

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

In General

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

1. All amounts entered on the worksheet shall be rounded to the nearest dollar. (\$X.50 shall be rounded upward.)
2. "Maintenance," as used in these directions and comments, includes alimony and any other form of spousal support. "Person," as used in these directions and comments, includes both an individual party and a state agency acting for the benefit of a party.
3. Form No. 14, including the directions, comments and assumptions, may be used prior to January 1, 2009, and shall apply to all proceedings in which the order or judgment is entered after January 1, 2009.

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

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 paid 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. However, the adjustment available to the moving parent in an action to increase or decrease the support payable under the 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 2c as a result of an order in another action entered after the existing order.

A. *COMMENT:* Children are primarily residing in a parent's custody though living away from the parent to attend school.

B. *EXAMPLE:* Mother, who has gross income (line 1) of \$1,832.00 per month, receives child support of \$100.00 per month under an order for a child primarily residing in her custody who was born after dissolution of her marriage to Father.

(1) In Mother's action to increase Father's support obligation under the judgment of dissolution, Mother is entitled to no adjustment (line 2c).

(2) In Father's action to decrease his support obligation under the judgment of dissolution, Mother is entitled to an adjustment (line 2c) of \$289.00, which is the support obligation of Mother from the schedule of basic child support obligations

(\$389.00 per month) less the amount actually being paid for the current support of the child primarily residing in Mother's custody (\$100.00 per month).

C. EXAMPLE: Father, who has gross income (line 1) of \$3,333.00 per month, paid child support to a former spouse of \$350.00 per month (Order 1) at the time the judgment of dissolution was entered. Father modified Order 1 after entry of the judgment of dissolution. As a result, the child now primarily resides with Father. Further, Father is no longer required to pay any child support to the former spouse and receives no support for the child from the former spouse.

(1) In Mother's action to increase Father's support obligation under the judgment of dissolution, Father is entitled to an adjustment (line 2c) of \$659.00 per month, which is the support obligation of Father from the schedule of basic child support obligations.

(2) In Father's action to decrease his support obligation under the judgment of dissolution, Father is entitled to an adjustment (line 2c) of \$350.00 per month.

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Footnote 1 to the Child Care Tax Credit Table

¹Form 2441, Internal Revenue Service 2007.

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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.

If the parent obligated to pay support is or has been awarded periods of overnight visitation or custody of more than 109 days per year, the adjustment for that parent may be greater than 10%.

<u>% of Year</u>	<u>Number of Overnight Periods</u>	<u>Adjustment</u>
	Less than 36	0%
10% - 20%	36 – 72	6%
20% - 25%	73 – 91	9%
25% - 30%	92 – 109	10%

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
\$1,350	\$1,700	\$1,900	\$2,100	\$2,300	\$2,600

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

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:* 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. 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). In the event that an adjustment is determined to be appropriate by the court, the court may enter an adjustment in excess of 10%.

B. *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

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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*: Daughter primarily resides in the custody of Mother, who has adjusted gross income (line 3) of \$2,000.00 per month. Son primarily resides in the custody of Father, who has adjusted gross income (line 3) of \$5,000.00 per month.

Mother 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 son, which are \$250.00 per month, and the post-secondary educational expenses of the daughter, which are \$400.00 per month.

The presumed child support amount payable by Mother to Father for the parties' son is \$280.00 per month (Exhibit 1). The presumed child support amount payable by Father to Mother for the parties' daughter is \$655.00 per month (Exhibit 2). The net difference is \$375.00 per month, which is the amount in this example Father is obligated to pay Mother.

The court or administrative agency may use the following language: "Father shall pay to Mother the sum of \$655.00 per month for the parties' daughter, beginning on _____, 20__, and on the _____ day of each month thereafter. Mother shall pay to Father the sum of \$280.00 per month for the parties' son, 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."

	Parent Receiving Support	Parent Paying Support	Combined
1. MONTHLY GROSS INCOME	\$ 5000.00	\$ 2000.00	
a. Court ordered maintenance being received.	\$	\$	
2. ADJUSTMENTS (per month)	(\$)	(\$)	
a. Other court or administratively ordered child support being paid.			
b. Court ordered maintenance being paid.	(\$)	(\$)	
c. Support obligation for other children primarily residing in parent's [primary physical] custody.	(\$)	(\$)	
3. ADJUSTED MONTHLY GROSS INCOME (Sum of lines 1 and 1a, minus lines 2a, 2b, and 2c).	\$ 5000.00	\$ 2000.00	\$ 7000.00
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).			\$ 977.00
6. ADDITIONAL CHILD-REARING COSTS (per month)	\$		
a. Reasonable work-related child care costs of the parent receiving support (\$) less any child care tax credit (\$).			
b. Reasonable work-related child care costs of the parent paying support.		\$	
c. Health insurance costs for the children who are subjects of this proceeding.	\$	\$ 100.00	
d. Uninsured extraordinary medical costs. (Agreed by parents or ordered by court).	\$	\$	
e. Other extraordinary child rearing costs. (Agreed by parents or ordered by court)	\$ 250.00	\$	
7. TOTAL ADDITIONAL CHILD-REARING COSTS (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 combined line 7).			\$ 1327.00
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 THE AMOUNTS EXPENDED DURING PERIODS OF OVERNIGHT VISITATION OR CUSTODY. (Multiply line 5 by _____ %).		(\$)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11).		\$ 280.00	
PREPARED BY:			

EXHIBIT 1

	Parent Receiving Support	Parent Paying Support	Combined
1. MONTHLY GROSS INCOME	\$ 2000.00	\$ 5000.00	
a. Court ordered maintenance being received.	\$	\$	
2. ADJUSTMENTS (per month)	(\$)	(\$)	
a. Other court or administratively ordered child support being paid.			
b. Court ordered maintenance being paid.	(\$)	(\$)	
c. Support obligation for other children primarily residing in parent's [primary physical] custody.	(\$)	(\$)	
3. ADJUSTED MONTHLY GROSS INCOME (Sum of lines 1 and 1a, minus lines 2a, 2b, and 2c).	\$ 2000.00	\$ 5000.00	\$ 7000.00
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).			\$ 977.00
6. ADDITIONAL CHILD-REARING COSTS (per month)	\$		
a. Reasonable work-related child care costs of the parent receiving support (\$) less any child care tax credit (\$).			
b. Reasonable work-related child care costs of the parent paying support.		\$	
c. Health insurance costs for the children who are subjects of this proceeding.	\$ 100.00	\$	
d. Uninsured extraordinary medical costs. (Agreed by parents or ordered by court).	\$	\$	
e. Other extraordinary child rearing costs. (Agreed by parents or ordered by court)	\$	\$ 400.00	
7. TOTAL ADDITIONAL CHILD-REARING COSTS (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 combined line 7).			\$ 1477.00
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 THE AMOUNTS EXPENDED DURING PERIODS OF OVERNIGHT VISITATION OR CUSTODY. (Multiply line 5 by _____ %).		(\$)	
12. PRESUMED CHILD SUPPORT AMOUNT (Line 9 minus lines 10 and 11).		\$ 655.00	
PREPARED BY:			

EXHIBIT 2

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G. *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;

(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; and

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

ASSUMPTIONS

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

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(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

* * *

(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.

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 1998 to 2004, which is the most current economic data available.

The income data from the Consumer Expenditure Survey, which was specified in constant 1997 dollars, was updated 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 2008.

In 1993, 1997, 2001, 2004, and, again, in 2008, 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

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 parents (up to 50% per year), the maximum Line 11 adjustment is limited to 34%. Duplicated fixed expenditures (30%) plus variable expenditures equals 68%, and the maximum adjustment divided equally equals 34%.

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.

basic child support obligations reflects the federal poverty guideline for 2008.