

State	Credit for Child Support Ordered vs. Paid	Gross Income Includes	Shared Custody
Maine	<p>Child support forms says "Support paid for other children" However, definition of gross income says it does not include "a preexisting child support obligation pursuant to court or administrative order, or an appropriate amount of preexisting child support being voluntarily paid by a party who has a legal obligation to support that child."</p>	<p><b>5. Gross income.</b> "Gross income" means gross income of a party as follows.</p> <p>A. Gross income includes income from an ongoing source, including, but not limited to, salaries, wages, commissions, royalties, bonuses, dividends, severance pay, pensions, interest, trust funds, annuities, capital gains, social security benefits, disability insurance benefits, prizes, workers' compensation benefits, spousal support actually received pursuant to a preexisting order from a spouse who is not the parent of the child for whom support is being determined and educational grants, fellowships or subsidies that are available for personal living expenses. Gross income does not include child support or permanency guardianship subsidies received by either party for children other than the child for whom support is being determined. [2007, c. 284, §5 (AMD).]</p> <p>B. Gross income includes expense reimbursements or in-kind payments received by a party in the course of employment or self-employment or operation of a business if the expense reimbursements or in-kind payments reduce personal living expenses. [1995, c. 694, Pt. B, §2 (NEW); 1995, c. 694, Pt. E, §2 (AFF).]</p> <p>C. Gross income includes gross receipts minus ordinary and necessary expenses when a party is self-employed or derives income from proprietorship of a business, joint ownership of a partnership or a closely held business operation, and rents minus ordinary and necessary expenses. At the discretion of the court, amounts allowable by the United States Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits may or may not be treated as ordinary and necessary expenses. The court may also determine that other business expenses, including, but not limited to, business losses, are inappropriate for determining gross income for purposes of calculating child support. [1995, c. 694, Pt. B, §2 (NEW); 1995, c. 694, Pt. E, §2 (AFF).]</p> <p>D. Gross income may include the difference between the amount a party is earning and that party's earning capacity when the party voluntarily becomes or remains unemployed or underemployed, if sufficient evidence is introduced concerning a party's current earning capacity. In the absence of evidence in the record to the contrary, a party that is personally providing primary care for a child under the age of 3 years is deemed not available for employment. The court shall consider anticipated child care and other work-related expenses in determining whether to impute income, or how much income to impute, to a party providing primary care to a child between the ages of 3 and 12 years. A party who is incarcerated in a correctional or penal institution is deemed available only for employment that is available through such institutions. [1995, c. 694, Pt. B, §2 (NEW); 1995, c. 694, Pt. E, §2 (AFF).]</p> <p>E. Gross income of an obligor does not include the amount of a preexisting spousal support obligation to a former spouse who is not the parent of the child for whom support is being determined, a preexisting child support obligation pursuant to court or administrative order, or an appropriate amount of preexisting child support being voluntarily paid by a party who has a legal obligation to support that child. [2009, c. 290, §7 (AMD).]</p> <p>F. [2001, c. 264, §2 (RP).]</p> <p>G. Gross income does not include the amount of money received from means-tested public assistance programs, including, but not limited to, Temporary Assistance for Needy Families, supplemental security income, food stamps and general assistance.</p>	<p>D. When the parties have equal annual gross incomes and provide substantially equal care for each child for whom support is being determined, neither party is required to pay the other a parental support obligation. The parties shall share equally the child care costs, health insurance premiums and uninsured medical expenses. [2003, c. 415, §9 (AMD).]</p> <p>D-1. When the parties do not have equal annual gross incomes but provide substantially equal care for each child for whom support is being determined, the presumptive parental support obligation must be determined as follows.</p> <p>(1) The enhanced support entitlement for each child must be determined.</p> <p>(2) Using the enhanced support entitlement, a parental support obligation for each child must be determined by dividing the total enhanced support obligation between the parties in proportion to their respective gross incomes.</p> <p>(3) The party with the higher annual gross income has a presumptive obligation to pay the other party the lower of:</p> <p>(a) The difference between their parental support obligations as calculated in subparagraph (2); and</p> <p>(b) The presumptive parental support obligation determined for the payor party using the basic support entitlement under the support guidelines as though the other party provided primary residential care of the child.</p> <p>(4) The parties shall share the child care costs, health insurance premiums and uninsured medical expenses in proportion to their incomes. [2003, c. 415, §10 (NEW).]</p> <p>E. When each party is the primary residential care provider for at least one of the children involved, a child support obligation must first be computed separately for each party for each child residing primarily with the other party, based on a calculation pursuant to the support guidelines, and using as input in each calculation the number of children in each household, rather than the total number of children. The amounts determined in this manner represent the theoretical support obligation due each party for support of each child for whom the party has primary residential responsibility. Each party's proportionate share of child care costs and health insurance premiums is added to the amounts calculated, and the party owing the greater amount of child support shall pay the difference between the 2 amounts as a parental support obligation. [2001, c. 264, §4 (AMD).]</p>
Maryland	<p>preexisting reasonable child support obligations actually paid</p>	<p>(1) "Actual income" means income from any source.</p> <p>(2) For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, "actual income" means gross receipts minus ordinary and necessary expenses required to produce income.</p> <p>(3) "Actual income" includes:</p>	<p>(m) <i>Shared physical custody cases.</i>-</p> <p>(1) In cases of shared physical custody, the adjusted basic child support obligation shall first be divided between the parents in proportion to their respective adjusted actual incomes.</p> <p>(2) Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the child or children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent.</p>

	<ul style="list-style-type: none"><li>(i) salaries;</li> <li>(ii) wages;</li> <li>(iii) commissions;</li> <li>(iv) bonuses;</li> <li>(v) dividend income;</li> <li>(vi) pension income;</li> <li>(vii) interest income;</li> <li>(viii) trust income;</li> <li>(ix) annuity income;</li> <li>(x) Social Security benefits;</li> <li>(xi) workers' compensation benefits;</li> <li>(xii) unemployment insurance benefits;</li></ul>	<p>(3) Subject to the provisions of paragraphs (4) and (5) of this subsection, the parent owing the greater amount under paragraph (2) of this subsection shall owe the difference in the 2 amounts as child support.</p> <p>(4) In addition to the amount of the child support owed under paragraph (3) of this subsection, if either parent incurs child care expenses under subsection (g) of this section, health insurance expenses under subsection (h)(1) of this section, extraordinary medical expenses under subsection (h)(2) of this section, or additional expenses under subsection (i) of this section, the expense shall be divided between the parents in proportion to their respective adjusted actual incomes. The parent not incurring the expense shall pay that parent's proportionate share to:</p> <ul style="list-style-type: none"><li>(i) the parent making direct payments to the provider of the service; or</li> <li>(ii) the provider directly, if a court order requires direct payments to the provider.</li></ul> <p>(5) The amount owed under paragraph (3) of this subsection may not exceed the amount that would be owed under subsection (1) of this section if the obligor parent were a noncustodial parent.</p>
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(xiii) disability insurance benefits;

(xiv) for the obligor, any third party payment paid to or for a minor child as a result of the obligor's disability, retirement, or other compensable claim;

(xv) alimony or maintenance received; and

(xvi) expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business to the extent the reimbursements or payments reduce the parent's personal living expenses.

(4) Based on the circumstances of the case, the court may consider the following items as actual income:

(i) severance pay;

(ii) capital gains;

(iii) gifts; or

(iv) prizes.

(5) "Actual income" does not include benefits received from means-tested public assistance programs, including temporary cash assistance, Supplemental Security Income, food stamps, and transitional emergency, medical, and housing assistance.