's cash medical support for minor children (line 9b) by that parent's adjustment percentage (line 10c). Round to the nearest dollar.
10f. Agreed cash child support for Children Attending School	Increase or decrease the parent's cash medical support for Children Attending School (line 9c) by that parent's adjustment percentage (line 10c). Round to the nearest dollar.
10g. Agreed cash medical support for Children Attending School	Increase or decrease the parent's cash medical support for Children Attending School (line 9d) by that parent's adjustment percentage (line 10c). Round to the nearest dollar.
10h. Total agreed child support	Add each parent's cash child support and cash medical support amounts (lines 10d-9g).