

_____,
vs. Plaintiff,
_____,
Defendant.

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Case No. _____

CHILD SUPPORT COMPUTATION

OBLIGOR IS: ☐ FATHER ☐ MOTHER CALCULATION FOR _____ CHILDREN

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C	ADJUSTMENTS CONTINUED	FATHER	MOTHER	COMBINED
19	MONTHLY HEALTH INSURANCE PREMIUM (Enter amount for children only in column for parent paying premium. If none, enter \$0 and skip to Line 22)	\$	\$	
20	MONTHLY HEALTH INSURANCE PREMIUM SHARE (Line 19 premium amount X Line 5 for each parent)	\$	\$	
21	ADJUSTED PREMIUM SHARE (If obligor pays premium, insert obligee's line 20 as a deduction. If obligee pays premium, insert obligor's Line 20 as an addition.)	\$	\$	
22	TOTAL MONTHLY CHILD SUPPORT OBLIGATION - (obligor's Line 6 or 7 OR Line 14, Plus Line 18 and Line 21)	\$	\$	

D	SEPARATE ADDED MONTHLY CONTRIBUTIONS IF AGREED TO BY PARTIES OR ORDERED BY COURT	FATHER	MOTHER	COMBINED
23	RECURRING MONTHLY MEDICAL EXPENSES (Line 23 Combined X Line 5 for each parent)	\$	\$	\$
24	OTHER MEDICAL EXPENSES PERCENTAGE SHARE (Line 5 percentages for each parent)	%	%	
25	Other Monthly Costs: _____	\$	\$	

Payments shall commence on the _____ day of _____, _____, and are due on the same date of each month thereafter.

- ☐ Guidelines were followed.
- ☐ Deviation from Guidelines by Court– Specific findings of Court supporting each deviation:

Dated this _____ day of _____, _____.

JUDGE

APPROVED AS TO FORM:

For Plaintiff

For Defendant

Rev. 9/27/99 – 6:30 PM

CHILD SUPPORT COMPUTATION FORM

INSTRUCTIONS FOR COMPLETING THE CHILD SUPPORT GUIDELINES COMPUTATION

WHAT TO DO WITH THIS FORM: All orders that establish or modify a child support obligation must have the Child Support Computation Form attached (43 O.S. §120).

HEADING:

1. Fill in the county in which the order will be filed.
2. Fill in the names of the parties as they appear in the court action.
3. Fill in the district court case number or administrative OAH case number, as appropriate.
4. Check the box to show whether Father or Mother is the Obligor. The Obligor is the non-custodial parent and the other parent is the custodial parent.
5. Fill in the number of children included in this relationship for whom support is being calculated.

A. BASE MONTHLY OBLIGATION:

LINE 1. GROSS MONTHLY INCOME: Calculate Father and Mother gross monthly incomes from employment and all other sources, except child support received and means-tested public assistance, such as TANF, SSI, Food Stamps and General Assistance and State Supplemental Payments for Aged, Blind and the Disabled.

Gross Income:

To determine gross income use:

1. Actual monthly income, or
2. If a parent has 2 or more jobs, the greater of:
 - (a) Actual monthly income from the principal employment, or
 - (b) Combined actual monthly income from both jobs, but not to exceed the actual monthly income for more than 44 hours per week, or
3. Average of gross monthly income for the time actually employed during the previous 3 years, or
4. Minimum wage for a 40 hour week, plus
5. All other income from any source, including, but not limited to, any source of income listed in 43 O.S. §118 (C)(2)(a).

Self Employed: For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus ordinary and necessary expenses required for self-employed or business operations. A determination of business income for tax purposes does not control for purposes of calculating child support. You may deduct from self-employment gross income an amount equal to the employer contribution for FICA tax that an employer would withhold from an employee's earnings on the equivalent gross income amount. The Court may review self-employment income to determine if an appropriate level of income was used to calculate support.

LINE 2. DEDUCTIONS FOR MARITAL DEBT. Enter the amount of the court ordered optional monthly adjustments for preexisting jointly acquired debt of the parents.

LINE 3. DEDUCTIONS FOR CHILD SUPPORT AND SUPPORT ALIMONY. Enter the amount of the court ordered monthly child support and support alimony actually paid by either parent in other cases based upon prior orders.

LINE 4. ADJUSTED MONTHLY GROSS INCOME. Deduct the amounts on Line 2 and 3 to arrive at the Adjusted Gross Monthly Income.

LINE 5. PERCENTAGE SHARE OF INCOME. Divide the Adjusted Monthly Gross Income in Line 4 for each parent by the Combined Monthly Gross Income in Line 4 to determine the percentage each has of the Combined Monthly Gross Income. The two percentages should add up to 100%.

LINE 6. SELF SUPPORT RESERVE. If 43 O.S. §118(C)(4)(d) applies, go to the guidelines schedule in 43 O.S. §119 and use only obligor's income to determine Line 6 Combined Support. Then skip Line 7 and go to Line 8. If the Self Support Reserve does not apply, skip Line 6 and go to Line 7.

Self Support Reserve. If the Obligor has a low income as described below and the other parent is entitled to the Earned Income Tax Credit, then the Self Support Reserve method is used to determine Obligor's child support obligation. If the Self Support Reserve Method is used, only the Obligor's Adjusted Gross Income is used to determine the amount of the Combined Base Monthly Obligation. However, all other calculations are based on the proportionate share of both parents' actual adjusted combined monthly income. If the amount from the guidelines schedule is higher than what the Obligor would be ordered to pay without using the Self Support Reserve method, use the regular guidelines method for calculating the amount payable by the Obligor.

How to Determine if the Self Support Reserve method for Low Income Obligor applies: If the Obligor has a low income as set forth below and the other parent is entitled to the IRS Earned Income Tax Credit, use only the gross monthly income of the Obligor to determine the amount of base child support from the guidelines schedule. This section applies if the Obligor's adjusted gross income level is below:

- \$1,000.00 for one (1) child, or
- \$1,100.00 for two (2) children, or
- \$1,200.00 for three (3) children, or
- \$1,250.00 for four (4) or more children, and

Earned Income Tax Credit: If the Self Support Reserve provision applies due to Obligor's income, determine if the other parent is eligible for the Earned Income Tax Credit. See IRS publication 596 for a detailed explanation of who can claim the credit. The other parent may be entitled to the Earned Income Tax Credit for the children if he or she meets the following rules:

1. Must have household earned income, and
2. Earned income and Modified Adjusted Gross Income (AGI) each must be less than the amount allowed by the IRS, and
3. Household investment income cannot exceed the amount allowed by the IRS, and
4. Filing status can be any filing status except married filing a separate return, and
5. If filing jointly, cannot be the qualifying child of another person, and
6. The qualifying child cannot be the qualifying child of another person whose modified AGI is more than the modified AGI of the other parent.

Example 1 - Self Support Reserve Method: The parents have one child and each parent has an adjusted gross income of \$900.00. Their combined adjusted monthly gross income is \$1,800.00. Two Income Method: The combined base child support obligation from the guidelines schedule for one child and \$1,900.00 combined adjusted gross income is \$335.00. Each parent has 50% of the combined adjusted gross income, so each parent's base child support obligation is 50% of \$335.00, or \$167.50 for each parent. Obligor's Income Only Method: The Obligor has one child, his or her income is less than \$1,000.00, and assume the other parent is eligible for the Earned Income Tax Credit. With the Self Support Reserve Method, only the Obligor's adjusted gross monthly income is used to determine the base child support obligation. Therefore, on Line 6, 100% of Obligor's column is inserted in Line 6 Combined. The base child support obligation from the guidelines schedule for one child and \$900.00 adjusted gross income is \$159.00, which is less than the \$167.50 calculated using both parents' incomes. The Obligor's base child support obligation would be the lower amount of \$159.00.

Example 2 - Self Support Reserve Method: The parents have one child and each parent has an adjusted gross income of \$950.00. Their combined adjusted gross income is \$1,900.00. Two Income Method: The combined base child support obligation from the guidelines schedule for one child and \$1,900.00 combined adjusted gross income is \$351.00. Each parent has 50% of the combined adjusted gross income, so each parent's base child support obligation is 50% of \$351.00, or \$175.50 for each parent. Obligor's Income Only Method: The Obligor has one child, his or her income is less than \$1,000.00, and assume the other parent is eligible for the Earned Income Tax

Credit. With the Self Support Reserve Method, only the Obligor's adjusted gross monthly income is used to determine the base child support obligation. The base child support obligation from the guidelines schedule for one child and \$950.00 adjusted gross income is \$192.00, which is more than the \$175.50 calculated using both parents' incomes. The Obligor's base child support obligation would be the lower amount of \$175.50.

Note: If the Self Support Reserve method applies and 100% of Obligor's income is used to calculate the base support obligation, the allocation of other amounts in this form is based on the proportionate share of both parents' actual adjusted combined monthly income. Therefore, in Example 1 above, 100% of Obligor's income was used to determine the base child support obligation on Line 6; however, all other amounts on the form would be calculated using 50% for Obligor and 50% for the other parent.

LINE 7. BASE MONTHLY OBLIGATION. Consult the child support schedule in 43 O.S. §119 to determine the Combined Base Monthly Obligation for the number of children in this calculation. Use the Combined Adjusted Monthly Gross Income in Line 4. Multiply the Combined Base Monthly Obligation by the percentage for each parent in Line 5 to determine each parent's share of the base obligation.

Example: A couple has two children. Each parent has \$1,123.00 adjusted monthly gross income. Their combined adjusted monthly gross income is \$2,246.00. Each parent has 50% of the combined adjusted monthly gross income. The guidelines schedule is in \$50.00 increments. If the parents' combined gross income falls between two amounts on the schedule, the lower amount on the schedule is the amount used to determine the combined base child support obligation. For example, \$2,246.00 falls between \$2,200 and \$2,250 on the guidelines schedule; therefore, the amount of \$2,200.00 is used to determine the amount of the combined base child support obligation. The combined base child support from the guidelines schedule for two children and \$2,246.00 combined adjusted gross income is \$576.00. Each parent has 50% of the combined adjusted gross income, so each parent's base child support obligation is 50% of \$576.00, or \$288.00 for each parent.

B. SHARED PARENTING ADJUSTMENT (SKIP TO C if the non-custodial parent spends 92 or less overnights with the children) The shared parenting adjustment provides an adjustment to the child support obligation in cases when shared parenting time is ordered. This adjustment is used when an Obligor has physical custody of the children overnight for more than 92 nights per year. If this occurs, the amount of the base support obligation from the guidelines schedule set forth in 43 O.S. §119 is multiplied by 1.5.

LINE 8. NUMBER OF OVERNIGHTS WITH EACH PARENT. Enter the number of overnights the children spend with each parent. The two amounts must add up to 365.

LINE 9. PERCENTAGE WITH EACH PARENT. The percentage of time the children spend with each parent is determined by dividing the number of overnights with each parent in Line 8 by 365. The percentages for each parent's parenting time must add up to 100%.

LINE 10. SHARED PARENTING BASE OBLIGATION. The Shared Parenting Base Obligation is determined by multiplying Line 6 Combined, if the Self Support Reserve applies, or Line 7 Combined, if the Self Support Reserve does not apply, by 1.5.

LINE 11. EACH PARENT'S SHARE. Each parent's share of the Shared Parenting Base Monthly Obligation is determined by multiplying the Combined Base Monthly Obligation in Line 10 by the percentage for each parent in Line 5 to determine each parent's share of the Shared Parenting Base Monthly Obligation.

LINE 12. AMOUNT RETAINED BY EACH PARENT. The amount in Line 11 for each parent is multiplied by the percentage in Line 9 for each parent.

LINE 13. OFFSET AMOUNT. Subtract Line 12 from Line 11 for each parent.

LINE 14. ADJUSTED BASE MONTHLY OBLIGATION. Subtract the smaller amount from the larger amount on Line 13 and enter the difference in the column of the parent with the larger amount. If the parent with the greater amount is not the Obligor, enter 0 in the Obligor's column. In this instance, even though there is an amount in the custodial parent's column, the custodial parent owes zero to Obligor because the statute provides that in no

case shall the amount of child support ordered to be paid exceed the amount of child support which would otherwise be ordered to be paid if the parents did not participate in shared parenting time.

C. ADJUSTMENTS FOR OTHER EXPENSES:

LINE 15. MONTHLY WORK AND EDUCATION RELATED CHILD CARE. This is the total annual child care amount divided by 12. Child care costs are those incurred on behalf of a child to allow the custodial parent to be employed, seek employment or attend school or training to enhance employment income. The annual child care expense is the actual reasonable expense required to provide high quality child care from a licensed provider, projected over the next twelve months. A monthly amount is determined by dividing the annual amount by 12.

LINE 16. CHILD CARE TAX CREDIT, IF ANY. Enter the amount of the child care tax credit, if any. In determining the amount of the credit, the following rules apply:

Child Care Tax Credit:

1. A child care tax credit shall be used to adjust the monthly child care amount if the custodial person's income exceeds the following limits:

- (a) 1 child \$1,400.00
- (b) 2 children \$2,050.00
- (c) 3 children \$2,600.00
- (d) 4 children \$3,100.00
- (e) 5 children \$3,600.00
- (f) 6 children \$4,100.00

2. If the child care tax credit applies, the monthly child care expense shall be reduced by:

- (a) If one (1) child is in child care, the lesser of 25% of the monthly child care expense, or \$50.00 per month.
- (b) If two (2) or more children are in child care, the lesser of 25% of the monthly child care expense, or \$80.00.

3. If there is no child care tax credit, enter zero.

LINE 17. ADJUSTED MONTHLY CHILD CARE. Subtract Line 16 from Line 15.

LINE 18. ADJUSTED MONTHLY CHILD CARE SHARE. Multiply Line 17 by the percentage for each parent in Line 5. The amounts for both parents should add up to the total in Line 17.

LINE 19. MONTHLY HEALTH INSURANCE PREMIUM. Enter the amount of the actual medical and dental insurance premium for the children before the Court in the column of the parent paying the premium. If the premium covers persons other than the children in this calculation, determine how much of the premium is for the children in this calculation.

LINE 20. MONTHLY HEALTH INSURANCE PREMIUM SHARE. Multiply the premium amount in Line 19 by the percentage for each parent in Line 5.

LINE 21. ADJUSTED PREMIUM SHARE. If the Obligor pays the premium, enter the other parent's Line 20 as a deduction. If the other parent pays the premium, enter the Obligor's Line 20 as an addition.

LINE 22. TOTAL MONTHLY CHILD SUPPORT OBLIGATION. Add Obligor's Line 6 or 7 as appropriate, or if there is Shared Parenting use Line 14, plus Obligor's Line 18 and Obligor's Line 21. This is the amount the Obligor pays the other parent each month.

Note: If the Obligor pays the health insurance premium and the other parent's income exceeds the Obligor's income, the amount in Line 22 may be a negative amount. If the amount in the Obligor's column is a negative amount, the other parent owes this amount to the Obligor each month.

D. SEPARATE ADDED MONTHLY CONTRIBUTIONS IF AGREED TO BY THE PARTIES OR ORDERED BY THE COURT:

LINE 23. RECURRING MONTHLY MEDICAL EXPENSES. These are foreseen recurring fixed amounts of monthly medical expenses for the children, in addition to the monthly health insurance premium, allocated according to each parent's percentage in Line 5. For example, this may include, but is not limited to, monthly payments for orthodontia, physical therapy, psychological counseling, or asthma-related expenses.

LINE 24. OTHER MEDICAL EXPENSES PERCENTAGE SHARE. This is the percentage each parent must pay for the children's health-related expenses that are not reimbursed by insurance, allocated according to each parent's percentage in Line 5.

LINE 25. OTHER MONTHLY COSTS. Other costs to be paid by each parent on a monthly basis.

PAYMENT DATE. State the exact date the child support payment is to be paid each month.

DEVIATIONS: The amount set forth in the child support guidelines is presumed to be the correct amount of child support to be ordered. Only the Court may deviate from the guidelines. If the Court deviates, the Court must make specific findings of fact supporting the deviation.

DATE. This form must be dated by the Judge.

JUDGE'S SIGNATURE. This form must be signed by the Judge.

APPROVAL. This form may be approved by the parties or by their attorneys.