

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: the dependent child who is the son or daughter of both parents involved in the support proceeding. A joint child can be a minor, a child attending school, or an adult child. 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(9).

Nonjoint Child: the dependent child who is the son or daughter of one but not both of the parents involved in the support proceeding. OAR 137-050-0320(14).

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

Joint Child(ren) Attending School (CAS): joint child(ren) 18 years of age or older and under 21 years of age, who qualifies as a child attending school per ORS 107.108.

Joint Adult Child(ren): unmarried joint child(ren) 18 years of age or older and under 21 years of age, who currently do not qualify as a child attending school per ORS 107.108, but may in the future.

Providing Party: The parent responsible for providing health care coverage and/or cash medical support. This can be the same as the parent obligated to provide cash child support, or it can be the parent not obligated to provide cash child support. OAR 137-050-0320(19).

Pro rata: proportionate

Written parenting time agreement: a written document signed by both parties that sets out a schedule for how the child(ren) will spend time with each parent.

NOTE regarding rounding of numbers: Where appropriate, keep the digits after the decimal point for two places. (I.E. if the number is 45.333, write in 45.33. If the number is 45.335, write in 45.34). Do this for each parent. The final support obligation will be rounded to the nearest whole dollar.

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 parties do not have a written agreement or court order because each party has custody of one child (split custody), each parent will be attributed 365 days for the minor child(ren) in the parent's physical custody. OAR 137-050-0450. Parent A is the parent with the smaller adjusted gross income. OAR 137-050-0455(4).

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.

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.

Number of Joint Minor Children: Enter the number of joint minor children.

Number of Children Attending School: Enter the number of joint children attending school. If none, enter zero.

Number of Adult Children: Enter the number of joint adult children. If none, enter zero.

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 \$1454.88 ($\$8.40 \times 40 \times 4.33$) 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 rebuttal amount for gross income 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, if any. Enter the result. OAR 137-050-0390, OAR 137-050-0320(13).

Line 4
Modified gross monthly income

From gross monthly income (line 1), add or subtract 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 a labor organization (line 3). Enter the result on line 4.

Line 5
Social Security Benefits or Apportioned Veterans' Benefits

Social Security or apportioned Veterans' Benefits are benefits received for the child by the child or the child's representative payee because a parent receives Social Security or Veterans' retirement benefits or Social Security or Veteran's disability benefits. Enter the amount of the joint child's 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 joint child). OAR 137-050-0405, OAR 137-050-0320(3) and (21).

Line 6a
Number of nonjoint minor children

A nonjoint minor 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. A CAS or adult child is not a nonjoint child of the parent. Enter the number of nonjoint minor children for each parent, as appropriate. OAR 137-050-0320(14).

Line 6b
Credit for nonjoint minor child(ren)

Locate the basic child support obligation on the scale of basic child support obligations 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 an adjusted gross monthly income for a parent, add the modified gross monthly income (line 4) to any Social Security or apportioned Veterans' benefits received for a joint child (line 5) and subtract any credit for nonjoint minor child(ren) (line 6b). Do this for each parent. OAR 137-050-0320(2).

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 a 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 represents the total estimated cost of caring for both the minor child(ren) and any child(ren) attending school. 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.

Line 9a
Basic child support obligation for joint minor child(ren)
Divide the amount from line 9 by the total number of joint children, then multiply that figure by the number of joint **minor** children. Enter this figure on line 9a.

If this is a 50/50 split or shared custody calculation and there is a child attending school you will enter the total amount from line 9 on line 9a.

Line 9b
Basic child support obligation for joint child(ren) attending school (CAS)

Subtract line 9a from line 9, and enter that figure here.

If this is a 50/50 split or shared custody calculation with a child attending school enter zero here. Continue the calculation from this step as if all children are joint minor children.

JOINT MINOR CHILD(REN)

Line 10

Each parent's pro rata basic child support obligation for joint minor child(ren)

To determine each parent's pro rata obligation for joint minor child(ren), multiply each parent's percentage share of income (line 8) by the basic child support obligation (line 9a).

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
 100% = 1.00

Convert a decimal to a percentage:

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

Example: 0.325 = 32.5%
 0.60 = 60%
 1.00 = 100%

Line 10a

Do parties have a written agreement or court order for parenting time equal to or greater than 25% and less than 50% 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 10 of worksheet S-2 on CSCW line 10a. If the answer is no, continue to line 11.

OR

If the parents each have custody of a child (split custody) or 50/50 shared custody complete worksheet S-2 and enter the result from line 3 of the worksheet on line 10a.

Line 11

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 11 for each parent.

Line 12

Monthly child support obligation before costs and adjustments

If there are minor children included in the calculation:

Compare the amount on line 11 for each parent to each parent's share of the basic child support obligation calculated thus far.

If parenting time is not included in the calculation, enter zero for Parent A; for Parent B, compare line 10 to line 11 and enter the lesser of the two figures on line 12.

If parenting time for joint minor children is included in the calculation, enter zero for Parent A; for Parent B, compare line 10a to line 11 and enter the lesser of the two figures on line 12.

The amount for Parent A is zero due to the assumption that the child(ren) live in the home with Parent A, so Parent A is already providing this amount in the costs of the household.

COSTS & ADJUSTMENTS - Minor Child(ren)

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 have a disability and are 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.

In cases where you are taking a one-parent order and a caretaker or obligor has child care costs it would be appropriate to use a rebuttal under OAR 137-050-0333. See commentary for OAR 137-050-0420.

Line 13b (only if completing worksheet S-4)

Rebuttal amount applied

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

Line 13c

Total costs

Add or subtract line 13b from line 13a and enter total for each parent on line 13c.

Line 13d

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 13c, Parent B). Enter the result in Parent A line 13d. 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 Parent B, line 13c.

Line 13e**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 13c, Parent A). Enter the result in Parent B, line 13e.

Line 13f**Net costs owed**

To determine net costs owed by Parent B, subtract line 13d from line 13e. Enter the result on line 13f. This will result in a negative number if the amount on line 13d is greater than the amount on 13e. This amount will be added (or credited, if negative) to the child support obligation. Enter zero in Parent A's column.

CHILD(REN) ATTENDING SCHOOL**Line 14****Each parent's pro rata basic support obligation for child(ren) attending school (CAS)**

If there is a CAS, determine the pro rata obligation of each parent for the CAS by multiplying each parent's percentage share of income (line 8) by the basic child support obligation (line 9b). If there is no CAS, enter zero here and continue to line 18.

If this is a 50/50 split or shared custody calculation enter zero here.

To include support for an adult child who may qualify as a CAS in the future, you can calculate a tiered obligation amount. However, the CSP will not establish a potential support order for an adult child not listed in the order.

A tiered calculation shows the appropriate support amount for the minor children and/or CAS, and includes conditional support amounts for any adult children that may become CAS. The conditional support can be turned on or off depending on whether the adult child qualifies as a CAS or not. Tiered calculations allow support for the adult child to be reinstated or suspended without modification.

A tiered obligation is calculated the same as for a CAS, but is done after completion of the calculation for any joint minor children or for any joint minor and CAS, or just CAS. When doing a tiered calculation for an adult child you will need to do a separate calculation for each adult child.

For example, if there was one minor child, one CAS, and two adult children:

Perform 3 calculations:

- One minor child and one CAS
- One minor child and two CAS
- One minor child and three CAS

The first calculation is the amount to be billed if neither adult child becomes a CAS. The second is used if one adult child becomes a CAS, and the third is if both do. In each case the calculation is used as a "class order" and support is apportioned equally between all children.

If this is a 50/50 split or shared custody calculation enter zero here.

Line 15**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; divide this amount by the number of joint child(ren); multiply the result by the number of joint Child(ren) Attending School. Enter this figure on line 15 for each parent.

Line 16**Monthly child support obligation before costs and adjustments**

Compare the amounts on line 14 and line 15 for each parent, and enter the lower of the amounts on line 16.

COSTS & ADJUSTMENTS - Child(ren) Attending School**Line 17a (only if completing worksheet S-4)
Rebuttal amount applied**

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

Line 17b**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 17a, Parent B). Enter the result in Parent A line 17b. If no Parent A is included in the calculation, enter the amount from Parent B, line 17a.

Line 17c**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 17a, Parent A). Enter the result in Parent B, line 17c.

Line 17d
Net costs owed

To determine net costs owed by Parent B, subtract line 17b from line 17c. Enter the result on line 17d in Parent B's column, enter zero in Parent A's column.

Line 17e
Monthly child support obligation after costs

For Parent A's obligation, add the monthly child support obligation before costs and adjustments (line 16, Parent A) to the costs on line 17d. Enter the result in Parent A line 17e.

For Parent B's obligation, add the monthly child support obligation before costs and adjustments (line 16, Parent B) to the costs on line 17d. Enter the result in Parent B line 17e.

Line 18
Net child support obligation after costs

Add lines 12, 13f and 17e for each parent and enter result in line 18 for each parent.

MEDICAL CHILD SUPPORT COSTS

Line 19
Net child support obligation with private health care coverage

If private health care coverage is available determine if it is reasonable in cost using worksheet S-5. Transfer amount(s) from worksheet S-5, line 7 for Parent A, and line 8a or 8b for Parent B.

If health care coverage is not available, enter the amounts from line 18 for each parent. OAR 137-050-0410.

Line 20
Net child support obligation with cash medical support (medical expenses or public health care coverage cost)

Cash medical support may be ordered to pay toward the cost of public health care coverage and/or uncovered medical expenses. OAR 137-050-0410 and OAR 137-050-0430.

For Parent B, transfer the amount from worksheet S-6, line 9. For Parent A, transfer the amount from worksheet S-6, line 7, Parent A.

If none, enter the amounts from line 19 for each parent.

Line 21
Social Security Benefits or Apportioned Veterans' Benefits

If Social Security benefits or apportioned Veterans' 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, Parent B 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 21.

COMPUTING A FINAL OBLIGATION

Line 22
Total child support obligation

For Parent A, enter the net child support obligation for Parent A (line 20, Parent A). For Parent B, subtract any Social Security or apportioned Veterans' benefits (line 21) from Parent B's net child support obligation (line 20, Parent B). If this results in a negative value, enter zero for Parent B.

Line 23a
Modified gross monthly income

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

Line 23b
Self-support reserve

The self-support reserve is \$953 gross monthly income. This figure is based on the 2006 federal poverty level for one person.

Line 23c
Parent's income available for support

Subtract the self-support reserve (line 23b) from the modified gross monthly income entered on line 23a for each parent. 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 24
Presumed monthly child support obligation

Compare the total child support obligation (line 22) to the parent's income available for support (line 23c). Enter the lower of the amounts on line 24. This is the monthly child support obligation.

Line 24a (only if completing worksheet S-4)
Rebuttal amount applied

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

Line 25

Total monthly child support obligation

Add or subtract the rebuttal amount applied in line 24a and enter the result on line 25, rounded to the nearest whole dollar. If no rebuttals were applied in line 24a, transfer the amount from line 24 to line 25, rounded to the nearest whole dollar.

Note: Parent A’s column shows the total amount Parent A could be ordered to pay for the support of any CAS. Parent B’s column shows the total amount of Parent B’s obligation for all children in the order. Note that all amounts are prorated equally among the children for whom support is being ordered, whether minor children or CAS (ORS 107.108(5)(b)).

When manually entering information on the CSCW, enter: Comments: Any comments pertinent to the figuring of the support obligation, such as

Reason(s) for any rebuttal(s) which may have been applied. The name(s) of any nonjoint child(ren) for Parent A and for Parent B, when appropriate.

If private health care coverage is ordered which party is the providing party; if the insurance is being provided by the parent, spouse, domestic party, or relative and if by the parent is the insurance through an employer, union or other.

If cash medical support is ordered; the amount of cash medical support out of the cash child support. Note: This amount can be found by subtracting line 7 from line 9 on Worksheet S-6 (Cash Medical Support).

SUPPLEMENTAL WORKSHEETS

**Worksheet S-1
Parenting Time for Joint Minor Children
OAR 137-050-0450**

Please note: the number of overnights used must be an average of two consecutive years.

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 names of the joint minor children of the parties. If there are more than 10 joint minor 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.

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.

If this is a 50/50 split or shared custody calculation list the names of the joint minor children and the child attending school (if any).

Line 11

Total parenting overnights for each parent

Total the number of overnights for each parent, averaged over a period of 2 consecutive years, and enter the result on line 11.

Line 12

Total overnights

Multiply the number of joint minor 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 the 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 name of the parent with the greater percentage of overnights from line 13 or 14, and their associated percentage of overnights under “Parent A”. Enter the name of the parent with the lesser percentage of overnights from line 13 or 14, and their associated percentage of overnights under “Parent B”.

If both parents have 50% of the parenting time (equal), carry both percentages to line 15.

- If both parents adjusted gross income is the same, it does not matter which parent is Parent A and which is Parent B in the calculation.

- If the adjusted gross incomes are not the same Parent B is the parent with the greater adjusted gross income.

- If the parent with the greater income has significant costs the fact finder may choose to enter this parent as Parent A.

If Parent B’s percentage of overnights is 25% or greater, then complete worksheet S-2.

Parent A

Parent A is the person with the greater percentage of overnights. Fill in the person's name and his/her associated percentage here.

Parent B

Parent B is the person with the lesser percentage of overnights. Fill in the person's name and his/her associated percentage here.

If the parties have equal parenting time (50/50), the parent having the greater adjusted gross income will be Parent B. OAR 137-050-0455(4).

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	<u>250</u>	<u>115</u>	<u>365</u>
Totals:	480	615	1095

Mother: $480/1095 = 43.84\%$

Father: $615/1095 = 56.16\%$

(note that there are 2 digits after the decimal)

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.

Since Parent B's percentage of overnights is 25% or greater, then worksheet S-2 would need to be completed.

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

NOTE: The number of overnights used on this worksheet should be an average of two consecutive years.

NOTE: Parent A and Parent B will be as determined on line 15 worksheet S-1.

Line 1**Parent's percentage share of income**

Transfer each parent's percentage share of income from the CSCW, line 8 and enter on line 1 for each parent.

Line 2**Each parent's pro rata minor child basic obligation**

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

Line 3**If parenting time is equal for both parents (50/50)**

Subtract the lesser pro rata obligation from the larger on line 2 and divide by two. Enter the result in the column for the parent with the larger pro rata obligation. Enter zero in the column for the other parent. **STOP here and transfer figures to CSCW line 10a, and continue with the CSCW. If parenting time is not equal (50/50), skip to line 4.**

Line 4**Basic child support obligation**

Transfer the amount of the basic child support obligation from the CSCW, line 9a and enter on line 4.

Line 5**Shared custody basic obligation**

Multiply line 4 times 1.5 and enter the result here.

Line 6**Each parent's share**

Multiply each parent's line 1 by line 5 and enter those figures for each parent.

Line 7**Percentage time with each parent**

Transfer the percentage of time the child(ren) spend with each parent from worksheet S-1, line 15 for each parent.

Line 8**Parenting time credit**

Enter each parent's line 6 multiplied by line 7 and enter those figures for each parent.

Line 9**Each parent's pro rata obligation**

Transfer each parent's pro rata minor child basic obligation from CSCW, line 10 for each parent.

Line 10**Basic obligation with parenting time credit**

Subtract line 8 from line 9 for each parent, enter result here. If result is a negative amount, enter zero.

Transfer the figures from line 10 to CSCW, line 10a, for each parent.

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

Transfer Parent A and Parent B names from the CSCW.

**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.

On one parent calculations, if a caretaker or obligor has child care costs, these costs must be applied as a rebuttal. See worksheet S-4 under costs, and commentary for OAR 137-050-0420.

**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 provided for one joint child, enter the lesser of line 1 or \$250; if child care provided for two or more joint children, enter the lesser of line 1 or \$500. If child(ren) are in parent's care less than or equal to 50% of the time, enter zero.

**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. (See note following line 3.)

**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 the CSCW, line 13a, 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 include 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 13b and 17a 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, with the exception of one parent calculations. In cases where you are taking a one-parent order and a caretaker or obligor has child care costs or recurring uninsured medical expenses exceeding \$250 per child, per year, it would be appropriate to use a rebuttal.

3. The Final Child Support Amount (Line 24a 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 extraordinary or diminished 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

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

Transfer Parent A and Parent B names from the CSCW.

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 for each parent.

Transfer your rebuttal to the CSCW in the column of the parent for whom the rebuttal is being applied, either on line 1a, line 13b, line 17a, or line 24a.

<p>Worksheet S-5 Private Health Care Coverage Costs OAR 137-050-0410</p>

Private health care coverage is determined to be reasonable in cost if the party's pro-rata share of the health care premium is equal to or less than seven percent of the providing party's adjusted gross income. This amount is determined on line 6a. If the party's pro-rata share of the health care premium exceeds seven percent, the health care coverage will not be ordered unless it is predetermined that there are other compelling factors in the case which support that a finding of an amount greater than seven percent of the providing party's adjusted gross income is reasonable in cost. This amount is entered on line 6b.

Transfer Parent A and Parent B names from the CSCW.

Line 1
Each parent's adjusted gross income

Transfer the amounts from CSCW, line 7 for each parent

Line 2
Each parent's percentage share of income

Transfer the amounts on CSCW line 8 for each parent

Line 3
Cost of private health care coverage premium

The parent who is ordered or will be ordered to provide 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 providing party does not make application of the guidelines unjust or inappropriate.

Enter the actual cost of the coverage (for the joint minor children and/or CAS only) under the parent's column who pays the coverage costs and is ordered or will be ordered to provide private health care coverage. If the health care coverage cost includes both joint and nonjoint children, prorate the figure for joint minor children and CAS only (divide cost by the total number of children and multiply figure by the number of joint minor children and CAS). See commentary for OAR 137-050-0410 for further explanation. (If the other parent also provides health care coverage but is not the party ordered to

provide health care coverage this cost may be entered as a rebuttal).

Line 4
Each parent's share of health care coverage premiums

Multiply each parent's line 2 by the cost in line 3. Enter the amount in that parent's column.

Line 5
Reasonable in cost numeric formula

Multiply each parent's income on line 1 by 7%. Enter the amount on line 5 in that parent's column.

Line 6a
Is the cost of private health care coverage reasonable in cost?

NOTE: Fill in an amount in line 6a or line 6b, not both.

The pro rated cost for health care coverage (line 4) is not reasonable in cost if it exceeds 7% of the parent's adjusted gross income (line 5).

If line 4 is less than or equal to line 5 for the providing party, enter the figures from line 4 from each parent's column in line 6a. If line 4 is greater than line 5 for the providing party, enter zero in each parent's column in line 6a and go to line 7.

Line 6b
Exception to reasonable in cost cap

If the fact finder determines that a cost greater than 7% of the adjusted gross income (line 5) should be used based on the best interest of the child, then enter that amount in line 4 in the column of the parent who incurs the cost; otherwise enter zero.

OR

If there is no Parent A, Parent B's costs should be entered on this line as Parent B is entitled to a dollar for dollar credit, up to the court ordered amount, against the child support obligation for any private health care coverage costs incurred.

Line 7
Net child support obligation

Transfer each parent's net child support obligation from CSCW, line 18.

Line 8a
Net child support obligation with costs

NOTE: Fill in an amount in line 8a OR line 8b, not both.

If Parent A is ordered to provide health care coverage, add Parent B's line 7 and Parent B's line 6a or 6b. Enter result here. (OR)

Line 8b
Net child support obligation with costs

If Parent B is ordered to provide health care coverage, subtract Parent A's line 6a or 6b, from Parent B's line 7. If no Parent A, subtract Parent B's line 6b from Parent B's line 7. Enter result here.

Transfer the figure from Parent A's line 7, to CSCW line 19 for Parent A.

Transfer the figure from Parent B's line 8a or 8b, to CSCW, line 19 for Parent B.

<p>Worksheet S-6 Cash Medical Support OAR 137-050-0410 and 137-050-0430</p>

Cash medical support may be ordered in addition to health care coverage to give credit for recurring medical expenses for joint minor children and/or CAS 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 guideline obligation scale amount includes ordinary unreimbursed medical costs of \$250 per child per year. Either or both parents may be entitled to the credit. On one parent calculations, credit for recurring medical expenses must be applied as a rebuttal. See worksheet S-4 under costs.

Cash medical support may also be ordered if appropriate private health care coverage is not currently available and public health care coverage is ordered.

Transfer Parent A and Parent B names from the CSCW.

Line 1
Each parent's adjusted gross income

Transfer each parent's adjusted gross income from CSCW, line 7.

Line 2
Each parent's pro rata share of income

Transfer each parent's pro rata share of income from CSCW, line 8.

Line 3
Reasonable in cost numeric formula

"Reasonable in cost" for cash medical support means the pro-rated portion of cash medical support is equal to or less than seven percent of the providing party's adjusted gross income.

Multiply each parent's income on line 1 by 7%. Enter the amount on line 3 in each parent's column.

Line 4a
Cost of out of pocket medical expenses

If the child has access to appropriate public or private health care coverage but also has uncovered medical needs, either or both parents may be ordered to contribute toward these costs by an order for cash medical support pursuant to OAR 137-050-0430.

If private health care coverage is ordered, enter the actual cost of any out of pocket medical expenses (for the joint minor children and/or CAS only), excluding the first \$250 per year, per child, under the parent's column who pays the costs.

Line 4b
Cost to be paid towards public health care coverage

If public health care coverage is ordered, enter the amount from line 3 for Parent B. This pro rated cost is capped at 7% of the providing parent's adjusted gross income and includes any out of pocket medical expenses.

Line 5a
Costs owed to Parent B

Enter Parent B's out of pocket medical expense from line 4a multiplied by Parent A's percentage share of income from line 2. If no Parent A enter amount from line 3.

Line 5b
Costs owed to Parent A

Enter Parent A's out of pocket medical expense from line 4a or Parent B's cost to be paid towards public health care coverage from line 4b, multiplied by Parent B's percentage share of income from line 2.

Line 6a
Reasonable in cost cap

NOTE: Fill in an amount in line 6a or line 6b, not both.

The cost for medical expenses or public health care coverage (line 4a or 4b) is capped at 7% of the parent's adjusted gross income (line 3).

If line 5a or 5b for each parent is less than or equal to line 3, enter the amount from each parent's line 5a or 5b on line 6a. If line 5a or 5b is greater than the amount in line 3, enter the amount from line 3 for the parent whose line 5a or 5b is greater than line 3.

Line 6b
Exception to reasonable in cost cap

If the fact finder determines that a cost greater than 7% of the adjusted gross income (line 3) should be used based on the best interest of the child, then enter the amount from line 5a or 5b in each parent's column; otherwise enter zero.

Line 7
Net support obligation

Transfer each parent's net child support obligation from CSCW line 19. If none enter the amount from CSCW line 16 for each parent.

Total Net Child Support Obligation with Cash Medical Support

Line 8
Subtract Parent A's expense

Enter Parent B's net support obligation from line 7 minus Parent A's pro rata share of Parent A's costs from line 6a or 6b.

Line 9
Add Parent B's expense

Enter Parent B's pro rata share of Parent B's costs from line 6a or 6b plus Parent B's support obligation from line 8.

Transfer amount from Parent B's line 9 to CSCW line 20, Parent B.

Transfer amount from Parent A's line 7 to CSCW line 20, Parent A.