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*An Oregon Guide, Part 2*

# **Child Support Decisions When Divorce Occurs**

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Morrow, Alice Mills.  
Child support decisions when  
divorce occurs

*Important: Please read this first!*

Oregon Child Support Guidelines became effective in 1989, were revised in 1991 and are subject to future revisions. This publication is based on the child support guidelines as of January 1991.

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 1: Property Division and Spousal Support When Divorce Occurs*.

To order copies of EC 1378, mail \$1.00 plus 25¢ shipping and handling for each copy to Publications Orders, Agricultural Communications, Oregon State University, Administrative Services Bldg. 422, Corvallis, OR 97331-2119. For orders up to \$100, add 15% shipping and handling. For orders of \$100 or more, please call (503) 737-2513 for a price quote.

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

# 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 may continue to age 21. Parents may choose to continue the support obligations for students beyond the age of 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 gross incomes. The support obligation determined using the guidelines may be increased or decreased when there is evidence of extraordinary circumstances.

You'll find support computation directions starting on this page, the worksheets starting on page 13, and the scale of basic child support obligations on pages 19–22.

In addition to using the worksheets to determine the amount of parental support, consider the following financial issues related to the children: medical and dental expenses, post high school education, timing and method of support payments, budgeting and recordkeeping, future changes in support, taxes, life insurance, and estate planning information. These issues are discussed starting on page 8.

### The Oregon Child Support Guidelines

The Oregon Child Support Guidelines went into effect in 1989 and were revised January 1, 1991. These guidelines are subject to future revisions. To find out if there have been revisions since January 1, 1991, contact the Circuit Court (listed in your phone book under "County Government") or the Department of Justice, Support Enforcement Division, Salem, OR 97310.

To receive a copy of the current "Oregon Child Support Guidelines," send a self-addressed, 9 x 12 inch envelope to Department of Justice, Support Enforcement Division, Salem, OR 97310. Ask for the guidelines and worksheets.

If you are working with an attorney, reading the guidelines will give you an idea of the financial records the attorney will need from you. If you are using the worksheets to determine

child support yourself, go through this material slowly and thoroughly. The worksheets and guidelines are full of unfamiliar terms, so be patient. When completing the worksheets in this publication, use a pencil with an eraser.

To convert income or expenses to monthly amounts, use table 1.

Table 1. Converting income/expenses to monthly amounts

If income is received or expense is paid	To convert to monthly
Weekly	Multiply weekly amount by 52 and divide by 12.
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.

### Support computation

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* — If custody is not split or shared, it is called regular custody. If the child lives primarily (more than 65 percent of the time) with one parent and spends some time with the other parent, this is regular custody. If there is regular custody, use worksheet B.

*Split Custody* — The parents have more than one child and each parent has physical custody of at least one of the 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.

If the child or children are with one parent more than 25 percent of the time, but less than 35 percent of the time, use worksheet B. However, the parent paying support may receive a credit against his or her child support obligation if there is evidence that the other parent's child support costs are significantly reduced by the time spent with the parent paying support.

*Select the worksheet that fits your situation.*

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

## *Income computation, worksheets B, C, D*

Lines 1–5 of worksheets B, C, and D are the computation of both parents' monthly adjusted gross income. It is calculated the same way on each worksheet. Adjusted gross income is gross income adjusted for alimony or spousal support, and support of nonjoint children. This is not the same as adjusted gross income for income tax purposes.

### **Line 1**

Gross 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 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.

*Examine pay stubs, business receipts, interest and dividend statements, and income tax returns. If income is not the same each month, divide the total yearly income by 12 to arrive at the 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. 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:

Potential and probable earnings based on work history, skills and training, and local job opportunities and pay rates.

or:

Full-time work (40 hours per week) at current state minimum wage. As of January 1, 1991, Oregon minimum wage was \$823 per month (\$4.75 per hour x 40 hours x 4.33 weeks).

### **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 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**

Skip this line. After the presumed child support is calculated and worksheet F is completed, this line is used.

### **Line 4**

Credit for nonjoint children.

Joint children are the minor children born to or adopted by the couple in the process of divorce. If you and your spouse have no children other than the children born to or adopted by both of you, all of your children are joint children, there are no nonjoint children, and there is no adjustment for nonjoint children. Put zero's on line 4.

Nonjoint children are children born to or adopted by one, but not both, of the spouses in the process of divorce. Here are two examples:

Barbara and Dennis are in the process of divorce. Barbara and Dennis have two children. Dennis has a son, David, from a prior marriage, who lives with his mother, Dennis's former wife. Barbara and Dennis have two joint children, and Dennis has one nonjoint child. If there is a court order for Dennis to pay child support for David, his income is adjusted for the nonjoint child.

Carolyn and Ken are in the process of divorce and they have one son. Carolyn has a daughter from a prior marriage. The daughter lives with Carolyn and was not adopted by Ken. The son is a joint child and the daughter is Carolyn's nonjoint child. Carolyn's income is adjusted for the nonjoint child living with her.

Since you are not used to thinking of your children as joint and nonjoint, list on table 2 your joint children and each spouse's nonjoint children, if any.

Table 2. — List of joint and nonjoint children

Joint children	Nonjoint children	
	Husband	Wife

If one or both of you have nonjoint children, the credit on line 4 is figured by completing worksheet A. Complete worksheet A for the parent with nonjoint children. If both parents have nonjoint children, complete one for mother and one for father.

Adjustment for nonjoint children—worksheet A

Line 1

List the number of joint children.

Line 2

List the number of nonjoint children, if any, living in the home of parent.

Line 3

List the number of nonjoint children not living in the home, but for whom the parent is under court order to pay child support.

Line 4

Add lines 1, 2, and 3.

Line 5

To determine the basic child support obligation for one parent, use the Scale of Basic Child Support Obligations, pages 19–22, and that one parent’s income. Read down the column “gross income” to the figure that is the parent’s income. Read across that line to the number of total children, line 4. Write the amount on line 5.

Line 6

Determine the support the parent owes each child by dividing line 5, the basic support for total children, by line 4, the number of children the parent supports.

If the parent is under court order to pay support for nonjoint children, complete lines 7a–7e.

If there is a nonjoint child living with the parent, complete line 8.

Line 9

This is the total credit for nonjoint children and is entered on line 4 of the support computation worksheet.

Regular custody — worksheet B

Lines 1–5

See income computation, starting on page 4.

Line 6

Each parent’s share of income is his or her monthly adjusted gross income divided by the combined adjusted monthly gross income.

Example: Mother’s monthly adjusted gross income is \$1,900, father’s is \$2,850, and the combined income is \$4,750. Mother’s share is  $\$1,900 \div \$4,750 = .40$ . Father’s share is  $\$2,850 \div \$4,750 = .60$ .

Line 7

To determine the basic child support obligation, use the Scale of Basic Support Obligations, pages 19–22. Read down the column “gross income” to the combined monthly adjusted gross income of both parents. Read across that line to the number of joint children. Write the amount in the combined column of line 7.

**Line 7a. Child care costs.** Expenses for work-related child care, adjusted for income tax credits, are added to the basic support obligation. Work-related child care is reasonable cost of child care which makes it possible for the parent with whom the children live 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 by 12 to determine an average monthly cost for child care. If the child care is for joint children and nonjoint children, use only the cost that is for joint children. Use worksheet E, page 16, to figure the child care costs.

**Line 7b. Medical expenses.** The basic child support obligation is increased by the amount of the children’s recurring uninsured medical expenses. Family expense records will be helpful in determining the average monthly cost of uninsured medical expenses. The cost of medical insurance for joint children is also included in medical expenses.

**Line 7c.** Skip this line. After the presumed child support is calculated and worksheet F is completed, this line is used.

### Line 8

Total lines 7, 7a, 7b, and 7c, and write on line 8. This is the total child support obligation of both parents.

### Line 9

To determine each parent's support obligation the share of income of each parent, line 6, is multiplied by the total child support obligation, line 8.

*Example:* The total child support obligation of both parents is \$720; father's share of the combined income is .60, and mother's share is .40. Father's support obligation is \$432 ( $\$720 \times .60$ ). Mother's support obligation is \$288 ( $\$720 \times .40$ ).

There is a presumption that every parent can pay at least \$50 towards his or her children's support. If this calculation results in a total child support obligation for either parent of less than \$50, write \$50 on line 9. The custodial parent's support obligation is met by the goods and services the custodial parent provides for the children.

### Line 10

The presumed child support order is the noncustodial parents' obligation figured on line 9.

### Line 11

The amount of the presumed child support order may be reduced, but does not have to be reduced, by the amount the noncustodial parent pays for the child's health and dental insurance. The cost of health/dental insurance includes only the cost for joint children. Do not include any of the insurance cost which is for a parent or a nonjoint child.

### Line 12

Line 10, the total presumed child support order, minus line 11, 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. Worksheet F, page 17, is used for this.

## *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.

### Lines 1–5

See income computation, starting on page 4.

### Line 6

To determine the basic child support obligation, use the Scale of Basic Support Obligations, pages 19–22. Read down the column "gross income" to the *combined* monthly adjusted gross income of both parents. Read across that line to the number of joint children. Write that amount in each column.

### Line 7

Determine the portion 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 8

Multiply line 7, the basic support obligation for all the children, by line 6, the portion of children living with mother. Do the same thing for father.

**Line 8a. Child care costs.** Expenses for work-related child care, adjusted for income tax credits, are added to the basic support obligation. Work-related child care is reasonable cost of child care which makes it possible for the parent with whom the children live 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 that amount by 12 to determine an average monthly cost for child care. If the child care is for joint children and nonjoint children, use only the portion of the cost that is for joint children. Use worksheet E, page 30, to figure the amount child care costs.

**Line 8b. Medical expenses.** Add to each parent's column the amount each parent pays of the children's recurring uninsured medical expenses. Family expense records will be helpful in determining the average monthly cost of uninsured medical expenses. The cost of medical insurance for joint children is also added in the appropriate column(s).

**Line 8c.** Skip this line. After the presumed child support is calculated and worksheet F is completed, this line is used.

### Line 9

Add lines 8, 8a, 8b, and 8c and enter the total on line 9.

**Line 10a.** The parent owes a share of support equal to her or his share of the monthly adjusted gross income. Line 10a is the calculation of each parent's share of the combined income.

Divide mother's monthly adjusted gross income, line 5, by the combined monthly adjusted gross income, line 5. Divide father's monthly adjusted gross income, line 5, by the combined monthly adjusted gross income, line 5.

**Lines 10b and 10c.** On lines 10b and 10c, the amount is calculated that mother owes father for the children living with father, and the amount father owes mother for the children living with mother. To do this, multiply mother's share of combined income on line 10a by father's prorated obligation on line 9. Multiply father's share of combined income on line 10a by mother's prorated obligation on line 9.

**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.

**Line 12**

The amount of the child support order may be reduced, but does not have to be reduced, by the amount the parent paying support paid for the children's health and dental insurance. The cost of health/dental insurance includes only the cost for joint children. Do not include any of the cost which is for a parent or a nonjoint child.

**Line 13**

Line 11 minus line 12 is the total presumed child support order, the amount the noncustodial parent will pay the custodial parent for support of the children. This is the amount that 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. Worksheet F, page 17, is used for this.

*Shared custody — worksheet D*

**Lines 1–5**

See income computation, starting on page 4.

**Line 6**

Each parent's share of combined income is his or her monthly income divided by the combined adjusted monthly gross income.

*Example:* Mother's adjusted gross income is \$1,900, father's is \$2,850 and the combined income is \$4,750. Mother's share is  $\$1,900 \div \$4,750 = .40$ . Father's share is  $\$2,850 \div \$4,750 = .60$ .

**Line 7**

To determine the basic child support obligation, use the Scale of Basic Support Obligations, pages 19–22. Read down the column "gross income" to the *combined* monthly adjusted gross income of both parents. Read across that line to the number of joint children you have. The amount in that column is the basic child support obligation. Write that amount on line 7.

**Line 8**

Because the total cost of raising a child in shared custody is greater than other forms of physical custody, the amount on line 7 is multiplied by 1.5 and written on line 8.

*Example:* Amount on line 7 is \$370. The amount on line 8 is \$555 ( $370 \times 1.5$ ).

**Line 9**

Child care costs. Expenses for work-related child care adjusted for income tax credits are added to the basic support obligation. Work-related child care is the reasonable cost of child care which makes it possible for the parent with whom the children live 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 cost by 12 to determine an average monthly child care cost. If the child care is for joint children and nonjoint children, use only the expense that is for joint children.

The actual cost of child care is reduced by the child care credit allowed on income tax. Use worksheet E, page 16, to figure the child care costs.

**Line 10**

Medical expense. On line 10, write the amount of the children's recurring uninsured medical expenses. Family expense records will be helpful in determining the average monthly cost of uninsured medical expenses. Add to this the cost of medical insurance for the children.

**Line 11**

Skip this line. After the presumed child support is calculated and worksheet F is completed, this line is used.

**Line 12**

Add lines 8, 9, 10, and 11.

### Line 13

Multiply the total child support obligation, line 12, by the mother's share of income, line 6, and write answer in mother's column of line 13. Do the same for father.

### Line 14

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 200 nights:  $(200 \div 365) = .55$ .  
Child with father 165 nights:  $(165 \div 365) = .45$ .

### Line 15

Each parent owes the other parent some support for the time the child lives in the other parent's home. To determine the amount mother owes father, multiply mother's line 13 by father's line 14. To determine the amount father owes mother, multiply father's line 13 by mother's line 14.

<i>Example:</i>	Mother	Father	Combined
Line 6	.40	.60	
Line 12			670
Line 13	268 (670 x .40)	402 (670 x .60)	
Line 14	.55	.45	
Line 15	120.60 (268 x .45)	221.10 (402 x .55)	

**Lines 16a, 16b, 16c.** The parent with the larger obligation on line 15 will pay to the other parent the difference between the two amounts.

<i>Example:</i>	Mother	Father
Line 16a		221.10
Line 16b	120.60	
Line 16c		100.50 (221.10 - 120.60)

**Line 16d.** The amount of the presumed child support order may be reduced, but does not have to be reduced, by the amount paid for health and dental insurance by the parent paying support. The cost of health/dental insurance includes only the cost for joint children. Do not include any of the insurance cost which is for a parent or nonjoint child.

The amount on line 17 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. Worksheet F, page 17, is used for this.

## Other child support issues

### Medical and dental expenses

Medical and dental insurance is important for children. Review carefully any 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 covered, and when and how claims must be made.

The determination of child support takes into account routine, uninsured medical and dental expenses. There may also be nonroutine, uninsured medical and dental expenses, expenses such as 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 some consideration 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. The earlier you start to save and accumulate funds, the easier it is.

If you have teenagers, discuss these issues with them. The child needs to understand what education expenses parents will pay for the child and under what conditions.

### Timing and method of payments

After the amount of support has been determined, you must decide how the payments are to be made. 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.

Payment may be made through the County District Attorney's office. Either parent may file a form requesting payments to be made through the District Attorney's office.



When children are in college, sometimes parents agree that the support money is paid directly to the child. If support money will be paid directly 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 same time as income is received. If income is irregular, the parent paying support must set up a system to set aside money for support payments in those months when there is reduced or no income.

**Budgeting and recordkeeping**

Budgeting and recordkeeping is important for both parents. The parent with whom the children live most of the time needs to estimate the cost of routine expenses and nonroutine expenses. Nonroutine expenses are those that occur only once or twice a year.

An example of a nonroutine expense is the expense at the start of the school year for clothing, medical examinations, and school supplies. The parent with whom the children live needs to set up a system to set aside money for these nonroutine expenses.

The parent making child support payments needs to keep 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.

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

**Future changes in support**

A child support order can be increased or decreased when the parents agree a change is necessary or when the court finds there has been a substantial change in either parent's income or in the children's expenses. The change, called a "modification," is filed with the court through a private attorney or through the County District Attorney.

The cost of raising a child changes over time. As children become older, child care costs normally decrease. Costs for food, clothing, and transportation increase because of children's increased needs.

The cost of raising children also increase over time because of inflation—that is, general price increases. The rate

of inflation has varied greatly in the past. Because of the variation in inflation rates, Oregon courts will not order automatic increases in child support. However, if parents agree, they may include in their support agreement, future changes in support payments.

Parents might agree to changes in support that become effective when there are changes in either parent's income. This is appropriate when changes in income are fairly certain. For example, if one parent will be completing job training and become employed in the future, parents may include a clause in the child support agreement that automatically changes child support to reflect the income change.

Or the parents could agree to certain increase in the child support as the child becomes older. They might agree to a specified amount of increase at certain ages. For example, an automatic increase when the child turns 13 and perhaps another when the child turns 16.

**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 husband or wife) 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, and the other parent can claim the child as a dependent. If this is done, the other parent 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, IRA's, certificates of deposit, or government bonds. If you are divorcing, review these and see if changes are needed.

If you have minor children and, in the event of your death, you would want your property to be used for your children, you need to determine the best way to do this and to provide for someone to manage the property for the children. Two alternatives are:

1. write a will naming a conservator to manage the child's property or
2. develop an estate plan that, if you died, would pass your property into a trust for the benefit of the children. The trust would be managed by a trustee you name according to a trust agreement you prepare.

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Worksheet A  
**Nonjoint Child Credit Computations**

Computation for              Mother              Father (circle one)

**Income** (from lines 1, 2, 3 of Worksheet B, C, or D)

Parent's monthly gross income	_____
Add alimony received, subtract alimony paid	_____
Add or subtract worksheet F, line 1C, adjustments	_____
<b>Subtotal gross monthly income</b>	_____

**Credit for Nonjoint Children**

1. Number of joint children for whom support is sought. \_\_\_\_\_
2. Number of nonjoint children living in parent's home (do not include stepchildren). \_\_\_\_\_
3. Number of nonjoint children to whom parent owes support based on court order. \_\_\_\_\_
4. Total number of children — add lines 1, 2, and 3. \_\_\_\_\_
5. Basic support for total children. Use individual parent's subtotal gross monthly income and scale of Basic Child Support Obligations. \_\_\_\_\_
6. Each child's share: Total # of Children (line 4) ÷ Basic Support (line 5). \$ \_\_\_\_\_
7. **Pre-existing Child Support Order, Complete for children on line 3**
  - a. Amount of pre-existing order \_\_\_\_\_
  - b. Number of children covered by order \_\_\_\_\_
  - c. Each child's share of order (a ÷ b) \_\_\_\_\_
  - d. Enter the smaller of line 6 or line 7c \_\_\_\_\_
  - e. Credit for pre-existing child's support order  
line 7d x line 7b \_\_\_\_\_
8. **Child Living With Parent, Complete for children on line 2**  
Number of children on line 2 x line 6. \_\_\_\_\_
9. **Total Credit Line 7e plus Line 8**  
Enter on line 4 of support computation worksheet B, C, or D. \_\_\_\_\_  
\$ \_\_\_\_\_

*\*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, Salem, OR 97310.*



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**Worksheet B  
Support Computation — Regular Custody**

	<b>Custodial**</b>	<b>Noncustodial</b>	<b>Combined</b>
1. Gross monthly income.			
2. Add alimony received/subtract alimony paid.			
3. Add or subtract adjustments from worksheet F, line K.			
4. Total credit for nonjoint children from worksheet A, line 9.			
5. Monthly adjusted gross income.			
6. Share of income (each parent's line 5 income divided by combined income).			
7. Basic child support obligation from scale.			
a. Child care costs from worksheet E.			
b. Medical expenses.			
c. Add or subtract adjustments from worksheet F, line L.			
8. Total child support obligation (add lines 7, 7a, 7b, and 7c).			
9. Each parent's child support obligation (line 6 x line 8 for each parent — \$50 min).			
10. Presumed child support order (line 9 noncustodial).			
11. Less health insurance premium, if any, paid for children by parent owing support.			
12. Total presumed child support order (line 10 noncustodial minus line 11).			

\*\* 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 mother over the column titled "Custodial." If the child spends more than 65% of overnights with father, write father 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, Salem, OR 97310.*

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Worksheet C  
**Support Computation — Split Custody**

	Mother	Father	Combined
1. Gross monthly income.			
2. Add alimony received/subtract alimony paid.			
3. Add or subtract adjustments from worksheet F, line K.			
4. Total credit for nonjoint children from worksheet A, line 9.			
5. Monthly adjusted gross income.			
6. Basic child support obligation from scale.			
7. Portion of total children with each parent (number of children with each parent divided by total number of joint children).			
8. Prorated basic obligation for children with each parent (line 7 x line 6 for each parent).			
a. Child care costs from worksheet E.			
b. Medical expenses.			
c. Total adjustments from worksheet F, line 1.			
9. Total prorated obligations of each parent (add lines 8, 8a, 8b, and 8c).			
10. Allocation to parties:			
a. Share of income (each parent's line 5 income divided by combined income).			
b. Mother owes to father (line 10a mother x line 9 father).			
c. Father owes to mother (line 10a father x line 9 mother).			
11. Presumed child support order (subtract lesser amount in lines 10b and 10c from greater and place in column for parent owing the greater amount).			
12. Less health insurance premium, if any, paid for children by parent owing support.			
13. Total presumed child support order (line 11 amount shown minus line 12).			

*\*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, Salem, OR 97310.*

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**Worksheet D  
Support Computation — Shared Custody**

	Mother	Father	Combined
1. Gross monthly income.			
2. Add alimony received/subtract alimony paid.			
3. Add or subtract adjustments from worksheet F, line K.			
4. Total credit for nonjoint children from worksheet A, line 9.			
5. Monthly adjusted gross income of each parent and combined incomes.			
6. Enter each parent's share of combined adjusted gross income.			
7. Determined Basic Child Support for combined income on line 5 above.			
8. Multiply basic child support from line 7 above by 1.5. Enter result here.			
9. Child care cost from Worksheet E.			
10. Medical expenses.			
11. Total adjustments from worksheet F, line L.			
12. Total child support obligation (add lines 8, 9, 10, 11).			
13. Assign to each parent his/her share of line 12 amount by multiplying line 12 amount by his/her line 6. Enter amounts here.			
14. Share of time child will be in care of each parent.			
15. Each parent's support obligation is his/her line 13 amount times the line 14 for the other parent. Enter each parent's support obligation here.			
16. The parent with the large obligation will pay to the parent with the smaller obligation the difference between the two amounts.			
a. Enter larger obligation.			
b. Enter smaller obligation.			
c. Difference (subtract line 16b from line 16a).			
d. Less health insurance premium, if any, paid for children by parent owing support.			
17. Total presumed child support order (line 16c - line 16d).			

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**Worksheet E  
Child Care Costs**

	Month	Year
1. Work-related child care cost for joint children.		
2. Income tax credits for child care expense of joint children (see computation below).		
3. Line 1 - Line 2 = Child Care Cost.		

**COMPUTATION OF TAX CREDIT - Line 2**

2a. Is child under age 13, or if older, disabled?  
If yes, proceed. If no, stop and enter a "0" on line 2.

2b. If there is only one joint child, enter the lesser of yearly child care costs from line 1 or \$2,400.  
If there are two or more joint children, enter the lesser of yearly child care cost from line 1 or \$4,800.

2c. Find adjusted gross income on parent's federal tax return. Using the Federal Tax Credit Table below, figure the federal tax credit (cost on line 2b x credit percentage). Divide this by 12 to figure the monthly credit.

2d. Find parent's taxable income on federal tax return. Using the Oregon Tax Credit Table below, figure the state tax credit (cost on line 2b x credit percentage). Divide this by 12 to figure the monthly credit.

2e. Add federal and state credits and enter total on line 2 above. Subtract the total credit on line 2 from the child care cost on line 1 to get the child care cost adjusted for tax credits.

**FEDERAL TAX CREDIT TABLE**

Adjusted Gross Income		Tax Credit
10,000	under	30%
10,001	12,000	29%
12,001	14,000	28%
14,001	16,000	27%
16,001	18,000	26%
18,001	20,000	25%
20,001	22,000	24%
22,001	24,000	23%
24,001	26,000	22%
26,001	28,000	21%
28,001	up	20%

For more information, see IRS Form 2441 and IRS Publication 503

**OREGON TAX CREDIT TABLE**

Federal Taxable Income		Tax Credit
Over	But not over	
\$ 0	\$ 5,000	30%
5,001	10,000	15%
10,001	15,000	8%
15,001	25,000	6%
25,001	35,000	5%
35,001	45,000	4%

For more information, see the instructions for the Oregon Individual Income Tax Return

*\*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, Salem, OR 97310.*



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Worksheet F  
**Support Computation — Adjusting Support Amount**  
**Based Upon Criteria for Rebutting Presumed Support Obligation**

The total presumed child support order is presumed, by law, 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.

<b>CRITERIA</b>	<b>VALUE TO MOTHER</b> (in dollars) Addition or subtraction to adjusted gross income	<b>VALUE TO FATHER</b> (in dollars) Addition or subtraction to adjusted gross income	<b>BASIC SUPPORT OBLIGATION</b> Addition or subtraction to the Child Support amount from the scale of Basic Child Support Obligations)
A. Evidence of the other available resources of the parent.			
B. The reasonable necessities of the parent.			
C. The net income of the parent remaining after withholding required by law or as a condition of employment.			
D. A parent's ability to borrow.			
E. The number and needs of other dependents of a parent.			
F. The special hardships of a parent.			
G. The needs of the child.			
H. The desirability of the custodial parent remaining in the home as a full-time parent and homemaker.			
I. The tax consequences, if any, to both parents resulting from spousal support awarded and determination of which parent will name the child as a dependent.			
J. The financial advantage afforded a parent's household by the income of a spouse or another person with whom the parent lives in a relationship similar to husband and wife.			
K. TOTAL ADJUSTMENT TO ADJUSTED GROSS INCOME			
L. TOTAL ADJUSTMENT TO BASIC SUPPORT			

If income and/or basic support is to be increased/decreased, using the adjustments from lines K and/or L of this worksheet, refigure the child 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, Salem, OR 97310.*



## Scale of Basic Child Support Obligations—Oregon

GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
700.00	70	71	71	72	73	74
750.00	75	77	77	78	79	80
800.00	80	81	82	82	84	84
850.00	85	86	87	88	89	90
900.00	90	104	105	106	107	108
950.00	95	122	123	125	126	127
1000.00	105	146	148	150	152	153
1050.00	113	156	172	174	176	177
1100.00	121	187	196	198	200	202
1150.00	126	195	216	218	220	222
1200.00	134	209	242	245	247	250
1250.00	143	222	269	272	275	278
1300.00	156	242	303	309	312	315
1350.00	162	251	315	331	335	339
1400.00	168	261	327	355	359	362
1450.00	174	270	337	378	382	386
1500.00	180	279	349	394	405	410
1550.00	186	288	361	407	429	434
1600.00	192	298	372	420	457	458
1650.00	198	307	384	434	471	482
1700.00	204	316	396	447	486	508
1750.00	210	326	407	460	500	535
1800.00	216	334	419	473	514	552
1850.00	222	344	431	486	528	566
1900.00	228	353	442	499	543	582
1950.00	234	363	454	512	557	597
2000.00	245	380	475	536	583	625
2050.00	256	397	497	561	609	653
2100.00	267	414	519	586	636	682
2150.00	279	432	541	611	664	711
2200.00	286	443	555	626	680	731
2250.00	292	453	566	639	695	746
2300.00	299	463	580	655	712	763
2350.00	305	473	590	668	726	779
2400.00	312	484	605	683	742	802
2450.00	318	493	617	696	757	825
2500.00	325	504	631	712	774	848
2550.00	331	513	642	725	788	871
2600.00	338	524	656	740	804	894
2650.00	344	533	667	753	819	917
2700.00	351	544	681	769	835	940
2750.00	357	553	693	782	850	963
2800.00	364	564	706	797	866	986
2850.00	370	574	718	810	881	1009
2900.00	377	584	731	826	897	1032
2950.00	383	594	743	839	912	1055
3000.00	398	616	771	870	939	1078

### Scale of Basic Child Support Obligations (continued)

3050.00		412	639	799	902	966	1101
3100.00		418	648	811	915	993	1124
3150.00		425	659	825	931	1020	1147
3200.00		432	670	838	946	1047	1170
3250.00		438	679	850	959	1074	1193
3300.00		454	703	880	993	1101	1209
3350.00		469	727	910	1027	1128	1225
3400.00		478	743	930	1049	1148	1237
3450.00		488	759	951	1071	1168	1250
3500.00		494	768	961	1083	1181	1264
3550.00		499	776	972	1095	1195	1278
3600.00		505	785	983	1107	1208	1292
3650.00		510	793	994	1119	1221	1306
3700.00		516	802	1004	1132	1235	1321
3750.00		521	811	1015	1144	1248	1335
3800.00		527	819	1026	1156	1261	1349
3850.00		532	828	1037	1168	1274	1363
3900.00		538	837	1047	1180	1288	1377
3950.00		543	845	1058	1192	1301	1391
4000.00		549	854	1069	1204	1314	1406
4050.00		555	864	1081	1218	1329	1422
4100.00		561	874	1093	1232	1344	1438
4150.00		568	884	1106	1246	1359	1454
4200.00		574	893	1117	1259	1374	1469
4250.00		579	902	1128	1272	1387	1484
4300.00		585	911	1140	1248	1401	1499
4350.00		591	920	1151	1297	1415	1514
4400.00		597	929	1162	1310	1429	1528
4450.00		602	938	1174	1322	1443	1543
4500.00		608	947	1185	1335	1457	1558
4550.00		614	956	1196	1348	1471	1573
4600.00		619	965	1207	1361	1484	1588
4650.00		625	974	1219	1373	1498	1602
4700.00		631	983	1230	1386	1512	1617
4750.00		637	992	1241	1399	1526	1632
4800.00		642	1001	1252	1411	1540	1647
4850.00		648	1010	1263	1423	1553	1661
4900.00		653	1017	1272	1434	1565	1674
4950.00		659	1025	1282	1445	1577	1687
5000.00		664	1033	1292	1456	1589	1699
5050.00		669	1041	1302	1467	1601	1712
5100.00		674	1049	1311	1478	1613	1725
5150.00		679	1056	1321	1489	1625	1738
5200.00		684	1064	1331	1500	1637	1751
5250.00		689	1072	1340	1511	1649	1763
5300.00		694	1080	1350	1522	1661	1776
5350.00		699	1088	1360	1533	1673	1789
5400.00		704	1095	1370	1544	1685	1802
5450.00		709	1103	1379	1555	1697	1815
5500.00		714	1111	1389	1566	1709	1827
5550.00		719	1119	1399	1577	1721	1840
5600.00		725	1127	1409	1588	1733	1853

### Scale of Basic Child Support Obligations (continued)

5650.00	730	1134	1418	1599	1745	1866
5700.00	735	1142	1428	1610	1757	1878
5750.00	740	1150	1438	1621	1769	1891
5800.00	745	1158	1447	1632	1781	1904
5850.00	750	1166	1457	1643	1793	1917
5900.00	755	1173	1467	1654	1805	1930
5950.00	760	1181	1477	1665	1817	1942
6000.00	765	1189	1486	1676	1829	1955
6050.00	770	1197	1496	1687	1841	1968
6100.00	775	1205	1506	1698	1853	1981
6150.00	780	1212	1515	1709	1865	1994
6200.00	785	1220	1525	1720	1877	2006
6250.00	790	1228	1535	1731	1889	2019
6300.00	796	1236	1545	1742	1901	2032
6350.00	801	1244	1554	1753	1913	2045
6400.00	806	1251	1564	1764	1925	2058
6450.00	811	1259	1574	1775	1937	2070
6500.00	816	1267	1583	1786	1949	2083
6550.00	821	1275	1593	1797	1961	2096
6600.00	826	1283	1603	1808	1973	2109
6650.00	831	1290	1613	1819	1985	2121
6700.00	836	1297	1622	1829	1996	2133
6750.00	839	1303	1629	1837	2004	2142
6800.00	843	1308	1636	1845	2013	2152
6850.00	847	1314	1643	1853	2022	2161
6900.00	851	1319	1650	1861	2031	2170
6950.00	854	1325	1657	1869	2039	2179
7000.00	858	1331	1664	1877	2048	2189
7050.00	862	1336	1671	1885	2057	2198
7100.00	865	1342	1678	1893	2065	2207
7150.00	869	1347	1685	1901	2074	2216
7200.00	873	1353	1692	1909	2083	2226
7250.00	877	1358	1699	1917	2091	2235
7300.00	880	1364	1706	1924	2100	2244
7350.00	884	1370	1713	1932	2109	2254
7400.00	888	1375	1720	1940	2118	2263
7450.00	891	1381	1727	1948	2126	2272
7500.00	895	1386	1734	1956	2135	2281
7550.00	899	1392	1741	1964	2144	2291
7600.00	903	1397	1748	1972	2152	2300
7650.00	906	1403	1755	1980	2161	2309
7700.00	910	1409	1762	1988	2170	2319
7750.00	914	1414	1770	1996	2178	2328
7800.00	917	1420	1777	2004	2187	2337
7850.00	921	1425	1784	2012	2196	2346
7900.00	925	1431	1791	2019	2205	2356
7950.00	928	1436	1798	2028	2213	2365
8000.00	931	1441	1804	2034	2220	2372
8050.00	934	1446	1810	2040	2227	2380
8100.00	937	1451	1816	2047	2234	2388
8150.00	939	1455	1822	2053	2241	2396
8200.00	942	1460	1828	2060	2249	2403

### Scale of Basic Child Support Obligations (continued)

8250.00		945	1465	1834	2066	2256	2411
8300.00		948	1469	1840	2073	2263	2419
8350.00		951	1474	1846	2079	2270	2427
8400.00		954	1479	1852	2085	2277	2435
8450.00		956	1484	1858	2092	2284	2442
8500.00		959	1488	1864	2098	2291	2450
8550.00		962	1493	1870	2105	2298	2458
8600.00		965	1498	1876	2111	2305	2466
8650.00		968	1503	1882	2118	2312	2473
8700.00		970	1507	1888	2124	2319	2481
8750.00		973	1512	1893	2131	2326	2489
8800.00		976	1517	1899	2137	2333	2497
8850.00		979	1521	1905	2143	2341	2505
8900.00		982	1526	1911	2150	2348	2512
8950.00		985	1531	1917	2156	2355	2520
9000.00		987	1536	1923	2163	2362	2528
9050.00		990	1540	1929	2169	2369	2536
9100.00		993	1545	1935	2176	2376	2543
9150.00		996	1550	1942	2182	2383	2552
9200.00		999	1555	1948	2189	2391	2560
9250.00		1002	1559	1953	2195	2397	2566
9300.00		1004	1562	1957	2200	2403	2572
9350.00		1007	1566	1962	2206	2409	2578
9400.00		1009	1570	1967	2211	2415	2584
9450.00		1012	1574	1972	2216	2421	2591
9500.00		1014	1577	1977	2222	2426	2597
9550.00		1016	1581	1981	2227	2432	2603
9600.00		1019	1585	1986	2232	2438	2609
9650.00		1021	1589	1991	2238	2444	2615
9700.00		1024	1592	1996	2243	2450	2621
9750.00		1026	1596	2000	2249	2456	2627
9800.00		1029	1600	2005	2254	2461	2634
9850.00		1031	1604	2010	2259	2467	2640
9900.00		1034	1607	2015	2265	2473	2646
9950.00		1036	1611	2019	2270	2479	2652
10000.00		1039	1615	2024	2276	2485	2658



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