

March 2, 1998

Effective April 1, 1998

In re:

Repeal of Civil Procedure Form No. 14, entitled “Presumed Child Support Amount Calculation Worksheet,” as well as the directions for completion, comments for use, and schedule of basic child support obligations, and in lieu thereof adoption of a new Civil Procedure Form No. 14, entitled “Presumed Child Support Amount Calculation Worksheet,” as well as directions for completion, comments for use, assumptions, and schedule of basic child support obligations.

ORDER

1. It is ordered that effective April 1, 1998, Civil Procedure Form No. 14 as well as the directions for completion, comments for use, and schedule of basic child support obligations therefor be and the same are hereby repealed and a new Civil Procedure Form No. 14 as well as directions for completion, comments for use, assumptions, and schedule of basic child support obligations therefor adopted in lieu thereof to read as follows:

**FORM NO. 14: PRESUMED CHILD SUPPORT AMOUNT
CALCULATION WORKSHEET**

	<u>Parent to Rcve Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
1. Monthly gross income:	\$_____	\$_____	
2. Adjustments (per month):			
a. Other court or administratively ordered child support being paid:	(\$_____)	(\$_____)	
b. Court ordered spousal support being paid:	(\$_____)	(\$_____)	
c. Support obligation for children in primary physical custody:	(\$_____)	(\$_____)	
3. Adjusted monthly gross income (Line 1 minus lines 2a, 2b and 2c):	\$_____	\$_____	\$_____
4. Proportionate share of combined adjusted monthly gross income: (Each parent's line 3 divided by combined line 3):	_____%	_____%	
5. Basic child support amount (From support chart using combined line 3):			\$_____

	<u>Parent to Rcvr Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
6. Additional child-rearing costs (per month):			
a. Reasonable work-related child care costs of the parent receiving support (\$_____) less federal tax credit (\$_____):	\$_____		
b. Reasonable work-related child care costs of the parent paying support:		\$_____	
c. Health insurance costs for children who are the subject of the proceeding:	\$_____	\$_____	
d. Uninsured extraordinary medical costs (Agreed by parents or ordered by court):	\$_____	\$_____	
e. Other extraordinary child-rearing costs (Agreed by parents or ordered by court):	\$_____	\$_____	
7. Total additional child rearing costs (Sum of lines 6a, 6b, 6c, 6d and 6e):	\$_____	\$_____	\$_____

	<u>Parent to Rcv Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
8. Total combined child support costs (Sum of lines 5 and combined 7):			\$_____
9. Each parent's support obligation (Multiply line 8 by each parent's line 4):	\$_____	\$_____	
10. Credit for additional child-rearing costs of parent obligated to pay support:		(\$_____)	
11. Credit for a portion of the amounts expended by parent obligated to pay support during periods of temporary physical custody (Multiply line 5 by 20%):		(\$_____)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11):			\$_____

DIRECTIONS FOR COMPLETION OF FORM NO. 14

The parent obligated to pay support and the parent entitled to receive support shall calculate the presumed child support amount by completing the worksheet, Form No. 14:

1. All amounts entered on the worksheet shall be rounded to the nearest dollar.
2. "Person", as used in these directions, includes both an individual party and a state agency acting for the benefit of a party.

Line 1: Enter one-twelfth of the parent's yearly gross income.

"Gross income" includes, but is not limited to, salaries, wages, commissions, dividends, severance pay, pensions, interest, trust income, annuities, partnership distributions, social security benefits, retirement benefits, workers' compensation benefits, unemployment compensation benefits, disability insurance benefits, veterans' disability benefits, military allowances for subsistence and quarters, and spousal support actually received.

Overtime compensation, bonuses, earnings from secondary employment, recurring capital gains, prizes, retained earnings and significant employment related benefits may be included, in whole or in part, in "gross income" in appropriate circumstances.

If a parent is unemployed or determined to be underemployed, "gross income" may be based on imputed income.

Excluded from "gross income" is temporary assistance for needy families payments, medicaid benefits, supplemental security income (SSI) benefits, food stamps,

general assistance benefits, other public assistance benefits having eligibility based on income, and child support received for children not the subject of the proceeding.

If a parent receives rent or royalties or is self-employed, in a sole proprietorship or business with joint ownership, "gross income" is gross receipts minus the ordinary and necessary expenses incurred to produce such receipts. Depreciation, investment tax credits, and other noncash reductions of gross receipts may be excluded from such ordinary and necessary expenses.

Line 2a: Enter the monthly amount of any other court or administrative order for child support to the extent of the amounts actually being paid toward the current support of any child not the subject of the proceeding.

An adjustment is appropriate in a proceeding to establish a child support order or to modify the support payable under an existing order. However, no adjustment from the monthly gross income of the parent entitled to receive support is available for orders entered after the existing order in a modification proceeding to increase the support payable under the existing order unless the support payable under an order entered prior to the existing order has been modified subsequent to the date of the existing order by a person not a party to the modification proceeding. Likewise, no adjustment from the monthly gross income of the parent obligated to pay support is available for orders entered after the existing order in a modification proceeding to decrease the support payable under the existing order unless the support payable under an order entered prior

to the existing order has been modified subsequent to the date of the existing order by a person not a party to the modification proceeding.

Line 2b: Enter the monthly amount of any court order for spousal support to the extent of the amounts actually being paid toward current spousal support.

An adjustment is appropriate in a proceeding to establish a child support order or to modify the support payable under an existing order. However, no adjustment from the monthly gross income of the parent entitled to receive support is available for orders entered after the existing order in a modification proceeding to increase the support payable under the existing order unless the support payable under an order entered prior to the existing order has been modified subsequent to the date of the existing order by a person not a party to the modification proceeding. Likewise, no adjustment from the monthly gross income of the parent obligated to pay support is available for orders entered after the existing order in a modification proceeding to decrease the support payable under the existing order unless the support payable under an order entered prior to the existing order has been modified subsequent to the date of the existing order by a person not a party to the modification proceeding.

Line 2c: Enter the monthly amount of the support obligation of the parent for any children in his or her primary physical custody and not the subject of the proceeding.

The amount of the adjustment is the amount in the schedule of basic child support obligations that represents that parent's support obligation based only on the parent's gross income and without any adjustment for other children for whom the parent is responsible.

CAVEAT: *The adjustment for a child for whom there is an existing court or administrative order shall be reduced by the amount that the parent is actually receiving in current support payments.*

An adjustment is appropriate in a proceeding to establish a child support order or to modify the support payable under an existing order. The adjustment is available for the parent's natural and adopted children but not the parent's stepchildren.

CAVEAT: *No adjustment from the monthly gross income of the parent entitled to receive support is available in a modification proceeding to increase support payable under the existing order. Likewise, no adjustment from the monthly gross income of the parent obligated to pay support is available in a modification proceeding to decrease the support payable under the existing order.*

Line 3: Enter the monthly amount calculated by subtracting from the parent's monthly gross income on line 1 the sum of that parent's adjustments from lines 2a, 2b and 2c. If the resulting figure is negative, enter "0".

The combined adjusted monthly gross income is calculated by adding together the adjusted monthly gross incomes of both parents.

Line 4: Enter the percentage to the nearest tenth of one percent for the parent, calculated by dividing the parent's adjusted monthly gross income from line 3 by the combined adjusted monthly gross income from line 3.

Line 5: Enter the monthly amount from the schedule of basic child support obligations for the parents' combined adjusted monthly gross income from line 3, which, whenever necessary, shall be rounded to the nearest gross income amount on the schedule of basic child support obligations prior to determining the amount to be entered on line 5.

Line 6a: Enter the monthly amount of any reasonable work-related child care costs incurred or to be incurred for the children who are the subject of the proceeding by the parent entitled to receive support to earn the monthly gross income on line 1.

If the amount of the actual work-related child care costs for each child is not available or cannot be verified, the amount of the reasonable work-related child care costs of the parent entitled to receive support attributable to each child who is the subject of the proceeding shall be calculated by dividing the total monthly reasonable work-related child care costs of the parent entitled to receive support by the total number of children for whom the said child care costs are incurred or are to be incurred.

The reasonable work-related child care costs of the parent entitled to receive support shall recognize any available child care tax credit. See Child Care Tax Credit Table and Worksheet.

CAVEAT: *The reasonable work-related child care costs of the parent entitled to receive support may be included only if the gross income earned by the parent during the period in which the parent incurs the child care costs is included in the parent's monthly gross income on line 1. If the parent's child care costs exceed the income earned during the period in which the parent incurs the child care costs, neither the income earned nor the child care costs incurred shall be included.*

Child Care Tax Credit Worksheet

- A. Enter the reasonable monthly work-related child care costs for the eligible children of the parent entitled to receive support.....\$ _____

- B. With one eligible child, enter the *lesser* of A or \$200; with two or more eligible children, enter the *lesser* of A or \$400.....\$ _____

- C. Enter the monthly gross income of the parent entitled to receive support.....\$ _____

- D. Enter the tax credit for the monthly gross income of the parent entitled to receive support from the child care tax credit table..... _____%

- E. Enter the monthly child care tax credit (Multiply line B by line D).....\$ _____

- F. Enter the net work-related child care costs of the parent entitled to receive support (Subtract line E from line A).....\$ _____

Child Care Tax Credit Table

<u>Gross Monthly Income of Custodial Parent</u>	<u>Tax Credit %</u>	<u>Tax Credit For</u>	
		<u>One Child</u>	<u>More than One Child</u>
		<u>\$200.00</u>	<u>\$400.00</u>
\$ 0 to 833	.30	\$60	\$120
834 to 1,000	.29	58	116
1,001 to 1,166	.28	56	112
1,167 to 1,333	.27	54	108
1,334 to 1,500	.26	52	104
1,501 to 1,666	.25	50	100
1,667 to 1,833	.24	48	96
1,834 to 2,000	.23	46	92
2,001 to 2,166	.22	44	88
2,167 to 2,333	.21	42	84
2,334 to 9,999	.20	40	80

Line 6b: Enter the monthly amount of any reasonable work-related child care costs incurred or to be incurred for the children who are the subject of the proceeding by the parent obligated to pay support to earn the monthly gross income on line 1.

If the amount of the actual work-related child care costs for each child is not available or cannot be verified, the amount of the reasonable work-related child care costs of the parent obligated to pay support attributable to each child who is the subject of the proceeding shall be calculated by dividing the total monthly reasonable work-related child care costs of the parent obligated to pay support by the total number of children for whom the child care costs are incurred or are to be incurred.

CAVEAT: *The reasonable work-related child care costs of the parent obligated to pay support may be included only if the gross income earned by the parent during the period in which the parent incurs the child care costs is included in the parent's monthly gross income on line 1. If the parent's child care costs exceed the income earned during the period in which the parent incurs the child care costs, neither the income earned nor the child care costs incurred shall be included.*

Line 6c: Enter the monthly amount of any premium paid or to be paid by the parent or deducted or to be deducted by an employer from the parent's gross monthly income for a policy of health insurance for the children who are the subject of the proceeding.

If the amount of the actual health insurance premium for the children who are the subject of the proceeding is not available or cannot be verified, the amount of the premium attributable to the children who are the subject of the proceeding shall be calculated by dividing the total monthly premium for the policy of health insurance by the total number of persons for whom the premium is paid and then multiplying the resulting figure by the number of children insured under the policy who are the subject of the proceeding.

Line 6d: Enter the monthly amount of any extraordinary medical costs paid or to be paid by the parent by agreement or pursuant to court order for the children who are the subject of the proceeding.

If the amount of the actual extraordinary medical costs for each child is not available or cannot be verified, the amount of the extraordinary medical costs attributable to each child who is the subject of the proceeding shall be calculated by dividing the total monthly extraordinary medical costs by the total number of children for whom the extraordinary medical costs are paid or to be paid.

"Extraordinary medical costs" are reasonable and necessary medical and dental expenses, as defined by section 213 IRC, for a long-term recurring health condition, such as dental treatment, orthodontic treatment, asthma treatment and physical therapy, that are not covered or fully paid under any policy of medical insurance.

Line 6e: Enter the monthly amount of any other extraordinary child-rearing costs paid or to be paid by the parent by agreement or pursuant to court order for the children who are the subject of the proceeding.

If the amount of the actual other extraordinary child-rearing costs for each child is not available or cannot be verified, the amount of the other extraordinary child-rearing costs attributable to each child who is the subject of the proceeding shall be calculated by dividing the total monthly other extraordinary child-rearing costs by the total number of children for whom the other extraordinary child-rearing costs are paid or to be paid.

"Other extraordinary child-rearing costs" may include, but are not limited to, the cost of tutoring sessions, special or private elementary and secondary schooling to meet the particular educational needs of a child, camps, lessons, travel or other activities intended to enhance the athletic, social or cultural development of a child.

Line 7: Enter the monthly amount calculated by adding together the parent's additional child-rearing costs from lines 6a, 6b, 6c, 6d and 6e.

The combined additional child-rearing costs is calculated by adding together the monthly additional child-rearing costs of both parents.

Line 8: Enter the monthly amount calculated by adding together the basic child support amount from line 5 and the combined additional child-rearing costs from line 7.

Line 9: Enter the monthly amount calculated by multiplying the combined child support costs from line 8 by each parent's proportionate share of the combined adjusted monthly gross income from line 4.

Line 10: Enter the monthly amount of the additional child-rearing costs from line 7 paid or to be paid by the parent obligated to pay support for any children who are the subject of the proceeding.

Line 11: Enter the monthly amount of the credit of the parent obligated to pay support for a portion of the amounts expended during that parent's periods of regular overnight visitation or custody, which shall be calculated by multiplying the basic child support amount from line 5 by twenty percent.

No credit is available to the parent obligated to pay support unless the adjusted monthly gross income of the parent entitled to receive support (line 3) equals or is greater than an amount calculated by assuming that the parent entitled to receive support works forty hours per week at the then prevailing Missouri minimum wage.

Line 12: Enter the monthly amount calculated by subtracting from the child support obligation of the parent obligated to pay support from line 9, that parent's credit

for additional child-rearing costs from line 10 and that parent's credit for a portion of the amounts expended during periods of regular overnight visitation or custody from line 11.

COMMENTS FOR USE

Line 1: Gross Income.

A. COMMENT: "Income" for purposes of computing the presumed child support amount consists of a financial benefit or money received by a parent that could have a positive impact on the parent's ability to support the parent's children.

B. COMMENT: When determining whether to include trust income and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) the authority of the parent under the trust instrument to direct payment of monies from the trust, including any authority to invade and control distribution of the trust corpus, (2) the authority of the parent under the trust instrument to render decisions concerning investment of the assets of the trust, (3) the realistic expectation that the parent will continue to receive the amount of trust income received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, and (4) the integrity of the motives of the parent in any adjustment in the trust income received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods.

C. COMMENT: When determining whether to include overtime compensation and earnings from secondary employment and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) the effect of exercise by the parent of periods of temporary physical custody or visitation with the

children who are the subject of the proceeding on the parent's ability to continue to receive overtime compensation or earnings from secondary employment, (2) the motivation of the parent in working overtime, including whether overtime was a condition of employment or secondary employment during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (3) the amount of overtime compensation and earnings from secondary employment received by the parent during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (4) the realistic expectation that the parent will continue to receive the amount of overtime compensation and earnings from secondary employment received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, and (5) the number of additional dependents for whom the parent is financially responsible, whether or not there is an existing court or administrative order under which the parent is paying or receiving support.

D. COMMENT: When determining whether to include bonuses and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) the effect of exercise by the parent of periods of temporary physical custody or visitation with the children who are the subject of the proceeding on the parent's ability to receive a bonus, (2) the motivation of the parent in earning bonuses during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (3) the amount of the bonuses

received by the parent during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (4) the realistic expectation that the parent will continue to receive the amount of the bonuses received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, and (5) the number of additional dependents for whom the parent is financially responsible, whether or not there is an existing court or administrative order under which the parent is paying or receiving support.

E. COMMENT: When determining whether to include capital gains income and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) the amount of capital gains income received by the parent during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (2) the realistic expectation that the parent will continue to receive the amount of capital gains income received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (3) the integrity of the motives of the parent in any adjustment in the capital gains income received during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods.

F. COMMENT: When determining whether to include retained earnings and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall

consider all relevant factors, including: (1) whether reinvestment of the business' income is an ordinary and necessary expense to allow the business to operate at a reasonable level, (2) whether reinvestment of the business' income is intended for maintenance of the business or growth of the business, (3) whether reinvestment of the business' income is reasonable based on sound business practices, and (4) the integrity of the motives of the parent in reinvestment of the business' income.

G. COMMENT: Non-taxable income and significant employment related benefits may be converted in appropriate circumstances to "gross income" through applicable federal and state income tax tables.

H. COMMENT: When determining whether to include imputed income and, if so, the amount to include in a parent's "gross income," a court or administrative agency shall consider all relevant factors, including: (1) the parent's probable earnings based on the parent's work history during the three years, or such period as may be appropriate, immediately preceding commencement of the proceeding and during any other relevant periods, (2) the parent's occupational qualifications, (3) the parent's employment potential, (4) the prevailing job opportunities in the community, and (5) whether the parent is custodian of a child whose condition or circumstances make it appropriate that the parent not be required to seek employment outside the home.

CAVEAT: *If income and, where appropriate, reasonable work-related child care costs are imputed to an unemployed parent entitled to receive support in calculating the presumed child support amount, anything to the contrary notwithstanding, the support*

ordered paid by the parent obligated to pay support shall not exceed the presumed child support amount payable by the parent obligated to pay support if no income and work-related child care costs are imputed to the parent entitled to receive support.

I. COMMENT: Gross income from an unincorporated business is the net profit or net loss on the schedules filed as part of the parent's federal income tax return. However, expense reimbursements or in kind payments by the business to pay for expenses of the parent that are personal in nature and not business related may be income to the parent; therefore, "gross income" may differ from the net profit or net loss of the business for income tax purposes.

Line 2a: Adjustment to gross income for other ordered child support being paid.

A. EXAMPLE: Father, who has gross income (line 1) of \$3,333.00 per month, pays child support of \$350.00 per month under an order entered prior to the decree of dissolution and has an additional child support obligation of \$200.00 per month under an order entered subsequent to the decree of dissolution. In Mother's action to increase Father's support obligation under the decree of dissolution, Father has adjusted monthly gross income (line 3) of \$2,783.00; and, in Father's action to decrease his support obligation under the decree of dissolution, Father has adjusted monthly gross income (line 3) of \$2,983.00.

Line 2c: Adjustment to gross income for children in primary physical custody.

A. COMMENT: Children are in a parent's "primary physical custody" though physically residing away from the parent to attend school.

B. EXAMPLE: Mother, who has gross income (line 1) of \$1,832.00 per month, receives child support of \$175.00 per month under an order for a child in her primary physical custody who was born prior to her marriage to Father. In Mother's action to increase Father's support obligation under the decree of dissolution, Mother has adjusted monthly gross income (line 3) of \$1,832.00; and, in Father's action to decrease his support obligation under the decree of dissolution, Mother has adjusted monthly gross income (line 3) of \$1,659.00, which amount is determined by subtracting from Mother's gross income (line 1) the support obligation of Mother from the schedule of basic child support obligations (\$348.00 per month) and, then, adding the amount actually received by Mother for support of the child in her primary physical custody (\$175.00 per month).

Line 6a: Work-related child care of parent receiving support.

A. COMMENT: The work-related child care costs of the parent entitled to receive support, when included in calculation of the presumed child support amount, shall recognize a child care tax credit, which is available if: (1) the parent incurs the child care costs to enable the parent to work or seek employment and (2) the child for whom the child care costs are incurred is under age 13 or, if not, is disabled and unable to care for himself or herself.

The child care credit to include on Form No. 14 is determined by multiplying the maximum monthly amount of child care costs subject to the federal tax credit by the tax credit

percentage based on the monthly gross earned income of the custodial parent, as determined from the tax credit table below.

If the parent has one eligible child for whom work-related child care costs are incurred, the child care credit is calculated on the maximum monthly amount of child care costs, which is the lesser of: (1) the monthly gross earned income of the parent, (2) the monthly work-related child care costs incurred or to be incurred by the parent, or (3) \$200.00.

If the parent has more than one eligible child for whom work-related child care costs are incurred, the child care credit is calculated on the maximum monthly amount of child care costs, which is the lesser of: (1) the monthly gross earned income of the parent, (2) the monthly work-related child care costs incurred or to be incurred by the parent, or (3) \$400.00.

CAVEAT: *If "dependent care benefits" are received by the parent under a "Cafeteria Plan" or "Section 125 Plan," the amount of child care costs subject to the federal tax credit shall be reduced by the lesser of: (1) the dependent care benefit, (2) the monthly gross earned income of the parent, (3) \$200.00, where the parent has one eligible child, or (4) \$400.00 where the parent has more than one eligible child.*

B. ***EXAMPLE:*** Mother incurs work-related child care costs of \$650.00 per month for the two youngest children, ages 10 and 8, of her marriage to Father and no child care costs for the oldest child of the marriage, age 16.

Child Care Tax Credit Worksheet

A. Enter the reasonable monthly work-related child care costs for the eligible children of the parent entitled to receive support.....\$ 650.00

- B. With one eligible child, enter the *lesser* of A or \$200; with two or more eligible children, enter the *lesser* of A or \$400.....\$ 400.00
- C. Enter the monthly gross income of the parent entitled to receive support.....\$ 1,832.00
- D. Enter the tax credit for the monthly gross income of the parent entitled to receive support from the child care tax credit table..... 24.0 %
- E. Enter the monthly child care tax credit (multiply line B by line D).....\$ 96.00
- F. Enter the net work-related child care costs of the parent entitled to receive support (subtract line E from line A).....\$ 554.00

Line 6c: Health insurance costs.

A. COMMENT: Health insurance costs for the children who are the subject of the proceeding are included in Form No.14 for coverage that is employer provided or privately obtained. Inclusion of such costs is not intended to mandate that either parent acquire health insurance, but either parent may be required by court or administrative order to obtain health insurance in conformity with state statute.

B. EXAMPLE: Father has a policy of health insurance available through his employer at no cost for himself alone and at a cost of \$200.00 per month for his family, which includes his current spouse and five children, including the three children of his marriage to Mother. In a proceeding to establish or to modify Father's child support obligation, the monthly health insurance cost includable in Form No. 14 is \$100.00, as follows:

<u>Total monthly premium</u>	X	No. of children who are the
Persons for whom premium		subject of the proceeding
is paid		

$$\frac{\$200.00}{6} \times 3 = \$100.00 \text{ per month}$$

Line 6d: Uninsured extraordinary medical costs.

A. COMMENT: Reasonable and necessary medical and dental expenses for the children who are the subject of the proceeding, to the extent that the uninsured portion of such expenses, including any deductibles and co-payments, exceeds \$100.00 per year per child, are "extraordinary medical costs." However, medical and dental expenses incurred for single occurrence illnesses or injuries that are not covered or fully paid under any policy of health insurance should be handled by separate order.

CAVEAT: *The presumed child support amount is not unjust or inappropriate because of a provision in a support order under which the parent obligated to pay support is ordered to pay medical or dental expenses of the children who are the subject of the proceeding that are not covered or fully paid under any policy of health insurance, whether or not in the parent's proportionate share of the parents' combined adjusted monthly gross income (line 4).*

Line 6e: Other extraordinary child-rearing costs.

A. COMMENT: Neither post-secondary educational expenses nor private or parochial elementary school or high school expenses are included in the schedule of basic child support

obligations; therefore, such expenses may be included in Form No. 14 as an "extraordinary child-rearing cost" (line 6e) if the parents agree or the court orders that the parents contribute to payment of such expenses.

The order may include the cost of tuition, room and board, books, fees and other reasonable and necessary expenses. In determining the amount of such expenses, scholarships, grants, stipends and other cost reducing programs available to the child should be considered.

CAVEAT: *The presumed child support amount is not unjust or inappropriate because of a provision in a support order under which the parent obligated to pay support is ordered to pay educational expenses of the children who are the subject of the proceeding, whether or not in the parent's proportionate share of the parents' combined adjusted monthly gross income (line 4).*

Line 10: Credit for additional child-rearing costs of parent obligated to pay support.

A. **EXAMPLE:** Father, who is the parent obligated to pay support, pays the sum of \$100.00 per month for health insurance (line 6e) and, therefore, receives a credit for his additional child-rearing costs (line 7), which, in Mother's action for an increase in support, reduces the new support obligation to \$956.00 per month (\$1,056.00 - \$100.00).

Line 11: Credit for portion of amounts expended during periods of regular overnight visitation and custody.

A. COMMENT: In any proceeding to establish a child support order or to modify the support payable under an existing order, there shall be a rebuttable presumption that the periods of regular overnight visitation and custody awarded to the parent obligated to pay support will be or are being exercised and that, therefore, the parent obligated to pay support is entitled to a credit in calculating the presumed child support amount for a portion of the amounts presumptively expended by the parent on the children during the periods of regular overnight visitation and custody.

B. EXAMPLE: Father exercises the periods of regular overnight visitation and custody awarded to him under the decree of dissolution and, therefore, receives a credit for a portion of the amounts presumptively expended by him during his periods of regular overnight visitation and custody of \$220.00 per month (\$1,098.00 @ 20.0%), which, in Mother's action for an increase in support, further reduces the new support obligation to \$736.00 per month (\$956.00 - \$220.00).

Line 12: Presumed Child Support Amount.

A. COMMENT: As the number of children entitled to support increases, the amount payable for their support increases, but the increase per child is not at the same rate. Therefore, in awarding support for more than one child, a court or administrative agency should enter an order that apportions the support award incrementally and not per capita, assuming that the children become emancipated oldest to youngest, which requires completion of a separate Form No. 14 for each combination of children who are the subject of

the proceeding; e.g., the initial Form No. 14 shall be prepared for all children who are the subject of the proceeding; the second Form No. 14 shall be prepared for one child less than the initial Form No. 14; the third Form No. 14 shall be prepared for one child less than the second Form No. 14; etc.

CAVEAT: *Whenever the parent obligated to pay support elects to pay "one-half of the college room, board, tuition, mandatory fees and book expenses" of a child who is the subject of the proceeding as a credit reduction in the amount of child support payable by that parent, as authorized under section 452.340.6, RSMo, the maximum amount of the credit reduction to which that parent is entitled is the difference between the amount of child support payable including the child for whom said college expenses are paid and the amount of child support payable not including that child.*

B. **EXAMPLE:** In Mother's action for an increase in support, Father's new support obligation is \$736.00 per month (Exhibit 3) for three children, \$680.00 per month (Exhibit 2) for two children, and \$409.00 per month (Exhibit 1) for one child. Therefore, the court or administrative agency should enter the following order: "Father shall pay to Mother on the __ day of each month, beginning _____, 199__, the total sum of \$736.00 per month for three children. At such time as Mother is entitled to support for only two children on the date child support is payable, Father shall pay to Mother the sum of \$672.00 per month; and, at such time as Mother is entitled to support for only one child on the date the child support is payable, Father shall pay to Mother the sum of \$556.00 per month."

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CALCULATION WORKSHEET**

	<u>Parent to Rcve Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
1. Monthly gross income:	\$ <u>1,832.00</u>	\$ <u>3,333.00</u>	
2. Adjustments (per month):			
a. Other court or administratively ordered child support being paid:	(\$ <u>-</u>)	(\$ <u>550.00</u>)	
b. Court ordered spousal support being paid:	(\$ <u>-</u>)	(\$ <u>-</u>)	
c. Support obligation for children in primary physical custody:	(\$ <u>-</u>)	(\$ <u>-</u>)	
3. Adjusted monthly gross income (Line 1 minus lines 2a, 2b and 2c):	\$ <u>1,832.00</u>	\$ <u>2,783.00</u>	\$ <u>4,615.00</u>
4. Proportionate share of combined adjusted monthly gross income: (Each parent's line 3 divided by combined line 3):	<u>39.7%</u>	<u>60.3%</u>	
5. Basic child support amount (From support chart using combined line 3):			\$ <u>649.00</u>

Exhibit 1

	<u>Parent to Rcvr Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
6. Additional child-rearing costs (per month):			
a. Reasonable work-related child care costs of the parent receiving support (\$ <u>325.00</u>) less federal tax credit (\$ <u>48.00</u>):	\$ <u>277.00</u>		
b. Reasonable work-related child care costs of the parent paying support:		\$ _____	
c. Health insurance costs for children who are the subject of the proceeding:	\$ _____	\$ <u>50.00</u>	
d. Uninsured extraordinary medical costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
e. Other extraordinary child-rearing costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
7. Total additional child rearing costs (Sum of lines 6a, 6b, 6c, 6d and 6e):	\$ <u>277.00</u>	\$ <u>50.00</u>	\$ <u>327.00</u>

Exhibit 1

	<u>Parent to Rcv Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
8. Total combined child support costs (Sum of lines 5 and combined 7):			\$ <u>976.00</u>
9. Each parent's support obligation (Multiply line 8 by each parent's line 4):	\$ <u>387.00</u>	\$ <u>589.00</u>	
10. Credit for additional child-rearing costs of parent obligated to pay support:		(\$ <u>50.00</u>)	
11. Credit for a portion of the amounts expended by parent obligated to pay support during periods of temporary physical custody (Multiply line 5 by 20%):		(\$ <u>130.00</u>)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11):		\$ <u>409.00</u>	

Exhibit 1

**FORM NO. 14: PRESUMED CHILD SUPPORT AMOUNT
CALCULATION WORKSHEET**

	<u>Parent to Rcve Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
1. Monthly gross income:	\$ <u>1,832.00</u>	\$ <u>3,333.00</u>	
2. Adjustments (per month):			
a. Other court or administratively ordered child support being paid:	(\$ <u>-</u>)	(\$ <u>550.00</u>)	
b. Court ordered spousal support being paid:	(\$ <u>-</u>)	(\$ <u>-</u>)	
c. Support obligation for children in primary physical custody:	(\$ <u>-</u>)	(\$ <u>-</u>)	
3. Adjusted monthly gross income (Line 1 minus lines 2a, 2b and 2c):	\$ <u>1,832.00</u>	\$ <u>2,783.00</u>	\$ <u>4,615.00</u>
4. Proportionate share of combined adjusted monthly gross income: (Each parent's line 3 divided by combined line 3):	<u>39.7%</u>	<u>60.3%</u>	
5. Basic child support amount (From support chart using combined line 3):			\$ <u>936.00</u>

Exhibit 2

	<u>Parent to Rcvr Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
6. Additional child-rearing costs (per month):			
a. Reasonable work-related child care costs of the parent receiving support (\$ <u>650.00</u>) less federal tax credit (\$ <u>96.00</u>):	\$ <u>554.00</u>		
b. Reasonable work-related child care costs of the parent paying support:		\$ _____	
c. Health insurance costs for children who are the subject of the proceeding:	\$ _____	\$ <u>80.00</u>	
d. Uninsured extraordinary medical costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
e. Other extraordinary child-rearing costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
7. Total additional child rearing costs (Sum of lines 6a, 6b, 6c, 6d and 6e):	\$ <u>554.00</u>	\$ <u>80.00</u>	\$ <u>634.00</u>

Exhibit 2

	<u>Parent to Rcv Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
8. Total combined child support costs (Sum of lines 5 and combined 7):			\$ <u>1,570.00</u>
9. Each parent's support obligation (Multiply line 8 by each parent's line 4):	\$ <u>623.00</u>	\$ <u>947.00</u>	
10. Credit for additional child-rearing costs of parent obligated to pay support:		(\$ <u>80.00</u>)	
11. Credit for a portion of the amounts expended by parent obligated to pay support during periods of temporary physical custody (Multiply line 5 by 20%):		(\$ <u>187.00</u>)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11):			\$ <u>680.00</u>

Exhibit 2

**FORM NO. 14: PRESUMED CHILD SUPPORT AMOUNT
CALCULATION WORKSHEET**

	<u>Parent to Rcve Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
1. Monthly gross income:	\$ <u>1,832.00</u>	\$ <u>3,333.00</u>	
2. Adjustments (per month):			
a. Other court or administratively ordered child support being paid:	(\$ <u>-</u>)	(\$ <u>550.00</u>)	
b. Court ordered spousal support being paid:	(\$ <u>-</u>)	(\$ <u>-</u>)	
c. Support obligation for children in primary physical custody:	(\$ <u>-</u>)	(\$ <u>-</u>)	
3. Adjusted monthly gross income (Line 1 minus lines 2a, 2b and 2c):	\$ <u>1,832.00</u>	\$ <u>2,783.00</u>	\$ <u>4,615.00</u>
4. Proportionate share of combined adjusted monthly gross income: (Each parent's line 3 divided by combined line 3):	<u>39.7%</u>	<u>60.3%</u>	
5. Basic child support amount (From support chart using combined line 3):			\$ <u>1,098.00</u>

Exhibit 3

	<u>Parent to Rcvr Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
6. Additional child-rearing costs (per month):			
a. Reasonable work-related child care costs of the parent receiving support (\$ <u>650.00</u>) less federal tax credit (\$ <u>96.00</u>):	\$ <u>554.00</u>		
b. Reasonable work-related child care costs of the parent paying support:		\$ _____	
c. Health insurance costs for children who are the subject of the proceeding:	\$ _____	\$ <u>100.00</u>	
d. Uninsured extraordinary medical costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
e. Other extraordinary child-rearing costs (Agreed by parents or ordered by court):	\$ _____	\$ _____	
7. Total additional child rearing costs (Sum of lines 6a, 6b, 6c, 6d and 6e):	\$ <u>554.00</u>	\$ <u>100.00</u>	\$ <u>654.00</u>

Exhibit 3

	<u>Parent to Rcv Supt</u>	<u>Parent to Pay Supt</u>	<u>Combined</u>
8. Total combined child support costs (Sum of lines 5 and combined 7):			\$ <u>1,752.00</u>
9. Each parent's support obligation (Multiply line 8 by each parent's line 4):	\$ <u>696.00</u>	\$ <u>1,056.00</u>	
10. Credit for additional child-rearing costs of parent obligated to pay support:		(\$ <u>100.00</u>)	
11. Credit for a portion of the amounts expended by parent obligated to pay support during periods of temporary physical custody (Multiply line 5 by 20%):		(\$ <u>220.00</u>)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11):		\$ <u>736.00</u>	

Exhibit 3

C. COMMENT: Split custody refers to the circumstance in which each parent has primary physical custody of one or more but not all of their children. In those instances, a separate Form No. 14 is completed for the number of children in the primary physical custody of each parent, using the adjusted monthly gross income for both parents but disregarding the children in the primary physical custody of the other parent.

Only the additional child-rearing costs for the children for whom the support amount is being calculated should be included on each parent's Form No. 14. If one parent pays the total additional child-rearing cost of an item for all children, such as health insurance, the total cost should be prorated among the children on each parent's Form No. 14.

After completion of each parent's Form No. 14, subtract the lesser amount from the greater, and the difference between the two obligations shall be paid by the parent with the larger of the two obligations.

D. COMMENT: A deviation from the presumed child support amount may be appropriate when an award of custody, including, but not limited to, an award of joint physical custody, results in the child or children spending substantially equal time with both parents. No specific amount of time is required for a deviation to be appropriate. This arrangement should be distinguished from split custody as described in Comment C.

To determine an appropriate deviation, a court or administrative agency shall consider which parent is likely to pay expenses of the child or children that are unaffected by the amount of time spent with each parent, e.g., clothing, activity fees, school, and books. The court or administrative agency shall ensure that such expenses, as well as the expenses for

which a specific adjustment is authorized on Form No. 14 (such as expenses for work-related child care, post-secondary educational expenses and health insurance coverage) are shared in proportion to the parents' incomes and not in proportion to the time spent with each parent. The court or administrative agency may consider that substantial time with both parents will not necessarily reduce certain child-rearing costs of the parent entitled to support.

The mere expenditure of substantial time with both parents does not by itself negate that support be paid by one parent to the other; rather, the expenditure of substantial time with both parents is merely a factor to be considered in determining whether the presumed child support amount is unjust or inappropriate.

E: COMMENT: A parent's Form No. 14 is "rejected" when a court or administrative agency finds that the calculation itself is incorrect; i.e., an item is incorrectly included in the calculation, the amount of an item included in the calculation is incorrect, or the mathematical calculation is incorrect.

F. COMMENT: In a proceeding to establish a child support order or to modify the support payable under an existing order, when determining whether to deviate from the presumed child support amount (line 12), a court or administrative agency should consider all relevant factors, including:

1. A child's receipt of income which is not based on the child's special needs;
2. A parent has significant extraordinary medical expenses for himself or herself or for a relative by blood or marriage;

3. The parents' combined adjusted monthly gross income (line 3) exceeds \$15,000.00 per month or the number of children who are the subject of the proceeding exceeds six;

4. The parent obligated to pay support incurs significant or unusual expenses in connection with transportation of himself or herself or any child who is the subject of the proceeding for exercise of any periods of regular overnight visitation or custody.

5. The income of the parent obligated to pay support is within the self support reserve and the presumed child support amount calculated from the combined income of the parent entitled to receive support and the parent obligated to pay support is greater than the presumed child support amount calculated from only the income of the parent obligated to pay support.

If the parent's Form No. 14 is "rejected," the court or administrative agency must calculate its own Form No. 14 by: (1) completing a Form No. 14 and including it in the record or (2) articulating on the record how it calculated its Form No. 14.

A parent's worksheet (Form No. 14) is "rebutted" when a court or administrative agency finds that the presumed child support amount under a correctly calculated Form No. 14 is unjust or inappropriate.

If the parent's Form No. 14 is "rebutted," the court or administrative agency need only state on the record that the presumed child support amount is unjust or inappropriate after considering all relevant factors unless a written request for findings on this issue is filed by one of the parents.

ASSUMPTIONS

The relevant factors and assumptions used to calculate the child support guidelines include:

(1) There is no evidence that the expenditure patterns of parents in Missouri differ significantly from national estimates of child-rearing costs.

(2) The schedule of basic child support obligations is based on the income shares model, which seeks to apportion to the child the amount that the parents would have spent if the household were intact.

(3) All parental income is assumed to be earned income subject to federal and state withholding and FICA taxes.

(4) The schedule of basic child support obligations is prepared by converting net income to gross income using withholding tables for a single person.

(5) Net income is gross income less adjustments for federal, state and social security taxes.

(6) Conversion of net income to gross income assumes one exemption and the standard deduction.

(7) The schedule of basic child support obligations assumes that the parent entitled to receive support claims the tax exemption for the children entitled to support.

(8) The schedule of basic child support obligations incorporates a "self-support reserve" to ensure that the support obligation does not reduce the income of the parent

obligated to pay support below a level necessary to maintain a minimum (poverty) standard of living.

(9) The schedule of basic child support obligations excludes parental expenditures for child care and the child's share of health insurance premiums and extraordinary medical expenses.

(10) Unreimbursed medical expenses which exceed \$100.00 per family member per year are deemed extraordinary medical expenses.

(11) The schedule of basic child support obligations does not consider the costs of the parent obligated to pay support when that parent has physical custody of the children entitled to support.

2. It is ordered that notice of this order be published in the Journal of The Missouri Bar.

3. It is ordered that this order be published in the South Western Reporter.

Day - to - Day

DUANE BENTON
Chief Justice