

MONTANA CHILD SUPPORT GUIDELINES

Worksheet A

Worksheets included in this calculation:

Cause/Case Number _____

A

B

Mother's name _____

Father's name _____

Children for whom this calculation is made:

Name	Date of Birth	Name	Date of Birth
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

ALL AMOUNTS ARE ANNUAL

MOTHER

FATHER

1.	Income		
	a. wages, salaries, commissions	\$ _____	\$ _____
	b. self-employment net earnings	_____	_____
	c. pensions, social security	_____	_____
	d. unearned income	_____	_____
	e. imputed income	_____	_____
	f. earned income credit	_____	_____
	g. other taxable income	_____	_____
	h. other non-taxable income	_____	_____
	i. TOTAL INCOME (add lines 1a through 1h)	_____	_____
2.	Allowable deductions		
	a. ordered child support (for other children)	_____	_____
	b. allowance for other children (from Table 2)	_____	_____
	c. ordered alimony/spousal support	_____	_____
	d. ordered health insurance premium (for other children)	_____	_____
	e. federal income taxes	_____	_____
	f. state income taxes	_____	_____
	g. social security (FICA plus Medicare)	_____	_____
	h. mandatory retirement contributions	_____	_____
	i. required employment expense	_____	_____
	j. dependent care expense for other children (not in this calculation), less dependent care tax credit	_____	_____
	k. other _____	_____	_____
	l. TOTAL ALLOWABLE DEDUCTIONS (add lines 2a through 2k)	_____	_____
3.	INCOME AFTER DEDUCTIONS (line 1i minus line 2l)	\$ _____	\$ _____

MOTHER FATHER

3a.	Enter amount from line 3 for each parent	\$ _____	\$ _____
4.	Personal allowance for each parent (from Table 1)	_____	_____
5.	Income available for child support (line 3a minus line 4; if less than zero, enter zero)	_____	_____
6.	If line 5 is zero, enter the minimum contribution (from Worksheet C). If line 5 is greater than zero, multiply line 3a by .12 (12%) and enter the result here.	_____	_____
7.	For each parent, compare line 5 to line 6 and enter the greater amount.	_____	_____
8.	Combined income available (add both columns, line 7)	_____	
9.	Parental share of combined income available (divide each column of line 7 by line 8)	_____	_____
10.	Number of children due support in this calculation (total number of children named on page 1 of this worksheet)	_____	
11.	Primary child support allowance for number of children in line 10 (from Table 2)	_____	
12.	Supplement to primary allowance (combine annual expenses of mother, father and third party custodian, if applicable).		
	a. Child day care costs less dependent care tax credit	_____	_____
	b. Child health insurance premium	_____	_____
	c. Child extraordinary medical expenses	_____	_____
	d. Other _____	_____	_____
	e. Total supplement (add 12a, 12b, 12c and 12d)	_____	_____
13.	Total primary allowance and supplement (add lines 11 and 12e)	_____	
14.	For each parent: if line 6 is greater than line 5, skip to line 21 and enter the amount from line 6. If line 6 is less than line 5, go to line 15.		
15.	Parent's share of total (for each column, multiply line 13 by line 9)	_____	_____
16.	Compare line 15 to line 5. Enter the smaller amount here.	_____	_____
17.	Income available for SOLA (line 5 minus line 16; if zero, enter zero and skip to line 21)	_____	_____
18.	Adjustments to income available for SOLA:		
	a. Long distance parenting adjustment (from Worksheet D)	_____	_____
	b. Other (specify) _____	_____	_____
19.	Adjusted income available for SOLA (line 17 minus line 18a and 18b)	_____	_____
20.	SOLA amount (from Worksheet E)	_____	_____

	MOTHER	FATHER		
21. Add line 16 and line 20	\$ _____	\$ _____		
22. Gross annual obligation (for each parent, compare line 21 to line 6; enter the larger amount.)	_____	_____		
23. Credit for payment of expenses (enter amount of line 12 expenses that each parent pays)	_____	_____		
24. Net annual obligation (line 22 minus line 23; if less than zero, enter zero)	_____	_____		
25. Enter the number of days each child spends with each parent annually in columns A and B. Determine if all of the children spend 110 days or less with the same parent. (Do all the children reside primarily with the same parent and spend 110 days or less with the other parent?) If YES , divide the line 24 obligation for the parent who cares for the children 110 days or less by the number of children on line 10. Enter the result in column C or D (depending on which parent's obligation is being divided) for each child. Leave the other parent's column blank. If NO , complete worksheet B.				
	A	B	C	D
Child's Name	Mother	Father	Mother	Father
a. _____	_____ +	_____ = 365	_____	_____
b. _____	_____ +	_____ = 365	_____	_____
c. _____	_____ +	_____ = 365	_____	_____
d. _____	_____ +	_____ = 365	_____	_____
e. _____	_____ +	_____ = 365	_____	_____
f. _____	_____ +	_____ = 365	_____	_____
g. _____	_____ +	_____ = 365	_____	_____
h. _____	_____ +	_____ = 365	_____	_____
i. Total Obligation (add lines 25a through 25h)			_____	_____
26. Determine the difference between line 25i column C and line 25i column D. Enter the difference in the column of the parent having the higher obligation.			_____	_____
27. Total monthly transfer payment (line 26 divided by 12)			\$ _____	\$ _____

Complete Summary and Analysis page to determine monthly transfer payment per child

THIS IS A STANDARD CALCULATION. ANY ADJUSTMENT TO THE OBLIGATION IS SUPPORTED BY WRITTEN FINDINGS.

COMMENTS:

PREPARED BY

DATE

MONTANA CHILD SUPPORT GUIDELINES

SUMMARY and ANALYSIS

This page must be attached to Worksheet A to determine a "per child" obligation according to Rule 16(2) (ARM 37.62.134)

SECTION 1 - PER CHILD OBLIGATIONS

This section calculates a "per child" breakdown of the transfer payment on line 27, worksheet A. Enter in column #1, the name of each child included in the calculation. In column #2, enter the amount of child support shown on worksheet A, line 25, column C for each child. In column #3, enter the amount in column #2 divided by 12. In column #4 enter the amount of child support shown on worksheet A, line 25, column D for each child. In column #5, enter the amount in column #4 divided by 12. Total column #3 and column #5.

#1	#2	#3	#4	#5
<u>Child's Name</u>	<u>Mother's Obligation</u> (line 25, col C)	<u>Mother Per Child/ Per Month</u>	<u>Father's Obligation</u> (line 25, col D)	<u>Father: Per Child/ Per Month</u>
a. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
b. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
c. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
d. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
e. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
f. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
g. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
h. _____	_____ ÷ 12 = _____	_____	_____ ÷ 12 = _____	_____
	TOTAL	_____	TOTAL	_____

COMPLETE ONE OF THE FOLLOWING:

- A. If there are entries in column #3 but **not** in column #5 **and** the amounts in column #3 are all the same:
MOTHER OWES FATHER (Enter total of column #3): \$ _____ per month
MOTHER OWES FATHER PER CHILD (Enter amount from any line of column #3): \$ _____ per month
- B. If there are entries in column #5 but **not** in column #3 **and** the amounts in column #5 are all the same:
FATHER OWES MOTHER (Enter total of column #5): \$ _____ per month
FATHER OWES MOTHER PER CHILD (Enter amount from any line of column #5): \$ _____ per month
- C. If A or B, above, does not apply, the "per child" obligations are shown on lines a through h in column #3 and column #5.

SECTION 2 - WORKSHEET VARIABLES

This section provides a record of facts or assumptions on which the child support worksheet is based.

	Mother	Father
Tax Filing Status: (S-single; M-married)	_____	_____
Number of Tax Exemptions Claimed	_____	_____
Number of Children for Child Tax Credit	_____	_____
Number of Children for Earned Income Credit	_____	_____
Number of Children for Dependent Care Tax Credit	_____	_____

MONTANA CHILD SUPPORT GUIDELINES

Worksheet B

(Combination Parenting Arrangements - Part 1)

Complete Worksheet B (WS-B), Part 1, only if indicated on Worksheet A (WS-A), line 25.

1. Enter name of each child from WS-A. _____
2. Divide line 11, WS-A by the total number of children on line 1 (above) and enter here. _____
3. Enter the supplemental needs shown on WS-A, 12a, 12b, 12c, 12d, separated out by child. The total for all children must match WS-A, line 12e. _____
4. Total needs of each child; line 2 plus line 3. _____
5. Add all columns of line 4. _____
6. For each child (column), divide line 4 by line 5. _____

MOTHER'S DIVISION OF OBLIGATION

7. Enter Mother's gross obligation from WS-A, line 22. _____
8. Enter amount from Mother's line 20, WS-A. _____
9. Subtract line 8 from line 7. _____
10. Multiply line 6 by line 9 for each child. _____
11. Enter amount from Mother's line 20, WS-A. _____
12. Divide line 11 by total children on line 1. _____
13. Add line 10 and line 12. _____
14. Enter credit for payment of expenses for each child. The total must match Mother's line 23, WS-A. _____
15. Mother's obligation for each child: subtract line 14 from line 13 for each child. Enter here and on WS-B, Part 2, Column A, line 1. If less than zero, enter as negative. _____

FATHER'S DIVISION OF OBLIGATION

16. Enter Father's gross obligation from WS-A, line 22. _____
17. Enter amount from Father's line 20, WS-A. _____
18. Subtract line 17 from line 16. _____
19. Multiply line 6 by line 18 for each child. _____
20. Enter amount from Father's line 20, WS-A. _____
21. Divide line 20 by total children on line 1. _____
22. Add line 19 and line 21. _____
23. Enter credit for payment of expenses for each child. The total must match Father's line 23, WS-A. _____
24. Father's obligation for each child: subtract line 23 from line 22 for each child. Enter here and on WS-B, Part 2, Column B, line 1. If less than zero, enter as negative. _____

MONTANA CHILD SUPPORT GUIDELINES

Worksheet B

(Combination Parenting Arrangements - Part 2)

Complete Worksheet B (WS-B), Part 2 only if Worksheet B, Part 1 was completed.

Complete one section of Part 2 for each child included in Worksheet A.

	Column A <u>Mother</u>	Column B <u>Father</u>
CHILD'S NAME: _____		
1. Obligation from WS-B, Part 1: Mother, line 15, Father, line 24.	-----	-----
2. Enter number of days spent with each parent during the year.	-----	-----
3. If line 2 is greater than 110 for both parents, go to line 5. If not, enter the obligation from line 1 of the parent with the least number of days. Leave the other parent's line blank. Go to line 12.	-----	-----
4. Rate of normal visitation.	<u>110</u>	<u>110</u>
5. Subtract line 4 from line 2.	-----	-----
6. Credit factor.	<u>0.0069</u>	<u>0.0069</u>
7. Multiply line 6 by line 5.	-----	-----
8. Multiply line 7 by line 1(round to the nearest dollar).	-----	-----
9. Subtract line 8 from line 1.	-----	-----
10. Determine the difference between line 9, Col. A and line 9, Col. B and enter in the column of the parent with the higher obligation.	-----	-----
11. If entry on line 10, compare to entry on line 1; enter smaller amount here. _____	-----	-----
12. Enter amount from line 3 or line 11. Enter here and on line 25, WS-A, column C or D for this child.	-----	-----

	Column A <u>Mother</u>	Column B <u>Father</u>
CHILD'S NAME: _____		
1. Obligation from WS-B, Part 1: Mother, line 15, Father, line 24.	-----	-----
2. Enter number of days spent with each parent during the year.	-----	-----
3. If line 2 is greater than 110 for both parents, go to line 5. If not, enter the obligation from line 1 of the parent with the least number of days. Leave the other parent's line blank. Go to line 12.	-----	-----
4. Rate of normal visitation.	<u>110</u>	<u>110</u>
5. Subtract line 4 from line 2.	-----	-----
6. Credit factor.	<u>0.0069</u>	<u>0.0069</u>
7. Multiply line 6 by line 5.	-----	-----
8. Multiply line 7 by line 1(round to the nearest dollar).	-----	-----
9. Subtract line 8 from line 1.	-----	-----
10. Determine the difference between line 9, Col. A and line 9, Col. B and enter in the column of the parent with the higher obligation.	-----	-----
11. If entry on line 10, compare to entry on line 1; enter smaller amount here. _____	-----	-----
12. Enter amount from line 3 or line 11. Enter here and on line 25, WS-A, column C or D for this child.	-----	-----

MONTANA CHILD SUPPORT GUIDELINES

Worksheet C – Minimum Contribution

Income Ratio (IR) = line 3 divided by line 4
= ___ ÷ ___ = _____ (All line references are to worksheet A)

If the IR is in the range . . .	then the minimum contribution is . . .
.00 to .25	.00 x line 3 =
over .25 to .31	.01 x line 3 =
over .31 to .37	.02 x line 3 =
over .37 to .43	.03 x line 3 =
over .43 to .50	.04 x line 3 =
over .50 to .56	.05 x line 3 =
over .56 to .62	.06 x line 3 =
over .62 to .68	.07 x line 3 =
over .68 to .75	.08 x line 3 =
over .75 to .81	.09 x line 3 =
over .81 to .87	.10 x line 3 =
over .87 to .93	.11 x line 3 =
over .93 to 1.00	.12 x line 3 =

Enter the minimum contribution amount (the result from the right-hand column) on line 6, Worksheet A.

MONTANA CHILD SUPPORT GUIDELINES

Worksheet D--Long Distance Parenting Adjustment

1. Annual mileage actually driven by the parent to exercise long-distance parenting _____
2. Current IRS business mileage rate (from Table 3) _____
3. Parent's mileage cost (line 1 times line 2) _____
4. Parent's annual cost of transportation by means other than automobile _____
5. Parent's total cost (line 3 plus line 4) _____
6. Standard expense (from Table 3) _____
7. LONG-DISTANCE PARENTING ADJUSTMENT (line 5 minus line 6; if less than zero, enter zero; enter this amount on line 18a, Worksheet A) _____

Worksheet E – Standard of Living Adjustment (SOLA)

Number of Children	Adjusted Income Available for SOLA (line 19)	SOLA Factor	SOLA Amount
1	\$	x .14	= \$
2	\$	x .21	= \$
3	\$	x .27	= \$
4	\$	x .31	= \$
5	\$	x .35	= \$
6	\$	x .39	= \$
7	\$	x .43	= \$
8 or more	\$	x .47	= \$

Enter the SOLA amount on line 20, Worksheet A.