

## Child Support Worksheet Instructions

The [Child Support Worksheet \(CSF 02 0910\)](#) allows the user to determine the parents' support obligations for a child under the [Oregon Child Support Guidelines \(ORS 25.275, OAR 137-050-0700 to -0765\)](#).

<b>Parents</b>	Fill in the names of the parents in the appropriate columns. If a parent's name is not known, fill in "unknown." Enter the relationship to the child for whom support is sought (mother, father or alleged father) below the name of the parent. If the calculation will not include a parenting time credit, enter the noncustodial parent on the left to ensure an accurate calculation summary.
----------------	--

### 1. Income ([OAR 137-050-0715](#))

<b>1a. Income</b>	As provided in <a href="#">OAR 137-050-0715</a> , for each parent, use either actual or potential income. If this calculation is for a child in state care or in the custody of a caretaker and one parent's income is unknown, use full time work at state minimum wage per <a href="#">OAR 137-050-0700</a> .
<b>1b. Additions to and subtractions from income</b>	<p>Per <a href="#">OAR 137-050-0720</a>, apply adjustment factors to each parent's income:</p> <p>Add the monthly amount of spousal support a former spouse owes the parent, whether or not former spouse is currently paying.</p> <p>Then subtract:</p> <ul style="list-style-type: none"> <li>• The amount of spousal support this parent owes, whether or not the parent is currently paying;</li> <li>• The parent's mandatory union dues; and</li> <li>• The parent's cost to enroll him or herself in health insurance if required in order to enroll the child (including maintaining coverage if already enrolled).</li> </ul> <p>Spousal support, whether owed by or to the parent, is counted regardless of whether it is owed to or by the other parent in this calculation or a different former spouse.</p> <p>If a spouse is providing coverage for the child, the spouse's cost to cover him or herself may not be deducted from the parent's income.</p> <p>The cost of the parent's own portion of the health insurance premium may only be counted if the coverage is reasonable in cost <i>after</i> applying this deduction. If applying this deduction results in the coverage no longer being reasonable in cost (line 7d), do not subtract this amount from the parent's income; compute cash medical support (if appropriate) in section 7.</p> <p>The amount that should be entered in the final line of this section is the amount of the parent's income after applying these additions and subtractions.</p>
<b>1c. Number of additional children each parent supports</b>	The number of additional children, as provided in <a href="#">OAR 137-050-0720(2)</a> , each parent supports. A child qualifies if the parent is legally responsible for the child and the child is not included in the support calculation. The child must live in the parent's household or the parent must be ordered to pay ongoing support for the child. Do not include a child attending school age 18 or older unless the parent is ordered to pay ongoing support for the child attending school.

<b>1d. Additional child deduction</b>	Determine the amount of an additional child deduction by finding the <a href="#">scale</a> amount for the parent's income after additions and subtractions (line 1b) and the number of additional children (from line 1c).
<b>1e. Adjusted income</b>	To determine each parent's income, subtract the parent's additional child deduction (line 1d) from income after additions and subtractions (1b). Add together both parents' adjusted incomes to determine combined adjusted income.
<b>1f. Parents' percentage shares of income</b>	Divide each parent's adjusted income (from line 1e) by combined adjusted income; the result is a percentage. Fill in that percentage on this line.

## 2. Basic Support Obligation ([OAR 137-050-0725](#))

<b>2a. Number of children</b>	List the number of children for whom support is sought
<b>2b. Will there be a parenting time credit?</b>	<p>Determine whether a parent has an agreement or order for 25 percent or more (but less than 100 percent) parenting time or whether this is a split custody case (see <a href="#">OAR 137-050-0730(1)</a> for the definition of "split custody"). If so, enter "yes". Otherwise, enter "no".</p> <p>If the children live primarily with a caretaker or in state care, only one parent needs to have 25% or more parenting time to qualify for the parenting time credit.</p>
<b>2c. Basic support</b>	<p>Using the combined adjusted income of the parents (line 1e) and the total number of children for whom support is sought (line 2a), find the appropriate total support amount on the <a href="#">scale</a>. If you determined on line 2b that a parenting time credit would apply ("yes"), multiply the scale figure by 1.5. Enter this amount in the "combined" column.</p> <p>Determine each parent's share of basic support by multiplying the combined amount by the parent's percentage of adjusted income on line 1f.</p>

Instructions continue on the next page.

**3. Parenting Time Credit ([OAR 137-050-0730](#))** *(skip this section if there will be no parenting time credit – see line 2b)*

<p><b>3a. Percentage shares of parenting time</b></p>	<p>Fill in each parent’s percentage share of total overnights (and share for the caretaker or state agency with custody of the child) for the children in this calculation as provided in <a href="#">OAR 137-050-0730</a>. There will only be a parenting time credit if both parents have at least 25% parenting time. If the children primarily reside with a caretaker or in state care, a parenting time credit is available if at least one parent has at least 25% parenting time.</p> <p>To determine the number of overnights each parent has in a parenting plan, you may use the <a href="#">Parenting Time Calculator</a>.</p> <p>To determine each parent’s percentage share parenting time from overnights, or to determine overall parenting time percentages when there are different parenting time percentages for different children, you may use the <a href="#">Parenting Time Worksheet (CSF 02 0910C)</a>.</p> <p>Parenting time is computed based on the parenting time agreement or court order, or on the minor children whose custody is split. The percentage is applied to all children, including any children ages 18-21 attending school for whom support will be ordered.</p> <p>If there is no court order or written agreement for parenting time and the parents do not have “split custody”, <i>skip all of section 3</i></p>
<p><b>3b. Parenting time credit</b></p>	<p>Multiply each parent’s share of parenting time (line 3a) by the combined basic support amount (line 2c). The result is the amount of credit the parent will receive against the basic support obligation.</p> <p>If there is no court order or written agreement for parenting time and the parents do not have “split custody”, <i>skip all of section 3</i></p>

**4. Child Care Costs ([OAR 137-050-0735](#))** *(skip this section if there are no child care costs)*

<p><b>4a. Parents’ allowed child care costs</b></p>	<p>As provided in <a href="#">OAR 137-050-0735</a>, fill in each parent’s out of pocket costs for the child for whom support is sought, as long as the child is under age 13 or is a child with disabilities. If subsidies for child care are provided by the government, include that amount per <a href="#">OAR 137-050-0735(5)</a>.</p> <p>Use the table in <a href="#">OAR 137-050-0735(3)</a> to determine maximum amounts that may be entered unless more definitive amounts under Department of Human Services tables are used as provided in section (4) of the rule.</p>
<p><b>4b. Caretaker’s allowed child care costs</b></p>	<p>This is the same as 4a, except this line is for a caretaker (including a state agency) instead of a parent. The same maximums and criteria in <a href="#">OAR 137-050-0735</a> apply, and costs are to be listed in the caretaker column.</p> <p>No tax credits will be calculated for costs paid by a caretaker.</p>

<p><b>4c. For how many children is the parent paying the costs entitled to a child care tax credit?</b></p>	<p><a href="#">OAR 137-050-0735</a> requires the deduction from child care expenses of any tax credits to which the parent is entitled. Only a <i>custodial parent</i>, as defined by the Internal Revenue Service (IRS), may receive the credit. Usually only the parent with the most parenting time for a child under 13 is considered by the IRS to be the child's custodial parent.</p> <p>See IRS Publication 503 (2008), Child and Dependent Care Expenses, and review the <a href="#">test for Child of divorced or separated parents or parents living apart</a>.</p>
<p><b>4d. Amount subject to tax credits</b></p>	<p>Child care tax credits are only available for the first \$250 of child care costs for one child, or the first \$500 if there are two or more children. To determine the amount of child care expense subject to tax credits:</p> <p>Enter the lesser of: 1) \$0, if you answered "0" on line 4c;  2) \$250, if you answered "1" on line 4c.  3) \$500, if you answered "2" or more on line 4c; or  4) the parent's child care cost from line 4a</p>
<p><b>4e. Federal child care tax credit</b></p>	<p>Use the federal tax credit scale for the parent's income (line 1a) and multiply the credit percentage by the amount subject to credit (line 4d).</p>
<p><b>4f. State child care tax credit</b></p>	<p>Use the state tax credit scale for the parent's income (line 1a) and multiply the credit percentage by the amount subject to credit (line 4d).</p>
<p><b>4g. Net child care costs</b></p>	<p>Deduct tax credit estimates (lines 4e and 4f) from costs (line 4a) and fill in result. Sum both parents' net child care cost (this line) and the caretaker's costs, if any (line 4b) in the "combined" column.</p>
<p><b>4h. Share of net child care costs</b></p>	<p>Multiply each parent's percentage share of income (from line 1f) by the combined net child care costs (from line 4g). This is the parent's obligation for the total cost before accounting for the amount of the cost that the parent already paid.</p>
<p><b>4i. Child care costs owed</b></p>	<p>From each parent's share of net child care costs (line 4h), subtract net costs paid by the parent (line 4g). The result may be less than zero.</p>

**5. Credit for Social Security or Veterans' Benefits ([OAR 137-050-0740](#))**

*(Only complete this section if Social Security or veterans' benefits are paid to the child, or to a representative payee on the child's behalf, because of a parent's disability or retirement)*

<p><b>5a. Credit for Social Security or veterans' benefits</b></p>	<p>As provided in <a href="#">OAR 137-050-0740</a>, enter the amount of Social Security or veterans' benefits paid to a child or to the child's representative because of a parent's disability or retirement</p>
--	---

**6. Self-support Reserve ([OAR 137-050-0745](#))**

<p><b>6a. Income available for support</b></p>	<p>As provided in <a href="#">OAR 137-050-0745</a>, subtract \$1053 (the self-support reserve) from each parent's adjusted income (line 1e)</p>
--	---

<b>6b. Basic support, costs and credits</b>	From each parent's basic support obligation (line 2c), subtract parenting time credit (line 3b) and credit for Social Security or veterans benefits (line 5a). Add child care costs owed (4i), or subtract if less than zero. If the total is less than zero, enter zero.
<b>6c. Preliminary cash child support obligation</b>	Enter the lower of the income available (line 6a) or basic support, costs and credits (line 6b). Round to the nearest whole dollar. This cash support obligation will later be increased in line 8a, if needed, to meet the \$100 minimum order presumption.

### 7. Medical Support ([OAR 137-050-0750](#))

<b>7a. Income available for medical support</b>	If the parent's income is \$1,456 or less, enter zero. Otherwise, subtract each parent's preliminary cash child support obligation determined in line 6c from the income available for support in line 6a.
<b>7b. Reasonable in cost</b>	Enter the lower of: 1) 4% of a parent's adjusted income (line 1e), or a greater amount, if supported by specified compelling factors 2) the income available for medical support (line 7a), or Round the result to the nearest dollar
<b>7c. Health insurance premium</b>	As provided in <a href="#">OAR 137-050-0750</a> , fill in the cost of the premium for the child for whom support is sought. If the providing parent has coverage for other family members as well, pro-rate the out-of-pocket cost of any premium for the child.  If comprehensive, accessible insurance is not available, enter "none".
<b>7d. Private coverage: reasonable in cost?</b>	If the parent has appropriate private health insurance available and the premium (line 7c) is reasonable in cost (does not exceed line 7b), enter "yes".  If the private coverage would be reasonable in cost but for the deduction of the cost of the parent's own portion of the premium from the parent's income (see line 1b), enter "no" here, remove the parent's premium cost from line 1b, and compute cash medical support on line 7e if appropriate.
<b>7e. Cash medical support</b>	Enter the amount of the reasonable in cost cap (line 7b). This amount may be ordered if the parent does not provide appropriate health care coverage.

### 8. Cash Child Support After Minimum Order ([OAR 137-050-0755](#))

<b>8a. Cash child support</b>	Enter the preliminary cash child support obligation (line 6c) and round to the nearest dollar.  But, if the total of preliminary cash child support (line 6c) and the reasonable in cost amount (line 7b) is less than \$100, and the parent does not have an exception to the minimum order presumption ( <a href="#">OAR 137-050-0755</a> ), subtract the reasonable in cost amount (line 7b) from \$100 and enter the result here. Round the result to the closest dollar.
-------------------------------	---

**9. Rebuttals ([OAR 137-050-0760](#))** *(Optional)* This section allow a rebuttal to the final support amounts. Attach documentation if needed to show how you reached a rebuttal amount. The Child Support Program offers a [Rebuttal Worksheet \(CSF 02 0910A\)](#) that can automatically calculate the effect on the final support amount of applying rebuttals to income or for costs.

<b>9a. Cash child support change</b>	Enter the rebuttal amount to be added or subtracted from the cash support amount. This amount must be supported by a finding in the order. This amount may be determined using the <a href="#">Rebuttal Worksheet (CSF 02 0910A)</a> .
<b>9b. Rebutted cash child support</b>	Rebutted cash support amount: cash support obligation (line 8a) plus or minus adjustment from line 9a
<b>9c. Cash medical support change</b>	Enter the rebuttal amount to be added or subtracted from the cash medical support amount. This amount must be supported by a finding in the order. This amount may be determined using the <a href="#">Rebuttal Worksheet (CSF 02 0910A)</a> .
<b>9d. Rebutted cash medical support</b>	Rebutted cash medical support amount: medical support obligation (line 7e) plus or minus adjustment from line 9c

**10. Agreed Support Amount ([OAR 137-050-0765](#))** *(Optional)*

<b>10a. Cash child support change</b>	Enter the amount to add to or deduct from the cash support amount – that amount may be up to 10 percent of the amount determined on line 8a (or line 9b, if rebutted), as provided by <a href="#">OAR 137-050-0765</a> .
<b>10b. Agreed cash child support amount</b>	Enter the new cash support amount, after adding or subtracting the amount in line 10a
<b>10c. Cash medical support change</b>	Enter the amount to add to or deduct from the medical support amount – that amount may be up to 10 percent of the amount in line 7e (or 9d, if rebutted), as provided by <a href="#">OAR 137-050-0765</a>
<b>10d. Agreed cash medical support</b>	Enter the new medical support amount, after adding or subtracting the amount in line 10c