

HOW TO CALCULATE CHILD SUPPORT UNDER CIVIL RULE 90.3

This booklet contains instructions for the following forms:

DR-105	Petition for Dissolution of Marriage (the child support sections)
DR-305	Child Support Guidelines Affidavit
DR-306	Shared Custody Child Support Calculation
DR-307	Divided Custody Child Support Calculation
DR-308	Hybrid Custody Child Support Calculation

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**Alaska Court System
Forms Office
820 West Fourth Avenue
Anchorage, Alaska 99501**

**This booklet and the forms discussed in it are available on the
court system's website: www.courts.alaska.gov/forms/index.htm
The "Fill-In" versions of the forms do most of the calculations for you.**

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HOW TO CALCULATE CHILD SUPPORT

Introduction

In divorce and dissolution cases involving children, child support must be paid, even if the parents might agree otherwise. Support is paid on behalf of the children, not for the benefit of the custodial parent.

In [Civil Rule 90.3](#), the Alaska Supreme Court set the guidelines which courts must follow to determine the amount of child support. The rule and its commentary are available online at <http://www.courts.alaska.gov/civ2.htm#90.3>.

To comply with the rule, each parent must provide information, under oath, about his or her income and must attach documentation verifying that information. See Civil Rule 90.3(e). In dissolution cases, that information must be provided in the *Petition* form, [DR-105](#). In divorce cases, it should be provided on form [DR-305](#), *Child Support Guidelines Affidavit*.

In both dissolutions and divorces, an additional form must be attached if one of the following types of child custody is chosen:

- Shared Physical Custody. Attach DR-306, *Shared Custody Child Support Calculation*. See pages 14-19.
- Divided Physical Custody. Attach DR-307, *Divided Custody Child Support Calculation*. See pages 20-21.
- Hybrid Physical Custody. Attach DR-308, *Hybrid Custody Child Support Calculation*. See pages 22-25.

See page 5 for an explanation of the four different types of physical custody.

A. Instructions for [DR-305 Affidavit](#) and child support section of [DR-105 Petition](#)

See the sample, filled-out DR-305 form on pages 11-13.

1. Gross Income and Deductions.

First, make copies of your most recent federal tax return and paycheck stubs so you can attach them to your *Petition* or *Affidavit*. If you have other documents which verify your income or deductions, also attach copies of them. Delete your social security number and any financial account numbers from these documents. If you need to identify financial accounts by number, use only the last three digits of the account number and the name of the financial institution.

Second, check the box indicating whether the information you fill in will be monthly or yearly. If your work is seasonal, show yearly income.

Third, fill in paragraphs A and B as follows:

Paragraph A--Gross Income.

In order to set child support, the court must attempt to predict the parties' income for the foreseeable future. The best indicator of that is usually the parties' current income and most recent past income. However, if you believe your future income or the other parent's future income will be significantly different from current income, you should state expected future income and attach an explanation justifying it to the court.

Be sure to include all sources of income, whether the type of income is listed on the form or not. Please read section III of the commentary to the rule on pages 33-35 for a list of many of the sources of income you should consider. Do not include ATAP (Alaska Temporary Assistance Program), SSI (Supplemental Security Income), or Food Stamps.

"Gross wages" means wages before any money is deducted for taxes or retirement or anything else.

"Value of employer-provided housing/food/etc." means the dollar value of benefits like free housing, meals, use of a car, COLA, etc. which your employer gives you. It should be listed if the amount is significant and reduces your living expenses. It does not include employer-provided health insurance benefits. For military members, this would mean allowances, in addition to base pay, such as BAH and BAS.

Note that if a person is voluntarily unemployed or underemployed, the court may determine the person's potential income and use that to calculate child support. See paragraph (a)(4) of the rule (page 26) and section III.C of the commentary to the rule (page 34).

Paragraph B--Deductions.

Civil Rule 90.3(a)(1) allows only a limited number of deductions. See the discussion of this portion of the rule in section III.D of the commentary.

Keep in mind that it is your expected future expenses that the court must predict and that these expenses may be different from your current expenses. For example, your federal income taxes may be different because, rather than filing a joint return, you may be filing a separate return as a "single person" or as a "head of household." Also, child care expenses may increase if the custodial parent has to work full-time.

Mandatory Deductions. Most of the deductions are for mandatory items which reduce your income and which you have no choice about paying, like taxes, union dues, mandatory retirement contributions, and the Supplemental Benefits System contributions that Alaska state employees are required to make (in place of social security taxes).

Voluntary Retirement Contributions. There is also, however, a deduction allowed for one optional, non-mandatory item: "voluntary contributions to a retirement or pension plan or account in which the earnings are tax-free or tax-deferred, except that the total amount of these voluntary contributions plus any mandatory contributions [to a retirement or pension plan] may not exceed 7.5% of the parent's gross wages and self-employment income." See section III.D of the commentary on page 34 for examples of some plans that qualify for voluntary contributions. Note that the maximum total deduction for voluntary and mandatory contributions combined is 7.5% of gross wages (or self-employment income). Do not include other sources of income (such as investment income) in this calculation.

Examples: Father has a mandatory retirement plan at work in which he is required to contribute 1.5% of his gross wages. His gross wages are \$40,000 per year, so his mandatory retirement contribution is \$600 per year (.015 x 40,000). He can list \$600 on the “Mandatory retirement contribution” line. Father also set up an IRA (Individual Retirement Account) to which he contributes \$3,000 every year. So, father can also take a “voluntary retirement deduction” of \$2,400 per year. Note: This is because the \$3,000 he contributes exceeds the maximum amount of the deduction he is allowed. (His maximum voluntary deduction is $.075 \times \$40,000 = \$3,000$ minus the \$600 mandatory contribution.)

Mother’s employer has no mandatory retirement plan for employees, but does offer an optional “401(k) Plan” (a qualified plan under the IRS Code). Mother contributes \$4,000 every year to her “401(k)” account. Mother’s gross wages are \$60,000 per year. Therefore, mother can take a “voluntary retirement deduction” of \$4,000 per year (because the \$4,000 she contributes is less than the maximum amount of the deduction she is allowed ($.075 \times \$60,000 = \$4,500$)).

Spousal Support (Alimony) in Other Cases.

One of the allowed deductions is for spousal support ordered in other cases and currently being paid. To claim this deduction, there must be a court order or administrative order requiring you to pay the spousal support and you must actually be paying it.

Child Support for Prior Children.

Another allowed deduction is for child support for prior children of a different relationship that was ordered and is currently being paid. This deduction may not be greater than the amount of support that would be calculated under Civil Rule 90.3(a)(2). “Prior children” includes children from a different relationship who were born or adopted before the children in this case.

In addition, a deduction is allowed for “in-kind” support for prior children of a different relationship calculated under Civil Rule 90.3(a)(1)(D). “In-kind” means support contributed for the prior children that is not a direct payment to the other parent or an agency.

For more information and some examples showing how the in-kind deduction is calculated, see the [Prior Child Deduction diagram](http://www.courtrecords.alaska.gov/webdocs/forms/dr-wfd-prior-child-deduct.pdf) online at <http://www.courtrecords.alaska.gov/webdocs/forms/dr-wfd-prior-child-deduct.pdf>.

Paragraph C--Net Income.

Fill in the totals from the above two sections, then subtract Total Deductions from Total Income to get Net Income.

2. **Adjusted Annual Income.**

Paragraph D. Adjusted Annual Income.

Fill in either subparagraph #1 or #2.

Fill in #1 if you checked the "monthly" box at the top of the previous page and provided monthly income and deduction information. The amount to fill in is the final amount in paragraph C (NET INCOME) multiplied by 12.

Fill in #2 if you checked the "yearly" box at the top of the previous page and provided yearly income and deduction information. The amount to fill in is the same as the final amount in paragraph C, the NET INCOME amount.

Then, on DR-305, fill in #3 as instructed on the form.

3. **Annual Child Support Calculation.**

Find the Adjusted Annual Income for each parent which you calculated in the previous step. If you are using the DR-105 *Petition*, fill in that amount in section VIII.A.1.a. Then, fill in VIII.A.1.b. as explained on the form. To fill in section VIII.A.2 (or paragraph E on the DR-305 *Affidavit*), multiply the Adjusted Annual Income by whichever one of the following numbers applies to your situation:

- .20 if there is only one child involved in the divorce or dissolution
- .27 if there are two children
- .33 if there are three children, plus
- .03 for each additional child

Example: If the Adjusted Annual Income for the mother is \$20,000 and there are two children, multiply \$20,000 by .27 to get the amount to fill in on the mother's Annual Child Support line (\$5,400).

If there were four children in the above example, the number to multiply by would be:

$$.33 \text{ plus } .03 = .36$$

The calculation would be:

$$\$20,000 \times .36 = \$7,200$$

Adjusted Annual Income Over \$120,000

In the above calculation, the Adjusted Annual Income is limited to \$120,000.

However, the court may order a higher child support amount than that calculated assuming a \$120,000 Adjusted Annual Income. Civil Rule 90.3(c)(2) states that the court "may make an additional award only if it is just and proper, taking into account the needs of the children, the standard of living of the children and the extent to which that standard should reflect the supporting parent's ability to pay."

If you believe the amount of child support should be increased above the amount calculated by using the \$120,000 limit, you should use section VIII.A.6 on page 12 of the DR-105 *Petition* to explain why this should be done and what the child support amount should be. Be sure to cross out the second sentence in the paragraph before writing in your explanation.

Minimum Support Amount

If the result of the above multiplication is less than \$600, write \$600 on the “ANNUAL CHILD SUPPORT” line instead of the result of the multiplication. Civil Rule 90.3(c)(3) states that the minimum child support amount that may be ordered is \$50 per month (\$600 per year) with a few exceptions. (The exceptions are: during “extended visitation” months and in the final calculations in shared, divided and hybrid custody cases.) See section VI.C of the commentary online at <http://www.courts.alaska.gov/civ2.htm#90.3>.

4. Monthly Child Support Payment.

You must check one of the four boxes (primary, shared, divided, or hybrid custody) and fill in the lines. Which box you check depends on your agreement about who will have physical custody of the children.

Deciding "physical custody" means deciding which parent the children will live with.¹

For purposes of child support, there are four possible physical custody arrangements:

- a. “Primary physical custody” means the children live with one parent more than 70% of the year. Check the primary custody box if this is your arrangement.
- b. "Shared physical custody" means the children live with each parent for at least 30% of each year. Check the shared custody box if this is your arrangement.
- c. “Divided physical custody” means each parent has primary custody (as defined above) of at least one child, and the parents do not share custody of any of their children. Check the divided custody box if this is your arrangement.
- d. “Hybrid physical custody” means at least one parent has primary custody of at least one of the children, and the parents share custody of at least one of their children. Check the hybrid custody box if this is your arrangement.

Remember that it is physical custody (*i.e.*, where the children live) that matters for child support, not legal custody.

Box One: Primary Physical Custody.

In a primary custody arrangement, the parent who will pay is the one who will have physical custody of the children less than 30% of the year. The monthly amount owed is the Annual Child Support amount for that parent (from the previous section) divided by 12.

¹ Note that, as explained in your dissolution instructions, physical custody and legal custody are separate concepts.

Legal Custody. A parent who is awarded legal custody has the right and responsibility to decide questions regarding the child's best interests (decision making custody).

Physical Custody. A parent has physical custody of a child when the child resides with that parent.

Example: Wife has primary physical custody of the three children of the marriage. Husband's adjusted annual income is \$25,000.

Annual child support the husband will pay = $\$25,000 \times .33 = \$8,250$

Monthly child support = $\$8,250 \div 12 = \687.50

On the inside and the outside of the back cover is a chart you can use to check your calculations. It shows the monthly amount owed at adjusted annual income levels from \$5,000 to \$120,000 if there are from one to five children.

Box Two: Shared Physical Custody.

If you check this box, you will need to fill out form [DR-306](#), *Shared Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 14.

Box Three: Divided Physical Custody.

If you check this box, you will need to fill out form [DR-307](#), *Divided Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 20.

Box Four: Hybrid Physical Custody.

If you check this box, you will need to fill out form [DR-308](#), *Hybrid Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 22.

5. Health Care Coverage.

The court is required by law to include a medical support order in the child support order if health care coverage is available at a reasonable cost. However, before ordering that health insurance be purchased, the court must consider whether the children are eligible for health care services from the Indian Health Service or some other entity (such as the military) at no charge. Although one party may be ordered to purchase the insurance, the cost of it must be shared between the parties. This is done by adjusting the amount of child support upward or downward. AS 47.23.060(c) and Civil Rule 90.3(d)(1).

For more information about how to calculate the cost of the children's health insurance for purposes of child support, see the diagram called [Calculating the Cost of Child\(ren\)'s Health Insurance](#) online at <http://www.courtrecords.alaska.gov/webdocs/forms/dr-wfd-child-health-ins.pdf>.

Health Insurance

If the children are not eligible for services from the Indian Health Service or some similar health coverage, and if health insurance for the children is available to either parent at a reasonable cost (for example through your employer or union), the parent who has the insurance available must purchase it. If both parents have such insurance available, you must agree (or the court must decide) which one of you will purchase it. The cost must be divided equally between you unless you can show the court good cause why it should be divided differently. In section VIII.A.4.a on page 10 of the *Petition* (section G.1 of the *Affidavit*), you must indicate who has such insurance available, who will purchase it and how the cost will be divided between you.

List only the cost to insure the children involved in this case. Do not include the cost of insuring a parent or any other children who may live in the household. If there is no extra cost to the parent to include the children in the parent's insurance coverage, none of the cost can be allocated to the children. If there is an extra cost to add dependants and the policy covers dependants in addition to the children and you do not know the cost for the children alone, calculate the amount to put on this line as follows: Divide the monthly cost of the insurance (the extra cost for the dependants) by the number of dependants insured. Then multiply that number by the number of children involved in this case. See Civil Rule 90.3(d)(1).

For more information about how to calculate the cost of the children's health insurance for purposes of child support, see the diagram called [Calculating the Cost of Child\(ren\)'s Health Insurance](http://www.courtrecords.alaska.gov/webdocs/forms/dr-wfd-child-health-ins.pdf) online at <http://www.courtrecords.alaska.gov/webdocs/forms/dr-wfd-child-health-ins.pdf>.

- | |
|--|
| <p>Example: There are two children who will be the subjects of this child support order. Father is paying support. The children are covered by the insurance policy provided by father's employer.</p> <ol style="list-style-type: none">1. Father pays \$70 per month and employer pays \$900 per month for the policy that covers father and all father's dependents. The cost does <u>not</u> increase if more children are added to the coverage, and it does not decrease if there are no dependents. Father is required by the employer to have this insurance covering dependents. Father does not have the option to select insurance covering himself alone. Father cannot deduct any part of his \$70 per month insurance cost from his child support payment.2. Father's employer allows him to choose to buy either a policy covering himself alone or one covering both himself and all dependents. The insurance costs the father \$100 per month for father alone and \$160 per month if any dependents are covered. The cost for covering dependents does not change if dependents are added or subtracted. Father selects the "dependents coverage" policy and lists both children and his new wife as dependents. The extra cost for dependents is \$60. The amount attributable to the children is \$40 ($2/3 \times \\60). Father can deduct half of that (\$20) from his monthly child support payment. |
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Uninsured Health Care Expenses

In section VIII.A.4.b on page 11 of the *Petition* (section G.2 of the *Affidavit*), you must describe your agreement about how you will share the cost of health care expenses that are not covered by insurance. Civil Rule 90.3(d)(2) requires the court to divide such expenses between the parties equally unless good cause is shown for dividing them differently or unless the expenses are more than \$5,000 in a calendar year. The rule requires that reasonable expenses exceeding \$5,000 per calendar year must be allocated based on the parties' relative financial circumstances when the expenses occur. If, in the future, the children's uninsured expenses exceed \$5,000 and you cannot agree on how to divide them, you will have to file a motion with the court. If you believe that uncovered expenses under \$5,000 should be divided unequally, check the second box and explain your reasons (for example, a substantial difference in the parties' relative financial circumstances). See section VII of the commentary on pages 41-42 about reimbursement procedure.

6. Monthly Child Support Payment (after adding or subtracting health insurance costs).

In section VIII.A.5 on page 11 of the *Petition* (section H of the *Affidavit*), you must either increase or decrease the amount of child support owed, depending on who is purchasing the insurance and how the cost will be divided between you. For example, if the obligor will buy insurance for the children costing \$100 per month and you have agreed that the obligor will pay half the cost, you should write \$50 on line 5b and subtract it from the amount on line 5a in order to get the net amount due on line 5d. If you instead agreed that the obligor would pay 70% of the cost, then the amount to subtract on line 5b would be \$30 and you should also revise the beginning of that paragraph as follows:

"b. Less ~~1/2~~ (or 30 %) of..."

Civil Rule 90.3(d)(1) requires that child support be adjusted only for those insurance payments that are actually made. Therefore, the child support order will state that if these payments are not made, the monthly child support amount due will return to what it was before the adjustment.

7. Request for Different Child Support Amount.

This section applies to the DR-105 petition. It does not apply to the DR-305 affidavit.

You may fill in this section of the *Petition* if you believe the child support amount should be different from what is shown in section VIII.A.5 on page 11 of the *Petition*.

As stated in the Civil Rule 90.3(c)(1), the court may increase or decrease the amount of child support if the court finds that unusual circumstances exist which require the change "in order to award an amount of support which is just and proper for the parties to contribute toward the nurture and education of their children." The following are the examples of "unusual circumstances" listed in the commentary to the rule:

- especially large family size
- significant income of a child
- health or other extraordinary expenses
- unusually low expenses

See section VI.B of the commentary on page 38. In deciding whether there are "unusual circumstances" which justify increasing or decreasing the amount of child support, the court must consider the custodial parent's income as well as the non-custodial parent's income.

Before the court can change the child support amount based on unusual circumstances, the court must be shown "proof by clear and convincing evidence that manifest injustice would result if the support award" is not changed.

Please read the discussion of the "Unusual Circumstances" exception in section VI.B of the commentary to the rule.

8. Seasonal Income

If the income of the parent who will pay child support is seasonal (such as income from commercial fishing), it may be easier for that parent to pay higher child support amounts during the high-income months and lower amounts during the low-income months. On the DR-305 *Affidavit*, check the "yes" or "no" box. On the DR-105 *Petition*, fill out this section if both parents agree that you want to do this. Note that this does not change the total annual amount due. It just allows different amounts to be paid in different months. See Civil Rule 90.3(c)(5) and commentary section VI.F.

The court must not order seasonal differences in payments unless it finds that the burden of budgeting for periods of unequal income should be placed on the obligee (the person receiving the payments) rather than the obligor (the person making the payments). Also, the court must not order it unless the obligee agrees to it.

If unequal monthly payments are ordered, they must begin in a "high payment" month, not in a "low payment" month.

Example: The annual child support amount owed by the obligor is \$7,200. The obligor's main income comes from construction work, with most income earned during the months of April through September. Ordinarily, obligor would be ordered to pay \$600 per month ($\$7,200 \div 12$). However, the parties agree that, because of the seasonal nature of his income, obligor should pay \$1000 per month from April through September and \$200 per month from October through March (total annual amount = \$7,200).

Note: If the order is entered during a low-payment month (October-March), the court must order the average monthly payment (\$600) through March, then \$1,000 payments from April through September, and then \$200 payments the following October – March.

9. Signature Section of DR-305 Affidavit.

After filling in section I of the *Affidavit*, you must sign it under oath before a notary public, court clerk or other person authorized to administer oaths. Remember that, in signing the affidavit under oath, you are swearing that all the information you provided is the truth. There is no charge when you get your affidavit notarized at the court. Bring a photo ID with you to prove your identity.

The information on the DR-105 *Petition* is also being given under oath, but the signature section of that form is several pages later.

10. Extended Visitation Credit. Civil Rule 90.3(a)(3).

If you checked box one, "primary custody," in section VIII.A.3 on page 10 of your *Petition*, you may be able to make the following additional change in child support. In the primary physical custody situation, the parent paying child support may be allowed to reduce child support payments during any period when that parent takes physical custody of the children for over 27 consecutive days. Example: The obligor parent takes physical custody of the children for the month of July (31 days). Note: If the children spend brief periods of time with the custodial parent during this "extended visitation" period, including occasional overnights, it will not defeat the visitation credit. See section IV.B of the commentary.

The court may (but does not have to) allow a reduction in child support for that period to take into account the added expenses for the obligor parent and the reduced expenses for the non-obligor parent.

Child support can only be reduced a maximum of 75% for that period. It cannot be eliminated because some expenses (such as rent) of the parent with primary custody will continue even when the children are not there. Note that paragraph (c)(1) of the rule (allowing the court to make exceptions to the rule) applies to the calculation of this credit just like it applies to other calculations in the rule.

To qualify for this credit, the parties must specify in section VII on page 9 of their *Petition* the dates of the extended visitation period, and the obligor parent must take physical custody as agreed. Also, the court's order must be specific about the amount of reduction allowed.

If you want the child support payment to be reduced for a particular period of time because of this "extended visitation credit" you must tell the court the amount of the reduction and the months when it should occur. You can use section VIII.A.6 on page 12 of the *Petition* to do this. However, be sure to cross out the second sentence in the paragraph (about unusual circumstances), unless you think it applies, and write in:

We want child support to be reduced to \$_____ during the months of _____ because the obligor will have the children over 27 consecutive days during _____ as specified in our visitation agreement on page 9. Civil Rule 90.3(a)(3).

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
AT _____

Janet E. Jones _____)
(Plaintiff)(Petitioner))
vs.)
Joseph G. Jones _____)
(Defendant)(Petitioner))
_____)

CASE NO. _____

**CHILD SUPPORT GUIDELINES
AFFIDAVIT [Civil Rule 90.3]**

I swear or affirm under penalty of perjury that the information below is true to the best of my knowledge and belief. I attached a copy of my most recent federal tax return and pay stubs to verify this information. [Note: delete social security numbers and account numbers from any documents you attach.]
 I did not attach supporting documents because _____

The following income and deductions are MONTHLY YEARLY.

	FATHER	MOTHER
A. Gross Income (Do not list ATAP or SSI below.)		
Gross wages	30,000.00	40,000.00
Value of employer-provided housing, food, etc. (also includes COLA, military BAH and BAS)	400.00	
Unemployment compensation		
Permanent Fund Dividend	900.00	900.00
Other: _____	20.00	
_____	80.00	100.00
_____	100.00	
TOTAL INCOME	31,500.00	41,000.00
B. Deductions Allowable under Civil Rule 90.3		
Federal, state and local income tax	2,780.00	1,204.00
Social security tax or self-employment tax	435.00	1,530.00
Medicare tax		
Employment security tax (SUI)		106.00
Mandatory union dues		
Mandatory retirement contributions	2,025.00	
Voluntary retirement contributions if plan earnings are tax-free or tax-deferred, up to 7.5% of gross wages and self-employment income when combined with mandatory contributions		1,200.00
Other mandatory deductions (specify) _____	1,838.00	
Spousal support (alimony) ordered in other cases and currently paid		
Child support ordered for prior children of a different relationship and currently paid ²	3,600.00	
In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D) ³		
Work-related child care for children in this case		
TOTAL DEDUCTIONS	10,678.00	4,040.00

² Not to exceed support amount calculated under 90.3(a)(2). "Prior children" includes children from a different relationship who were born or adopted before the children in this case.

³ For more information, see [Prior Child Deduction Chart](#) and Civil Rule 90.3. Page 11 of 3

	<u>FATHER</u>	<u>MOTHER</u>
C. Net Income		
TOTAL INCOME from section A	<u>31,500.00</u>	<u>41,000.00.</u>
TOTAL DEDUCTIONS from section B	<u>10,678.00</u>	<u>4,040.00.</u>
Subtract deductions from income to get		
NET INCOME	<u><u>20,822.00</u></u>	<u><u>36,960.00.</u></u>
D. Adjusted Annual Income		
1.If Net Income in section C is <u>monthly</u> ,		
multiply by 12 to get adjusted annual income	_____	<u>36,960.00.</u>
2.If Net Income in section C is <u>yearly</u> , repeat		
Net Income here to get adjusted annual income	<u>20,822.00</u>	<u>36,960.00.</u>
3.If line 1 or 2 above is more than \$120,000, write		
\$120,000 here. Otherwise, repeat line 1 or 2 to get		
ADJUSTED ANNUAL INCOME	<u>20,822.00</u>	<u>36,960.00.</u>
E. Multiply Adjusted Annual Income from line D.3 by:		
.20 for one child		
.27 for two children	x <u>.33</u>	x <u>.33</u>
.33 for three children, and		
.03 for each additional child		
TOTAL	<u><u>\$6,871.26</u></u>	<u><u>\$12,196.80.</u></u>

ANNUAL CHILD SUPPORT	<u><u>\$6,871.26</u></u>	<u><u>\$12,196.80.</u></u>
(Amount from TOTAL line in paragraph E <i>or</i> \$600, whichever is larger.)		

- F. Monthly Child Support Payment** *(See definitions of types of custody in Civil Rule 90.3(f).)*
1. Primary Custody. One parent has primary physical custody. Divide Annual Child Support amount from section E for the non-custodial parent by 12 = \$ 1016.40
to be paid each month by mother father.
2. Shared Custody. *Attach form DR-306.*
The children will reside with each parent for a period specified in writing of at least 30% of the year. Child support payment (from line 10 of DR-306) to be paid each month except _____ = \$ _____
to be paid by mother father.
3. Divided Custody. *Attach form DR-307.*
Each parent will have primary custody of one or more of the children and the parents will not share custody of any of the children.
Monthly child support payment (from line 7 of DR-307) = \$ _____
to be paid by mother father.
4. Hybrid Custody. *Attach form DR-308.*
Monthly child support payment (from line 8 of DR-308) = \$ _____
to be paid by mother father.

G. Health Care Coverage.

1. Health Insurance.
- a. Does father have health insurance available for the child(ren) at a reasonable cost through his employer, union or otherwise?
 Yes No I do not know
- b. Does mother have health insurance available for the child(ren) at a reasonable cost through her employer, union or otherwise?
 Yes No I do not know

- c. Are the children eligible for services through the Indian Health Service?
 Yes No
- d. Do the children have other health insurance or care available? Yes No
 Describe: _____

Health insurance for the child(ren) is being will be purchased by:
 father at a monthly cost to father of \$ 80.00 *
 mother at a monthly cost to mother of \$ _____ *
 through the above person's employer union _____
 whose name and address are ACME Corporation, 820 West 4th Avenue,
Anchorage, AK 99501
 The cost is will be divided between the parties equally _____
 Explain reason for unequal division: _____

* List only the cost to insure the children involved in this case. If there is no extra cost to the parent to include the children in the parent's coverage, none of the cost can be allocated to the children. For more information, see [Calculating Cost of Child\(ren\)'s Health Insurance chart](#) and Civil Rule 90.3(d).

2. Health Care Expenses Not Covered By Insurance.
 Should uninsured health care expenses of the children (up to \$5,000 per calendar year) be shared equally by the parents? Yes No
 If no, explain how the costs should be divided and why:

H. Monthly Child Support Payment (after adding or deducting health insurance costs).

- | | |
|--|------------------|
| 1. Monthly Child Support Payment from paragraph F above | \$ <u>1016.4</u> |
| 2. If <u>obligor</u> is buying health insurance for the child(ren), <u>subtract</u> 50% (or _____%) of the monthly insurance payment.
("Obligor" is the parent paying child support.) | - \$ <u>0</u> |
| 3. If <u>obligee</u> is buying health insurance for the child(ren), <u>add</u> 50% (or _____%) of the monthly insurance payment.
("Obligee" is the parent receiving child support.) | + \$ <u>40</u> |
| 4. NET MONTHLY CHILD SUPPORT PAYMENT | \$ <u>1056.4</u> |

- I. Seasonal Income.** Obligor's income is seasonal. Yes No
 (Note: If income is seasonal, you can ask the court to order unequal monthly payments as described in Civil Rule 90.3(c)(5).)

 Signature
 Joseph G. Jones
 Type or Print Name

Subscribed and sworn to or affirmed before me at _____, Alaska
 on _____.

I certify that on _____
 a copy of this affidavit was mailed to
 the other party in this case (list name):

 Clerk of Court, Notary Public or other
 person authorized to administer oaths.
 My Commission Expires: _____

(SEAL)

Signature _____

B. Instructions for Form [DR-306](#), *Shared Custody Child Support Calculation*

You need to fill out this form only if you decide on a "shared physical custody" arrangement. This means that each parent has the children at least 30% (almost 4 months) of the year.

A specific visitation schedule showing the 30% custody must be written in your petition (or divorce decree). Ordinarily, for a day of visitation to count towards the required 30%, the children must remain overnight with that parent. (30% would be 110 overnights.) However, the court is allowed to use other methods of calculating the percentages of custody when counting overnights does not give an accurate picture of the costs of custody for each parent. For example, a court might find that the 30% requirement is met if a parent has the children for 24 hours on the weekend (noon Saturday to noon Sunday) and 9.5 hours each weekday (7:30 a.m. to 5 p.m.). Although there is only one overnight each week in this example, the total number of hours per week (71.5) is over 42% of the total number of hours in a week (168 hours). Please read about Shared Custody in section V of the commentary, page 36 of this booklet.

See the sample, filled-out DR-306 form on page 19.

Line 1.

Fill in the adjusted annual income amounts for father and mother from either:

- form DR-305, page 2, section D; or
- form DR-105, page 4, section II.D

Note: If the income amount is over \$120,000, use \$120,000 as the amount.

Line 2.

On the "x _____" line, fill in the decimal for the number of children. (Fill in ".20" if there is only one child, ".27" if there are two, etc.)

Then calculate the "annual child support" amount for each parent by multiplying the amount on line 1 by the decimal number you just filled in.

Note: If the result is less than \$600, write \$600 on the line instead of the amount calculated.

Example:	Father's adjusted annual income is \$30,000. Mother's adjusted annual income is \$20,000. They will share custody of their one child.	
	<u>FATHER</u>	<u>MOTHER</u>
Line 1	<u>\$30,000</u>	<u>\$20,000</u>
Line 2	x <u>.20</u>	x <u>.20</u>
	<u>\$6,000</u>	<u>\$4,000</u>

Line 3.

Fill in the percentage of time the father will have physical custody and the percentage of time the mother will have physical custody. In order to show how you arrived at these percentages, you will have to specify in section VII (the visitation section) on page 9 of your *Petition for Dissolution* the dates when the children will reside with each parent.

Example: Father has physical custody the first week in April (7 days), June 1 through August 31 (92 days) and December 26 through January 5 (11 days). Total = 110 days or 30% of the year. ($110 \div 365 = .3013$)

Mother has physical custody the rest of the year (70%).

Fill in 70% on mother's line and 30% on father's line.

Note: These percentages can be changed by the court if the court finds that "the percentage of time each parent will have physical custody will not accurately reflect the ratio of funds each parent will directly spend on supporting the children." Civil Rule 90.3(b)(1)(B). If you think the percentages should be changed in your case, please bring this to the court's attention by attaching a sheet to your form DR-306 explaining why they should be changed.

Line 4.

On the father's line, write the percentage of time the mother will have custody.

On the mother's line, write the father's percentage.

		FATHER	MOTHER
Example:	Line 3.	<u>30%</u>	<u>70%</u>
	Line 4.	<u>70%</u>	<u>30%</u>

Line 5.

In both columns, multiply the amount on line 2 by the percent on line 4. (In general, this shows the amount of each parent's income which that parent owes to the other parent for the time the children live with the second parent.)

Example: Assume the following:
 Father's annual child support amount is \$6,000 and he has custody 30% of the time.
 Mother's annual child support amount is \$4,000 and she has custody 70% of the time.

	FATHER	MOTHER
Line 2.	<u>\$6,000</u>	<u>\$4,000</u>
Line 3.	<u>30%</u>	<u>70%</u>
Line 4.	<u>70%</u>	<u>30%</u>
Line 5.	<u>\$4,200</u> (6,000 x .70)	<u>\$1,200</u> (4,000 x .30)

Line 6.

Subtract the smaller amount on line 5 from the larger amount. Write the difference on line 6 in the column with the larger line 5 amount. Leave the other column blank.

The person with the larger line 5 amount is the person who will pay child support. The amount to be paid will be calculated in the next step.

Example:	Using the figures in the above example:	
	FATHER	MOTHER
Line 5.	<u>\$4,200</u>	<u>\$1,200</u>
Line 6.	<u>\$3,000</u> (4,200 - 1,200)	_____

Line 7.

Multiply the amount on line 6 by 1.5. The line in one column will be blank.

As explained in section V.B of the commentary, the reason the rule requires you to multiply by 1.5 is because it is assumed that the total funds of both parties necessary to support the children will be substantially greater when physical custody is shared than when it is not.

Example:	Using the figures in the above example:	
	FATHER	MOTHER
Line 6.	<u>\$3,000</u>	_____
Line 7.	<u>\$4,500</u> (3,000 x 1.5)	_____

Line 8.

The person with an amount written on line 7 is the person who will pay child support (the "obligor"). However, the rule requires that the support amount not exceed the amount the obligor would have owed if it was a "primary custody" situation. Therefore, you must compare the line 7 amount with the amount on that person's line 2 (the "primary custody amount"). Write the smaller of line 7 or line 2 on line 8.

Example:	Using the figures in the above series of examples:	
	FATHER	MOTHER
Line 1.	<u>\$30,000</u>	<u>\$20,000</u>
Line 2.	<u>\$6,000</u>	<u>\$4,000</u>
Line 7.	<u>\$4,500</u>	_____
Line 8.	<u>\$4,500</u>	_____

Note: For this comparison, you can reduce the actual amount on line 2 by whatever "extended visitation credit" would be appropriate if you had elected primary custody instead of shared custody. The "extended visitation credit" is explained in section 10 on page 10.

Example: In the example above, the amount for the father on line 2 is \$6,000. However, the father will have physical custody of the children for the entire months of June, July and August. If these parties were calculating child support as if the mother had primary custody rather than using the shared custody calculations, the father would have been entitled to an extended visitation credit up to 75% of the amount owed for those 3 months.

The monthly amount owed would have been:
 $\$6,000 \div 12 = \500

The maximum credit the court might allow per month is $\$500 \times .75 = \375 . So, the credit for the 3 months = $3 \times \$375 = \1125 .

Therefore, for purposes of this comparison of line 2 and line 7, these parties could use a revised line 2 amount of $\$6,000 - \$1125 = \$4875$.

In this example, the credit will not make a difference because line 7 (\$4,500) is still smaller than the reduced line 2.

The extended visitation credit cannot be used for any other purpose if shared custody is elected.

Line 9.

Fill in the number of months in which payments will be made. This will be 12 unless the obligor parent (the one who must pay support) will have physical custody for periods of 30 consecutive days or more. If the obligor will have such periods of "extended custody," the obligor can choose to either make payments in all 12 months or make payments only in those months when he/she does not have "extended custody." The annual amount due does not change. So, if the obligor chooses not to make payments during the "extended custody" months, he/she will pay more during the other months. (The annual amount due will be divided by a smaller number of months, so each payment will be higher than it would have been if the annual amount were divided by 12.) If the obligor chooses to do this, fill in on line 9 the number of months when the obligor parent will not have extended custody (custody for periods of 30 consecutive days or more).

Example: The father in the above example has physical custody for an extended period from June 1 through August 31 in addition to two other shorter periods. He will not pay child support during the three months (June, July and August) the children live with him. Therefore, the number of monthly payments on line 9 will be $12 - 3 = \underline{9}$.

Line 10.

Fill in the months, if any, when payments will not be made because the obligor parent has custody for a 30 or more consecutive day period.

Then fill in the monthly amount to be paid. Calculate this by dividing the annual amount the obligor owes (on line 8) by the number of months in which payments will be made (on line 9).

Then check the box indicating who the obligor is: mother or father.

Example: Continuing the example used above, the months in which payments will not be made are: June, July & August

The monthly amount to be paid is: the annual amount from line 8 (\$4,500) divided by the number on line 9 (9 months).

$$\$4,500 \div 9 = \underline{\$500}$$

The \$500 is to be paid by the father each month except June, July and August.

Failure to Take Custody at Least 30% of the Time.

If a parent does not take physical custody of the children at least 30% of the year, as agreed, the other parent can file a motion with the court to modify the support order. The commentary to the rule indicates that in this circumstance, the support amount should be recalculated using the formula applicable in primary physical custody situations. See section V.C. of the commentary on page 37. Usually, the motion will request a change in both the custody order and the support order. But, even if the court does not change the custody order, it should change the support order and explain the reason for it. However, both the rule and the commentary make it clear that child support should not be modified if the reason for the failure to take physical custody was because the other parent refused to permit it.

The DR-700 Motion Packet can be used to file this motion. The packet is available at the court and on the court system's website.

Signatures & Transfer of Information to Other Forms

After filling in line 10, sign the form and print your name beneath your signature. Then copy the information from paragraph 10 onto either:

- form DR-305, *Affidavit*, page 2, section F.2; or
- form DR-105, *Petition*, page 10, section VIII.A.3.b.

Attach form [DR-306](#) to your *Petition* or *Affidavit*.

SHARED CUSTODY CHILD SUPPORT CALCULATION

Case Name: Janet E. Jones v. Joseph G. Jones

Case Number: _____

Attach this form to form DR-305, *Child Support Guidelines Affidavit*, or form DR-105, *Petition for Dissolution of Marriage*, to explain the child support calculation if the parents will share physical custody as defined in Civil Rule 90.3(f). That is, it must be attached only if the children will reside with each parent for a period, specified in writing, of at least 30% of the year.

	<u>FATHER</u>	<u>MOTHER</u>
1. Adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000.	\$ <u>20,822.00</u>	\$ <u>36,960.00</u>
2. Multiply line 1 by .20 for one child .27 for two children .33 for three children and .03 for each additional child	x <u>.33</u>	x <u>.33</u>
Annual Child Support (Minimum amount is \$600)	\$ <u>6,871.26</u>	\$ <u>12,196.80</u>
3. Percentage of time each parent will have physical custody	<u>60%</u>	<u>40%</u>
4. Percentage of time <u>other</u> parent will have physical custody	<u>40%</u>	<u>60%</u>
5. Multiply line 2 times line 4.	\$ <u>2,748.50</u>	\$ <u>7,318.08</u>
6. Subtract smaller figure on line 5 from larger and write the difference in the column with the larger line 5 figure. (One line should be blank.)	\$ _____	\$ <u>4,569.58</u>
7. Multiply line 6 by 1.5. (One line should be blank.)	\$ _____	\$ <u>6,854.36</u>
8. Annual Child Support. Fill in the smaller of line 7 or line 2 for the parent who will pay support.	\$ _____	\$ _____

9. Number of payments per year: 12 (See Civil Rule 90.3(b)(1)(D).)

10. Monthly Child Support Payment for all months except (Not applicable)
(line 8 divided by line 9): \$ 571.20 to be paid by mother father.

Write the paragraph 10 information on either
form DR-305, page 2, section F.2. or
form DR-105, page 10, section VIII.A.3.b.

Father's Signature
Joseph G. Jones
Type or Print Name

Mother's Signature
Janet E. Jones
Type or Print Name

C. Instructions for Form [DR-307](#), *Divided Custody Child Support Calculation*

You need to fill out this form only if you decide on a “divided physical custody” arrangement (meaning each parent has primary physical custody of at least one of the children and you do not share custody of any of the children).

You have “primary” physical custody of a child if the child lives with you more than 70% of the year.

The rule on calculating support in a divided custody situation is Civil Rule 90.3(b)(2). See page 27 of this booklet. Also see the commentary about the divided custody rule on page 37 (section V.D).

In a “divided” custody situation, support is calculated by doing two “primary custody” calculations to determine what each parent owes the other and then subtracting the smaller amount from the larger. (See the explanation of primary custody calculations in paragraph 4 on page 5.)

The sample, filled-out DR-307 form on page 21 assumes the following facts:

- There are three children in the family.
- Father will have primary custody of Jason (age 5), and Jessica (age 7).
- Mother will have primary custody of Joshua (age 2).
- Father’s adjusted annual income is \$20,822.

Note: If Father’s adjusted annual income was **more than \$120,000**, the amount to write on line 1 for father would be \$120,000. According to Civil Rule 90.3(c)(2), income is usually capped at \$120,000 for child support calculations, even if the parent earns more than that.

- Mother’s adjusted annual income is \$36,960.

Note: The minimum amount of annual support that may be ordered is \$600. If the amount of support as calculated under the primary custody rule (Civil Rule 90.3(a)) is **less than \$600**, the minimum annual support amount under Rule 90.3(c)(3) would be \$600. If that were true in this case, \$600 would be written on line 4. In this case however, mother’s annual support would be \$9,979, which is well above the minimum amount.

After calculating the child support amount on the DR-307 form, the last step is to decide whether this result is “just and proper.” The rule on divided custody states that divided custody is an “unusual circumstance” and, therefore, the court must consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount is not “just and proper,” you must explain your reasons for believing this to the court. You can do this in section VIII.A.6 on page 12 of the *Petition for Dissolution*. See the discussion of the “unusual circumstances” exception in paragraph 7 on page 8.

DIVIDED CUSTODY CHILD SUPPORT CALCULATION

Case Name: Janet E. Jones v Joseph G. Jones

Case Number: 3DI-12-12345 CI

Children in primary custody of Father (list names and ages): Jason, age 5; Jessica, age 7

Children in primary custody of Mother (list names and ages): Joshua, age 2

Attach this form to form DR-305, *Child Support Guidelines Affidavit*, or form DR-105, *Petition for Dissolution of Marriage*, to explain the child support calculation if custody of the children will be divided as defined in Civil Rule 90.3(f). That is, it must be attached only if each parent has primary physical custody of one or more children of the relationship and the parents do not share physical custody of any of their children.

- 1. Father's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000. \$ 20,822.00
- 2. Multiply line 1 by the decimal for the number of children in primary custody of **mother**:
 - .20 for one child
 - .27 for two children
 - .33 for three children x .20
 - .03 for each additional child

Father's Annual Child Support (Minimum amount is \$600.) \$ 4,164.40
- 3. Mother's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000. \$ 36,960.00
- 4. Multiply line 3 by the decimal for the number of children in primary custody of **father**:
 - .20 for one child
 - .27 for two children
 - .33 for three children x .27
 - .03 for each additional child

Mother's Annual Child Support (Minimum amount is \$600.) \$ 9,979.20
- 5. Difference between line 2 and line 4 \$ 5,814.80
- 6. Support must be paid by: Father if line 2 amount is larger than line 4
 Mother if line 2 amount is smaller than line 4
- 7. Monthly Payment Amount (line 5 divided by 12) \$ 484.57

Write the paragraph 7 amount on either form DR-305, page 2, section F.3, or form DR-105, page 10, section VIII.A.3.c.

Father's Signature
Joseph G. Jones
Type or Print Name

Mother's Signature
Janet E. Jones
Type or Print Name

D. Instructions for Form [DR-308](#), *Hybrid Custody Child Support Calculation*

You need to fill out this form only if you decide on a “hybrid physical custody” arrangement (meaning at least one parent has primary physical custody of at least one child of the relationship and the parents share physical custody of at least one child of the relationship).

A parent has “primary” physical custody of a child if the child lives with that parent more than 70% of the year.

Parents “share” physical custody of a child if the child lives with each parent “for a period specified in writing in the custody order” of at least 30% of the year. Civil Rule 90.3(f).

The rule on calculating support in a hybrid custody situation is Civil Rule 90.3(b)(3).

The “hybrid” calculation includes both “primary” custody calculations, and “shared” custody calculations (discussed in the previous pages of this booklet), but does not use the standard percentages from paragraph (a)(2) of the rule.

Read section V.E. of the commentary for a step-by-step explanation of the calculation and a sample calculation.

The sample, filled-out DR-308 form on pages 23-25 assumes the following facts:

- There are three children in the family, Jason, Joshua, and Jessica.
- Father will have primary custody of Jason (age 5).
- Mother will have primary custody of Joshua (age 2).
- The parents will share custody of Jessica (age 7). The shared child (Jessica) will be in mother’s physical custody 40% of the time and in father’s 60% of the time.
- Father’s adjusted annual income is \$20,822.
- Mother’s adjusted annual income is \$36,960.

After calculating the child support amount on the DR-308 form, the last step is to decide whether this result is “just and proper.” The rule on hybrid custody states that hybrid custody is an “unusual circumstance” and, therefore, the court must consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount is not “just and proper,” you must explain your reasons for believing this to the court. You can do this in section VIII.A.6 on page 12 of the *Petition for Dissolution*. See the discussion of the “unusual circumstances” exception in paragraph 7 on page 8.

HYBRID CUSTODY CHILD SUPPORT CALCULATION

Case Name: Janet E. Jones v Joseph G. Jones

Case Number: 3DI-12-12345 CI

Children in primary custody of Father (list names and ages): Jason, age 5

Children in primary custody of Mother (list names and ages): Joshua, age 2

Children in shared custody of Both Parents (list names and ages): Jessica, age 7

Attach this form to form DR-305, Child Support Guidelines Affidavit, or form DR-105, Petition for Dissolution of Marriage, to explain the child support calculation if custody of the children is a "hybrid" arrangement as defined in Civil Rule 90.3(f). That is, it must be attached only if at least one parent has primary physical custody of one or more children of the relationship and the parents share physical custody of at least one child of the relationship.

1. Total Number of Children 3

2. Decimal for that number of children (from Civil Rule 90.3(a)(2)). .33
.27 for two children
.33 for three children
.36 for four children
add .03 for each additional child

3. Divide the decimal in No. 2 by the number in No. 1 = 0.1100

4. Calculate support owed to Mother for children in Mother's primary custody as follows:

- a. Number of children in Mother's primary custody 1
b. Multiply (a) times the decimal in No. 3 0.1100
c. Father's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000 \$ 20,822.00
d. Multiply (b) times (c). If line (b) is "0," enter "0." Otherwise, if the result is less than \$600, insert \$600 instead. \$ 2,290.42

5. Calculate support owed to Father for children in Father's primary custody as follows:

- a. Number of children in Father's primary custody 1
b. Multiply (a) times the decimal in No. 3 0.1100
c. Mother's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000 \$ 36,960.00
d. Multiply (b) times (c). If line (b) is "0," enter "0." Otherwise, if the result is less than \$600, insert \$600 instead. \$ 4,065.60

HYBRID CUSTODY CHILD SUPPORT CALCULATION

6. Calculate support for children in shared custody as follows:

a.	Number of children in shared custody	<u>1</u>	
b.	Multiply (a) times the decimal in No. 3	<u>0.1100</u>	
		<u>FATHER</u>	<u>MOTHER</u>
c.	Adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$120,000.	\$ <u>20,822.00</u>	\$ <u>36,960.00</u>
d.	Multiply line (c) by the decimal in (b)	x <u>0.1110</u>	x <u>0.1100</u>
	Annual Child Support (Minimum amount is \$600)	\$ <u>2,290.42</u>	\$ <u>4,065.60</u>
e.	Percentage of time each parent will have physical custody	<u>60</u> %	<u>40</u> %
f.	Percentage of time <u>other</u> parent will have physical custody	<u>40</u> %	<u>60</u> %
g.	Multiply line (d) support amount times line (f).	\$ <u>916.17</u>	\$ <u>2,439.36</u>
h.	Subtract smaller figure on line (g) from larger and write the difference in the column with the larger line (g) figure. (One line should be blank.)	\$ <u>0.00</u>	\$ <u>1,523.19</u>
i.	Multiply line (h) by 1.5. (One line should be blank.)	\$ <u>0.00</u>	\$ <u>2,284.79</u>
j.	Annual Child Support. Fill in the smaller of line (i) or line (d)	\$ <u>0.00</u>	\$ <u>2,284.79</u>
	To be paid by <input type="checkbox"/> Father <input checked="" type="checkbox"/> Mother		

7. Combine above results to determine net obligation.

a.	Total amount Father owes (from 4(d) and 6(j) if applicable):	\$ <u>2,290.42</u>
b.	Total amount Mother owes (from 5(d) and 6(j) if applicable):	\$ <u>6,350.39</u>
c.	Net support obligation (difference between (a) and (b)):	\$ <u>4,059.97</u>
	To be paid by <input type="checkbox"/> Father <input checked="" type="checkbox"/> Mother	

8. Monthly Payment.

- a. If equal payments will be made each month, divide 7(c) by 12 = \$ 338.33
- b. If payments will not be made in some months (see Civil Rule 90.3(b)(1)(D)) or if different amounts will be paid in different months, list the amounts to be paid in each month: (Not applicable)

Write the paragraph 8 information on either
form DR-305, page 2, section F.4. or
form DR-105, page 10, section VIII.A.3.d.

Father's Signature

Joseph G. Jones
Type or Print Name

Mother's Signature

Janet E. Jones
Type or Print Name