

INSTRUCTIONS FOR COMPUTING CHILD SUPPORT

These instructions are not a substitute for the child support guidelines. If you have questions, you should consult the child support guidelines (OAR 137-050-0320 through OAR 137-050-0490) which may be found on the DCS website at www.dcs.state.or.us or can be requested by calling your local child support office.

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The following definitions are for terms in the CSCW and supplemental worksheets:

Joint Child(ren): dependent child(ren) of both parents involved in the support proceeding. OAR 137-050-0320(6).

Joint Minor Child(ren): joint child(ren) under age 18.

CHILD SUPPORT COMPUTATION WORKSHEET (CSCW)

Determining Parent A and Parent B

If the parties do not have a written agreement or a court order that provides for parenting time, Parent A is the parent who provides the primary residence for the joint child(ren) and is responsible for the majority of the day-to-day decisions concerning the joint child(ren).

If the joint minor child(ren) is in the physical custody of the Department of Human Services, the Oregon Youth Authority or another person who is not the parent of the child(ren), the parent for whom you are calculating support is Parent B. There will be no Parent A in the calculation and no figures or income should be entered in the column for Parent A.

If the parties have a written agreement or court order providing for parenting time, determine Parent A and Parent B by completing supplemental worksheet S-1.

Number of Joint Children

Enter the number of joint children

INCOME

Line 1 Gross Monthly Income

Gross monthly income includes income from all sources available to the parent. Weekly income should be translated to a monthly figure by multiplying weekly gross income by 4.33. To obtain a monthly

figure from hourly income, multiply the hourly rate by 40 hours and again by 4.33. The child support guidelines presume that each parent is able to make minimum wage and work 40 hours per week. Therefore, a person generally may not enter a gross monthly income less than \$1299 ($\$7.50 \times 40 \times 4.33$) for a parent.

Exceptions to this rule are when a parent: (1) is incarcerated for a period greater than 6 months; (2) can verify a disability with a doctor's letter or the receipt of disability income; or (3) works in an industry, trade or profession in which most employers (due to custom, practice or agreement) utilize a normal work week of more or less than 40 hours in a week. In these cases, actual income of the party should be used. OAR 137-050-0340, 137-050-0360.

Line 1a Rebuttal Amount Applied (only if completing worksheet S-4)

Transfer the amount, if appropriate, from worksheet S-4. See instructions for worksheet S-4 for further explanation.

Line 2 Spousal Support Received

Enter amount of monthly spousal support a parent is entitled to receive as a result of a court order. OAR 137-050-0390.

Line 3 Spousal Support Paid and/or Mandatory Contributions Paid to a Labor Organization

Add the amount of monthly spousal support a parent is required to pay as a result of a court order to the amount of mandatory contributions paid to a labor organization each month. Enter the result. OAR 137-050-0390, OAR 137-050-0320(8).

Line 4 Modified Gross Monthly Income

Add or subtract from gross monthly income (line 1) any rebuttal applied (line 1a) add any spousal support received (line 2) and subtract any spousal support paid and/or any mandatory contributions paid to labor organization (line 3). Enter result on line 4.

Line 5 Social Security Benefits or Apportioned Veteran's Benefits

Social Security or apportioned Veteran's Benefits are benefits received by the child or the child's representative payee because a parent receives Social Security or Veteran's retirement benefits or Social Security or Veteran's disability benefits. Enter the amount of the benefits in the column of the parent for whose retirement or disability the benefits are paid, regardless of which parent actually receives the benefits (on behalf of the child). OAR 137-050-0405.

**Line 6a
Number of Nonjoint Children**

A nonjoint child is the legal child of one parent, but not both parents, subject to the support determination. A stepchild is not a nonjoint child of the parent. Enter the number of nonjoint minor children for each parent, as appropriate. OAR 137-050-0320(9).

**Line 6b
Credit for Nonjoint Child(ren)**

Locate the basic child support obligation on the scale of basic child support obligations, attached as Table 1, that corresponds to the parent's modified gross monthly income (line 4) and the number of nonjoint minor children for the parent. Enter this amount in the column of the parent with the nonjoint minor child(ren). OAR 137-050-0400.

When using the online calculator program, the program will prompt the user to enter the name(s) of any nonjoint child(ren) for Parent A and for Parent B, when appropriate.

**Line 7
Adjusted Gross Monthly Income**

To arrive at adjusted gross monthly income, add modified gross monthly income (line 4) to any Social Security or apportioned Veteran's benefits received for the child (line 5) and subtract any credit for nonjoint minor child(ren) (line 6b) for each parent. OAR 137-050-0320(2).

If a rebuttal is entered on line 1a, add or subtract any rebuttal to gross income. For further explanation, see instructions for worksheet S-4.

Add together each parent's adjusted gross monthly income and enter the combined adjusted gross monthly income in the 3rd column for line 7.

**Line 8
Percentage Share of Income**

To arrive at each parent's percentage share of income, divide the parent's individual adjusted gross monthly income by the combined adjusted gross monthly income. Enter the result in the column for that parent.

BASIC CHILD SUPPORT

**Line 9
Basic Child Support Obligation**

The scale of basic child support obligations is attached as Table 1 and represents the total estimated cost of caring for the child(ren). Locate the basic child support obligation on the scale that corresponds to the combined adjusted gross monthly income of the parties (line 7,

column 3) and the number of joint children for whom support is being calculated. Enter this figure on line 9. OAR 137-050-0490.

A joint child means the dependent child who is the son or daughter of both parents involved in the support proceeding. In those cases where support is sought from only one parent of a child, a joint child is the child for whom support is sought. OAR 137-050-0320(6).

**Line 10
Each Parent's Pro Rata Basic Child Support Obligation**

To determine the pro rata obligation of each parent, multiply each parent's percentage share of income (line 8) by the basic child support obligation. Enter the resulting amount in each parent's column.

Convert a percentage to a decimal:

For easier math multiplication, convert a percentage to a decimal by moving the decimal point 2 places to the left.

Example: 32.5% = 0.325
 60% = 0.60

**Line 11
Do parties have a written agreement or court order for parenting time greater than 20% for both parents?**

In order for a parenting time credit to apply, the parties must either have a written agreement or court order for parenting time. If the answer to this question is yes, complete worksheet S-2 and enter the result from line 3 or 4c of worksheet S-2. Line 3 will apply if parenting time is equal for both parents. Line 4c will apply if Parent B has a parenting time credit on line 11. If the answer is no, continue to line 12a.

**Lines 12a & b
Low Income Adjustment**

The low income adjustment is a calculation to ensure that parents who are at or near the poverty level have sufficient income to support themselves after the payment of child support.

Locate the single income obligation of a parent by referencing the basic child support obligation on the scale that corresponds to the parent's individual modified gross monthly income (line 4) and the number of joint children for whom support is being calculated. Enter this figure on line 12a for each parent.

Compare the amount on line 12a for each parent to each parent's share of the basic child support obligation calculated thus far. If parenting time is included in the calculation, compare line 12a to line 11 for each parent. If parenting time is not included in the calculation, enter zero for Parent A; for Parent B, compare line 9 to line 12a and enter the lesser of the two figures on line 12b. OAR 137-050-0320(7).

COSTS & ADJUSTMENTS

**Line 13a
Child Care Costs**

Each parent must pay a portion of day care costs incurred by the parent which are due to employment, job search, training or education necessary to obtain a job. Children must be age 12 or under to qualify, unless they are disabled and unable to care for themselves. OAR 137-050-0420.

Costs should be calculated using worksheet S-3. Transfer the amount calculated in worksheet S-3 to line 13a in the column of the parent who incurs the expense.

**Line 13b
Medical Expenses**

Either parent may be entitled to a credit for recurring medical expenses for joint children exceeding \$250 per year, per child, as long as they are not eligible for payment by health care coverage or other insurance. The child support guidelines amount includes ordinary unreimbursed medical costs of \$250 per child per year.

Enter the amount of the recurring medical expenses in the column of the parent who incurs the expense. OAR 137-050-0430.

**Line 13c
Health Care Coverage**

The parent who provides health care coverage at a reasonable cost is entitled to a contribution from the other parent for that cost. Reasonable cost is when the cost to the obligor does not make application of the guidelines unjust or inappropriate. OAR 137-055-3340.

Enter the actual cost of the coverage (for the joint children only) under the parent's column who pays the coverage costs. If the health care coverage cost includes both joint and nonjoint children, prorate the figure for joint children only (divide cost by the total number of children and multiply figure by the number of joint children).

The cost may not exceed the amount on line 12b. If the cost to Parent B is greater than line 12b, Parent B is not required to provide health care coverage. If the cost to Parent A is greater than line 12b for Parent B, enter costs equal to the amount from line 12b for Parent B. OAR 137-050-0410.

**Line 13d (only if completing worksheet S-4)
Rebuttal Amount Applied**

Transfer the rebuttal amount, if appropriate, from worksheet S-4. See instructions for worksheet S-4 for further explanation.

**Line 13e
Total Costs**

Add the costs for each parent from lines 13a, 13b and 13c. Add or subtract line 13d and enter total for each parent on line 13e.

**Line 14
Costs owed by Parent A to Parent B**

To determine the costs owed to Parent B, multiply Parent A's percentage of income (from line 8, Parent A) by the costs incurred by Parent B (line 13e, Parent B). Enter the result in column 1. If no Parent A is included in the calculation because the child is not in the custody of one of the parents, enter the amount from line 13e.

**Line 15
Costs owed by Parent B to Parent A**

To determine the costs owed by Parent B to Parent A, multiply Parent B's percentage of income (from line 8, Parent B) by the costs incurred by Parent A (line 13e, Parent A). Enter the result in column 2.

**Line 16
Monthly Child Support Obligation After Costs**

For Parent A's obligation, add the monthly child support obligation before costs and adjustments (line 12b, Parent A) to the costs on line 14. Enter the result in column 1.

For Parent B's obligation, add the monthly child support obligation before costs and adjustments (line 12b, Parent B) to the costs on line 15. Enter the result in column 2.

**Line 17
Net Child Support Obligation**

From line 16, subtract the smaller obligation from the larger obligation. Enter the remaining obligation in the column for the parent with the larger obligation. Enter zero for the other parent.

**Line 18
Social Security Benefits or Apportioned Veteran's Benefits**

If Social Security benefits or apportioned Veteran's benefits are received by Parent A as a representative payee for the joint child(ren) as a result of Parent B's disability or retirement, enter the amount here. In most cases, this will be the figure from line 5, Parent B. In the situation where each parent has primary physical custody of one or more child(ren), it will be necessary to determine the appropriate amount to enter in this field.

For example: Parent A (father) has 2 joint children and Parent B (mother) has 1 joint child. Each child or the child's representative payee receives \$300 per month due to Parent B's disability. Line 5, column 2 would reflect \$900, as this is the full amount of benefits received by the child or the child's representative payee due to Parent B's disability or retirement (regardless of who actually receives the

benefits). Of the \$900 paid due to Parent B's disability, Parent A receives \$600 for the 2 joint children in his care. \$300 is received directly by Parent B for the 1 joint child in her care. Therefore, only \$600 should be entered on line 18.

COMPUTING A FINAL OBLIGATION

Line 19 Total Child Support Obligation

For Parent A, enter the net child support obligation for Parent A (line 17, Parent A). For Parent B, subtract any Social Security or apportioned Veteran's benefits (line 18) from Parent B's net child support obligation (line 17, Parent B). If this results in a negative value, enter zero for Parent B.

Line 20a Modified Gross Monthly Income

Enter the modified gross monthly income (line 4) for each parent.

Line 20b Self-Support Reserve

The self-support reserve is \$884.00 gross monthly income. This figure is based on the 2001 federal poverty level for one person.

Line 20c Parent's Income Available for Support

Subtract the self-support reserve (line 20b) from the modified gross monthly income entered on line 20a. Enter the result in the appropriate column. This calculation is to ensure the obligated parent has sufficient resources on which to live after the payment of child support. OAR 137-050-0475.

Line 21 Presumed Monthly Child Support Obligation

Compare the total child support obligation (line 19) to the parent's income available for support (line 20c). Enter the lower of the amounts on line 21. This is the monthly child support obligation.

Line 21a (only if completing worksheet S-4) Rebuttal Amount Applied

Transfer the amount, if appropriate, from worksheet S-4. See instructions for worksheet S-4 for further information.

Line 22 (only if completing worksheet S-4) Total Monthly Child Support Obligation After Rebuttal

Add or subtract the rebuttal amount applied and enter the result on line 22.

When manually entering information on the CSCW, enter the name(s) of any nonjoint child(ren) for Parent A and for Parent B, when appropriate.

SUPPLEMENTAL WORKSHEETS

<p>Worksheet S-1 Parenting Time for Joint Children OAR 137-050-0450</p>
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Column 1 heading

Enter the name of either parent. If the child is in the physical custody of the Department of Human Services, the Oregon Youth Authority or another person who is not the parent of the child, the person for whom you are calculating parenting time is Parent B. There will be no Parent A in the calculation.

Column 2 heading

Enter the name of the other parent.

Lines 1 through 10

List the joint children of the parties. If there are more than 10 joint children, use an additional sheet of paper to list the other children. Indicate the number of overnights each child is to spend with each parent according to the court order or written agreement in the appropriate column. The total of both columns for each child should be 365.

If the parents have an alternative parenting time schedule in which a parent has significant time periods where the child is in the parent's custody but does not stay overnight, a method other than overnights may be used. This method should not be used to tack additional time onto a normal overnight schedule (e.g., half a day on Sunday), but may be appropriate in circumstances where a parent has the child during the day in lieu of daycare.

Line 11 Total Parenting Overnights for Each Parent

Total the number of overnights for each parent and enter the result on line 11.

Line 12 Total Overnights

Multiply the number of joint children by 365 to arrive at a total number of child overnights and enter the result on line 12.

Line 13
Percentage of Parenting Time Column 1

Divide the parenting time overnights from line 11, Column 1 by the total number of overnights from line 12. Enter the resulting percentage on line 13.

Line 14
Percentage of Parenting Time Column 2

Divide this person's parenting time overnights from line 11, Column 2 by the total number of overnights from line 12. Enter the resulting percentage on line 14.

Line 15
Percentage of Parenting Time for Parenting Time Credit

Enter the lesser of the percentages from line 13 or line 14 in the column of the person who has the lesser percentage of parenting time. This person will be Parent B in the calculation and is entitled to a parenting time credit if the percentage of parenting time is greater than 20%.

If both parents have 50% of the parenting time (equal), carry both percentages to line 15. In this instance, it does not matter which parent is Parent A and which is Parent B in the calculation.

Parent A

Parent A is the person with the greater percentage of overnights. Fill in the person's name here.

Parent B

Parent B is the person with the lesser percentage of overnights. Fill in the person's name here.

If the parties have equal parenting time (50/50), either party may be entered as Parent A or Parent B.

Example of a parenting time calculation:

	<u>Mother</u>	<u>Father</u>	<u>Total Days</u>
Child 1	115	250	365
Child 2	115	250	365
Child 3	250	115	365
Totals:	480	615	1095

Mother: $480/1095 = 43.8\%$

Father: $615/1095 = 56.2\%$

The parent with greater than 50% of the parenting time is Parent A and the parent with less than 50% of the parenting time is Parent B.

In the above example, Father would be Parent A in the calculation and Mother would be Parent B.

Worksheet S-2
Parenting Time Credit
OAR 137-050-0455

Line 1
Basic Child Support Obligation

Transfer the amount of the basic child support obligation from the CSCW, line 9 and enter on line 1.

Line 2
Pro Rata Basic Child Support Obligation

Transfer each parent's pro rata share of the basic child support obligation from the CSCW, line 10 and enter on line 2.

Line 3
Equal Parenting Time

Use this line only if the parents have a written agreement or court order for equal parenting time (50/50). If this is not the case, skip this line and proceed to line 4. For equal parenting time, the parent with the greater amount of adjusted gross monthly income is responsible for that portion of the basic child support obligation required to equalize the basic child support to each party.

Subtract the smaller pro rata basic child support obligation from the larger. Divide the resulting amount in half. Enter this figure in the column of the parent who has the greater adjusted gross monthly income. Enter zero for the other parent.

Stop here and transfer the figures for each parent to the CSCW, line 11.

**Line 4 (a through c)
Parenting Time Credit**

If the parents have a written agreement or court order for parenting time and Parent B has parenting time greater than 20% but less than 50%, Parent B is entitled to a parenting time credit. Using the “Percentage of Parent Time for Parent Time Credit” from worksheet S-1, locate the “Percentage Range of Parenting Time” in the “Parenting Time Credit” chart. Next find the corresponding “Adjustment Percentage” and enter that amount on line 4a.

Parenting Time Credit	
Percentage Range of Parenting Time	Adjustment Percentage
20% through 23.8%	10.5%
23.9% through 31.5%	16.1%
31.6% through 35.3%	19.5%
35.4% through 38.9%	25.3%
39% through 41.6%	30.7%
41.7% through 44.4%	36.2%
44.5% through 47.1%	42.2%
47.2% through 49.9%	48.6%

Calculate the amount of the parenting time credit by multiplying the adjustment percentage by the basic child support obligation (line 1). Enter the amount of the credit on line 4b.

Convert a percentage to a decimal:

For easier math multiplication, convert a percentage to a decimal by moving the decimal point 2 places to the left.

Example: 32.5% = 0.325
 60% = 0.60

The parenting time credit may be greater or lesser than Parent B's pro rata basic child support obligation. If the credit is less than the obligation, subtract the credit (line 4b) from the obligation (line 2, Parent B) and enter the result on the line under the column for Parent B. If the credit is greater than the obligation, subtract the obligation (line 2, Parent B) from the credit (line 4b) and enter the result on the line under the column for Parent A.

Transfer the figures for each parent to the CSCW, line 11.

**Worksheet S-3
Child Care Credit Computation
OAR 137-050-0420**

**Line 1
Monthly Cost of Child Care**

Enter the monthly cost of child care for joint minor children age 12 or under and older children with disabilities who are not able to care for themselves in the column of the parent who incurs the expense.

If a parent receives a day care subsidy from the state, this expense is also considered to be “incurred” by the parent. Costs entered should be the average monthly child care cost incurred. If child care costs are only incurred during the summer or during certain periods, take the total yearly child care cost and divide by 12.

**Line 2
Child Care Credit Limits**

The amount of monthly child care that can be claimed for tax purposes is limited to \$250 for one child and \$500 for two or more children. If child care is provided for one joint minor child, enter \$250 on line 2. If child care is provided for two or more joint minor children, enter \$500 on line 2.

**Line 3
Estimated Federal Monthly Child Care Credit**

Find the parent’s modified gross monthly income (CSCW, line 4) on the Federal Tax Credit Table. Using the percentage of tax credit corresponding with the parent’s income, multiply the percentage by the amount of child care on line 2. Enter the resulting credit on line 3.

Note: Only a custodial parent may claim a tax credit under current tax laws. A custodial parent is defined as the parent with physical custody of the child more than 50% of the time. If child care is being calculated for a noncustodial parent, zero should be entered for the federal and state credit amounts.

**Line 4
Estimated State Monthly Child Care Credit**

Find the parent’s modified gross monthly income (CSCW, line 4) on the State Tax Credit Table. Using the percentage of tax credit corresponding with the parent’s income, multiply the percentage by the amount of child care on line 2. Enter the resulting credit on line 4.

**Line 5
Total Estimated Tax Credits**

Add the estimated federal monthly child care credit (line 3) and state monthly child care credit (line 4) to arrive at the total estimated child care tax credits.

Note: The worksheet can only provide an estimate of the tax credits for child care. Individual factors such as unearned income or the income of a spouse may affect the child care credit. If you need further information, you should seek the advice of a lawyer.

Line 6 Net Child Care Cost

Subtract the total estimated tax credits (line 5) from the monthly cost of child care (line 1) to arrive at the net child care cost. Enter the amount on line 6.

Transfer the amount of the net child care cost from line 6 to line 13a on the CSCW in the column of the parent who incurs the cost.

Worksheet S-4 Rebuttal Evaluation per OAR 137-050-0333

GENERAL REBUTTAL INSTRUCTIONS

The amount of child support calculated under the child support guidelines is presumed to be "just and appropriate." In other words, for a majority of families, this amount of child support is the amount that the obligated parent should be required to pay and the amount that the parent receiving support should be paid for the support of the children.

However, the drafters of the child support guidelines also realize that there are exceptions to this rule. Some families will have extraordinary circumstances that justify changing the amount of support calculated under the guideline formula. When these extraordinary circumstances are used to change or reduce the amount of the child support calculation, this is called a "rebuttal" to the presumption that the child support amount is correct.

How to Rebut the Child Support Calculation

Rebuttals may be applied in three stages of the calculation: 1) the income of the parties; 2) costs; and 3) the final support amount.

1. Income of the Parties (Line 1a rebuttal)

The income of either party may be increased or decreased if the party has additional resources that are not reflected in the party's income or the party has less income available than may be reflected in his or her income. Examples of when an addition to income might be appropriate is when a party does not have housing expenses because the party is living in a home rent-free or the party obtained the home in a divorce settlement free and clear of any debt. It may also be appropriate when the party is able to stay in the home and not work because of a spouse's income. However, please note that the party is already assumed to make minimum wage, so adding further income may not be appropriate. An example of when a subtraction to income

might be appropriate is when a party is required to pay for tools to work, the cost of which is not reflected in his or her paycheck.

2. Costs (Line 13d rebuttal)

Expenses such as child care costs, health care coverage and recurring, uninsured medical expenses are added to basic support because the guidelines assume that each parent should be paying these costs in proportion to their share of the income. Other costs that are incurred by only one of the parties can be added in as a rebuttal at this stage so that the other party will be required to contribute his or her fair share. Costs may also be subtracted to reflect decreased needs of the child.

Expenses that may qualify for a rebuttal are tutoring expenses for a child with a disability or extraordinary travel costs for a parent to visit the child, such as plane fare. Ordinary basic expenses, such as food, clothing, shelter, school activities, and basic transportation, are already provided for in the guidelines and are not appropriate rebuttals. If the additional cost is for child care, health care coverage or recurring uninsured medical expenses, do not use a rebuttal. These expenses may be incorporated in the normal guideline calculation.

3. The Final Child Support Amount (Line 21a rebuttal)

The final support amount may also be increased or decreased by a rebuttal amount. This rebuttal will be a dollar for dollar addition or subtraction to the support order. Rebuttals to the final child support obligation must be carefully thought through and well documented.

Applying the Rebuttal

When entering a rebuttal, decide the area of the calculation to which the rebuttal should apply. Should the income of one of the parties be adjusted? Is it an expense that one parent is incurring with no contribution from the other parent and which is not already accounted for within the guidelines? Is the reason for rebuttal so extraordinary that it might justify increasing or reducing the final child support amount?

Next, determine the amount. There should be a good basis for the court or administrator to adjust a support amount. Simply wanting the support obligation to be \$100 less is not a good basis. If the reason is that the parent does not need to pay rent, what is the monthly rental value of the home in which the person is living? If the reason is extraordinary travel expenses, what is the average annual cost of that travel?

What is the reason for the rebuttal? The statute and rule for rebuttals set out sixteen factors that may constitute a reason for rebuttal. In order to support the need for a rebuttal to the support obligation, the evidence should prove one of these sixteen factors. The court has ruled that this is not an exclusive list and other factors may be considered. However, the chances of obtaining a rebuttal are better if the circumstances meet one of the listed factors.

The factors are as follows:

- a. Evidence of the other available resources of the parent
- b. The reasonable necessities of the parent
- c. The net income of the parent remaining after withholdings required by law or as a condition of employment
- d. A parent's ability to borrow
- e. The number and needs of other dependents of the parent
- f. The special hardships of a parent
- g. The needs of the child
- h. The desirability of parent remaining in the home as a full-time parent and homemaker
- i. The tax consequences, if any, to both parents resulting from spousal support awarded and determination of which parent will name the child as a dependent
- j. The financial advantage afforded a parent's household by the income of a spouse or another person with whom the parent lives in a relationship similar to husband and wife or domestic partnership
- k. The financial advantage afforded a parent's household by benefits of employment
- l. Evidence that a child who is subject to the support order is not living with either parent or is a "child attending school" as defined in ORS 107.108
- m. Prior findings in a Judgment, Order, or Settlement Agreement that the existing support award was made in consideration of other property, debt or financial awards
- n. The net income of the parent remaining after payment of financial obligations mutually incurred
- o. The tax advantage or adverse tax effect of a party's income or benefits
- p. The return of capital

Transfer your rebuttal to the CSCW in the column of the Parent for whom the rebuttal is being applied, either on line 1a, line 13d, or line 21a.

Finally, a written explanation for the rebuttal is required. State how you determined the rebuttal amount and why you think a rebuttal is justified. Without an explanation for the rebuttal, the judge or administrator will not have a basis to award a change from the normal guidelines calculation.

Completing Worksheet S-4

Worksheet S-4 contains a table of all the above listed rebuttal reasons and columns for which part of the calculation and which parent the rebuttal should be applied. Find your reason for rebuttal on the table and move across to the appropriate column. Insert the dollar amount of the rebuttal. If the rebuttal is to be subtracted, place a minus sign in front of the dollar amount or enclose the amount in parenthesis.

At the bottom of the worksheet, explain how you determined the rebuttal amount and why you think the rebuttal is justified.

More than one rebuttal may be applied in a support calculation and rebuttals may be applied to more than one area, but each individual rebuttal should only be applied once.