Rebuttal Worksheet Instructions

The Rebuttal Worksheet (CSF 02 0910A) allows the user to determine the impact of applying rebuttals to the parents' income, for costs incurred by the parents or by a caretaker, or to the final support amount. The final result of the Rebuttal Worksheet is the amount by which the guideline support amount may be adjusted to reach a just and appropriate support amount.

Parents	Fill in the names of the parents in the appropriate columns. Enter the relationship to the child for whom support is sought (mother, father or alleged father) below the name of the parent.

R1. Income [OAR 137-050-0715]

R1a. 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]
R1b. Additions to and subtractions from income	Apply adjustment factors to each parent's income: [OAR 137-050-0720] 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.
R1c. Number of non-joint children each parent supports	Enter the number of non-joint children each parent supports. [OAR 137-050-0720(2)] 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
R1d. Number of joint minor children	The number of joint minor children for who support is sought. Include a joint Child Attending School age 18 living with a parent and attending high school. [OAR 137-050-0700(4)]
R1e. 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.

R1f. 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.
R1g. Non-joint child deduction	Reference the scale using the parent's income after additions and subtractions (line R1b) and the total number of children (from line R1f). Divide the result by the total number of children and multiply by the number of non-joint children (line R1c).
Rinc. Adjustment to income in support of rebuttal (+ \ -)	Enter the amount by which you wish to increase or decrease income to calculate a deviation from the support guidelines. [OAR 137-050-0760]
RincR. Reason for adjustment to income	Enter a description for the specific reason for applying the rebuttal to income.
R1h. Adjusted income	Subtract the parent's non-joint child deduction (line R1g) from income after additions and subtractions (line R1b). Add together both parents' adjusted incomes and enter in the "total" column. If less than zero, enter $0.
R1i. Parents' percentage shares of income	Divide each parent's adjusted income by the total adjusted income (line R1h) to determine each parent's percentage share.
R1j. 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 R1h). [OAR 137-050-0710(c)] If less than zero, enter $0.

R2. Basic Support Obligation [OAR 137-050-0725]

R2a. Basic support	Reference the scale using the total adjusted income (line R1h) and the number of joint children (lines R1e+R1d). Enter this amount in the "total" column.
R2b. Basic Support after self-support reserve	Determine each parent's basic support obligation by entering the lesser of: 1) basic support obligation (line R2a) multiplied by each parent's income share percentage (line R1i) or 2) the parent's income available for support (line R1j). [OAR 137-050-0710(1)(d)]

R3. Child Care Costs [OAR 137-050-0735]

| R3a. 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. |
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| R3b. Income available for child care costs | Subtract each parent's basic support obligation (line R2b) from the parent's income available for support (line R1j). |

R3c. Parents' shares of child care costs	Multiply the total sum of all child care costs (line R3a) by each parent's income share percentage (line R1i). Enter the lesser of that amount or the income available for child care costs (line R3b). [OAR 137-050-0735(5)]
R3d. Support obligation after adding child care costs	Add each parent's percentage share of child care costs (line R3c) to the basic support obligation (line R2b). [OAR 137-050-0710(1)(e)]

Rcost. Add Cost-Based Rebuttal Factor [OAR 137-050-0760]

Rcost1. Special costs paid by a parent or caretaker	Enter the amount by which you wish to increase or decrease the support obligation after adding child care costs. [OAR 137-050-0760]
RcostR. Reason for special cost	Enter a description for the specific reason for applying the rebuttal for special costs.
Rcost2. Income available for special costs	Subtract each parent's support obligation after child care costs (line R3d) from the parent's income available for support (line R1j).
Rcost3. Parents' shares of special costs	Enter in the "total" column the sum of all special costs (line Rcost1). Multiply by each parent's income share percentage (line R1i). Enter the lesser of that amount or income available for special costs (line Rcost2).
Rcost4. Support obligation after adding special costs	Add special costs (line Rcost3) to the support obligation after adding child care costs (line R3d).

R4. Health Care Coverage [OAR 137-050-0750]

R4a. 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, pro-rate 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 available coverage does not meet these requirements, enter "none": - Not impose unreasonable deductibles and copays; - Provide coverage for medical expenses, hospital expenses, preventive care, emergency care, acute care, and chronic care; - Be available for at least one year, based on the work history of the parent providing the coverage; and - 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. If there is **no** coverage available, enter "none".
R4b. Income available for health care coverage	Subtract each parent's support obligation after adding child care costs (line Rcost4) from the income available for support (line Rcost2).

R4c. 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 R4b); 2) 4% of each parent's adjusted income (line R1h); 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.
R4d. 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 R4a) to the total reasonable cost amount (line R4c). Only include a parent with income at or below Oregon's highest minimum wage if that parent's coverage is available at no cost.
R4e. Order a greater amount for health care coverage	A greater amount than the total reasonable cost amount (line R4d) 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 R1j), 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 R4c. Otherwise, enter "No".

R4f. Who will provide health care coverage	Select the parent(s) with coverage available at a reasonable cost (line R4d) who will provide health care coverage for the children for whom support is sought. Add the costs of the selected coverage from line R4a 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
R4g. Parents' percentage share of health care coverage costs	Divide each parent's reasonable cost for health care coverage (line R4c) by the total on line R4c.
R4h. Each parent's share of health care coverage costs	Multiply the total cost of health care coverage that will be ordered (line R4f) by each parent's share of health care coverage costs (line R4g). [OAR 137-050-0750(13)] 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.
R4i. Support obligation after adding health care coverage costs	Add the support obligation after child care costs (line Rcost4) to each parent's share of health care coverage costs (line R4h). [OAR 137-050-0710(1)(f)]

R5. Cash Medical Support [OAR 137-050-0750]

R5a. Cash medical support election	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 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 R4f). Cash medical support 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 support will be included.
R5b. Cash medical support amount	If line R5a is "**y**", enter each parent's reasonable cost amount (line R4c).

If line R5a is "**n**", enter $0.

If lineR5a is "**c**", enter each parent's reasonable cost amount (line R4c). |

R6. Credits [OAR 137-050-0710]

| R6a. 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 Parenting Time Worksheet (CSF 02 0910C).

To determine the average annual overnights each parent has in a parenting plan, you may use the Parenting Time Calculator. |
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R6b. 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 R6a). 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 pencil-and-paper), the table in OAR 137-050-0730 provides an approximate credit percentage.
R6c. Parenting time credit	Divide the basic support obligation (line R2a) by the total number of minor children and Children Attending School (line R1d + line R1e) and multiply by the number of minor children only (line R1d). Multiply the result by each parent's parenting time credit percentage (line R6b) to determine the amount of the parent's parenting time credit. [OAR 137-050-0730(7)(b)]
R6d. Child care credit	Enter each parent's allowed out-of-pocket costs for child care (line R3a). [OAR 137-050-0735]
Rcost 5. Credit for special costs	Enter each parent's special costs (line Rcost1).
R6e. Credit for health care coverage costs	If health care coverage will be provided (line R4f) enter the health care coverage costs (line R4a) for each providing parent.
R6f. Support after credits	Subtract each parent's credits (lines R6c, R6d, Rcost5 and R6e) from their support obligation after adding health care coverage costs (line R4i). 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)]

R7. Who Should Pay Support for Minor Children? [OAR 137-050-0710]

R7a. Minor children's portion of basic support obligation	This line, together with line R7b, 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 R2b) by the total number of joint children (lines R1d + R1e) and multiply by the number of minor children (line R1d).

R7b. Net obligation for minor children	This line, together with line R7a, 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 R7a), each parent's share of child care costs (line R3c), and the minor children's portion of health care coverage costs (line R4h divided by the total of lines R1d and R1e, multiplied by line R1d). Subtract parenting time credit (line R6c), child care credit (line R6d), and the minor children's portion of health care coverage costs credit (line R6e divided by the total of lines R1d and R1e, multiplied by line R1d). May be less than zero.
R7c. 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 grater net obligation for the minor children. In most cases, the parent who owes support for the minors will have a positive figure on line R7b, while the parent who does not owe support for the minors will have a negative line R7b 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 R7b 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 R7b) 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 |

R8. Minimum Order; Reduction for Benefits Paid to Child [OAR 137-050-0755]

R8a. Total support payment obligation, including medical support	To each parent's support obligation after credits (line R6f) add the greater of the health care coverage premium costs that will be ordered (line R6e) or cash medical support (line R5b).
R8b. 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 support payment obligation, including medical support (line R8a), 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. |

R8c. Amount needed to meet minimum order	If a parent has a total support payment obligation less than $100 (line R8a), and does not have an exception to the minimum order (line R8b), subtract line R8a from $100. This is the increase needed to reach the $100 minimum order. Otherwise, enter $0.
R8d. Cash child support obligation after minimum order	Add the amount needed to meet minimum order (line R8c) to support after credits (line R6f). But, if the parent should not pay support for minor children (line R7c), and there are no Children Attending School (line R1e), enter $0. If less than zero, enter $0.
R8e. 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 OAR 137-055-0740 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.
R8f. Cash child support after Social Security or veterans benefits	If the parent should pay support for minor children (line R7c), divide the cash medical support amount after reduction (line R8h) by the number of joint children (lines R1d + R1e) and multiply by the number of minor children (line R1d). Round to the nearest dollar. Otherwise, enter $0.
R8g. Remaining reduction to apply to cash medical support	Enter the amount of Social Security or veterans benefits in excess of cash child support (line R8e – line R8d). If less than zero, enter $0.
R8h. Cash medical support after Social Security or veterans benefits	From cash medical support (line R5b), subtract remaining reduction for Social Security or veterans benefits (line R8g). If less than zero, enter $0.

R9. Final Support Amounts and Medical Support Provisions [OAR 137-050-0710]

R9a. Cash Child Support for Minor Children	If the parent should pay support for minor children (line R7c), divide cash child support after Social Security or veterans benefits (line R8f) by the number of joint children (lines R1d + R1e) and multiply by the number of minor children (line R1d). Round to the nearest dollar. Otherwise, enter $0. [OAR 137-050-0710(1)(k)]
R9b. Cash medical support for minor children	If the parent should pay support for minor children (line R7c), divide the cash medical support amount after reductions (line R8h) by the number of joint children (lines R1d + R1e) and multiply by the number of minor children (line R1d). Round to the nearest dollar. Otherwise, enter $0. If line R5a 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)]
R9c. Cash child support for children attending school	Divide cash child support after Social Security or veterans benefits (line R8f) by the number of joint children (lines R1d + R1e) and multiply by the number of Children Attending School (line R1e). But, if the parent should not pay support for minor children (line R7c), enter the full amount from line R8f. Round to the nearest dollar. [OAR 137-050-0710(1)(I)]

R9d. Cash medical support for children attending school	Divide the cash medical support amount after reductions (line R8h) by the number of joint children (lines R1d + R1e) and multiply by the number of Children Attending School (line R1e). Round to the nearest dollar. But, if the parent should not pay support for minor children (line R7c), enter the full amount from line R8h. Round to the nearest dollar. If line R5a 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)]
R9e. Total child support	Add each parent's cash child support and cash medical support amounts (lines R9a-R9d).
R9f. Private health care coverage	List who should be ordered to provide health care coverage? Enter the selection from line R4f.
R9g. Reasonable cost for health care coverage	Enter the "total" reasonable in cost amount from line R4c. But, if health care coverage will be ordered at a higher amount (line R4e) enter the greater of 1) the line R4c total, or 2) the line R4f total.

R10. Apply Rebuttal Factors to Final Support Amounts [OAR 137-050-0760] *(Optional) This section computes the amount by which the rebuttal factors change the support obligation from the guideline amount determined on the Child Support Worksheet (CSF 02 0910).*

R10a. Adjustment to cash child support for minor children (+ / -)	Enter the amount by which you wish to increase or decrease cash child support for minor children. [OAR 137-050-0760]
R10b. Adjusted cash child support for minor children	Apply the adjustment (line R10a) to the cash child support obligation for the minor children (line R9a).
R10c. Adjustment to cash medical support for minor children (+ \ -)	Enter the amount by which you wish to increase or decrease cash medical support for minor children. [OAR 137-050-0760] ORS 25.323(7), forbids ordering a parent whose income is below full-time at the minimum wage to pay to provide health care coverage or cash medical support. This restriction is not subject to rebuttal.
R10d. Adjusted cash medical support for minor children	Apply the adjustment (line R10c) to the cash medical support obligation for the minor children (line R9b).
R10e. Adjustment to cash child support for Children Attending School	Enter the amount by which you wish to increase or decrease cash child support for children attending school. [OAR 137-050-0760]
R10f. Adjusted cash child support for Children Attending School	Apply the adjustment (line R10e) to the cash child support obligation for the children attending school (line R9c).

R10g. Adjustment to cash medical support for Children Attending School	Enter the amount by which you wish to increase or decrease cash medical support for children attending school. [OAR 137-050-0760] ORS 25.323(7), forbids ordering a parent whose income is below full-time at the minimum wage to pay to provide health care coverage or cash medical support. This restriction is not subject to rebuttal.
R10h. Adjusted cash medical support for Children Attending School	Apply the adjustment (line R10g) to the cash child support obligation for the children attending school (line R9d).
R10i. Total adjusted child support	Add all adjusted cash child support and cash medical support (lines R10b, R10d, R10f and R10h).
R10R. Reason(s) for adjustment to final support amounts (describe)	Enter a description for the specific reason for applying the rebuttal to the final support amounts.

R11. Agreed Support Amount [OAR 137-050-0765] *(Optional)*

R11a. Maximum permitted change	Multiply each parent's total child support (line R10i) by 0.15. This amount is the maximum the total child support obligation for each parent may change.
R11b. 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 R10i). This amount can be no more than the maximum permitted change (line R11a).
R11c. Adjustment percentage	Divide the amount of agreed change (line R11b) by the parent's total child support (line R10i)
R11d. Agreed cash child support obligation for minor children	Increase or decrease the parent's cash child support for minor children (line R10a) by that parent's adjustment percentage (line R11c). Round to the nearest dollar.
R11e. Agreed cash medical support amount for minor children	Increase or decrease the parent's cash medical support for minor children (line R10b) by that parent's adjustment percentage (line R11c). Round to the nearest dollar.
R11f. Agreed cash child support for children attending school	Increase or decrease the parent's cash medical support for children attending school (line R10f) by that parent's adjustment percentage (line R11c). Round to the nearest dollar.
R11g. Agreed cash medical support for children attending school	Increase or decrease the parent's cash medical support for children attending school (line R10h) by that parent's adjustment percentage (line R11c). Round to the nearest dollar.
R11h. Total agreed child support	Add each parent's cash child support and cash medical support amounts (lines R11d-R11g).