

# MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (Page One)

|  |   |                 |                 |                 |   |                 |   |                 |           |  |
|--|---|-----------------|-----------------|-----------------|---|-----------------|---|-----------------|-----------|--|
| <b>CAUSE/CASE NO.:</b>                                   |   |                 |                 |                 | <b>CALCULATION INCLUDES:</b> <input type="checkbox"/> Worksheet A or <input type="checkbox"/> A&B |                 |   |                 |           |  |
| <b>MOTHER:</b>   |   |                 |                 |                 | <b>FATHER:</b>  |                 |   |                 |           |  |
| <b>CHILDREN:</b>   | <b>CHILD 01</b>   | <b>CHILD 02</b> | <b>CHILD 03</b> | <b>CHILD 04</b> | <b>CHILD 05</b>   | <b>CHILD 06</b> | <b>CHILD 07</b>                                 | <b>CHILD 08</b> |           |  |
| Enter year of birth for each child of this calculation → |   |                 |                 |                 |   |                 |   |                 |           |  |
|  |   |                 |                 |                 |   |                 |   |                 |           |  |
| <b>1</b>   | <b>INCOME</b>   |                 |                 | <b>MOTHER</b>   |   | <b>FATHER</b>   | <b>PARENT TOTALS</b>                            |                 | <b>1</b>  |  |
| 1a   | Wages, salaries, commissions  |                 |                 |                 |   |                 | <b>REMEMBER:<br/>ALL ENTRIES<br/>ARE ANNUAL</b> |                 | 1a        |  |
| 1b   | Self-Employment net earnings  |                 |                 |                 |   |                 |   |                 | 1b        |  |
| 1c   | Pensions, Social Security   |                 |                 |                 |   |                 |   |                 | 1c        |  |
| 1d   | Unearned Income   |                 |                 |                 |   |                 |   |                 | 1d        |  |
| 1e   | Imputed income  |                 |                 |                 |   |                 |   |                 | 1e        |  |
| 1f   | Earned Income Tax Credit (EITC)   |                 |                 |                 |   |                 | <b>TOTAL INCOME</b>                             |                 | 1f        |  |
| 1g   | Other taxable income (specify): _____   |                 |                 |                 |   |                 | <b>Mother</b>                                   | <b>Father</b>   | 1g        |  |
| 1h   | Other non-taxable income (specify): _____   |                 |                 |                 |   |                 |   |                 | 1h        |  |
| 1i   | <b>TOTAL INCOME</b> (Add 1a through 1h)   |                 |                 |                 |   |                 |   |                 | 1i        |  |
| <b>2</b>   | <b>ALLOWABLE DEDUCTIONS</b>   |                 |                 |                 |   |                 |   |                 | <b>2</b>  |  |
| 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   |                 |                 |                 |   |                 | <b>INCOME AFTER<br/>DEDUCTIONS</b>              |                 | 2i        |  |
| 2j   | Dependent care expense for other children, less dependent care tax credit   |                 |                 |                 |   |                 |   |                 | 2j        |  |
| 2k   | Other (specify): _____  |                 |                 |                 |   |                 | <b>Mother</b>                                   | <b>Father</b>   | 2k        |  |
| 2l   | <b>TOTAL ALLOWABLE DEDUCTIONS</b> (Add 2a through 2k)   |                 |                 |                 |   |                 |   |                 | 2l        |  |
| <b>3</b>   | <b>INCOME AFTER DEDUCTIONS</b> (Line 1i minus 2l)   |                 |                 |                 |   |                 |   |                 | <b>3</b>  |  |
|  | <b>PARENTS' PERCENTAGES and<br/>PRIMARY CHILD SUPPORT ALLOWANCE</b>   |                 |                 | <b>MOTHER</b>   | <b>CHILD</b>  | <b>FATHER</b>   |   |                 |           |  |
| <b>4</b>   | Personal allowance from Table 1   |                 |                 |                 |   |                 |   |                 | <b>4</b>  |  |
| <b>5</b>   | Income available for child support (line 3 minus line 4; if less than zero, enter zero)   |                 |                 |                 |   |                 |   |                 | <b>5</b>  |  |
| <b>6</b>   | If line 5 = zero, enter minimum contribution from Worksheet C. If line 5 > 0, multiply line 3 by 12% (.12) and enter here.                        |                 |                 |                 |   |                 | <b>PERCENTAGE OF<br/>INCOME</b>                 |                 | <b>6</b>  |  |
| <b>7</b>   | Compare each parent's lines 5 & 6; enter higher number  |                 |                 |                 |   |                 | <b>Mother</b>                                   | <b>Father</b>   | <b>7</b>  |  |
| <b>8</b>   | Combined income available (add both columns, line 7)  |                 |                 |                 |   |                 |   |                 | <b>8</b>  |  |
| <b>9</b>   | Parental share of combined income (line 7 ÷ line 8)   |                 |                 |                 |   |                 |   |                 | <b>9</b>  |  |
| <b>10</b>  | Number of children listed above due support   |                 |                 |                 |   |                 |   |                 | <b>10</b> |  |
| <b>11</b>  | Primary child support allowance from Table 2  |                 |                 |                 |   |                 |   |                 | <b>11</b> |  |
| <b>12</b>  | Supplement to primary allowance for children of calculation: combine <b>annual</b> expenses of Mother, Father, and third party custodian, if any. |                 |                 |                 |   |                 |   |                 | <b>12</b> |  |
| 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       |  |
| <b>13</b>  | Total primary allowance and supplement (add lines 11 and 12e)   |                 |                 |                 |   |                 |   |                 | <b>13</b> |  |

| MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET A (page two) |  |          |          |  |        |                                      |  |        |  |
|--|--|----------|----------|--|--------|--------------------------------------|--|--------|--|
| SOLA AND PARENT'S ANNUAL CHILD SUPPORT                   |  |          |          | MOTHER                                     | FATHER | 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  |          |          |  |        |                                      | REMEMBER:<br>ALL ENTRIES<br>ARE ANNUAL   | 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)  |          |          |  |        |                                      |  | 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)  |          |          |  |        | Mother                               | Father   | 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 Mother's line 24 by line 10 and enter the same amount for each child in Mother's column of Table 25-B. Do the same for Father in his column. Total the parent's columns in Table 25-B.   |          |          |  |        |                                      |  | 25     |  |
| Table 25-A: PARENTING DAYS PER YEAR                      |  |          |          | Table 25-B: CHILD SUPPORT/YEAR             |        |                                      | 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. |        |  |
|  | Mother+  | Father = | 365 days | Mother                                     | Father | Child                                |  |        |  |
| Child 01   |  |          |          |  |        | Child 01                             |  |        |  |
| 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 not 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  |        |  |
|  |  |          |          | Mother                                     | Father | Child                                | Mother   | Father |  |
|  | 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.<br><br>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 01                             |  |        |  |
|  |  |          |          |  |        | Child 02                             |  |        |  |
|  |  |          |          |  |        | Child 03                             |  |        |  |
|  |  |          |          |  |        | Child 04                             |  |        |  |
|  |  |          |          |  |        | Child 05                             |  |        |  |
|  |  |          |          |  |        | Child 06                             |  |        |  |
|  |  |          |          |  |        | Child 07                             |  |        |  |
|  |  |          |          |  |        | Child 08                             |  |        |  |
|  |  |          |          |  |        | Child                                |  |        |  |
|  |  |          |          | WORKSHEET PREPARED BY: _____               |        |                                      |  |        |  |
|  |  |          |          | DATE: _____                                |        |                                      |  |        |  |
| 27   | FINAL MONTHLY TRANSFER PAYMENT   |          |          |  |        |                                      | CHILD SUPPORT/MO.  |        |  |
|  | 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.  |          |          |  |        |                                      | Mother   | Father |  |
|  |  |          |          |  |        |                                      |  |        |  |

# MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET B, PART 1

**INSTRUCTIONS: Complete Worksheet B (WS-B), Part 1, below, only if sent here from Worksheet A (WS-A), line 26.**

USE THIS FORM ONLY for parenting arrangements in which: (1) at least one child resides > 110 days per year with each parent; AND/OR, (2) one or more children reside primarily with one parent while one or more children reside primarily with the other parent. If there are more than four (4) children in the calculation, use additional pages of Worksheet B, Part I, entering each child into a separate column. Continue labeling the additional children as Child 05, Child 06, etc. and maintain totals for all children from all Worksheets B, Part I in TOTALS column at far right, on sheet that includes Child 01.

| MOTHER:                                |   | CHILDREN |          |          |          | TOTALS       |    |
|--|---|----------|----------|----------|----------|--------------|----|
| FATHER:                                |   | Child 01 | Child 02 | Child 03 | Child 04 | (or Parents) |    |
| 1                                      | Enter an "X" for each child from Worksheet A  |          |          |          |          |              | 1  |
| 2                                      | Divide line 11, WS-A by number of children on line 1, above. Enter the same amount for each child.  |          |          |          |          |              | 2  |
| 3                                      | Enter the supplemental needs shown on WS-A, lines 12a, 12b, 12c, and 12d, broken out by child. Total for all children must match WS-A, line 12e.                    |          |          |          |          |              | 3  |
| 4                                      | Total needs of each child; line 2 plus line 3   |          |          |          |          |              | 4  |
| 5                                      | Add all columns of line 4; enter in Totals column   |          |          |          |          |              | 5  |
| 6                                      | For each child (column), divide line 4 by line 5  |          |          |          |          |              | 6  |
| <b>MOTHER'S DIVISION OF OBLIGATION</b> |   |          |          |          |          |              |    |
| 7                                      | Enter Mother's gross support from WS-A, line 22   |          |          |          |          |              | 7  |
| 8                                      | Enter amount from Mother's WS-A, line 20  |          |          |          |          |              | 8  |
| 9                                      | Subtract line 8 from line 7   |          |          |          |          |              | 9  |
| 10                                     | Multiply line 6 by line 9 for each child  |          |          |          |          |              | 10 |
| 11                                     | Enter amount from Mother's WS-A, line 20  |          |          |          |          |              | 11 |
| 12                                     | Divide line 11 by total children on line 1 (all sheets)   |          |          |          |          |              | 12 |
| 13                                     | Add line 10 and line 12   |          |          |          |          |              | 13 |
| 14                                     | Enter credit for payment of expenses for each child. Total must match WS-A, line 23 for Mother.   |          |          |          |          |              | 14 |
| 15                                     | Mother's support for each child: line 13 minus line 14 for each child; enter here and on WS-B, Part 2, line 1 of Mother's column. If < 0, enter as negative number. |          |          |          |          |              | 15 |
| <b>FATHER'S DIVISION OF OBLIGATION</b> |   |          |          |          |          |              |    |
| 16                                     | Enter Father's gross obligation from WS-A, line 22  |          |          |          |          |              | 16 |
| 17                                     | Enter amount from Father's WS-A, line 20  |          |          |          |          |              | 17 |
| 18                                     | Subtract line 17 from line 16   |          |          |          |          |              | 18 |
| 19                                     | Multiply line 6 by line 18 for each child   |          |          |          |          |              | 19 |
| 20                                     | Enter amount from Father's WS-A, line 20  |          |          |          |          |              | 20 |
| 21                                     | Divide line 20 by total children on line 1 (all sheets)   |          |          |          |          |              | 21 |
| 22                                     | Add line 19 and line 21   |          |          |          |          |              | 22 |
| 23                                     | Enter credit for payment of expenses for each child. Total must match WS-A, line 23 for Father.   |          |          |          |          |              | 23 |
| 24                                     | Father's support for each child: line 22 minus line 23 for each child; enter here and on WS-B, Part 2, line 1 of Father's column. If < 0, enter as negative number. |          |          |          |          |              | 24 |

| <b>MONTANA CHILD SUPPORT GUIDELINES: WORKSHEET B, PART 2</b>  |  |  |  |
|---|--|--|--|
| <b>INSTRUCTIONS: USE THIS FORM ONLY if you were required to complete Worksheet B, Part 1. Complete one section of</b> |  |  |  |
| <b>Part 2 for each child included in Worksheet A. (Two sections of Part 2 per page, below)</b>                        |  |  |  |

|    | <b>CHILD 01</b>   | <b>MOTHER</b> | <b>FATHER</b> |    |
|----|---|---------------|---------------|----|
| 1  | Enter each parent's obligation for this child from Worksheet B, Part 1, line 15 for Mother and line 24 for Father   |               |               | 1  |
| 2  | Enter number of days* this child spends with each parent during the year  |               |               | 2  |
| 3  | If line 2 is greater than 110 for both parents, skip 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. |               |               | 3  |
| 4  | Standard annual parenting days  | 110           | 110           | 4  |
| 5  | Subtract line 4 from line 2   |               |               | 5  |
| 6  | Credit factor   | 0.0069        | 0.0069        | 6  |
| 7  | Multiply line 6 by line 5.  |               |               | 7  |
| 8  | Multiply line 7 by line 1 and round according to instructions on Worksheet A, page 2.   |               |               | 8  |
| 9  | Subtract line 8 from line 1   |               |               | 9  |
| 10 | Determine the difference between line 9 for Mother and line 9 for Father; enter in the column of the parent with the higher obligation  |               |               | 10 |
| 11 | If entry on line 10, compare to entry on line 1; enter smaller amount here.   |               |               | 11 |
| 12 | Enter amount from line 3 or line 11, here, and in the same parent's column of Table 26-A, Worksheet A, page 2, for this child.  |               |               | 12 |

\*See definition of a "day", below, [ARM 37.62.124(3) Parenting Days].

A "day" is defined as the majority of a 24-hour calendar period in which the child is with or under the control of a parent. This assumes there is a correlation between time spent and resources expended for the care of the child. For purposes of this chapter, and unless otherwise agreed by the parents or specifically found by the court, the calendar period begins at midnight of the first day and ends at midnight of the second day. When the child is in the temporary care of a third party, such as in school or a day care facility, the parent who is the primary contact for the third party is the parent who has control of the child for the period of third-party care. If both parents are primary contacts for a third party, or, if the parents are otherwise unable to agree on the total number of days for each parent, the number of disputed days may be totaled and divided equally between the parents.

|    | <b>CHILD 02</b>   | <b>MOTHER</b> | <b>FATHER</b> |    |
|----|---|---------------|---------------|----|
| 1  | Enter each parent's obligation for this child from Worksheet B, Part 1, line 15 for Mother and line 24 for Father   |               |               | 1  |
| 2  | Enter number of days* this child spends with each parent during the year  |               |               | 2  |
| 3  | If line 2 is greater than 110 for both parents, skip 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. |               |               | 3  |
| 4  | Standard annual parenting days  | 110           | 110           | 4  |
| 5  | Subtract line 4 from line 2   |               |               | 5  |
| 6  | Credit factor   | 0.0069        | 0.0069        | 6  |
| 7  | Multiply line 6 by line 5.  |               |               | 7  |
| 8  | Multiply line 7 by line 1 and round according to instructions on Worksheet A, page 2.   |               |               | 8  |
| 9  | Subtract line 8 from line 1   |               |               | 9  |
| 10 | Determine the difference between line 9 for Mother and line 9 for Father; enter in the column of the parent with the higher obligation  |               |               | 10 |
| 11 | If entry on line 10, compare to entry on line 1; enter smaller amount here.   |               |               | 11 |
| 12 | Enter amount from line 3 or line 11, here and in the same parent's column of Table 26-A, Worksheet A, page 2, for this child.   |               |               | 12 |

\*See definition of a "day", above, [ARM 37.62.124(3) Parenting Days].

# MONTANA CHILD SUPPORT GUIDELINES

## WORKSHEET C: MINIMUM SUPPORT OBLIGATION

Complete this worksheet only if a parent is sent here from line 6, worksheet A.

Find the Income Ratio (IR): Divide line 3, worksheet A, \_\_\_\_\_ by line 4, worksheet A, \_\_\_\_\_ = \_\_\_\_\_ (IR)

| If the IR is in the range ... | Multiply line 3, WS-A, by ... | For the Minimum Support Obligation ... |
|-------------------------------|-------------------------------|--|
| Over .00 but not over .25     | .00 x line 3                  | -0-                                    |
| .25 .31                       | .01 x line 3                  | =                                      |
| .31 .38                       | .02 x line 3                  | =                                      |
| .38 .45                       | .03 x line 3                  | =                                      |
| .45 .52                       | .04 x line 3                  | =                                      |
| .52 .59                       | .05 x line 3                  | =                                      |
| .59 .66                       | .06 x line 3                  | =                                      |
| .66 .73                       | .07 x line 3                  | =                                      |
| .73 .80                       | .08 x line 3                  | =                                      |
| .80 .87                       | .09 x line 3                  | =                                      |
| .87 .94                       | .10 x line 3                  | =                                      |
| .94 1.00                      | .11 x line 3                  | =                                      |

Enter the Minimum Support Obligation (from column 3, above) on line 6, worksheet A

## WORKSHEET D: LONG DISTANCE PARENTING ADJUSTMENT

Complete this worksheet for a parent who has transportation expense for parenting time and an entry at line 18, worksheet A.

- Annual mileage actually driven by the parent to exercise long-distance parenting \_\_\_\_\_
- Current IRS business mileage rate (from Table 3) \_\_\_\_\_
- Parent's mileage cost (line 1 times line 2) \_\_\_\_\_
- Parent's annual cost of transportation by means other than automobile \_\_\_\_\_
- Parent's total cost (line 3 plus line 4) \_\_\_\_\_
- Standard expense (from Table 3) \_\_\_\_\_
- 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)

Complete this worksheet for each parent who has an entry on line 19, worksheet A.

| Number of Children | Adjusted Income Available for SOLA (line 19, WS-A) | 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 from column 3, above, on line 20, worksheet A.