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**DIRECTIONS, COMMENTS FOR USE AND EXAMPLES FOR
COMPLETION OF FORM NO. 14**

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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.

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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.*

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.*

A. *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 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 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 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.

B. *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, 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 No. 14 for each combination of children that is the subject of the proceeding; i.e., 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.

C. *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."

D. *COMMENT*: 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 No. 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 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 smaller amount from the greater, and the parent with the larger of the two obligations shall pay the difference between the two obligations.

E. *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. Parent B is ordered to pay the private high school expenses of Child B, which are \$250.00 per month, and the post-secondary educational expenses of 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."

EXHIBIT 1



IN THE CIRCUIT COURT OF _____ COUNTY, MISSOURI

In re the Matter of _____

v _____

DIV/CT ROOM _____

CASE NO. _____

FORM NO. 14 CHILD SUPPORT AMOUNT CALCULATION WORKSHEET

<input type="checkbox"/> Respondent / <input type="checkbox"/> Petitioner is the "Parent Paying Support" Total Number of Children: _____	PARENT 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 PARENTS			
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 NO. _____

FORM NO. 14 CHILD SUPPORT AMOUNT CALCULATION WORKSHEET

<input type="checkbox"/> Respondent / <input type="checkbox"/> Petitioner is the "Parent Paying Support" Total Number of Children: _____	PARENT 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 PARENTS			
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)		\$1055.00	
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	

F. *COMMENT:* In situations where a court has awarded custody of children to a third party or the child resides with a non-parent caretaker relative, the court or administrative agency shall prepare two Form No. 14's, including, in Line 1, only the natural/legal parents' incomes to compute the obligation of each parent. The first Form No. 14 shall designate parent one as the paying parent and parent two as the receiving parent. The second Form No. 14 shall designate parent one as the receiving parent and parent two as the paying parent.

Both Form No. 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 No. 14. Each natural/legal parent shall have a duty of support to the third party or non-parent caretaker relative according to the Form No. 14 that was calculated for that parent as the parent paying support.

G. *COMMENT:* The Form No. 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 No. 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 No. 14 are "rejected," the court or administrative agency must calculate its own Form No. 14 and attach its Form No. 14 to and incorporate it in

the court's written judgment or administrative agency's written order.

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

H. *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 \$30,000.00 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.

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