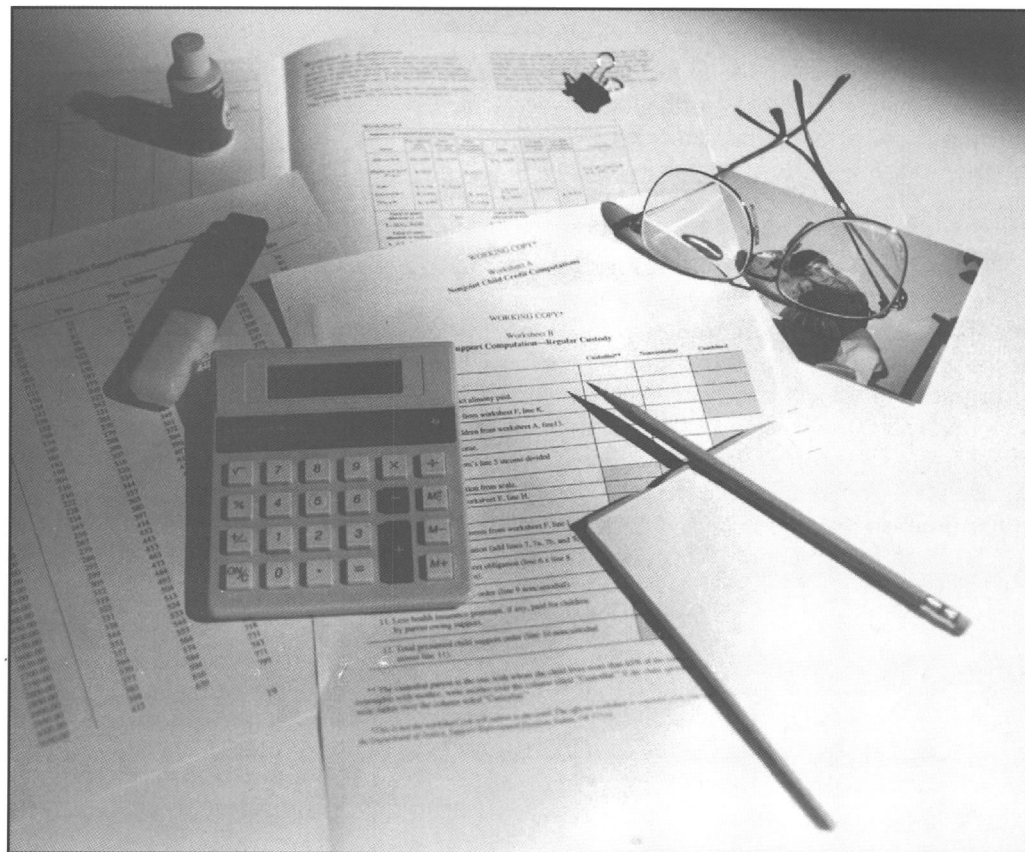


OREGON
JAN 30 1995
STATE LIBRARY
DISCARD

AN OREGON GUIDE PART 2

\$1.50

Child Support Decisions When Divorce Occurs



OREGON STATE UNIVERSITY EXTENSION SERVICE

EC 1379 • Revised January 1995

Important! Please read this first

The Oregon Child Support Guidelines went into effect in 1989. This publication incorporates all revisions through November 1994. They are subject to future revisions. To find out if there have been further revisions, contact your attorney, the Circuit Court (listed in the phone book under "County Government"), or the Department of Justice, Support Enforcement Division.

The worksheets in this publication are working copies and are not to be submitted to the court. Worksheets are available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division.

When requesting copies of the guidelines and/or the worksheets from the Department of Justice, send the request and a self-addressed, 9 x 12-inch envelope to Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.

In addition to child support decisions, divorcing parents must make decisions about property division and spousal support. For information about these decisions, see OSU Extension Publication EC 1378, *An Oregon Guide, Part I: Property Division and Spousal Support When Divorce Occurs*. To order EC 1378, mail \$1.50 for each copy to Publications Orders, Agricultural Communications, Oregon State University, Administrative Services A422, Corvallis, OR 97331-2119. For orders of 100 copies or more, call (503) 737-2513 for a price quote.

Note: If you have children living with you and you are receiving Aid to Dependent Children (ADC) or Food Stamps and General Assistance (FSGA), child support is calculated by the Department of Justice, Support Enforcement Division. Contact your caseworker for information.

This material should not be used as a substitute for seeking needed advice from attorneys or other qualified advisors.

Contents

Introduction	3
The Oregon Child Support Guidelines	3
Selecting the correct worksheet	3
Joint and nonjoint children	3
Income computation	3
Regular custody	4
Split custody	5
Shared custody	6
Determining the cost of children's health insurance	7
Rebuttals	7
Additional Financial Issues	8
Nonroutine, uninsured medical and dental expenses	8
Post high school education	8
Life insurance	8
Taxes	8
Estate planning	8
Timing and method of payments	8
Budgeting and recordkeeping	8
Worksheets*	
A—Adjustments for nonjoint children	9
B—Regular custody	11
C—Split custody	13
D—Shared custody	15
E—Child care credit	17
Scale of Basic Child Support Obligations	19
For Further Reading	23

*The worksheets ask for monthly income and expenses. Here are the directions for converting income or expenses to monthly amounts:

If income is received

or expense is paid To convert to monthly

Weekly	Multiply weekly amount by 4.33
Every other week	Multiply amount by 26 and divide by 12
Twice a month	Multiply by 2
Irregularly	Add total for year and divide by 12

OR HEO/EX8 .4C49 :1379/995
Morrow, Alice Mills, c.3
Child support decisions when
divorce occurs

An Oregon Guide, Part 2

Child Support Decisions When Divorce Occurs

A.M. Morrow

When parents of minor children divorce, one of their goals is to provide for their children's well-being. Financial support is an important aspect of well-being.

Both parents are responsible for the financial support of their minor children. Parental support obligations continue until the child is emancipated. A child is emancipated at age 18 and may be emancipated earlier if he or she marries or enters military service. If the child is in school, support obligations may continue to age 21.

Oregon child support guidelines are used to determine the amount of child support. The amount of child support is based on family size and the incomes of both parents, and is divided between the parents according to their respective incomes.

If you are working with an attorney, this publication will help you understand the decisions you will make and the financial records the attorney will need from you. If you are using the worksheets to determine child support yourself, go through the material slowly and thoroughly. There are many unfamiliar terms, so be patient.

In addition to using the worksheets to determine the amount of monthly parental support, consider the following financial issues related to the children: medical and dental expenses, post high school education, life insurance, taxes, estate planning, timing and method of payments, and budgeting and recordkeeping (see "Additional Financial Issues," page 8).

The Oregon Child Support Guidelines

The Oregon Child Support Guidelines went into effect in 1989. This publication incorporates all revisions through November 1994. They are subject to future revisions. To find out if there have been further revisions, contact your attorney, the Circuit Court (listed in your phone book under "County Government"), or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.

The support obligation determined using the guidelines is presumed to be correct. However, there may be extraordinary circumstances that rebut this presumption of correctness (see "Rebuttals," page 7).

Alice Mills Morrow, Extension family economics specialist at Oregon State University, is an attorney and a Certified Financial Planner.

Selecting the correct worksheet

The worksheet you use to compute child support depends on physical custody—where your children are living. Is the physical custody of your children regular, split, or shared?

Regular custody

Regular custody is when the child lives primarily (more than 65 percent of the time) with one parent and spends some time with the other parent. If there is regular custody, use worksheet B.

Shared or split custody

Sometimes a parent believes that when each parent has children living with him or her or if the children spend equal time with each parent, all child support obligations have been met and no further support payments are necessary. Most often this is not true.

Split custody. The parents have more than one child and each parent has physical custody of at least one of their children. If this applies, use worksheet C.

Shared custody. The parents have agreed in writing or by court order that their child/children live with one parent not more than 65 percent of the time (237 overnights) and the other parent not less than 35 percent of the time (128 overnights). If custody is shared, use worksheet D.

Select the worksheet that fits your situation—worksheet B, C, or D. Complete the worksheet, referring to the pages indicated on the worksheets for explanations and instructions.

The worksheets in this publication are working copies and are not to be submitted to the court. To order worksheets to submit to the court, refer to the inside front cover of this publication.

Joint and nonjoint children

Throughout this publication, you will see the terms *joint* and *nonjoint* children. Joint children are the children born to or adopted by both of the parents in the divorce proceeding. Nonjoint children are the children born to or adopted by only one of the parents in the divorce proceeding.

Income computation—worksheets B, C, D

The first step in calculating the child support obligation, regardless of the type of custody, is to determine each parent's monthly gross income and adjusted monthly gross income. Adjusted monthly gross income is gross income adjusted for alimony or spousal support and the support of

nonjoint children. This is not the same as adjusted gross income for income tax purposes.

Line 1

Gross monthly income is all income including, *but not limited to*, salaries, wages, commissions, bonuses, dividends and interest, pensions, Social Security benefits, worker's comp benefits, unemployment benefits, disability income, income from self-employment, partnerships, closely held corporations, spousal support, ADC, SSI, food stamps, and General Assistance. (If the parent with whom the child lives is receiving ADC, child support is calculated by the Department of Justice, Support Enforcement Division.)

If one or both parents have income from self-employment, rent, royalties, proprietorship of a business, joint ownership of a partnership, or a closely held corporation, gross income is defined as gross receipts minus costs of goods sold minus ordinary and necessary business expenses. Deductions allowable by the Internal Revenue Service for accelerated depreciation and investment tax credits are *not* allowable as a deduction from gross income for purposes of calculating child support.

Expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business shall be counted as income if they are significant and reduce personal living expenses.

Examine pay stubs, business receipts, interest and dividend statements, and income tax returns. If income is not paid monthly or is not the same each month, follow the directions on page 2 to convert it to monthly, or average monthly, income.

Income statements of parents must be documented using pay stubs, employer statements, receipts and expenses if self-employed, and the most recent tax returns.

A parent cannot deliberately reduce income or not work in order to reduce the amount of child support he or she pays. The child support guidelines presume that every parent can work. If a parent is voluntarily unemployed, working reduced hours, or working at reduced wages, his or her potential income for child support purposes is determined in one of two ways:

- 1) Potential and probable earnings based on work history, skills and training, and local job opportunities and pay rates, or
- 2) Full-time work (40 hours per week) at current state minimum wage. As of October 1994, Oregon minimum wage was \$823 per month (\$4.75 per hour x 40 hours x 4.33 weeks).

In cases where full time work is not possible because of *extraordinary* family responsibilities, *extraordinary* medical conditions, or *extraordinary* work shortages, the actual income, such as unemployment or worker's compensation, rather than the potential income may be used.

Line 2

If a parent is under court order to pay spousal support to a former spouse because of a prior divorce or will be ordered to pay spousal support in this divorce, the amount of the

spousal support is deducted from gross income of the parent paying the spousal support. If one parent is or will be entitled to receive spousal support, the spousal support is added to her or his gross income. Write the alimony (spousal support) paid or received on line 2.

Line 3

This is used only if there are nonjoint children. Nonjoint children are children born to or adopted by one, but not both of the spouses in the process of divorce. Stepchildren living with you are not considered nonjoint children. If either spouse has nonjoint children, complete worksheet A (page 9). If you and your spouse have no minor children other than those born to or adopted by both of you (joint children) put 0's on line 3.

Line 4

Calculate adjusted monthly gross income.

Regular custody—worksheet B

Regular custody is when the child(ren) lives primarily (more than 65 percent of the time) with one parent and spends some time with the other parent.

Lines 1–4

See "Income computation," above left.

Line 5

Divide each parent's adjusted monthly gross income (line 4) by the combined income (line 4)

Line 6

Basic support. To determine the amount of basic child support, use the "Scale of Basic Child Support Obligations," starting on page 19. Go down the column "gross income" to the *combined monthly adjusted gross income* of both parents and across to the number of joint children you have. Joint children are the children born to or adopted by the divorcing couple. Write the amount on line 6, basic child support obligation.

Line 6A

Child care costs are the reasonable expenses for work-related child care. Reasonable expenses do not exceed the cost of quality child care from a licensed provider.

Work-related is child care that makes it possible for the parent with whom the child lives to look for a job, train for a job, or be employed.

If the amount of child care is not the same each month, estimate the cost for a year and divide the yearly amount by 12 to determine the average monthly child care cost. If the child care is for both joint and nonjoint children, use only the portion of the cost that is for the joint children.

The cost of child care is reduced to reflect the federal and state income tax credits for child care. Use Worksheet E to figure the net child care cost.

Line 6B

Uninsured, recurring medical expenses for the child are those which, based on past experience, are reasonably

expected to occur regularly and periodically in the future and which can be documented. Do not include the cost of health insurance. Family expense records will be helpful in determining these costs.

Line 7

This is the total child support obligation to be divided between the parents according to their respective incomes.

Line 8

Multiply line 7 by the percentage share of income each parent has (line 5). This allocates the support between the parents in proportion to their incomes.

Line 9

There is a presumption that a parent can contribute \$50 to the support of the child; if the noncustodial parent's amount on line 8 is less than \$50, change it to \$50. Line 9 is the support order, the amount the noncustodial parent will pay to the custodial parent (see "Timing and method of payments," page 8).

Line 10

The insurance cost is allocated between the parents according to their incomes. The support obligation of the noncustodial parent is decreased if the insurance is paid for by the noncustodial parent, and increased if paid by the custodial parent.

Write the cost of the health insurance for the joint children (see page 7) in the column of the parent who provides the insurance. If the noncustodial parent pays for the insurance and the cost of the insurance exceeds the cost of the support obligation on line 9, enter 0's on lines 10 and 11.

Line 11

Multiply the cost of health insurance on line 10 by the percentage on line 5 for each parent to allocate the expense between the parents. If the noncustodial parent pays for the insurance, subtract from line 9 the amount in the custodial parent's line 11. If the custodial parent pays for the insurance, add to line 9 the amount in the noncustodial parent's line 11.

Line 12

This is the amount the noncustodial parent will pay to the custodial parent for support of the children. This amount is presumed to be correct. However, there may be extraordinary circumstances that rebut the presumption; that is, there may be reasons why the presumed child support order is not appropriate and the actual payment should be increased or decreased (see "Rebuttals," page 7).

Split custody—worksheet C

Split custody is when there is more than one joint child and each parent has physical custody of at least one of the children.

Worksheet C is used to calculate the support obligation. This worksheet is not easy to complete. Go slowly, step by step, line by line.

Lines 1–4

See "Income computation," page 3.

Line 5

To determine the amount of basic child support, use the "Scale of Basic Child Support Obligations," starting on page 19. Go down the column *gross income* to the combined monthly adjusted gross income of both parents (line 4, worksheet C) and across to the number of joint children. Write the amount from the scale on line 5 in mother's column and again in father's column.

Line 6

Determine the percentage of joint children living with each parent. Divide the number of joint children living with mother by the total number of joint children. Divide the number of joint children living with father by the total number of children.

Example: Anisa and Jim have three joint children. Two children live with Anisa and one lives with Jim. Anisa has .67 of the joint children ($2 \div 3 = .67$). Jim has .33 of the joint children ($1 \div 3 = .33$).

Line 7

Multiply line 5, the basic support obligation for all the children, by the portion of children living with mother (line 6). Do the same thing for father. This is the dollar amount of support each parent is providing by caring for the child or children living with him or her.

Lines 8A,B,C

On these lines are reported the amounts either or both parents pay for health insurance, child care, or recurring medical expenses for any of the joint children. Record the expenditure in the column of the parent who pays the expense.

Line 8A

Write the cost of health insurance for the joint children (see page 7) in the column of the parent who pays for the insurance.

Line 8B

Child care costs are the reasonable expenses for work-related child care. Reasonable expenses do not exceed the cost of quality child care from a licensed provider.

Work-related is child care that makes it possible for the parent with whom the child lives to look for a job, train for a job, or be employed.

If the amount of child care is not the same each month, estimate the cost for a year and divide the yearly amount by 12 to determine the average monthly child care cost. If the child care is for both joint and nonjoint children, use only the portion of the cost that is for the joint children.

The cost of child care is reduced to reflect the federal and state income tax credits for child care. Use Worksheet E to figure the net child care costs.

Line 8C

Uninsured, recurring medical expenses for the child are those which, based on past experience, are reasonably expected to occur regularly and periodically in the future and which can be documented. Do not include the cost of health insurance. Family expense records will be helpful in determining these costs.

Line 9A

The total support provided by Parent 1 is the amount provided by caring for at least one of the children (Line 7, column 1) plus the expenditures recorded in column 1 of lines 8A, B, C.

Line 9B

The total support provided by Parent 2 is the amount provided by caring for at least one of the children (line 7, column 2) plus the expenditures recorded in column 2 of lines 8A, B, C.

Line 10

Each parent owes a share of support equal to her or his share of the monthly adjusted gross income.

Line 10A

Calculate each parent's share of the combined income. Divide mother's monthly adjusted gross income, line 4, by the combined monthly adjusted gross income, line 4. Divide father's monthly adjusted gross income, line 4, by the combined monthly adjusted gross income, line 4.

Line 10B

Calculate what Parent 1 owes Parent 2. To do this, multiply Parent 1's share of combined income on line 10A by 9B.

Line 10C

Calculate what Parent 2 owes Parent 1. To do this, multiply Parent 2's share of combined income on line 10A by line 9A.

Line 11

From the larger amount on lines 10B and 10C, subtract the smaller amount. The parent owing the larger amount pays to the other parent the difference between the two amounts. The obligation on line 11 is the amount of the child support payment to be made from one parent to the other. This amount is presumed to be correct. However, there may be extraordinary circumstances that rebut the presumption; that is, there may be reasons why the presumed child support order is not appropriate and the actual payment should be increased or decreased. See "Rebuttals," page 7.

Shared custody—worksheet D

Shared custody is when parents have agreed in writing or by court order that their child or children live with one parent not more than 65 percent of the time (237 overnights) and with the other parent not less than 35 percent of the time (128 overnights). Worksheet D is used to calculate the

support obligation when there is shared custody. This is not an easy worksheet to complete. Go slowly, step by step, line by line.

Lines 1–4

See "Income computation," page 3.

Line 5

To determine the amount of basic child support, use the "Scale of Basic Child Support Obligations," starting on page 19. Go down the column *gross income* to the *combined monthly adjusted gross income* of both parents (line 4, worksheet D) and across to the number of joint children. Write the amount from the scale on line 5 in mother's column and again in father's column.

Line 6

Multiply the amount on line 5 by 1.5. This increase reflects the increased cost of a child having two homes.

Line 7

To determine the share of time the child is with mother, divide the number of nights the child spends with mother by 365 and enter in mother's column, line 14. Do the same for father.

Example: Child with mother 219 nights: $(200 \div 365) = 60\%$. Child with father 146 nights: $(165 \div 365) = 40\%$.

Line 8

For each parent, multiply the amount on line 6 by the percentage on line 7. This is the amount of support each parent is providing by caring for the child(ren).

Lines 9A, B, C

On these lines are reported the amounts either or both parents pay for health insurance, child care, or recurring medical expenses for any of the joint children. Record the expenditure in the column of the parent who pays the expense.

Line 9A

Write the cost of health insurance for the joint children (see page 7) in the column of the parent who pays for the insurance.

Line 9B

Child care costs are the reasonable expenses for work-related child care. Reasonable expenses do not exceed the cost of quality child care from a licensed provider.

Work-related is child care that makes it possible for the parent with whom the child lives to look for a job, train for a job, or be employed.

If the amount of child care is not the same each month, estimate the cost for a year and divide the yearly amount by 12 to determine the average monthly child care cost. If the child care is for both joint and nonjoint children, use only the portion of the cost that is for the joint children.

The cost of child care is reduced to reflect the federal and state income tax credits for child care. Use Worksheet E to figure the net child care costs.

Line 9C

Uninsured, recurring medical expenses for the child are those which, based on past experience, are reasonably expected to occur regularly and periodically in the future and which can be documented. Do not include the cost of health insurance. Family expense records will be helpful in determining these costs.

Line 10A

The total support provided by Parent 1 is the amount provided by caring for the children (Line 8, column 1) plus the expenditures recorded in column 1 of lines 9A, B, C.

Line 10B

The total support provided by Parent 2 is the amount provided by caring for the children (line 8, column 2) plus the expenditures recorded in column 2 of lines 9A, B, C.

Line 11A

Calculate each parent's share of the combined income. Divide mother's monthly adjusted gross income, line 4 by the combined monthly adjusted gross income, line 4. Divide father's monthly adjusted gross income, line 4 by the combined monthly adjusted gross income, line 4.

Line 11B

Calculate what Parent 1 owes Parent 2 by multiplying Parent 1's share of the combine income (line 11A) by Parent 2's total on line 10B.

Line 11C

Calculate what Parent 2 owes Parent 1 by multiplying Parent 2's share of the combined income (line 11A) by Parent 1's total on line 10A.

Line 12

From the larger amount on lines 11B and 11C, subtract the smaller amount. The parent owing the larger amount pays to the other parent the difference between the two amounts. The obligation on line 12 is the amount of the child support payment to be made from one parent to the other. This amount is presumed to be correct. However, there may be extraordinary circumstances that rebut the presumption; that is, there may be reasons why the presumed child support order is not appropriate and the actual payment should be increased or decreased. See "Rebuttals," page 7.

Determining the cost of children's health insurance

Medical and dental insurance is important for children. Review carefully all medical and dental benefits available for the children through the employment of either parent. Obtain from your employers the cost of health insurance for the children, information about when and how the children may be added to the insurance, and when and how claims are made.

When one parent provides health insurance for the joint children, this is a form of support and the support order is

adjusted. Determine the cost of health insurance for the joint children as follows:

Cost of health insurance for parent and children
less Cost of health insurance for parent alone
Cost of insurance for children

If the children's insurance covers both joint and nonjoint children, figure the cost for the joint children using the following steps:

- (a) Cost of children's insurance ÷ # of children = cost per child
- (b) Cost per child x # of joint children = cost for joint children

Rebuttals

The support obligation determined using the guidelines is presumed to be correct. However, there may be *extraordinary* circumstances that rebut the presumption of correctness.

If the presumption of correctness is rebutted and income of either parent is to be increased or decreased, or the child support costs are to be increased or decreased, prepare a second set of worksheets containing the changes and the reasons for the changes.

Two sets of worksheets are required: one set with the presumed amount and a second set with the changes, explanations for the changes, and the new support amount.

Some reasons that might justify decreasing a parent's income are:

- The parent provides extraordinary financial support for dependents, not the dependents of the other parent. For example, the parent has a severely handicapped nonjoint child.
- The parent has extraordinary financial responsibilities. For example, the parent assumed responsibility for an extraordinary amount of marital debts in the divorce property settlement.
- The parent has financial responsibilities, such as an infant or a child with special needs, that do not allow her or him to be employed or allows for less than full-time employment.

Some reasons that might justify increasing a parent's income are:

- The parent has a financial advantage because a portion of his or her personal living expenses are paid as business expenses.
- The parent has a financial advantage because she or he received an extraordinary share of the family property. For example, the custodial parent received the family home with no mortgage.
- The noncustodial parent has the tax exemption for the child.

Some reasons that might justify raising or lowering the basic support obligation are:

- The child has extraordinary needs.

- The noncustodial parent has extraordinary transportation costs related to visitation with the child.
- The child is not living with either parent and is not attending school.

Additional Financial Issues

Non-routine, uninsured medical and dental expenses

The determination of child support takes into account routine, uninsured medical and dental expenses. The children may also have non-routine uninsured medical and dental expenses. For example, orthodontia, counseling, long-term physical treatments, or special care for a disabled child. Discuss how these expenses will be divided between the parents. One method is each parent pays a portion equal to his or her portion of their combined incomes.

Post high school education

Education beyond high school is important and expensive. The determination of the child support obligation does not include any saving for the expenses of post high school training and education.

Give thought to financial support of your child's post high school education. What portion of the child's education do the parents anticipate paying? How will the cost be divided between the parents? What part, if any, is the child expected to pay? Will the child be eligible for financial aid?

If your children are very young, post high school education is years away. Remember, the earlier you start to save, the easier it is. If your children are teenagers, discuss future education expenses with them. They need to understand what education expenses parents will pay and under what conditions.

Life insurance

The reason for life insurance is to provide income after the death of one of the family wage earners. When there are young children, the couple usually wants to continue the insurance policies on one or both parents.

One common way this is done is to have a paragraph in the property agreement that states:

(Name of father or mother) shall maintain insurance on (his or her) life in the total sum of \$_____ so long as (he or she) is required to pay child support. The insurance should be payable to _____ as trustee for the children. If such insurance is not in force at death, the children shall have a claim against the estate for \$_____.

There are other ways to assure that insurance benefits will be available for the support of the children. If you have young or handicapped children and presently have insurance, ask your attorney about ways to assure continuation of the insurance.

Taxes

The parent who has major physical custody is entitled to claim the child as dependent, regardless of the amount of support provided by the other parent. A custodial parent may waive the right to claim the child as a dependent in a given year. If this is done, the other parent may claim the child as a dependent and must attach to his or her tax return IRS Form 8332.

Estate planning

Estate planning is deciding who will receive your property at your death. You may have already done such planning—preparing a will, and naming beneficiaries on insurance policies, pension funds, IRAs, certificates of deposit, or government bonds. If you are divorcing, review these and see if changes are needed.

Timing and method of payments

You must decide how the child support payments are to be made. Usually, payments are withheld from the wages of the parent paying support and transferred to the other parent through the Oregon Department of Human Resources. If both parents agree, other methods may be used.

In some cases, the parent paying support writes a check to the other parent. Sometimes payment is made by arranging for an automatic transfer from the checking account of the parent paying support to the checking account of the parent receiving the support.

When children are in college, sometimes parents agree that the support money is paid directly to the child. If money will be paid to the child, the parents and child need to discuss the child's use and management of the money.

As you consider the date for payment, think about when the parent paying support usually receives his or her income. It is convenient to have payments due about the same time as income is received. If income is irregular, the parent paying support must set aside money for payments in those months when there is reduced or no income.

Budgeting and recordkeeping

Both parents should keep records of money they are spending on the children. These records will be helpful for future planning.

The parent with whom the children live most of the time needs to budget for both routine and nonroutine expenses. That parent needs to set aside money from monthly support for nonroutine expenses such as expenses at the start of the school year for clothing, medical examinations, and school supplies.

The parent making child support payments needs records of all payments made. Always make payments by check; the canceled check is proof of payment. The parent receiving support needs records of all payments received. It may simplify recordkeeping to set up a separate checking account into which the child support checks are deposited.

Worksheet A (working copy)*
Adjustments for nonjoint children

Nonjoint children are children born to or adopted by one, but not both of the spouses in the process of divorce. Do not include stepchildren living with you.

If either you or your spouse has one or more nonjoint children who live with you or your spouse, or for whom you

or your spouse is under a court or administrative order to pay support, complete worksheet A. If each of you has nonjoint children, you will complete two—one for mother and one for father.

Name of parent: _____

1. Parent's gross monthly income (from line 1 of the support computation worksheet) \$ _____

2. Total number of nonjoint children (do not include stepchildren) _____

Name(s) and date(s) of birth:

3. Support obligation for nonjoint children (using only this parent's gross monthly income) \$ _____
(Go to the "Scale of Basic Child Support Obligations" starting on page 19. Read down the left-hand column to the gross monthly income of the parent with the nonjoint child, read across to the number of nonjoint children listed on line 2 of worksheet A, and write that amount on line 3 of Worksheet A and on line 3 of the Support Computation Worksheet.)

**This is not the worksheet you will submit to the court. The official worksheet is available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.*

Worksheet B (working copy)*

Regular custody

For more information...

Regular custody is defined on page 3.

	Name: Custodial**	Name: Noncustodial	Combined	
	p/m	p/m		
1. Gross monthly income				See <i>Income computation</i> , page 3.
2. Add or subtract alimony paid or received				
3. Subtract credit for nonjoint child(ren) from worksheet A, line 3				
4. Adjusted gross monthly income			p/m	
5. Percentage share of income (each parent's line 4 income divided by combined income on line 4)	%	%		
6. Basic child support obligation				Lines 6, 6A, and 6B explained on pages 4 and 5.
A. Reasonable, work-related child care costs				
B. Uninsured, recurring medical expenses. <i>Note: do not include insurance costs</i>				
7. Total child support obligation (line 6 + 6A + 6B)				Lines 7 and 8 explained on page 5.
8. Each parent's child support obligation (line 5 x line 7 for each parent)				
9. Monthly child support obligation (amount on line 8—\$50 minimum order)				Minimum order explained on page 5.
10. Cost of insurance (for joint child[ren] only) in column for parent who will provide. If noncustodial providing, and line 10 is more than line 9, fill in <i>zero</i>				To figure the cost of the children's health insurance, see page 7.
11. Each parent's pro rata share of insurance cost (line 5 times line 10 for each parent)				Lines 11 and 12 explained on page 5.
12. <i>Total presumed child support</i> If noncustodial provides insurance, line 9 <i>minus</i> line 11 custodial If custodial provides insurance, line 9 <i>plus</i> line 11 noncustodial				
Other comments or rebuttal to calculations:				Rebuttals explained on page 7.

**The *custodial parent* is the one with whom the child lives more than 65% of the time. If the child spends more than 65% of overnights with mother, write her name over the column titled "Custodial." If the child spends more than 65% of overnights with father, write his name over the column titled "Custodial."

*This is not the worksheet you will submit to the court. The official worksheet is available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.

Worksheet C (working copy)*

Split custody

For more information...

Split custody is defined on page 3.

Joint children defined on page 3.

Total # of joint children: _____

w/parent 1: _____

w/parent 2: _____

	Name: Parent 1	Name: Parent 2	Combined	
1. Gross monthly income	p/m	p/m		
2. Add or subtract alimony paid or received				
3. Subtract credit for nonjoint child(ren) from worksheet A, line 3				See <i>Income computation</i> , page 3.
4. Adjusted gross monthly income			p/m	
5. Basic child support obligation				Line 5 explained on page 5.
6. Percentage of children with each parent				Line 6 explained on page 5.
7. Prorated basic support for child(ren) with each parent (line 6 times line 5 for each parent)	%	%		Line 7 explained on page 5.
8. <i>Additional costs/expenses</i>				
A. Health insurance (place amount paid by each parent in column for that parent)				
B. Reasonable, work-related child care costs (place amount paid by each parent in column for that parent)				Lines 8A, B, and C explained on pages 5 and 6.
C. Uninsured, recurring medical costs (place amount paid by each parent in column for that parent)				
9. <i>Total support/costs</i>				
A. Line 7 for Parent 1 plus lines 8A, 8B, and 8C for Parent 1				Lines 9A and B explained on page 6.
B. Line 7 for Parent 2 plus lines 8A, 8B, and 8C for Parent 2				
10. <i>Allocation to parties</i>				
A. % share of income (each parent's line 4 income divided by combined income)	%	%		
B. Parent 1 owes to Parent 2 (line 10A Parent 1 times line 9B)				Lines 10A, B, and C explained on page 6.
C. Parent 2 owes to Parent 1 (line 10A Parent 2 times line 9A)				
11. <i>Net obligation</i> Subtract the smaller from the larger amounts in lines 10B and 10C and place the result in the parent's column with the larger amount in line 10B or 10C.				Line 11 explained on page 6. (See <i>Timing and method of payments</i> , page 8.)
Other comments and rebuttals to calculations:				Rebuttals explained on page 7.

*This is not the worksheet you will submit to the court. The official worksheet is available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.

Worksheet D (working copy)*

Shared custody

For more information...

Shared custody is defined on page 3.

	Name: Parent 1	Name: Parent 2	Combined	
1. Gross monthly income	p/m	p/m		See <i>Income computation</i> , page 3.
2. Add or subtract alimony paid or received				
3. Subtract credit for nonjoint child(ren) from worksheet A, line 3				
4. Adjusted gross monthly income			p/m	
5. Basic child support obligation				Lines 5 and 6 explained on page 6.
6. Basic support (line 5) times 1.5				
7. % of time child(ren) will be in custody of each parent. <i>If one parent's % = less than 35, do not use this worksheet. Use Worksheet B, Regular Custody.</i>	%	%		Line 7 explained on page 6.
8. Prorated basic support for child(ren) (line 7 times line 6 for each parent)				Line 8 explained on page 6.
9. <i>Additional costs/expenses</i> A. Health insurance (place amount paid by each parent in column for that parent)				Lines 9A, B, and C explained on pages 6 and 7.
B. Reasonable, work-related child care costs (place amount paid by each parent in column for that parent)				
C. Uninsured, recurring medical costs (place amount paid by each parent in column for that parent)				
10. <i>Total support/costs</i> A. Line 8 for Parent 1 plus lines 9A, 9B, and 9C for Parent 1				Lines 10A and B explained on page 7.
B. Line 8 for Parent 2 plus lines 9A, 9B, and 9C for Parent 2				
11. <i>Allocation to parties</i> A. % share of income (each parent's line 4 income divided by combined income)	%	%		Lines 11A, B, and C explained on page 7.
B. Parent 1 owes to Parent 2 (line 11A Parent 1 times line 10B)				
C. Parent 2 owes to Parent 1 (line 11A Parent 2 times line 10A)				
12. <i>Net obligation</i> Subtract the smaller from the larger amounts in lines 11B and 11C and place the result in the parent's column with the larger amount in line 11B or 11C.				Line 12 explained on page 7. (See <i>Timing and method of payments</i> , page 8.)
Other comments and rebuttals to calculations:				Rebuttals explained on page 7.

**This is not the worksheet you will submit to the court. The official worksheet is available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.*

Worksheet E (working copy)*

Child care credit

When calculating the basic child support obligation, credit is given for actual, reasonable costs incurred on behalf of any *joint* child(ren). The amount of the credit is the gross child care expense minus the federal and state income tax credit. Use the formula below.

- A. Does the custodial parent pay child care for a *joint* child to enable the parent to work or seek employment?
If yes, proceed. If no, stop here.
- B. Is the child 12 years old or less, or if older, is the child disabled and not able to care for itself?
If yes, proceed. If no, stop here.
- C. What is the monthly cost of child care? \$ [C]
- D. If there is only one joint child, enter the *lesser* of C or \$200
If there are two or more children, enter the *lesser* of C or \$400. \$ [D]
- E. Find the custodial parent's income below on the Federal Tax Credit Table.
Using the percentage of tax credit corresponding with the parent's income, multiply the percentage by D above. This amount is the federal monthly child care credit.
Enter on line at right \$ [E]
- F. Find the custodial parent's income on Oregon's tax credit table below. Using the percentage of tax credit corresponding with the parent's income, multiply the percentage by D above. This amount is the Oregon monthly child care credit.
Enter on line at right \$ [F]
- G. Add together E and F. Enter on the line at right \$ [G]
- H. Subtract line G from C to arrive at net child care cost. Enter result on line at right \$ [H]

Federal Tax Credit Table

Gross Monthly Income	Tax Credit %
\$ 0 to 833	.30
834 to 1,000	.29
1,001 to 1,166	.28
1,167 to 1,333	.27
1,334 to 1,500	.26
1,501 to 1,666	.25
1,667 to 1,833	.24
1,834 to 2,000	.23
2,001 to 2,166	.22
2,167 to 2,333	.21
2,334 to 9,999	.20

Oregon Tax Credit Table

Gross Monthly Income	Tax Credit %
\$ 0 to 416	.30
417 to 833	.15
834 to 1,250	.08
1,251 to 2,083	.06
2,084 to 2,916	.05
2,917 to 3,750	.04

*This is not the worksheet you will submit to the court. The official worksheet is available from your attorney, the Circuit Court, or the Department of Justice, Support Enforcement Division, 1495 Edgewater NW, Suite 260, Salem, OR 97304.

Oregon Scale of Basic Child Support Obligations

Gross Income	One	Two	Three	Children Four	Five	Six	Seven or more
750	50	50	50	50	50	50	<i>For each additional child, add 6.6% to the amount for six children.</i>
800	78	79	80	81	82	83	
850	85	86	87	88	89	90	
900	90	104	105	106	107	108	
950	95	122	123	125	126	127	
1000	105	146	148	150	152	153	
1050	113	156	172	174	176	177	
1100	121	187	196	198	200	202	
1150	126	195	216	218	220	222	
1200	134	209	242	245	247	250	
1250	143	222	269	272	275	278	
1300	156	242	303	309	312	315	
1350	162	251	315	331	335	339	
1400	168	261	327	355	359	362	
1450	174	270	337	378	382	386	
1500	180	279	349	394	405	410	
1550	186	288	361	407	429	434	
1600	192	298	372	420	457	458	
1650	198	307	384	434	471	482	
1700	204	316	396	447	486	508	
1750	210	326	407	460	500	535	
1800	216	334	419	473	514	552	
1850	222	344	431	486	528	566	
1900	228	353	442	499	543	582	
1950	234	363	454	512	557	597	
2000	245	380	475	536	583	625	
2050	256	397	497	561	609	653	
2100	267	414	519	586	636	682	
2150	279	432	541	611	664	711	
2200	286	443	555	626	680	731	
2250	292	453	566	639	695	746	
2300	299	463	580	655	712	763	
2350	305	473	590	668	726	779	
2400	312	484	605	683	742	802	
2450	318	493	617	696	757	825	
2500	325	504	631	712	774	848	
2550	331	513	642	725	788	871	
2600	338	524	656	740	804	894	
2650	344	533	667	753	819	917	
2700	351	544	681	769	835	940	
2750	357	553	693	782	850	963	
2800	364	564	706	797	866	986	
2850	370	574	718	810	881	1009	
2900	377	584	731	826	897	1032	
2950	383	594	743	839	912	1055	
3000	398	616	771	870	939	1078	
3050	412	639	799	902	966	1100	
3100	418	648	811	915	993	1113	
3150	425	659	825	931	1020	1126	
3200	432	670	838	946	1047	1140	

Oregon Scale of Basic Child Support Obligations—continued

Gross Income	One	Two	Three	Children Four	Five	Six	Seven or more
3250	438	679	850	959	1074	1153	<i>For each additional child, add 6.6% to the amount for six children.</i>
3300	454	703	880	993	1090	1167	
3350	469	727	910	1017	1103	1180	
3400	478	743	929	1026	1112	1190	
3450	488	759	936	1034	1121	1199	
3500	494	768	943	1042	1129	1208	
3550	499	776	950	1050	1138	1217	
3600	505	785	957	1057	1146	1226	
3650	510	793	964	1065	1155	1236	
3700	516	802	971	1073	1163	1245	
3750	521	811	978	1081	1172	1254	
3800	527	819	985	1089	1180	1263	
3850	532	828	992	1097	1189	1272	
3900	538	837	999	1104	1197	1281	
3950	543	845	1006	1112	1206	1290	
4000	549	854	1014	1120	1214	1299	
4050	555	864	1021	1128	1223	1308	
4100	561	873	1028	1136	1231	1317	
4150	568	878	1034	1142	1238	1325	
4200	574	882	1038	1147	1243	1331	
4250	579	886	1043	1152	1249	1336	
4300	585	890	1047	1157	1255	1342	
4350	591	894	1052	1162	1260	1348	
4400	597	899	1057	1168	1266	1354	
4450	602	903	1061	1173	1271	1360	
4500	608	907	1066	1178	1277	1366	
4550	614	911	1071	1183	1282	1372	
4600	619	915	1075	1188	1288	1378	
4650	625	919	1080	1193	1293	1384	
4700	631	923	1084	1198	1298	1389	
4750	637	927	1088	1203	1304	1395	
4800	642	931	1093	1207	1309	1400	
4850	648	935	1097	1212	1314	1406	
4900	653	939	1101	1217	1319	1412	
4950	659	943	1106	1222	1325	1418	
5000	664	947	1111	1228	1331	1424	
5050	669	951	1116	1233	1337	1430	
5100	674	956	1122	1239	1343	1438	
5150	679	961	1127	1245	1350	1445	
5200	684	965	1133	1252	1357	1452	
5250	689	970	1138	1258	1363	1459	
5300	694	975	1144	1264	1370	1466	
5350	699	980	1149	1270	1376	1473	
5400	704	984	1155	1276	1383	1480	
5450	709	989	1160	1282	1390	1487	
5500	714	994	1166	1288	1396	1494	
5550	719	998	1171	1294	1403	1501	
5600	725	1003	1177	1300	1409	1508	
5650	730	1008	1183	1307	1416	1516	
5700	735	1015	1190	1315	1426	1525	

Oregon Scale of Basic Child Support Obligations—continued

Gross Income	Children						
	One	Two	Three	Four	Five	Six	Seven or more
5750	740	1021	1198	1324	1435	1535	<i>For each additional child, add 6.6% to the amount for six children.</i>
5800	745	1028	1205	1332	1444	1545	
5850	750	1035	1213	1340	1453	1555	
5900	755	1041	1221	1349	1462	1564	
5950	760	1048	1228	1357	1471	1574	
6000	765	1054	1236	1366	1480	1584	
6050	770	1061	1243	1374	1489	1594	
6100	775	1068	1251	1382	1499	1603	
6150	780	1074	1259	1391	1508	1613	
6200	785	1081	1266	1399	1517	1623	
6250	790	1087	1274	1408	1526	1633	
6300	796	1094	1281	1416	1535	1642	
6350	801	1100	1289	1424	1544	1652	
6400	806	1107	1296	1432	1553	1661	
6450	811	1113	1303	1440	1561	1671	
6500	816	1119	1311	1448	1570	1680	
6550	821	1125	1318	1456	1579	1689	
6600	826	1131	1325	1464	1587	1698	
6650	831	1137	1332	1472	1596	1707	
6700	836	1144	1339	1480	1604	1717	
6750	839	1150	1346	1488	1613	1726	
6800	843	1156	1354	1496	1621	1735	
6850	847	1162	1361	1504	1630	1744	
6900	851	1168	1368	1512	1639	1753	
6950	854	1174	1375	1520	1647	1763	
7000	858	1181	1382	1528	1656	1772	
7050	862	1187	1390	1535	1664	1781	
7100	865	1193	1397	1543	1673	1790	
7150	869	1199	1404	1551	1682	1799	
7200	873	1205	1411	1559	1690	1808	
7250	877	1211	1418	1567	1699	1818	
7300	880	1218	1425	1575	1707	1827	
7350	884	1224	1433	1583	1716	1836	
7400	888	1230	1440	1591	1725	1845	
7450	891	1236	1447	1599	1733	1854	
7500	895	1242	1453	1606	1741	1863	
7550	899	1247	1460	1614	1749	1871	
7600	903	1253	1467	1621	1757	1880	
7650	906	1259	1474	1628	1765	1889	
7700	910	1265	1480	1636	1773	1897	
7750	914	1271	1487	1643	1781	1906	
7800	917	1276	1494	1651	1789	1915	
7850	921	1282	1501	1658	1797	1923	
7900	925	1288	1507	1666	1805	1932	
7950	928	1294	1514	1673	1814	1940	
8000	931	1299	1521	1680	1822	1949	
8050	934	1305	1527	1688	1830	1958	
8100	937	1311	1534	1695	1838	1966	
8150	939	1317	1541	1703	1846	1975	
8200	942	1322	1548	1710	1854	1984	

Oregon Scale of Basic Child Support Obligations—continued

Gross Income	Children						
	One	Two	Three	Four	Five	Six	Seven or more
8250	945	1328	1554	1718	1862	1992	For each additional child, add 6.6% to the amount for six children.
8300	948	1334	1561	1725	1870	2001	
8350	951	1340	1568	1732	1878	2009	
8400	954	1346	1575	1740	1886	2018	
8450	956	1351	1581	1747	1894	2027	
8500	959	1357	1588	1755	1902	2035	
8550	962	1363	1595	1762	1910	2044	
8600	965	1369	1601	1770	1918	2053	
8650	968	1374	1608	1777	1926	2061	
8700	970	1380	1615	1785	1934	2070	
8750	973	1386	1622	1792	1942	2078	
8800	976	1392	1628	1799	1951	2087	
8850	979	1397	1635	1807	1959	2096	
8900	982	1403	1642	1815	1967	2105	
8950	985	1410	1650	1823	1976	2114	
9000	987	1416	1657	1831	1985	2124	
9050	990	1422	1665	1839	1994	2134	
9100	993	1428	1672	1848	2003	2143	
9150	996	1434	1680	1856	2012	2153	
9200	999	1440	1687	1864	2021	2162	
9250	1002	1446	1695	1873	2030	2172	
9300	1004	1453	1702	1881	2039	2181	
9350	1007	1459	1710	1889	2048	2191	
9400	1009	1465	1717	1897	2057	2201	
9450	1012	1471	1724	1906	2066	2210	
9500	1014	1477	1732	1914	2075	2220	
9550	1016	1483	1739	1922	2084	2229	
9600	1019	1490	1747	1930	2092	2239	
9650	1021	1496	1754	1939	2101	2249	
9700	1024	1502	1762	1947	2110	2258	
9750	1026	1508	1769	1955	2119	2268	
9800	1029	1514	1777	1963	2128	2277	
9850	1031	1520	1784	1972	2137	2287	
9900	1034	1526	1792	1980	2146	2296	
9950	1036	1533	1799	1988	2155	2306	
10,000	1039	1539	1807	1996	2164	2316	
More than 10,000	When the combined adjusted gross income exceeds \$10,000 per month, the presumed basic child support obligation shall be the same as for parents with combined adjusted gross income of \$10,000 per month. This may be rebutted. See “Rebuttals,” page 7.						

For Further Reading

An Oregon Guide, Part I: Property Division and Spousal Support When Divorce Occurs, EC 1378, by Alice Mills Morrow (Oregon State University, Corvallis, 1993). \$1.50

Shared Custody: Increasing Benefits and Reducing Strains, EC 1443, by Sue Doescher and Jan Hare (Oregon State University, Corvallis, 1994). 75¢

Estate Planning for Families with Minor Children, FS 313, by Alice Mills Morrow (Oregon State University, Corvallis, 1992). No charge.

Stages in Money Management for Stepfamilies, FS 316, by Anita Metzen and Edward Metzen (Oregon State University, Corvallis, 1992). No charge.

Ordering instructions

To order any of the above publications, send the amount shown to:

Publications Orders
Agricultural Communications
Oregon State University
Administrative Services A422
Corvallis, OR 97331-2119
(503) 737-2513
Fax: (503) 737-0817

You may order up to six no-charge publications without charge. If you request seven or more no-charge publications, include 25 cents for each publication beyond six.

We offer discounts on orders of 100 or more copies of a single title. Please call for price quotes.



Extension Service, Oregon State University, Corvallis, O.E. Smith, director. This publication was produced and distributed in furtherance of the Acts of Congress of May 8 and June 30, 1914. Extension work is a cooperative program of Oregon State University, the U.S. Department of Agriculture, and Oregon counties.

Oregon State University Extension Service offers educational programs, activities, and materials—*without regard to race, color, national origin, sex, age, or disability*—as required by Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973. Oregon State University Extension Service is an Equal Opportunity Employer.
