MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (Page One)

CAUSE/CASE NO:				CALCULATION INCLUDES: ☐ Worksheet A or ☐ A&B				
PARENT 1:				PARENT 2:				
CHILDREN	CHILD 01	CHILD 02	CHILD 03	CHILD 04	CHILD 05	CHILD 06	CHILD 07	CHILD 08
Enter year of birth for each child of this calculation ➔								

		PARENT 1		PARENT 2		PARENT TOTALS		
1	**INCOME**							1
1a	Wages, salaries, commissions							1a
1b	Self-Employment net earnings					**REMEMBER:**		1b
1c	Pensions, Social Security					**ALL ENTRIES**		1c
1d	Unearned Income					**ARE ANNUAL**		1d
1e	Imputed income							1e
1f	Earned Income Tax Credit (EITC)					**TOTAL INCOME**		1f
1g	Other taxable income (specify):_____					**PARENT 1**	**PARENT 2**	1g
1h	Other non-taxable income (specify():_____							1h
1i	**TOTAL INCOME** (Add 1a through 1h)							1i
2	**ALLOWABLE DEDUCTIONS**							2
2a	Ordered child support for other children							2a
2b	Allowance for other children from Table 2							2b
2c	Ordered alimony/spousal support							2c
2d	Ordered health insurance premium for other children							2d
2e	Federal income tax							2e
2f	State income tax							2f
2g	Social Security (FICA plus Medicare)							2g
2h	Mandatory retirement contributions							2h
2i	Required employment expense					**INCOME AFTER**		2i
2j	Dependent care expense for other children, less dependent care tax credit					**DEDUCTIONS**		2j
2k	Other (specify):_____					**PARENT 1**	**PARENT 2**	2k
2l	**TOTAL ALLOWABLE DEDUCTIONS** (Add 2a through 2k)							2l
3	**INCOME AFTER DEDUCTIONS** (Line 1i minus 2l)							3

	PARENTS' PERCENTAGES and PRIMARY CHILD SUPPORT ALLOWANCE	PARENT 1	CHILD	PARENT 2				
4	Personal allowance from Table 1							4
5	Income available for child support (line 3 minus line 4; if less than zero, enter zero)							5
6	If line 5 = zero, enter minimum contribution from Worksheet C. If line 5 > 0, multiply line 3 by 12% (.12) and enter here.					**PERCENTAGE OF INCOME**		6
7	Compare each parent's lines 5 & 6; enter higher number					**PARENT 1**	**PARENT 2**	7
8	Combined income available (add both columns, line 7)							8
9	Parental share of combined income (line 7 ÷ line 8)							9
10	Number of children listed above due support							10
11	Primary child support allowance from Table 2							11
12	Supplement to primary allowance for children of calculation: combine **annual** expenses of Parent 1, Parent 2, and third party custodian, if any.							12
12a	Child care cost less dependent care tax credit							12a
12b	Child health insurance premium							12b
12c	Unreimbursed medical expense (> $250/child)							12c
12d	Other (specify)_____							12d
12e	Total supplement (add lines 12a through 12d)							12e
13	Total primary allowance and supplement (add lines 11 and 12e)							13

	SOLA AND PARENT'S ANNUAL CHILD SUPPORT	PARENT 1		PARENT 2	PARENT TOTALS	
14	**For each parent, if line 6 > line 5, skip to line 21 and enter line 6 amount. If line 6 < line 5, go to line 15**					14
15	Parent's share of total (for each column, line 13 x line 9)					15
16	Compare line 15 to line 5; enter lower amount here					16
17	Income available for SOLA (line 5 minus line 16; **if zero, enter zero and skip to line 21)**				**REMEMBER:** **ALL ENTRIES** **ARE ANNUAL**	17
18	Adjustments to income available for SOLA					18
18a	Long distance parenting adjustment (Worksheet D)					18a
18b	Other (specify)_____					18b
19	Adjusted income for SOLA [line 17 minus (18a + 18b)]					19
20	SOLA amount (Worksheet E)					20
21	Add line 16 and line 20					21
22	**Gross Annual Child Support** (for each parent, compare line 21 to line 6; enter the higher amount)				**TOTAL ANNUAL CHILD SUPPORT (Line 24)**	22
23	Credit for payment of expenses (enter amount of line 12 expenses paid by each parent)				**PARENT 1** / **PARENT 2**	23
24	**Total Annual Child Support** (line 22 minus line 23; if less than zero, enter zero)					24

PARENTING DAYS AND ANNUAL CHILD SUPPORT

25	Enter annual number of days each child spends with each parent in Table 25-A, below. Divide Parent 1's line 24 by line 10 and enter the same amount for each child in Parent 1's column of Table 25-B. Do the same for Parent 2 in their column. Total the parent's columns in Table 25-B.	25

Table 25-A: PARENTING DAYS PER YEAR					Table 25-B: CHILD SUPPORT/YEAR			
	Parent 1+	Parent 2=	365 days		Parent 1	Parent 2	Child	
Child 01							Child 01	*Rounding: For amounts ending in $0.49 or less, round down to the nearest whole dollar; ending in $0.50 or more, round up to next whole dollar.*
Child 02							Child 02	
Child 03							Child 03	
Child 04							Child 04	
Child 05							Child 05	
Child 06							Child 06	
Child 07							Child 07	
Child 08							Child 08	
							TOTAL	

CHILD SUPPORT PER CHILD		ANNUAL			MONTHLY		
26	**QUESTION:** Do **all** children on line 10 reside primarily with the same parent and do <u>not</u> spend more than 110 days per year with the other parent?	Table 26-A: ANNUAL CHILD SUPPORT PER CHILD			Table 26-B: MONTHLY SUPPORT PER CHILD		26
		Parent 1	Parent 2	◀Child▶	Parent 1	Parent 2	
	IF THE ANSWER IS "YES": Divide each child's **ANNUAL** support from Table 25-B, by 12, round per instructions and enter each child's amount for each parent into **MONTHLY Table 26-B** at far right. Total columns and enter total for non-residential parent at line 27.			Child 01			
				Child 02			
				Child 03			
				Child 04			
				Child 05			
	IF THE ANSWER IS "NO": Complete Worksheet B, Parts 1 and 2; follow instructions for entering results into **ANNUAL Table 26-A**, at right. Divide each amount in **Table 26-A** by 12, round according to instructions, and enter in **MONTHLY** column of **Table 26-B**, at far right. Total all columns. From **Table 26-B**, subtract the lower total from the higher total and enter the difference at line 27 in the column of the parent with the higher total.			Child 06			
				Child 07			
				Child 08			
				◀TOTAL▶			

WORKSHEET PREPARED BY: _____

DATE: _____

	FINAL MONTHLY TRANSFER PAYMENT	CHILD SUPPORT/MO.		
27		Parent 1	Parent 2	27
	The amount shown at right is the final **MONTHLY TRANSFER PAYMENT** for the children of this calculation. It is owed by the parent in whose column it is entered.	$	$	