Prior Child Deduction
(Effective 10/15/2013)

Start

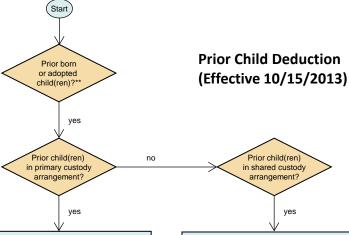****Prior children"** include children from a different relationship who were born or adopted before the children in this case.

Prior born or adopted child(ren)?**

yes

Prior child(ren) in primary custody arrangement?

no →

Prior child(ren) in shared custody arrangement?

yes

yes

Non-custodial parent can deduct
- $0 for in-kind* support, and
- up to 90.3(a)(2) primary amount for actual support ordered and paid

Custodial parent can deduct
- up to 90.3(a)(2) primary amount for in-kind* support, and
- $0 for actual support received

* **In-kind support** means support contributed for the children that is not a direct payment to the other parent or an agency.

Each parent does the following calculation:

$$
\begin{array}{ll}
& \text{90.3(a)(2) primary custody amount} \\
\text{x} & \text{90.3(b) percentage custody of prior children} \\
= & \text{90.3(a)(1)(D) in-kind* support deduction} \\
+ & \text{90.3(a)(1)(C) actual support ordered \& paid} \\
= & \text{total allowed deduction, not to exceed 90.3(a)(2) amount}
\end{array}
$$

Example 1:
Facts. Father has 45% shared custody of 2 prior children. Child support ordered and actually paid by Father for those 2 prior children is $200 per month. Based on Father's current income, his primary support amount for the two children if they were his only children would be $13,500 per year.
Math.

90.3(a)(2) primary	$13,500
x 90.3(b) custody %	45%
= 90.3(a)(1)(D) in-kind*	$6,075
+ 90.3(a)(1)(C) actual	$2,400
= total allowed deduction	$8,475

Example 2:
Facts. Father has 45% shared custody of 2 prior children. Child support ordered and actually paid by Father for those 2 prior children is $700 per month. Based on Father's current income, his primary support amount for the two children if they were his only children would be $13,500 per year.
Math.

90.3(a)(2) primary	$13,500
x 90.3(b) custody %	45%
= 90.3(a)(1)(D) in-kind*	$6,075
+ 90.3(a)(1)(C) actual	$8,400
= total allowed deduction	~~$14,475~~ $13,500

Note: $14,475 is more than the 90.3(a)(2) primary amount, so Father's deduction for the prior children is limited to $13,500.