DIRECTIONS, COMMENTS FOR USE AND EXAMPLES FOR COMPLETION OF FORM NUMBER 14

In General

These guidelines shall apply to any award of child support made in any judicial or administrative proceeding.

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 Number 14.

A. All amounts entered on the worksheet shall be rounded to the nearest dollar. ($X.50 shall be rounded upward.)

B. As used in these directions and comments:

(1) “Maintenance,” includes alimony and any other form of spousal support;

(2) “Person” includes both an individual party and a state agency acting for the benefit of a party.

C. "Parent Receiving Support" is the parent that exercises a majority of parenting time with the child[ren].

D. If parents share substantially equal parenting time, it shall be a rebuttable presumption that the parent with a higher gross monthly income (Line 1) is denominated as "Parent Paying Support." The presumption may be rebutted by competent evidence that the Parent Paying Support is, and/or has been, responsible for the majority of the child[ren]'s non-duplicated fixed expenses, and/or other relevant factors.

E. In a modification proceeding solely to modify child support, before ordering a change in the designation of the "Parent Paying Support" the court must first determine if the parties are exercising substantially equal parenting time and which party is and/or has been responsible for the majority of the child[ren]'s non-duplicated fixed expenses, to include work-related childcare, health insurance, and/or relevant factors.

This Form Number 14, including the directions, comments and assumptions, may be used prior to January 1, 2026, and shall apply to all proceedings in which the order or judgment is entered after January 1, 2026.

Line 1: Gross income

DIRECTION: 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, social security disability benefits (SSD) due to a parent’s disability, veterans’ disability benefits, and military allowances for subsistence and quarters.

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 found to be underemployed, “gross income” may be based on imputed income.

Excluded from “gross income” is temporary assistance for needy families (TANF) payments, Medicaid benefits, supplemental security income (SSI) benefits, social security disability (SSD) benefits received on behalf of a child, food stamps, general assistance benefits, Title IV-E adoption subsidy, other public assistance benefits having eligibility based on income, and child support received for children not the subject of this proceeding.

If a parent receives rents 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 non-cash reductions of gross receipts may be excluded from such ordinary and necessary expenses.

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*: *Trust Income*: 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 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 to make 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods; and
(4) The validity of the reasons of the parent in making any adjustment in trust income from that received during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods.

C. *COMMENT*: *Overtime Compensation and Secondary Employment*:
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 consequence of exercise by the parent of periods of temporary physical custody or visitation with the children who are the subject of this proceeding on the parent’s ability 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 in working secondary employment during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods;
(3) The amount of overtime compensation and earnings from secondary employment received by the parent during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time 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*: *Bonus*: 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 consequence of exercise by the parent of periods of temporary physical custody or visitation with the children who are the subject of this 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods;
(3) The amount of the bonuses received by the parent during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods;
(4) The realistic expectation that the parent will continue to receive the amount of the bonuses received during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time 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*: *Capital Gains Income*: 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods;
(3) The validity of the reasons of the parent in making any adjustment in capital gains income from that received during the three years, or such time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods

F. *COMMENT*: *Retained Earnings*: 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 validity of the reasons of the parent for 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*: *Imputed Income*: 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 time period as may be appropriate, immediately before the beginning of the proceeding and during any other relevant time periods; and
(2) The parent's assets, residence, age, and health; and
(3) The parent's occupational qualifications, employment potential, educational attainments, and record of seeking work; and
(4) The parent's criminal record or other employment barriers; and
(5) The available work or employment opportunities in the community and the prevailing earnings level in the local community; and
(6) 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; and
(7) Other relevant background factors in the case.

When a parent paying support is sentenced to be incarcerated for at least six consecutive months from the date the support order is entered, actual income, and not imputed income, shall be used.

When imputing income based on a parent's occupational qualifications and employment opportunities in the community, the court or administrative agency may take judicial notice and consider the statistical records maintained by the Bureau of Labor Statistics or the Missouri Economic Research and Information Center on the Internet.

CAVEAT: *If income and, where appropriate, reasonable work-related childcare costs are imputed in calculating the presumed child support amount payable to an unemployed parent entitled to receive support, then the support ordered paid by the parent obligated to pay support shall not exceed the presumed child support amount payable if these items are not imputed*.

I. *COMMENT*: *Self-Employment Income*: 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" of the parent for purposes of computing the presumed child support amount may differ from the net profit or net loss of the business for income tax purposes.

Line 1a: Adjustment to gross income for maintenance being received

DIRECTION: Enter the monthly amount of any court order for maintenance to the extent of the amounts actually being received toward current maintenance.

A. *COMMENT*: If the court is establishing both child support and maintenance, the court shall first determine the appropriate amount of maintenance. This amount shall be included as an addition to the gross income (line 1a) of the parent receiving the maintenance and as a reduction in the gross income (line 2b) of the parent paying the maintenance.

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

DIRECTION: Enter the monthly amount of any other court or administrative order for child support of any child not the subject of this 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, the adjustment available to the moving parent in an action to increase or decrease the support payable under an existing order shall be the lesser of:
(1) The adjustment to which that parent was entitled for the particular child on line 2a or 2c when the existing order was entered, or

(2) The adjustment to which that parent is entitled for the particular child on line 2a as a result of an order in another action entered after the existing order.

A. EXAMPLE: Parent A ordered to pay child support of $350.00 per month under an order (Order 1) entered prior to the judgment of dissolution of his or her marriage to Parent B.

(1) Order 1 is modified after entry of the judgment of dissolution, and, as a result, Parent A now ordered to pay child support of $450.00 per month under Order 1.
   (a) In Parent B's action to increase Parent A's support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $450.00 per month.
   (b) In Parent A's action to decrease his or her support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $350.00 per month.
(2) Order 1 is modified after entry of the judgment of dissolution, and, as a result, Parent A now ordered to pay child support of $250.00 per month under Order 1.
   (a) In Parent B's action to increase Parent A's support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $250.00 per month.
   (b) In Parent A's action to decrease his support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $250.00 per month.

B. EXAMPLE: Parent A ordered to pay child support of $350.00 per month under an order entered prior to the judgment of dissolution of his or her marriage to Parent B and has an additional child support obligation of $200.00 per month under an order entered after the judgment of dissolution of his or her marriage to Parent B.

(1) In Parent B's action to increase Parent A's support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $550.00 per month.
(2) In Parent A's action to decrease his or her support obligation under the judgment of dissolution, Parent A is entitled to an adjustment (line 2a) of $350.00 per month.

Line 2b: Adjustment to gross income for maintenance being paid

DIRECTION: Enter the monthly amount of any court order for maintenance to the extent of the amounts actually being paid toward current maintenance.

An adjustment is appropriate in a proceeding to establish a child support order or to modify the support payable under an existing order. However, the adjustment available to the moving parent in an action to increase or decrease the support payable under an existing order shall be the lesser of:

(1) The adjustment to which that parent was entitled when the existing order was entered, or
(2) The adjustment to which that parent is entitled as a result of an order entered after the existing order.

A. *COMMENT*: If the court is establishing both child support and maintenance, the court shall first determine the appropriate amount of maintenance. This amount shall be included as an addition to the gross income (line 1a) of the parent receiving the maintenance and as a reduction in the gross income (line 2b) of the parent paying the maintenance.

Line 2c: Adjustment to gross income for other children primarily residing with a parent

DIRECTION: Enter the monthly amount of the support obligation of the parent for any children primarily residing in his or her custody and not the subject of this 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 that parent's gross income and without any adjustment for other children for whom that 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 is actually being received 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.

In a modification of an existing support order, both parents will receive credit for children in their primary care that have remained in their care since before the current order. However, parents will not get a line 2(c) credit for children born after the current order except as follows:

(1) If the newly calculated child support amount results in an increase to the prior order, the tribunal may recalculate the presumed correct child support amount to include a line 2(c) credit for the paying parent. However, the application of the line 2(c) credit cannot result in a decrease to the prior order
(2) If the newly calculated child support amount results in a decrease to the prior order, the tribunal may recalculate the presumed correct child support amount to include a line 2(c) credit for the receiving parent. However, the application of the line 2(c) credit cannot result in an increase to the prior order.

A. *COMMENT:* Children are primarily residing with a parent if the parent exercises at least equal or substantially equal parenting time with the children. Children are also primarily residing in a parent's custody though living away from the parent to attend school. This adjustment shall not be utilized in conjunction with a Line 2(a) adjustment for the same children.

Line 3: Adjusted monthly gross income

DIRECTION: Enter the monthly amount calculated by:

(1) Adding to the parent's monthly gross income on line 1 the monthly amount of any court ordered current maintenance actually being received from line 1a, and
(2) Subtracting from the parent's total monthly gross income 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: Proportionate share of combined adjusted monthly gross income

DIRECTION: Enter the percentage to the nearest tenth of one percent for each 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: Basic child support amount

DIRECTION: 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 ($25.00 and $75.00 shall be rounded upward) prior to determining the amount to be entered on line 5. For low income cases, when the parent paying support's monthly income from line 3 and corresponding number of children fall into the shaded area of the schedule, two calculations should be completed for lines 8 through 12. First, complete the calculation as normal, using the basic child support amount for the combined adjusted gross incomes from line 3. Next, complete the calculation using only the basic child support amount for the obligor's gross monthly income from line 3, with line 9 consisting of obligor paying 100% of this amount plus the obligor's percentage from line 4 of the line 7 additional child-rearing costs. Line 4 and line 11 shall remain the same as the original calculation. The line 11 overnight percentage credit shall remain the same in both calculations. The lower of the two calculations shall be the parent paying support's basic child support obligation.

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0-1300	**60**	**60**	**60**	**60**	**60**	**60**
1350	**91**	**94**	**94**	**95**	**95**	**95**
1400	**122**	**127**	**128**	**129**	**130**	**130**
1450	**153**	**161**	**162**	**164**	**164**	**165**
1500	**184**	**194**	**196**	**198**	**199**	**200**
1550	**215**	**228**	**230**	**233**	**234**	**235**
1600	**246**	**261**	**264**	**267**	**269**	**270**
1650	**277**	**295**	**298**	**302**	**303**	**305**
1700	**308**	**328**	**332**	**336**	**338**	**340**
1750	**339**	**362**	**366**	**371**	**373**	**375**
1800	367	**395**	**400**	**405**	**408**	**410**
1850	376	**429**	**434**	**440**	**442**	**445**
1900	385	**462**	**468**	**474**	**477**	**480**
1950	394	**496**	**502**	**509**	**512**	**515**
2000	403	**529**	**536**	**543**	**547**	**550**
2050	412	**563**	**570**	**578**	**581**	**585**
2100	421	**596**	**604**	**612**	**616**	**620**
2150	430	**630**	**638**	**647**	**651**	**655**
2200	439	**663**	**672**	**681**	**686**	**690**
2250	448	682	**706**	**716**	**720**	**725**
2300	457	696	**740**	**750**	**755**	**760**
2350	465	709	**774**	**785**	**790**	**795**
2400	474	722	**808**	**819**	**825**	**830**
2450	483	736	**842**	**854**	**859**	**865**
2500	491	749	**876**	**888**	**894**	**900**
2550	500	762	**910**	**923**	**929**	**935**
2600	509	776	938	**957**	**964**	**970**
2650	518	789	954	**992**	**998**	**1005**
2700	526	802	970	**1026**	**1033**	**1040**
2750	535	815	986	**1061**	**1068**	**1075**
2800	544	829	1003	**1095**	**1103**	**1110**
2850	553	842	1019	**1130**	**1137**	**1145**
2900	561	855	1035	1156	**1172**	**1180**
2950	570	869	1051	1174	**1207**	**1215**
3000	579	882	1067	1192	**1242**	**1250**
3050	587	895	1083	1210	**1276**	**1285**
3100	596	908	1099	1228	**1311**	**1320**
3150	605	922	1115	1246	1346	**1355**
3200	614	935	1131	1264	1381	**1390**
3250	622	948	1147	1282	1410	**1425**
3300	631	962	1163	1300	1430	**1460**
3350	640	975	1180	1318	1449	**1495**
3400	648	988	1196	1336	1469	**1530**
3450	657	1002	1212	1354	1489	**1565**
3500	666	1015	1228	1371	1509	**1600**
3550	675	1028	1244	1389	1528	**1635**
3600	683	1041	1260	1407	1548	**1670**

Line 6a: Work-related childcare costs of parent entitled to receive support

DIRECTION: Enter the monthly amount of any reasonable work-related childcare costs incurred or to be incurred for the children who are the subject of this proceeding by the parent entitled to receive support.

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

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 this 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 child care costs are incurred or are to be incurred.

A. *COMMENT:* It is preferable to include the reasonable work-related child care costs of the parent entitled to receive support in the calculation of the presumed child support amount.

However, the work-related child care costs of the parent entitled to receive support may be excluded from calculation of the presumed child support amount if an event that will significantly affect the amount paid for work-related child care by the parent entitled to receive support, such as a child's entry into school, will occur with predictability within a short period of time. The parent obligated to pay support may be ordered to pay any percentage of the reasonable work-related child care costs of the parent entitled to receive support without a finding by the court or administrative agency that the presumed child support amount is unjust or inappropriate.

B. *COMMENT*: The work-related child care costs of the parent entitled to receive support, when included in the calculation of the presumed child support amount, shall take into account 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 thirteen years of age or, if not, is disabled and unable to care for him or herself.

The child care tax credit to include on Form Number 14 is determined by multiplying the maximum monthly amount of child care costs subject to the child care tax credit by the tax credit percentage based on the monthly gross income on line 1, not including the maintenance received on line 1(a), of the parent entitled to receive support, as determined from the child care tax credit table below.

If the parent entitled to receive support has one eligible child for whom work-related child care costs are incurred or are to be incurred, the maximum monthly amount of child care costs subject to the child care tax credit is the lesser of:

(1) The monthly work-related child care costs incurred or to be incurred by the parent, or
(2) $250.00.

If the parent entitled to receive support has more than one eligible child for whom work-related child care costs are incurred or are to be incurred, the maximum monthly amount of child care costs subject to the child care tax credit is the lesser of:

(1) The monthly work-related child care costs incurred or to be incurred by the parent, or
(2) $500.00.

Child Care Tax Credit Worksheet

A. Enter the reasonable monthly work-related child care costs of the parent entitled to receive support for the eligible children who are the subject of this proceeding..... $ _____

B. With one eligible child, enter the *lesser* of A or $250; with two or more eligible children, enter the *lesser* of A or $500 ..... $ _____

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[1]

		Tax Credit For	
		One Child	More than One Child
Gross Monthly Income Of Parent Entitled To Receive Support	Tax Credit %	$250.00	$500.00
$ 0 to 1,250	.35	$88	$175
1,251 to 1,416	.34	85	170
1,417 to 1,583	.33	83	165
1,584 to 1,750	.32	80	160
1,751 to 1,916	.31	78	155
1,917 to 2,083	.30	75	150
2,084 to 2,250	.29	74	145
2,251 to 2,416	.28	70	140
2,417 to 2,583	.27	68	135
2,584 to 2,750	.26	65	130
2,751 to 2,916	.25	63	125
2,917 to 3,083	.24	60	120
3,084 to 3,250	.23	58	115
3,251 to 3,416	.22	55	110
3,417 to 3,583	.21	53	105
3,583 or above	.20	50	100

[1] Form 2441, Internal Revenue Service (2023)

B. EXAMPLE: Parent A, whose monthly gross income is $ 1,832.00, incurs work-related child care costs of $650.00 per month for the two youngest children, ages 10 and 8, of his or her marriage to Parent B 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 of the parent entitled to receive support for the eligible children who are the subject of this proceeding	$ 650.00
B.	With one eligible child, enter the *lesser* of A or $250; with two or more eligible children, enter the *lesser* of A or $500	$ 500.00
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.....	31.0%
E.	Enter the monthly child care tax credit (Multiply line B by line D)	$ 155.00
F.	Enter the net work-related child care costs of the parent entitled to receive support (Subtract line E from line A).....	$ 495.00

Line 6b: Work-related child care costs of parent obligated to pay support

DIRECTION: 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 this proceeding by the parent obligated to pay support.

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

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 this 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.

A. *COMMENT:* It is preferable to include the reasonable work-related child care costs of the parent obligated to pay support in the calculation of the presumed child support amount.

However, the work-related child care costs of the parent obligated to pay support may be excluded from calculation of the presumed child support amount if an event that will significantly affect the amount paid for work-related child care by the parent obligated to pay support, such as a child's increased age, will occur with predictability within a short period of time. The parent entitled to receive support may be ordered to pay any percentage of the reasonable work-related child care costs of the parent obligated to pay support without a finding by the court or administrative agency that the presumed child support amount is unjust or inappropriate.

B. *COMMENT*: When determining the amount of the work-related child care costs of the parent obligated to pay support to include on Form Number 14, a court or administrative agency shall consider whether the parent entitled to receive support remains obligated to pay his or her child care provider during periods of visitation or custody with the parent obligated to pay support. If so, the court or administrative agency shall consider the reasonableness of the parent obligated to pay support using the child care provider of the parent entitled to receive support during periods of visitation or custody.

Line 6c: Health insurance costs

DIRECTION: Enter the monthly amount of any premium paid or to be paid, or deducted by an employer or benefit provider, from gross monthly income for a health insurance policy for the children who are the subject of this proceeding. An entry on this line is appropriate when a party is ordered to pay or incur such a premium by a court or administrative agency, whether or not such costs are incurred by the party or that party's spouse.

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

A. *COMMENT*: Health insurance costs for the children who are the subject of this proceeding are included in Form Number 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 for the children, but either parent may be required by court or administrative order to obtain health insurance for the children in conformity with state statute.

B. EXAMPLE: Parent A has a health insurance policy available through his or her employer at no cost for himself or herself alone and at a cost of $200.00 per month for his or her family, which includes his or her current spouse and five children, three of whom are children of his or her marriage to Parent B. In a proceeding to modify Parent A's child support obligation under the judgment of dissolution of his or her marriage to Parent B, the monthly health insurance cost includable in Form Number 14 is calculated as follows:

Total monthly premium / Persons for whom premium is paid	X	Number of children who are the subject of the proceeding	=	Health insurance cost includable in Form Number 14
$200.00 / 6	X	3	=	$100.00 per month

Line 6d: Uninsured extraordinary medical costs

DIRECTION: Enter the monthly amount of any uninsured 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 this proceeding.

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

A. *COMMENT*: “Uninsured medical costs” are reasonable and necessary medical and dental expenses, as defined by section 213 IRC, incurred for the children who are the subject of this proceeding, to the extent that the uninsured portion of such expenses, including any deductibles and co-payments, exceeds $250.00 per year per child. “Extraordinary medical costs” are predictable and recurring, such as expenses for dental treatment, orthodontic treatment, asthma treatment and physical therapy. Medical and dental expenses incurred for single occurrence illnesses or injuries that are not covered or fully paid under any health insurance policy should be handled by separate order.

CAVEAT*: A finding by the court or administrative agency that the presumed child support amount is unjust or inappropriate is not necessary where the parent obligated to pay support is also ordered to pay any percentage of the uninsured extraordinary medical or dental expenses of the children who are the subject of the proceeding*.

Line 6e: Other extraordinary child-rearing costs

DIRECTION: 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 this 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 this 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.

A*. COMMENT*: Post-secondary educational expenses and private or parochial elementary, middle and high school expenses are not included in the schedule of basic child support obligations. These expenses may be included in Form Number 14 as an “other extraordinary child-rearing cost” if the parents agree or the court orders that the parents contribute to payment of these expenses.

“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 and other activities intended to enhance the athletic, social or cultural development of a child.

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

CAVEAT: *A finding by the court or administrative agency that the presumed child support amount is unjust or inappropriate is not necessary where the parent obligated to pay support is also ordered to pay any percentage of the other extraordinary child-rearing costs of the children who are the subject of the proceeding.*

Line 7: Total additional child-rearing costs

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

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

Line 8: Total combined child support costs

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

Line 9: Each parent's support obligation

DIRECTION: Enter the monthly amount calculated by multiplying the total 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: Credit for additional child-rearing costs paid by parent obligated to pay support

DIRECTION: Enter the monthly amount of the total additional child-rearing costs of the parent obligated to pay support from line 7.

Line 11: Adjustment for a portion of amounts expended by the parent obligated to pay support during periods of overnight visitation or custody

DIRECTION: Enter the monthly amount of any adjustment to which the parent obligated to pay support is entitled for a portion of the amounts expended on the children who are the subject of this proceeding during that parent's periods of overnight visitation or custody. The adjustment shall be calculated by multiplying the basic child support amount from line 5 by the applicable adjustment from the table below. This adjustment is based on the number of periods of overnight visitation or custody per year awarded to and exercised by the parent obligated to pay support under any order or judgment. The fact that one or more children subject to the support order are over 18, and pursuant to Section 452.310.11 RSMo, no overnight custody or visitation has been ordered for the child or children over 18, does not preclude application of the adjustment when circumstances would support an adjustment for periods overnight time spent with the obligated parent.

Number of Overnights	Adjustment
Less than 36	0%
36-72	6%
73-91	9%
92-109	10%
110-115	13%
116-119	15%
120-125	17%
126-130	20%
131-136	23%
137-141	25%
142-147	27%
148-152	28%
153-158	29%
159-164	30%
165-170	31%
171-175	32%
176-180	33%
181-183	34%

If the court finds that application of these rules, including the line 11 credit, are unjust and inappropriate, it may apply an overnight visitation or custody adjustment of over 34% and up to 50% based upon the circumstances of the parties. In particular, in deciding whether to apply an additional

credit, the court should consider the presence and amount of disparity between the incomes of the parties, giving more weight to those disparities in the parties' income of less than 20%; as well as considering which parent is responsible for the majority of the non-duplicated fixed expenditures, such as routine clothing costs, costs for extracurricular activities, school supplies, and any other similar non-duplicated fixed expenditures.

***CAVEAT**: Except as provided in the next paragraph, an adjustment on line 11 shall not be allowed unless the adjusted monthly gross income of the parent entitled to receive support (line 3) exceeds the amounts set forth in the table below for the appropriate number of children.*[2]

1 child	2 children	3 children	4 children	5 children	6 children
$1,750	$2,200	$2,550	$2,850	$3,100	$3,600

Notwithstanding the amounts set forth in the table above, an adjustment may be given if:

(1) The parent entitled to receive support is unemployed or underemployed because the expenses of that parent are paid, in whole or in part, by a person with whom that parent cohabits, or

(2) The adjusted monthly gross income of the parent obligated to pay support (line 3) less the presumed child support amount (line 12) is equal to or less than the amounts set forth in the table above for the appropriate number of children.

A. COMMENT: If an award of custody results in a child or children spending substantially equal time with both parents, the adjustment for the obligated parent may be determined after considering all relevant factors, including those set forth in Assumption (12).

B. *COMMENT:* The presumed child support amount is not unjust or inappropriate if the parent obligated to pay support receives an adjustment greater than 10% if that parent is awarded periods of overnight visitation or custody of more than 109 days per year.

C. *COMMENT:* In any proceeding to establish a child support order or to modify the support payable under an existing order, the adjustment on line 11 may be rebutted if the parent obligated to pay support:

(1) Without fault of the parent entitled to receive support, does not exercise the periods of overnight visitation or custody with the children who are the subject of this proceeding awarded under any order or judgment,

(2) Does not incur significant expenditures as a result of exercise of the periods of overnight visitation or custody awarded under any order or judgment, or

(3) Without fault of the parent entitled to receive support, exercises the periods of overnight visitation or custody awarded under any order or judgment with some but not all of the children who are the subject of this proceeding.

Line 12: Presumed child support amount

DIRECTION: Enter the monthly amount calculated by subtracting from the child support obligation of the parent obligated to pay support on line 9 that parent's:

(1) Credit for additional child-rearing costs from line 10, and

(2) Adjustment for a portion of the amounts expended during periods of overnight visitation or custody from line 11.

***CAVEAT**: If the amount of the credit and adjustment for the parent obligated to pay support on lines 10 and 11, individually or in combination, is greater than or equal to the amount of support on line 9, the amount entered on line 12 should be $0.00, even if the result is a negative number.*

[2] These amounts represent the maximum adjusted monthly gross income to which the self-support reserve applies for the stated number of children.

***CAVEAT**: Where supported by the evidence, the presumed child support amount is not a maximum. However, if the amount of support ordered is greater than the presumed child support amount, the court or administrative agency must find the presumed child support amount to be unjust or inappropriate.*

DEVIATION

A deviation from the presumed child support amount may be appropriate when an award of custody, including, but not limited to, an award of equal or substantially equal parenting time, results in a child support award that does not provide the child(ren) an appropriate standard of living. This arrangement should be distinguished from split custody, as described in Comment D.

To determine an appropriate deviation, the court or administrative agency shall consider which parent is likely to pay the 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 Number 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 receive support.

The mere expenditure of substantial time with both parents does not by itself eliminate the need for support to 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.

A parent's Form Number 14 is "rebutted" when the court or administrative agency finds that the presumed child support amount under a correctly calculated Form Number 14 is unjust or inappropriate, and the court or administrative agency must state in the written judgment or administrative agency's written order that the presumed child support amount is unjust or inappropriate after considering all relevant factors. In that event, the written judgment or administrative order must specifically address all of the statutory factors as set forth in section 452.340.1, RSMo, as well as any other relevant factors considered by the court or administrative agency.

A. 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), the court or administrative agency should consider all relevant factors, including whether:

(1) A child receives income that 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 $40,000.00 per month, or the number of children who are the subject of the proceeding exceeds six; and
(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 overnight visitation or custody.

INCREMENT ORDERS

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, when awarding support for more than one child, a court or administrative agency shall not enter an order that apportions the support *per capita*; instead, the order shall be in a gross amount or ordered incrementally.

When ordering support incrementally, the court or administrative agency shall complete a separate Form Number 14 for each combination of children that is the subject of the proceeding; i.e., the initial Form Number 14 shall be prepared for all children who are the subject of the proceeding; the second Form Number 14 shall be prepared for one child less than the initial Form Number 14; the third Form Number 14 shall be prepared for one child less than the second Form Number 14; etc.

EXAMPLE: When ordering support incrementally, the court or administrative agency may use the following language: “For three children, Parent A shall pay to Parent B the total sum of $_____ per month, beginning on _____, 20__ and on the _____ day of each month thereafter. At such time as Parent B is entitled to support for only two children on the date child support is payable, Parent A shall pay to Parent B the sum of $_____ per month. At such time as Parent B is entitled to support for only one child on the date child support is payable, Parent A shall pay to Parent B the sum of $_____ per month.”

EXHIBIT 1

IN THE CIRCUIT COURT OF _____ COUNTY, MISSOURI

In re the Matter of _____ v _____

DIV/CT ROOM _____ CASE NUMBER _____

FORM NUMBER 14 CHILD SUPPORT AMOUNT CALCULATION WORKSHEET

☐ Respondent / ☐ Petitioner is the "Parent Paying Support" Total Number of Children: _____	PERSON RECEIVING SUPPORT	PARENT PAYING SUPPORT	COMBINED
1. MONTHLY GROSS INCOME			
1a. Monthly court-ordered maintenance being received			
2. ADJUSTMENTS			
2a. Other monthly child support pursuant to court or administrative order			
2b. Monthly court-ordered maintenance being paid			
2c. Monthly support obligation for other children.			
(1) Number of other children primarily residing in each parent's custody			
(2) Each parent's support obligation from support schedule using the parent's Line 1 monthly gross income			
(3) Monthly child support received under court or administrative order for children included in line 2c(1)			
2c. TOTAL adjustment [Line 2c(2) minus Line 2c(3)]			
3. ADJUSTED MONTHLY GROSS INCOME (sum of lines 1 and 1a, minus lines 2a, 2b and 2c).	$5,000.00	$2,000.00	$7,000.00
4. PROPORTIONATE SHARE OF COMBINED ADJUSTED MONTHLY GROSS INCOME (Each parent's line 3 income divided by combined line 3 income).	71.4%	28.6%	
5. BASIC CHILD SUPPORT AMOUNT (From support chart using combined line 3 income).			$1,040.00
6. ADDITIONAL CHILD-REARING COSTS OF CHILDREN SUBJECT TO THIS ORDER			
6a. Child Care Costs of Parent Receiving Support			
(1) Reasonable work-related child care costs of the parent receiving support.			
(2) Child Care Tax Credit (**See Form 14 Directions**)			
6a. TOTAL adjusted Child Care Costs [Line 6a(1) minus Line 6a(2)]			
6b. Reasonable work-related child care costs of the parent paying support			
6c. Health insurance costs for the children who are subjects of this proceeding		$100.00	

6d. Uninsured agreed-upon or court-ordered extraordinary medical costs			
6e. Other agreed-upon or court-ordered extraordinary child-rearing costs	$250.00		
7. TOTAL ADDITIONAL CHILD-REARING COSTS (Enter sum of lines 6a, 6b, 6c, 6d and 6e).	$250.00	$100.00	$350.00
8. TOTAL COMBINED CHILD SUPPORT COSTS (Sum of line 5 and line 7).			$1,390.00
9. EACH PARENT'S SUPPORT OBLIGATION (Multiply line 8 by each parent's line 4)		$380.00	
10. CREDIT FOR ADDITIONAL CHILD-REARING COSTS (Line 7 of parent paying support).		($100.00)	
11. ADJUSTMENT FOR A PORTION OF AMOUNTS EXPENDED BY THE PARENT OBLIGATED TO PAY SUPPORT DURING PERIODS OF OVERNIGHT VISITATION OR CUSTODY. (**See Form 14 Directions**) (Multiply line 5 by _____ %).			
12**.** PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11).		$298.00	

EXHIBIT 2

IN THE CIRCUIT COURT OF _____ COUNTY, MISSOURI

In re the Matter of _____ v _____

DIV/CT ROOM _____ CASE NUMBER _____

FORM NUMBER 14 CHILD SUPPORT AMOUNT CALCULATION WORKSHEET

☐ Respondent / ☐ Petitioner is the "Parent Paying Support" Total Number of Children: _____	PERSON RECEIVING SUPPORT	PARENT PAYING SUPPORT	COMBINED
1. MONTHLY GROSS INCOME			
1a. Monthly court-ordered maintenance being received			
2. ADJUSTMENTS			
2a. Other monthly child support pursuant to court or administrative order			
2b. Monthly court-ordered maintenance being paid			
2c. Monthly support obligation for other children.			
(1) Number of other children primarily residing in each parent's custody			
(2) Each parent's support obligation from support schedule using the parent's Line 1 monthly gross income			
(3) Monthly child support received under court or administrative order for children included in line 2c(1)			
2c. TOTAL adjustment [Line 2c(2) minus Line 2c(3)]			
3. ADJUSTED MONTHLY GROSS INCOME (sum of lines 1 and 1a, minus lines 2a, 2b and 2c).	$2,000.00	$5,000.00	$7,000.00
4. PROPORTIONATE SHARE OF COMBINED ADJUSTED MONTHLY GROSS INCOME (Each parent's line 3 income divided by combined line 3 income).	28.6%	71.4%	
5. BASIC CHILD SUPPORT AMOUNT (From support chart using combined line 3 income).			$1,040.00
6. ADDITIONAL CHILD-REARING COSTS OF CHILDREN SUBJECT TO THIS ORDER			
6a. Child Care Costs of Parent Receiving Support			
(1) Reasonable work-related child care costs of the parent receiving support.			
(2) Child Care Tax Credit (**See Form 14 Directions**)			
6a. TOTAL adjusted Child Care Costs [Line 6a(1) minus Line 6a(2)]			
6b. Reasonable work-related child care costs of the parent paying support			
6c. Health insurance costs for the children who are subjects of this proceeding	$100.00		

6d. Uninsured agreed-upon or court-ordered extraordinary medical costs			
6e. Other agreed-upon or court-ordered extraordinary child-rearing costs		$400.00	
7. TOTAL ADDITIONAL CHILD-REARING COSTS (Enter sum of lines 6a, 6b, 6c, 6d and 6e).	$100.00	$400.00	$500.00
8. TOTAL COMBINED CHILD SUPPORT COSTS (Sum of line 5 and line 7).			$1,540.00
9. EACH PARENT'S SUPPORT OBLIGATION (Multiply line 8 by each parent's line 4)		$1,055.00	
10. CREDIT FOR ADDITIONAL CHILD-REARING COSTS (Line 7 of parent paying support).		($400.00)	
11. ADJUSTMENT FOR A PORTION OF AMOUNTS EXPENDED BY THE PARENT OBLIGATED TO PAY SUPPORT DURING PERIODS OF OVERNIGHT VISITATION OR CUSTODY. (**See Form 14 Directions**) (Multiply line 5 by _____ %).			
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11).		$700.00	

SPLIT CUSTODY ORDERS

Split custody refers to the situation in which one or more, but not all, of the children primarily resides with each of the parents. In those instances, a separate Form Number 14 is completed for the number of children primarily residing in the custody of each parent, using the adjusted monthly gross income (line 3) for both parents but disregarding the children primarily residing in the other parent's custody.

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 Number 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 Number 14.

After completion of each parent's Form Number 14, subtract the smaller amount from the greater, and the parent with the larger of the two obligations shall pay the difference between the two obligations.

EXAMPLE: Child A primarily resides in the custody of Parent A, who has adjusted gross income (line 3) of $2,000.00 per month. Child B primarily resides in the custody of Parent B, who has adjusted gross income (line 3) of $5,000.00 per month. Parent A is ordered to maintain a policy of health insurance for both children, which costs $200.00 per month. Father is ordered to pay the private high school expenses of the Child B, which are $250.00 per month, and the post-secondary educational expenses of the Child A, which are $400.00 per month.

The presumed child support amount payable by Parent A to Parent B for Child B is $298.00 per month (Exhibit 1). The presumed child support amount payable by Parent B to Parent A for Child A is $700.00 per month (Exhibit 2). The net difference is $402.00 per month, which is the amount in this example Parent B is obligated to pay Parent A.

The court or administrative agency may use the following language: "Parent B shall pay to Parent A the sum of $700.00 per month for Child A, beginning on _____, 20__, and on the _____ day of each month thereafter. Parent A shall pay to Parent B the sum of $298.00 per month for Child B, beginning on _____, 20__, and on the _____ day of each month thereafter. During any period in which each parent is entitled to support from the other parent for the minor child in his or her primary physical custody, the parent with the higher support obligation shall pay to the other parent on the ____ day of each month the net difference in each parent's support amount."

THIRD PARTY CUSTODY CASES

A court or administrative agency may, but is not required to, order each parent to pay his or her support obligation (line 9), less any additional child rearing costs paid directly by him or her (line 7), to a third party when the child resides with a non-parent caretaker, relative or when a third party is, or has been, awarded physical custody of the children who are subject to this proceeding. In such situations, the court or administrative agency shall prepare two Form Number 14's, including, in Line 1, only the natural/legal parents' income to compute the obligation of each parent. The first Form Number 14 shall designate parent one as the paying parent and parent two as the receiving parent. The second Form Number 14 shall designate parent one as the receiving parent and parent two as the paying parent. If a parent is deceased, a second Form Number 14 calculation is unnecessary; income for the deceased parent shall be zero.

Both Form Number 14's shall be calculated using the natural/legal parents' incomes, including any additions, credits and deviations that apply, in accordance with Directions, Comments for Use and Examples for the completion of Form Number 14. Each natural/legal parent shall have a duty of support to the third party or non-parent caretaker relative according to the Form Number 14 that was calculated for that parent as the parent paying support.

Any additional child-rearing costs paid by the third party, including but not limited to work-related childcare and health insurance costs, may be added to the presumed correct child support for each parent on a pro rata basis (as calculated by line 4).

The presumed child support amount on line 12 will still be a rebuttable presumption that can be rebutted as unjust or inappropriate after a court or administrative agency considers all relevant factors.

EXAMPLE: Legal Father earns $2,400 per month in gross income. Legal Mother earns $3,100 per month in gross income. The court or administrative agency prepares Form 14 #1 and Form 14 #2 using just lines 1-5 and determines that Legal Father's line 4 is 44% of the combined adjusted monthly gross income. Legal Mother's line 4 is 56% of the combined adjusted monthly gross income.

Third Party custodian has work related childcare of $300 per month for the child in this case.

Legal Father's pro rata share of the work-related childcare is 44% of $300 or $132 per month. Legal Mother's pro rata share of the work-related childcare is 56% of $300 or $168 per month.

The court or administrative agency may add $132 per month on line 6a to Legal Father's Form 14 #1 to determine his presumed child support amount.

The court or administrative agency may add $168 per month on line 6a to Legal Mother's Form 14 #2 to determine her presumed child support amount.

The Form Number 14 determined by the court or administrative agency to reflect the presumed correct calculation of child support, whether rebutted or not rebutted, shall be attached to and incorporated in the court's written judgment or administrative agency's written order.

A parent's Form Number 14 is "rejected" when the 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.

If both parents' Forms Number 14 are "rejected," the court or administrative agency must calculate its own Form Number 14 and attach its Form Number 14 to and incorporate it in the court's written judgment or administrative agency's written order.

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]
(3) All parental income is treated as 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 person 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 address the need of the parent obligated to pay support to maintain a minimum standard of living.
(9) The schedule of basic child support obligations excludes parental expenditures for childcare and the child's share of health insurance premiums and extraordinary medical expenses.
(10) Unreimbursed medical expenses that exceed $250.00 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.
(12) With respect to the adjustment for a portion of the amounts expended on the children by the parent obligated to pay support during that parent's periods of overnight visitation or custody, the basic child support amount can be divided into three categories of expenditures:

Variable expenditures are child-related expenditures that vary directly with the amount of time a child spends with each parent, such as food. It has been assumed that variable expenditures represent 38% of the basic child support amount.

Duplicated fixed expenditures are child-related expenditures that do not vary with the amount of time a child spends with each parent but are incurred by both parents, such as housing. It has been assumed that duplicated fixed expenditures represent 30% of the basic child support amount.

Non-duplicated fixed expenditures are child-related expenditures that do not vary with the amount of time a child spends with each parent and are usually incurred by the parent in whose household a child resides the greater amount of the time, such as clothing. It has been assumed that non-duplicated fixed expenditures represent 32% of the basic child support amount.

As it is assumed that the payment of non-duplicated fixed expenditures (32%) does not vary even when an award of custody results in a child or children spending substantially equal time with both

[3] The schedule of basic child support obligations is based upon economic estimates of child-rearing costs as a proportion of household spending from national data compiled by the United States Bureau of Labor Statistics in the annual Consumer Expenditure Survey from 2013 to 2019.
The income data from the Consumer Expenditure Survey, which was specified in constant 2020 dollars, was updated to 2024 price levels using statistics on changes in the consumer price index. Additionally, the schedule of basic child support obligations reflects the federal and Missouri personal income tax rates in 2024.
In 1993, 1997, 2001, 2004, 2008, 2016, 2020 and, again, in 2024, the self-support reserve in the schedule of basic child support obligations was reviewed for changes in the federal poverty guidelines caused by inflation. The self-support reserve in the attached schedule of basic child support obligations reflects the federal poverty guideline for 2024.

parents (up to 50% per year), the maximum Line 11 adjustment is limited to 34%. Duplicated fixed expenditures (30%) plus variable expenditures (38%) equals 68%, and the maximum adjustment divided equally equals 34%. In appropriate circumstances, the adjustment may be up to 50%, especially when non-duplicated fixed expenditures are paid primarily by the parent obligated to pay support.

The amount of any adjustment to which the parent obligated to pay support is entitled for a portion of the amounts expended on the children who are the subject of the proceeding during periods of overnight visitation or custody assumes that the parent obligated to pay support will incur:

(1) No significant expenditures for the children if that parent exercises visitation or custody for less than 36 periods per year;
(2) Variable expenditures for the children if that parent exercises visitation or custody for 36 or more periods per year;
(3) Duplicated fixed expenditures for the children if that parent exercises visitation or custody for 110 or more overnight periods per year; and
(4) No significant non-duplicated fixed expenditures for the children.