

# **HOW TO CALCULATE CHILD SUPPORT UNDER CIVIL RULE 90.3**

**This booklet contains instructions for the following forms:**

<b>DR-105</b>	<b>Petition for Dissolution of Marriage (the child support sections)</b>
<b>DR-305</b>	<b>Child Support Guidelines Affidavit</b>
<b>DR-306</b>	<b>Shared Custody Child Support Calculation</b>
<b>DR-307</b>	<b>Divided Custody Child Support Calculation</b>
<b>DR-308</b>	<b>Hybrid Custody Child Support Calculation</b>

**April 2018**

**Alaska Court System  
Forms Office  
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Anchorage, Alaska 99501**

**This booklet and the forms discussed in it are available on the  
court system's website: [www.courts.alaska.gov/forms/index.htm](http://www.courts.alaska.gov/forms/index.htm)  
The "Fill-In" versions of the forms do most of the calculations for you.**

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Table of Contents

Page

Introduction ..... 1

A. Instructions for DR-305 *Affidavit* and child support sections of DR-105 *Petition* ..... 1

    1. Gross Income, Deductions and Net Income ..... 1

    2. Adjusted Annual Income ..... 6

    3. Annual Child Support Calculation ..... 6

    4. Monthly Child Support Payment..... 7

    5. Health Care Coverage ..... 8

    6. Monthly Child Support Payment (after adding or deducting health insurance costs) ..... 10

    7. Request for Different Child Support Amount ..... 10

    8. Seasonal Income..... 10

    9. Signature Section of DR-305 Affidavit ..... 11

    10. Extended Visitation Credit..... 11

    Sample Filled-Out Form DR-305 ..... 13

B. Instructions for Form DR-306, *Shared Custody Child Support Calculation* ..... 16

    Sample Filled-Out Form DR-306 ..... 21

C. Instructions for Form DR-307, *Divided Custody Child Support Calculation*..... 22

    Sample Filled-Out Form DR-307 ..... 23

D. Instructions for Form DR-308, *Hybrid Custody Child Support Calculation* ..... 24

    Sample Filled-Out Form DR-308 ..... 25

[Civil Rule 90.3](https://public.courts.alaska.gov/web/rules/docs/civ.pdf) with notes and commentary available at: <https://public.courts.alaska.gov/web/rules/docs/civ.pdf>

# HOW TO CALCULATE CHILD SUPPORT

## Introduction

In divorce and dissolution cases involving children, child support must be paid, even if the parents might agree otherwise. Support is paid on behalf of the children, not for the benefit of the parent.

In [Civil Rule 90.3](#), the Alaska Supreme Court set the guidelines that courts must follow to determine the amount of child support. The rule and its commentary are available online at <https://public.courts.alaska.gov/web/rules/docs/civ.pdf>.

To comply with the rule, each parent must provide information, under oath, about their income and must attach documentation verifying that information. See Civil Rule 90.3(e). In dissolution cases, the information must be provided in the *Petition* form, [DR-105](#). In divorce cases, it should be provided on form [DR-305](#), *Child Support Guidelines Affidavit*.

In both dissolutions and divorces, one more form must be attached if one of the following types of child custody is chosen:

- Shared Physical Custody. Attach [DR-306](#), *Shared Custody Child Support Calculation*. See pages 16-21.
- Divided Physical Custody. Attach [DR-307](#), *Divided Custody Child Support Calculation*. See pages 22-23.
- Hybrid Physical Custody. Attach [DR-308](#), *Hybrid Custody Child Support Calculation*. See pages 24-27.

See pages 7-8 for an explanation of the four different types of physical custody.

### A. Instructions for [DR-305 Affidavit](#) and child support section of [DR-105 Petition](#)

See the sample, filled-out DR-305 form on pages 13-15.

#### 1. Gross Income and Deductions.

First, make copies of your most recent federal tax return (including W2) and paycheck stubs so you can attach them to your *Petition* or *Affidavit*. If you have other documents that verify your income or deductions, attach copies of them too. Delete your social security number and any financial account numbers from these documents. If you need to identify financial accounts by number, use only the last three digits of the account number and the name of the financial institution.

Second, check the box indicating whether the information you fill in will be monthly or yearly. This is important in order to make the math calculations in the forms work correctly. If your work is seasonal, show yearly income.

Third, fill in paragraphs A and B as follows:

#### Paragraph A--Gross Income.

In order to set child support, the court must try to predict the parents' income for the foreseeable future. The best indicator of that is usually the parents' current income and most recent past income. However, if you think your future income or the other parent's future income will be significantly different from current income, you should state expected future income and attach an explanation justifying it to the court.

Be sure to include all sources of income, whether the type of income is listed on the form or not. Please read section III of the commentary to the rule for a list of many of the sources of income you should consider. Do not include ATAP (Alaska Temporary Assistance Program), SSI (Supplemental Security Income), or Food Stamps.

"Gross wages" means wages before any money is deducted for taxes, retirement, or anything else.

"Value of employer-provided housing/food/etc." means the dollar value of benefits like free housing, meals, use of a car, COLA, BAH, BAS, etc., that your employer gives you. It should be listed if the amount is significant and reduces your living expenses. It does not include employer-provided health insurance benefits.

Note that if a person is *voluntarily* unemployed or underemployed, the court may determine the person's potential income and use that to calculate child support. See paragraph (a)(4) of the rule and section III.C of the commentary to the rule.

### **Paragraph B--Deductions.**

Civil Rule 90.3(a)(1) allows only a limited and specific number of deductions. See the discussion of this portion of the rule in section III.D of the commentary.

Keep in mind that it is your expected *future* expenses that the court must predict and that these expenses may be different from your current expenses. For example, your federal income taxes may be different because, rather than filing a joint return, you may be filing a separate return as a "single person" or as "head of household." Also, child care expenses may increase if the custodial parent has to work full-time.

Mandatory Deductions. Most of the deductions are for mandatory items which reduce your income and that you have no choice about paying, like taxes, union dues, mandatory retirement contributions, and the Supplemental Benefits System (SBS) contributions that Alaska state employees are required to make.

Voluntary Retirement Contributions. A deduction is allowed for one optional, non-mandatory item: "voluntary contributions to a retirement or pension plan or account in which the earnings are tax-free or tax-deferred, except that the total amount of these voluntary contributions plus any mandatory contributions [to a retirement or pension plan] may not exceed 7.5% of the parent's gross wages and self-employment income." See section III.D of the commentary for examples of some plans that qualify for voluntary contributions. Note that the maximum total deduction for voluntary contributions to a tax-free or tax-deferred retirement or pension plan plus mandatory contributions *combined* is 7.5% of gross wages (or self-employment income). Do not include other sources of income (such as investment income) in this calculation.

Parent's Health Insurance Deduction. You may deduct a limited amount of your own out-of-pocket health insurance premiums. The total amount deducted may not be more than 10% of your gross wages and self-employment income.

Examples: Parent A has a mandatory retirement plan at work in which he is required to contribute 1.5% of his gross wages. His gross wages are \$40,000 per year, so his mandatory retirement contribution is \$600 per year ( $.015 \times 40,000$ ). He can list \$600 on the “Mandatory retirement contribution” line. Parent A also set up an IRA (Individual Retirement Account) to which he contributes \$3,000 every year. So, Parent A can also take a “voluntary retirement deduction” of \$2,400 per year. Note: This is because the \$3,000 he contributes is more than the maximum amount of the deduction he is allowed. (His maximum voluntary deduction is  $.075 \times \$40,000 = \$3,000$ , minus the \$600 mandatory contribution.)

Parent B’s employer has no mandatory retirement plan for employees, but does offer an optional 401(k) Plan (a qualified plan under the IRS Code). Parent B contributes \$4,000 every year to her 401(k) account. Parent B’s gross wages are \$60,000 per year. Therefore, Parent B can take a “voluntary retirement deduction” of \$4,000 per year (because the \$4,000 she contributes is less than the maximum amount of the deduction she is allowed ( $.075 \times \$60,000 = \$4,500$ )).

#### Spousal Support (Alimony) in Other Cases.

One of the allowed deductions is for spousal support ordered in other cases and currently being paid. To claim this deduction, there must be a court order or administrative order requiring you to pay the spousal support and you must actually be paying it.

#### Child Support for Prior Children.

Another allowed deduction is for child support for prior children of a different relationship that was ordered. This deduction may not be greater than the amount of support that would be calculated under Civil Rule 90.3(a)(2). “Prior children” includes children from a different relationship who were born or adopted before the children in this case.

In addition, a deduction is allowed for “in-kind” support for prior children of a different relationship calculated under Civil Rule 90.3(a)(1)(D). “In-kind” means support contributed for the prior children that is not a direct payment to the other parent or an agency.

For more information and some **examples** showing how the prior child deduction is calculated, see the diagram called [Calculating Prior Child Deduction](https://public.courts.alaska.gov/web/forms/docs/dr-wfd-prior-child-deduct.pdf) online at: <https://public.courts.alaska.gov/web/forms/docs/dr-wfd-prior-child-deduct.pdf>.

#### Parent’s Health Insurance.

Another allowed deduction is for a parent’s health insurance cost, up to 10% of wages and self-employment income. The effective date for this deduction was April 16, 2018, and is authorized by Civil Rule 90.3(a)(1)(F).

#### **Paragraph C--Net Income.**

Fill in the totals from the above two sections, then subtract Total Deductions from Total Income to get Net Income.

2. **Adjusted Annual Income.**

Paragraph D. Adjusted Annual Income.

Fill in either subparagraph #1 or #2.

Fill in #1 if you checked the "monthly" box at the top of the previous page and provided monthly income and deduction information. The amount to fill in is the final amount in paragraph C (NET INCOME) multiplied by 12.

Fill in #2 if you checked the "yearly" box at the top of the previous page and provided yearly income and deduction information. The amount to fill in is the same as the final amount in paragraph C, the NET INCOME amount.

Then, on DR-305, fill in #3 as instructed on the form.

3. **Annual Child Support Calculation.**

Find the Adjusted Annual Income for each parent which you calculated in the previous step. If you are using the DR-105 *Petition*, fill in that amount in section VIII.A.1.a. Then, fill in VIII.A.1.b. as explained on the form. To fill in section VIII.A.2 (or paragraph E on the DR-305 *Affidavit*), multiply the Adjusted Annual Income by whichever one of the following numbers applies to your situation:

- .20 if there is only one child involved in the divorce or dissolution
- .27 if there are two children
- .33 if there are three children, plus
- .03 for each additional child

Example: If the Adjusted Annual Income for one parent is \$20,000 and there are two children, multiply \$20,000 by .27 to get the amount to fill in on that parent's Annual Child Support line (\$5,400).

If there were four children in the above example, the number to multiply by would be:

$$.33 \text{ plus } .03 = .36$$

The calculation would be:

$$\$20,000 \times .36 = \$7,200$$

**Adjusted Annual Income Over \$126,000**

In the above calculation, the Adjusted Annual Income is limited to \$126,000. However, the court may sometimes order a higher child support amount. Civil Rule 90.3(c)(2) states that the court "may make an additional award only if it is just and proper, taking into account the needs of the children, the standard of living of the children and the extent to which that standard should reflect the supporting parent's ability to pay."

If you believe the amount of child support should be increased above the amount calculated by using the \$126,000 limit, you should use section VIII.A.6 on page 13 of the DR-105 *Petition* to explain why this should be done and what the child support amount should be. Be sure to cross out the second sentence in the paragraph before writing your explanation.

### Minimum Support Amount

If the result of the above multiplication is less than \$600, write \$600 on the “ANNUAL CHILD SUPPORT” line instead of the result of the multiplication. Civil Rule 90.3(c)(3) states that the minimum child support amount that may be ordered is \$50 per month (\$600 per year) with a few exceptions. (The exceptions are: during “extended visitation” months and in the final calculations in shared, divided and hybrid custody cases.) Find Civil Rule 90.3 and commentary VI.C. at: <https://public.courts.alaska.gov/web/rules/docs/civ.pdf>

#### **4. Monthly Child Support Payment.**

You must check one of the four boxes (primary, shared, divided, or hybrid custody) and fill in the lines. Which box you check depends on your agreement about who will have physical custody of the children.

Deciding "physical custody" means deciding which parent the children will live with.<sup>1</sup>

For purposes of child support, there are four possible physical custody arrangements:

- a. ***Primary physical custody*** means the children live with one parent more than 70% of the year. Check the primary custody box if this is your arrangement.
- b. ***Shared physical custody*** means the children live with each parent for at least 30% of each year. Check the shared custody box if this is your arrangement.
- c. ***Divided physical custody*** means each parent has primary custody (as defined above) of at least one child, and the parents do not share custody of any of their children. Check the divided custody box if this is your arrangement.
- d. ***Hybrid physical custody*** means at least one parent has primary custody of at least one of the children, and the parents share custody of at least one of the children. Check the hybrid custody box if this is your arrangement.

Remember that it is physical custody (where the children live) that matters for child support, not legal custody.

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<sup>1</sup> Note that, as explained in your dissolution instructions, physical custody and legal custody are separate concepts. Legal custody refers to a parent who is awarded legal custody has the right and responsibility to decide questions regarding the child's best interests (decision making custody). Physical custody refers to a parent who has physical custody of a child when the child resides with that parent.



Box One: Primary Physical Custody.

In a primary custody arrangement, the parent who will pay is the one who will have physical custody of the children less than 30% of the year. The monthly amount owed is the Annual Child Support amount for that parent (from the previous section) divided by 12 (months).

Example: Parent B has primary physical custody of the three children of the marriage. Parent A's adjusted annual income is \$25,000.

Annual child support Parent A will pay =  $\$25,000 \times .33 = \$8,250$

Monthly child support =  $\$8,250 \div 12 = \$687.50$

Box Two: Shared Physical Custody.

If you check this box, you will need to fill out form [DR-306](#), *Shared Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 16.

Box Three: Divided Physical Custody.

If you check this box, you will need to fill out form [DR-307](#), *Divided Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 22.

Box Four: Hybrid Physical Custody.

If you check this box, you will need to fill out form [DR-308](#), *Hybrid Custody Child Support Calculation*, before you can fill in the child support amount. The instructions for this form begin on page 24.

**5. Health Care Coverage.**

The court is required by law to include a medical support order in the child support order if health care coverage is available for the children at a reasonable cost. However, before ordering that health insurance be purchased, the court must consider whether the children are eligible for health care services from the Indian Health Service or some other entity (such as the military) at no charge. Although one parent may be ordered to purchase the insurance, the cost of it must be shared between the parents. This is done by adjusting the amount of child support upward or downward. Civil Rule 90.3(d)(1).

For more information about how to calculate the cost of the children's health insurance for child support, see the diagram called [Calculating the Cost of Child\(ren\)'s Health Insurance](#) online at <https://public.courts.alaska.gov/web/forms/docs/dr-wfd-child-health-ins.pdf>.

Health Insurance for the Children

If the children are not eligible for services from the Indian Health Service or some similar health coverage, and if health insurance for the children is available to either parent at a reasonable cost (for example through your employer or union), the parent who has the insurance available must purchase it. If both parents have such insurance available, you must agree (or the court must decide) which one of you will purchase it. The cost must be divided equally between you unless you can show the court there is a good reason why it should be divided differently. In section VIII.A.4.a on page 12 of the *Petition* (section G.1 of the *Affidavit*), you must indicate who has such insurance available for the children, who will purchase it, and how the cost will be divided between you.

List only the cost to insure the children involved in this case. Do not include the cost of insuring a parent or any other children who may live in the household. If there is no extra cost to the parent to include the children in the parent's insurance coverage, none of the cost can be allocated to the children. If there is an extra cost to add dependants and the policy covers dependants in addition to the children and you do not know the cost for the children alone, calculate the amount to put on this line as follows: Divide the monthly cost of the insurance (the extra cost for the dependants) by the number of dependants insured. Then multiply that number by the number of children involved in this case. See Civil Rule 90.3(d)(1).

For more information about how to calculate the cost of the children's health insurance for child support, see the diagram called [Calculating the Cost of Child\(ren\)'s Health Insurance](https://public.courts.alaska.gov/web/forms/docs/dr-wfd-child-health-ins.pdf) online at <https://public.courts.alaska.gov/web/forms/docs/dr-wfd-child-health-ins.pdf>.

- Examples:
- There are two children who will be the subjects of this child support order. Parent A is paying support. The children are covered by the insurance policy provided by Parent A's employer.
1. Parent A pays \$70 per month and employer pays \$900 per month for the policy that covers Parent A and all of Parent A's dependents. In this example, the cost does not increase if more children are added to the coverage, and it does not decrease if there are no dependents. Parent A is required by the employer to have this insurance covering dependents. Parent A does not have the option to select insurance covering himself alone. The \$70 counts as towards Parent A's own out-of-pocket health insurance expenses which can be factored into his adjusted income; however, Parent A cannot adjust for the \$70 as part of the child's healthcare expenses.
  2. Parent A's employer lets him choose to buy either a policy covering just himself or a policy covering himself and all of his dependents. The insurance costs Parent A \$100 per month for just himself and \$160 per month if any dependents are covered. The cost for covering dependents does not change if dependents are added or subtracted. Parent A selects the "dependents coverage" policy and lists both children and his new spouse as dependents (2 children + new spouse = 3 dependents). The extra cost for dependents is \$60. The amount attributable to the children is \$40 ( $2/3 \times \$60$ ). Parent A can deduct half of that (\$20) from his monthly child support payment as part of his adjustment for the child's healthcare expense. (Note: Parent A may also deduct up to 10% of his gross wages and self-employment income for his own health insurance premium.)

### Children's Uninsured Health Care Expenses

In section VIII.A.4.b on page 12 of the *Petition* (section G.2 of the *Affidavit*), you must describe your agreement about how you will share the cost of the children's health care expenses that are not covered by insurance. Braces are one example of this type of expense. Civil Rule 90.3(d)(2) requires the court to divide such expenses between the parents equally unless a good reason is shown for dividing them differently or unless the expenses are more than \$5,000 in a calendar year. The rule requires that reasonable expenses exceeding \$5,000 per calendar year must be allocated based on the parents' relative financial circumstances when the expenses occur. If, in the future, the children's uninsured expenses exceed \$5,000 and you cannot agree on how to divide them, you will have to file a motion with the court. If you believe that uncovered expenses under \$5,000 should be divided unequally, check the second box and explain why (for example, a substantial difference in the parents' financial circumstances). See section VII of the commentary about reimbursement procedure.

6. **Monthly Child Support Payment (after adding or subtracting the children's health insurance costs).**

In section VIII.A.5 on page 13 of the *Petition* (section H of the *Affidavit*), you must either increase or decrease the amount of child support owed, depending on who is purchasing the children's insurance and how the cost will be divided between you.

For example, if the obligor (the person paying child support) will buy insurance for the children costing \$100 per month and you have agreed that the obligor will pay half the cost, you should write \$50 on line 5b and subtract it from the amount on line 5a in order to get the net amount due on line 5d. If you instead agreed that the obligor will pay 70% of the cost, then the amount to subtract on line 5b would be \$30.

Civil Rule 90.3(d)(1) requires that child support be adjusted only for insurance payments that are actually made. Therefore, the child support order will state that if these payments are not made, the monthly child support amount due will return to what it was before the adjustment.

7. **Request for Different Child Support Amount.**

**This section applies to the DR-105 petition. It does not apply to the DR-305 affidavit.**

You may fill in this section of the *Petition* if you believe the child support amount should be different from what is shown in section VIII.A.5 on page 13 of the *Petition*.

As stated in Civil Rule 90.3(c)(1), the court may increase or decrease the amount of child support if the court finds that unusual circumstances exist that require the change "in order to award an amount of support which is just and proper for the parents to contribute toward the nurture and education of their children." The following are the examples of "unusual circumstances" listed in the commentary to the rule:

- especially large family size
- significant income of a child
- health or other extraordinary expenses
- unusually low expenses

See section VI.B of the commentary. In deciding whether there are "unusual circumstances" which justify increasing or decreasing the amount of child support, the court must consider the custodial parent's income as well as the non-custodial parent's income.

Before the court can change the child support amount based on unusual circumstances, the court must be shown "proof by clear and convincing evidence that manifest injustice would result if the support award" is not changed.

Please read the discussion of the "Unusual Circumstances" exception in section VI.B of the commentary to [Civil Rule 90.3](#).

8. **Seasonal Income**

If the income of the parent who will pay child support is seasonal (such as income from commercial fishing), it may be easier for that parent to pay higher child support amounts during the high-income months, and lower amounts during the low-income months. On the DR-305 *Affidavit*, check the "yes" or "no" box. On the DR-105 *Petition*, fill out this section if both parents agree that you want to do this. Note that this does not change the total annual amount due. It just allows different amounts to be paid in different months. See Civil Rule 90.3(c)(5) and commentary section VI.F.

The court must not order seasonal differences in payments unless it finds that the burden of budgeting for periods of unequal income should be placed on the obligee (the person receiving the payments) rather than the obligor (the person making the payments). Also, the court must not order it unless the obligee agrees to it. If unequal monthly payments are ordered, they must begin in a “high payment” month, not a “low payment” month. Until a “high payment” month occurs, the obligor pays the average monthly amount.

**Example:** The annual child support amount owed by Parent A (the obligor) is \$7,200. Parent A’s main income comes from commercial fishing, with most income earned during the months of April through September. Ordinarily, Parent A would be ordered to pay \$600 per month ( $\$7,200 \div 12$ ). However, the parents agree that, because of the seasonal nature of Parent A’s income, Parent A should pay \$1,000 per month from April through September and \$200 per month from October through March (total annual amount = \$7,200).

**Note:** If the order is entered during a low-payment month (October-March), the court must order the average monthly payment (\$600) through March, then \$1,000 payments from April through September, and then \$200 payments the following October – March.

**9. Signature Section of DR-305 Affidavit.**

After filling in section I of the *Affidavit*, you must sign it under oath in front of a notary public, court clerk, or other person authorized to administer oaths. Remember that when you sign the affidavit under oath you are swearing that all the information you provided is the truth. There is no charge when you get your affidavit notarized at the court. Bring a photo ID with you to prove your identity. The information on the DR-105 *Petition* is also being given under oath, but the signature section of that form is several pages later.

**10. Extended Visitation Credit. Civil Rule 90.3(a)(3).**

If you checked box one, "primary custody," in section VIII.A.3 on page 11 of your *Petition*, you may be able to make the following additional change in child support. In the primary physical custody situation, the parent paying child support may be allowed to reduce child support payments during any period when that parent takes physical custody of the children for over 27 days in a row (consecutive days).

**Example:** Parent A is the obligor parent (the one who pays support) and Parent A has physical custody of the children for the month of July (31 days). This might allow Parent A to have an “extended visitation credit” for that time. Note: if the children spend brief periods of time with Parent B during this extended visitation period, including occasional overnights, the visitation credit may still be available to Parent A. See section IV.B of the commentary for more information.

The court may (but does not have to) allow a reduction in child support for that period to take into account the added expenses for the obligor parent and the reduced expenses for the non-obligor parent.

Child support can only be reduced a maximum of 75% for an extended visitation period. It cannot be eliminated because some expenses (such as rent) of the parent with primary custody will continue even when the children are not there. Note that paragraph (c)(1) of the rule (allowing the court to make exceptions to the rule) applies to the calculation of this credit just like it applies to other calculations in the rule.

To qualify for the extended visitation credit, the parents must specify in section VII on page 10 of their *Petition* the dates of the extended visitation period, and the obligor parent must actually take physical custody as agreed. Also, the court's order must be specific about the amount of reduction allowed.

If you want the child support payment to be reduced for a particular period of time because of this "extended visitation credit," you must tell the court the amount of the reduction and the months when it should occur. You can use section VIII.A.10 on page 14 of the *Petition* to do this.

**SAMPLE DR-305 AFFIDAVIT (page 1 of 3)**

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA AT Anchorage

Janet E. Jones )  
 (Plaintiff)(Petitioner) )  
Joseph G. Jones )  
 (Defendant)(Petitioner) )

CASE NO. 3AN-00-12345 CI

**CHILD SUPPORT GUIDELINES  
 AFFIDAVIT [Civil Rule 90.3]**

I swear or affirm under penalty of perjury that the information on this affidavit is true to the best of my knowledge and belief.  I attached a copy of my most recent federal tax return and pay stubs to verify this information. [Note: delete social security numbers and account numbers from any documents you attach.]  I did not attach supporting documents because: \_\_\_\_\_ The following income and deductions are  MONTHLY  YEARLY (you must check one box for the math on this form to work).

**NAME OF PARENT A:** Janet E. Jones

**NAME OF PARENT B:** Joseph G. Jones

	<b>PARENT A</b>	<b>PARENT B</b>
<b>A. Gross Income</b> (Do not list ATAP or SSI below.)		
Gross wages	<u>30,000</u>	<u>40,000</u>
Value of employer-provided housing, food, etc. <sup>1</sup>	<u>400</u>	<u>          </u>
Unemployment compensation	<u>          </u>	<u>          </u>
Permanent Fund Dividend (PFD)	<u>900</u>	<u>900</u>
Other: _____	<u>200</u>	<u>100</u>
<b>TOTAL INCOME</b>	<b><u>\$31,500.00</u></b>	<b><u>\$41,000.00</u></b>
<b>B. Deductions Allowable under Civil Rule 90.3</b>		
Federal, state and local income tax	<u>2,780</u>	<u>1,204</u>
Social security tax or self-employment tax	<u>435</u>	<u>1,530</u>
Medicare tax	<u>          </u>	<u>          </u>
Employment security tax (SUI)	<u>          </u>	<u>106</u>
Mandatory union dues	<u>          </u>	<u>          </u>
Mandatory retirement contributions	<u>2,025</u>	<u>          </u>
Voluntary retirement contributions if plan earnings are tax free or deferred, up to 7.5% of gross wages & self-employment income when combined with mandatory contributions	<u>          </u>	<u>1,200</u>
Other mandatory deductions (specify):	<u>          </u>	<u>          </u>
_____	<u>1,838</u>	<u>          </u>
Alimony ordered in other cases and currently paid <sup>2</sup>	<u>          </u>	<u>          </u>
Child support ordered for prior children <sup>3</sup>	<u>3,600</u>	<u>          </u>
In-kind support for prior children <sup>4</sup>	<u>          </u>	<u>          </u>
Work-related child care for children in this case	<u>          </u>	<u>          </u>
Health insurance for parent (up to 10% of wages) <sup>5</sup>	<u>          </u>	<u>          </u>
<b>TOTAL DEDUCTIONS</b>	<b><u>\$10,678.00</u></b>	<b><u>\$4,040.00</u></b>

<sup>1</sup> This also includes COLA, military BAH, and BAS.  
<sup>2</sup> Includes spousal support ordered in other cases and currently paid.  
<sup>3</sup> "Prior children" includes children from a different relationship born or adopted before the children in this case.  
<sup>4</sup> For more information, see [Prior Child Deduction Chart](#) and Civil Rule 90.3(a)(1)(D).  
<sup>5</sup> This deduction cannot be more than 10% of gross wages and self-employment income, under 90.3(a)(1)(F).

**SAMPLE DR-305 AFFIDAVIT (page 2 of 3)**

	<b>PARENT A</b>	<b>PARENT B</b>
<b>C. Net Income</b>		
TOTAL INCOME from section A	\$31,500.00	\$41,000.00
TOTAL DEDUCTIONS from section B	<u>\$10,678.00</u>	<u>\$4,040.00</u>
Subtract deductions from income to get		
NET INCOME	<u>\$20,822.00</u>	<u>\$36,960.00</u>
<b>D. Adjusted Annual Income</b>		
1. If Net Income in section C is <b>monthly</b> , multiply by 12 to get adjusted annual income	_____	_____
2. If Net Income in section C is <b>yearly</b> , repeat Net Income here to get adjusted annual income	\$20,822.00	\$36,960.00
3. If line 1 or 2 above is more than \$126,000, write \$126,000 here. Otherwise, repeat line 1 or 2 to get		
ADJUSTED ANNUAL INCOME	\$20,822.00	\$36,960.00
<b>E. Multiply Adjusted Annual Income from line D.3 by:</b>		
.20 for one child		
.27 for two children	x \$0.33	x \$0.33
.33 for three children, and		
.03 for each additional child		
TOTAL	<u>\$6,871.26</u>	<u>\$12,196.80</u>

<b>ANNUAL CHILD SUPPORT</b>	<u>\$6,871.26</u>	<u>\$12,196.80</u>
(Amount from TOTAL line in paragraph E <i>or</i> \$600, whichever is larger.)		

- F. Monthly Child Support Payment** (*Types of custody are defined in Civ.R.90.3(f).*)
1. **Primary Custody.** One parent has primary physical custody. Divide Annual Child Support amount from section E for the non-custodial parent by 12 = \$ \$1,016.40 to be paid each month by  Parent A  Parent B.
2. **Shared Custody.** Attach form [DR-306](#). The children will reside with each parent for a period specified in writing of at least 30% of the year. Child support payment (from line 10 of DR-306) to be paid each month except \_\_\_\_\_ = \$ \_\_\_\_\_ to be paid by  Parent A  Parent B.
3. **Divided Custody.** Attach form [DR-307](#). Each parent will have primary custody of one or more of the children and the parents will not share custody of any of the children. Monthly child support payment (from line 7 of DR-307) = \$ \_\_\_\_\_ to be paid by  Parent A  Parent B.
4. **Hybrid Custody.** Attach form [DR-308](#). Monthly child support payment (from line 8 of DR-308) = \$ \_\_\_\_\_ to be paid by  Parent A  Parent B.
- G. Health Care Coverage for the Children.**
1. **Health Insurance.**
- a. Does Parent A have health insurance available for the child(ren) at a reasonable cost through Parent A's employer, union, or otherwise?  
 Yes  No  I do not know
- b. Does Parent B have health insurance available for the child(ren) at a reasonable cost through Parent B's employer, union or otherwise?  
 Yes  No  I do not know

**SAMPLE DR-305 AFFIDAVIT (page 3 of 3)**

- c. Are the children eligible for services through the Indian Health Service?  
 Yes  No
- d. Do the children have other health insurance or care available?  Yes  No  
 Describe: \_\_\_\_\_

Health insurance for the child(ren)  is being  will be purchased by:  
 Parent A at a monthly cost to Parent A of \$ \_\_\_\_\_ 80\*  
 Parent B at a monthly cost to Parent B of \$ \_\_\_\_\_\*  
 through the above person's  employer  union  \_\_\_\_\_  
 whose name and address are ACME Corporation, 100 West 125th Avenue  
Anchorage, AK 99999  
 The cost  is  will be divided between the parents  equally  \_\_\_\_\_  
 Explain reason for unequal division:  
 \_\_\_\_\_

\* List only the cost to insure the children involved in this case. If there is no extra cost to the parent to include the children in the parent's coverage, none of the cost can be allocated to the children. For more information, see [Calculating the Cost of Child\(ren\)'s Health Insurance](#) chart and Civil Rule 90.3(d).

2. **Health Care Expenses Not Covered By Insurance.**  
 Should uninsured health care expenses of the children (up to \$5,000 per calendar year) be shared equally by the parents?  Yes  No  
 If no, explain how the costs should be divided and why:  
 \_\_\_\_\_

- H. Monthly Child Support Payment (after adding or deducting health insurance costs).**
- |  |                            |
|--|----------------------------|
| 1. Monthly Child Support Payment from paragraph F above  | \$ _____ \$1,016.40        |
| 2. If <u>obligor</u> is buying health insurance for the child(ren), <u>subtract</u> 50% (or _____%) of the monthly insurance payment.<br>("Obligor" is the parent paying child support.) | - \$ _____                 |
| 3. If <u>obligee</u> is buying health insurance for the child(ren), <u>add</u> 50% (or _____%) of the monthly insurance payment.<br>("Obligee" is the parent receiving child support.)   | + \$ _____ 40              |
| 4. NET MONTHLY CHILD SUPPORT PAYMENT   | <u>\$ _____ \$1,056.40</u> |
- I. Seasonal Income.** Obligor's income is seasonal.  Yes  No  
 (Note: If income is seasonal, you can ask the court to order unequal monthly payments as described in Civil Rule 90.3(c)(5).)

Joseph G. Jones \_\_\_\_\_  
 Print or Type Name Signature

Subscribed and sworn to or affirmed before me at \_\_\_\_\_, Alaska  
 on \_\_\_\_\_.

I certify that on \_\_\_\_\_  
 a copy of this affidavit was mailed to  
 the other parent in this case (list name): \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Clerk of Court, Notary Public or other  
 person authorized to administer oaths.  
 My Commission Expires: \_\_\_\_\_  
 (SEAL)



**B. Instructions for Form [DR-306](#), *Shared Custody Child Support Calculation***

You need to fill out this form only if you decide on a "shared physical custody" arrangement. This means that each parent has the children at least 30% (almost 4 months) of the year.

A specific visitation schedule showing the 30% custody must be written in your petition (or divorce decree). Ordinarily, for a day of visitation to count towards the required 30%, the children must remain overnight with that parent. (30% would be 110 overnights.) However, the court is allowed to use other methods of calculating the percentages of custody when counting overnights does not give an accurate picture of the costs of custody for each parent. For example, a court might find that the 30% requirement is met if a parent has the children for 24 hours on the weekend (noon Saturday to noon Sunday) and 9.5 hours each weekday (7:30 a.m. to 5 p.m.). Although there is only one overnight each week in this example, the total number of hours per week (71.5) is over 42% of the total number of hours in a week (168 hours). Please read about Shared Custody in section V of the Civil Rule 90.3 commentary.

See the sample, filled-out DR-306 form on page 21.

Line 1.

Fill in the adjusted annual income amounts for both parents from either:

- form DR-305, page 2, section D; or
- form DR-105, page 4, section II.D

Note: If the income amount is over \$126,000, use \$126,000 as the amount.

Line 2.

On the "x \_\_\_\_\_" line, fill in the decimal for the number of children. (Fill in ".20" if there is only one child, ".27" if there are two, etc.)

Then calculate the "annual child support" amount for each parent by multiplying the amount on line 1 by the decimal number you just filled in.

Note: If the result is less than \$600, write \$600 on the line instead of the amount calculated.

Example:	Father's adjusted annual income is \$30,000. Mother's adjusted annual income is \$20,000. They will share custody of their one child.	
	<u>FATHER</u>	<u>MOTHER</u>
Line 1	<u>\$30,000</u>	<u>\$20,000</u>
Line 2	x <u>.20</u>	x <u>.20</u>
	<u>\$6,000</u>	<u>\$4,000</u>

Line 3.

Fill in the percentage of time the father will have physical custody and the percentage of time the mother will have physical custody. In order to show how you arrived at these percentages, you will have to specify in section VII (the visitation section) on page 10 of your *Petition for Dissolution* the dates when the children will reside with each parent.

Example: Father has physical custody the first week in April (7 days), June 1 through August 31 (92 days) and December 26 through January 5 (11 days). Total = 110 days or 30% of the year. ( $110 \div 365 = .3013$ )

Mother has physical custody the rest of the year (70%).

Fill in 70% on mother's line and 30% on father's line.

Note: These percentages can be changed by the court if the court finds that "the percentage of time each parent will have physical custody will not accurately reflect the ratio of funds each parent will directly spend on supporting the children." Civil Rule 90.3(b)(1)(B). If you think the percentages should be changed in your case, please bring this to the court's attention by attaching a sheet to your form DR-306 explaining why they should be changed.

Line 4.

On the father's line, write the percentage of time the mother will have custody.

On the mother's line, write the father's percentage.

		FATHER	MOTHER
Example:	Line 3.	<u>30%</u>	<u>70%</u>
	Line 4.	<u>70%</u>	<u>30%</u>

Line 5.

In both columns, multiply the amount on line 2 by the percent on line 4. (In general, this shows the amount of each parent's income which that parent owes to the other parent for the time the children live with the second parent.)

Example: Assume the following:

Father's annual child support amount is \$6,000 and he has custody 30% of the time.

Mother's annual child support amount is \$4,000 and she has custody 70% of the time.

	FATHER	MOTHER
Line 2.	<u>\$6,000</u>	<u>\$4,000</u>
Line 3.	<u>30%</u>	<u>70%</u>
Line 4.	<u>70%</u>	<u>30%</u>
Line 5.	<u>\$4,200</u> ( $6,000 \times .70$ )	<u>\$1,200</u> ( $4,000 \times .30$ )

Line 6.

Subtract the smaller amount on line 5 from the larger amount. Write the difference on line 6 in the column with the larger line 5 amount. Leave the other column blank.

The person with the larger line 5 amount is the person who will pay child support. The amount to be paid will be calculated in the next step.

Example: Using the figures in the above example:

	FATHER	MOTHER
Line 5.	<u>\$4,200</u>	<u>\$1,200</u>
Line 6.	<u>\$3,000</u> (4,200 - 1,200)	_____

Line 7.

Multiply the amount on line 6 by 1.5. The line in one column will be blank.

As explained in section V.B of the commentary, the reason the rule requires you to multiply by 1.5 is because it is assumed that the total funds of both parents necessary to support the children will be substantially greater when physical custody is shared than when it is not.

Example: Using the figures in the above example:

	FATHER	MOTHER
Line 6.	<u>\$3,000</u>	_____
Line 7.	<u>\$4,500</u> (\$3,000 x 1.5)	_____

Line 8.

The person with an amount written on line 7 is the person who will pay child support (the "obligor"). However, the rule requires that the support amount not exceed the amount the obligor would have owed if it was a "primary custody" situation. Therefore, you must compare the line 7 amount with the amount on that person's line 2 (the "primary custody amount"). Write the smaller of line 7 or line 2 on line 8.

Example:	Using the figures in the above series of examples:	
	FATHER	MOTHER
Line 1.	<u>\$30,000</u>	<u>\$20,000</u>
Line 2.	<u>\$6,000</u>	<u>\$4,000</u>
Line 7.	<u>\$4,500</u>	_____
Line 8.	<u>\$4,500</u>	_____

Note: For this comparison, you can reduce the actual amount on line 2 by whatever "extended visitation credit" would be appropriate if you had elected primary custody instead of shared custody. The "extended visitation credit" is explained in section 10 on page 11.

Example: In the example above, the amount for the father on line 2 is \$6,000. However, the father will have physical custody of the children for the entire months of June, July and August. If these parents were calculating child support as if the mother had primary custody rather than using the shared custody calculations, the father would have been entitled to an extended visitation credit up to 75% of the amount owed for the 3 months.

The monthly amount owed would have been:  

$$\$6,000 \div 12 = \$500$$

The maximum credit the court might allow per month is  $\$500 \times .75 = \$375$ . So, the credit for the 3 months =  $3 \times \$375 = \$1125$ .

Therefore, for purposes of this comparison of line 2 and line 7, these parents could use a revised line 2 amount of  $\$6,000 - \$1125 = \$4875$ .

In this example, the credit will not make a difference because line 7 (\$4,500) is still smaller than the reduced line 2.

**The extended visitation credit cannot be used for any other purpose if shared custody is elected.**

Line 9.

Fill in the number of months in which payments will be made. This will be 12 unless the obligor parent (the one who must pay support) will have physical custody for periods of 30 consecutive days or more. If the obligor will have such periods of "extended custody," the obligor can choose to either make payments in all 12 months or make payments only in those months when he/she does not have "extended custody." The annual amount due does not change. So, if the obligor chooses not to make payments during the "extended custody" months, he/she will pay more during the other months. (The annual amount due will be divided by a smaller number of months, so each payment will be higher than it would have been if the annual amount were divided by 12.) If the obligor chooses to do this, fill in on line 9 the number of months when the obligor parent will not have extended custody (custody for periods of 30 consecutive days or more).

Example: The father in the above example has physical custody for an extended period from June 1 through August 31 in addition to two other shorter periods. He will not pay child support during the three months (June, July and August) the children live with him. Therefore, the number of monthly payments on line 9 will be  $12 - 3 = \underline{9}$ .

#### Line 10.

Fill in the months, if any, when payments will not be made because the obligor parent has custody for a 30 or more consecutive day period.

Then fill in the monthly amount to be paid. Calculate this by dividing the annual amount the obligor owes (line 8) by the number of months in which payments will be made (line 9).

Then check the box indicating who the obligor is: mother or father (Parent A or Parent B).

Example: Continuing the example used above, the months in which payments will not be made are: June, July & August

The monthly amount to be paid is: the annual amount from line 8 (\$4,500) divided by the number on line 9 (9 months).

$$\$4,500 \div 9 = \underline{\$500}$$

The \$500 is to be paid by the father each month except June, July and August.

#### Failure to Take Custody at Least 30% of the Time.

If a parent does not take physical custody of the children at least 30% of the year, as agreed, the other parent can file a motion with the court to modify the support order. The commentary to the rule indicates that in this circumstance, the support amount should be recalculated using the formula applicable in primary physical custody situations. See section V.C. of the Commentary. Usually, the motion will request a change in both the custody order and the support order. But, even if the court does not change the custody order, it should change the support order and explain the reason for it. However, both the rule and the commentary make it clear that child support should not be modified if the reason for failing to take physical custody was because the other parent refused to permit it.

The DR-700 Motion Packet can be used to file this motion. The packet is available at the court and on the court system's website.

#### Signatures & Transfer of Information to Other Forms

After filling in line 10, sign the form and print your name beneath your signature. Then copy the information from paragraph 10 onto either:

- form DR-305, *Affidavit*, page 2, section F.2; or
- form DR-105, *Petition*, page 11, section VIII.A.3.b.

Attach form [DR-306](#) to your *Petition* or *Affidavit*.

**SAMPLE DR-306 SHARED CALCULATION**

**SHARED CUSTODY CHILD SUPPORT CALCULATION**

Case Name: Janet E. Jones v. Joseph G. Jones Case Number: 3AN-00-00000 CI

Parent A: Janet E. Jones Parent B: Joseph G. Jones

Attach this form to form DR-305, Child Support Guidelines Affidavit, or form DR-105, Petition for Dissolution of Marriage, to explain the child support calculation if the parents will share physical custody as defined in Civil Rule 90.3(f). That is, it must be attached only if the children will reside with each parent for a period, specified in writing, of at least 30% of the year.

	<b>PARENT A</b>	<b>PARENT B</b>
1. Adjusted annual income (from section D on form DR-305 or section II D on page 4 of form DR-105) up to \$126,000.	\$ <u>20,822</u>	\$ <u>36,960</u>
2. Multiply line 1 by .20 for one child .27 for two children .33 for three children and .03 for each additional child	x <u>.33</u>	x <u>.33</u>
Annual Child Support (Minimum amount is \$600)	\$ <u>6,871</u>	\$ <u>12,197</u>
3. Percentage of time each parent will have physical custody	<u>60</u> %	<u>40</u> %
4. Percentage of time <u>other</u> parent will have physical custody	<u>40</u> %	<u>60</u> %
5. Multiply line 2 times line 4.	\$ <u>2,748.50</u>	\$ <u>7,318.08</u>
6. Subtract smaller figure on line 5 from larger and write the difference in the column with the larger line 5 figure. (One line should be blank.)	\$ _____	\$ <u>4,569.58</u>
7. Multiply line 6 by 1.5. (One line should be blank.)	\$ _____	\$ <u>6,854.36</u>
8. Annual Child Support. Fill in the smaller of line 7 or line 2 for the parent who will pay support.	\$ _____	\$ <u>6,854.36</u>
9. Number of payments per year: <u>12</u> (See Civil Rule 90.3(b)(1)(D).)		
10. Monthly Child Support Payment for all months except <u>(N/A)</u> (line 8 divided by line 9): \$ <u>571.20</u> to be paid by <input type="checkbox"/> Parent A <input checked="" type="checkbox"/> Parent B.		

Write the paragraph 10 information on either form DR-305, page 2, section F.2. or form DR-105, page 11, section VIII.A.3.b.

\_\_\_\_\_  
Parent A's Signature  
Janet E. Jones  
Type or Print Parent A's Name

\_\_\_\_\_  
Parent B's Signature  
Joseph G. Jones  
Type or Print Parent B's Name

### C. Instructions for Form [DR-307](#), *Divided Custody Child Support Calculation*

You need to fill out this form only if you decide on a “divided physical custody” arrangement (meaning each parent has primary physical custody of at least one of the children and you do not share custody of any of the children).

You have “primary” physical custody of a child if the child lives with you more than 70% of the year.

The rule on calculating support in a divided custody situation is Civil Rule 90.3(b)(2). See the commentary about the divided custody rule (section V.D).

In a “divided” custody situation, support is calculated by doing two “primary custody” calculations to determine what each parent owes the other and then subtracting the smaller amount from the larger. (See the explanation of primary custody calculations on pages 7-8.)

The sample, filled-out DR-307 form on page 23 assumes the following facts:

- There are three children in the family.
- Father will have primary custody of Jason (age 5), and Jessica (age 7).
- Mother will have primary custody of Joshua (age 2).
- Father’s adjusted annual income is \$20,822.

Note: If Father’s adjusted annual income was **more than \$126,000**, the amount to write on line 1 for father would be \$126,000. According to Civil Rule 90.3(c)(2), income is usually capped at \$126,000 for child support calculations, even if the parent earns more than that.

- Mother’s adjusted annual income is \$36,960.

Note: The minimum amount of annual support that may be ordered is \$600. If the amount of support as calculated under the primary custody rule (Civil Rule 90.3(a)) is **less than \$600**, the minimum annual support amount under Rule 90.3(c)(3) would be \$600. If that were true in this case, \$600 would be written on line 4. In this case however, mother’s annual support would be \$9,979, which is well above the minimum amount.

After calculating the child support amount on the DR-307 form, the last step is to decide whether this result is “just and proper.” The rule on divided custody states that divided custody is an “unusual circumstance” and, therefore, the court must consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount is not “just and proper,” you must explain your reasons for believing this to the court. You can do this in section VIII.A.6 on page 13 of the *Petition for Dissolution*. See the discussion of the “unusual circumstances” exception in paragraph 7 on page 10 of this packet.

**SAMPLE DR-307 DIVIDED CUSTODY CALCULATION**

**DIVIDED CUSTODY CHILD SUPPORT CALCULATION**

Case Name: Janet E. Jones v. Joseph G. Jones Case Number: 3AN-00-000000 CI  
 Parent A: Janet E. Jones Parent B: Joseph G. Jones  
 Children in primary custody of Parent A (list names and ages): Jason, age 5; Jessica, age 7  
 Children in primary custody of Parent B (list names and ages): Joshua, age 2

Attach this page to form [DR-305](#), *Child Support Guidelines Affidavit*, or form [DR-105](#), *Petition for Dissolution of Marriage*, to explain the child support calculation if custody of the children will be "divided" as defined in Civil Rule 90.3(f). That is, it must be attached only if each parent has primary physical custody of one or more children of the relationship and the parents do not share physical custody of any of their children.

1. Parent A's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$126,000. \$ 20,822
2. Multiply line 1 by the decimal for the number of children in primary custody of **Parent B**:  
 .20 for one child  
 .27 for two children  
 .33 for three children x .20 ▾  
 .03 for each additional child  
 Parent A's Annual Child Support (Minimum amount is \$600.) \$ 4,164.40
3. Parent B's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$126,000. \$ 36,960
4. Multiply line 3 by the decimal for the number of children in primary custody of **Parent A**:  
 .20 for one child  
 .27 for two children  
 .33 for three children x .27 ▾  
 .03 for each additional child  
 Parent B's Annual Child Support (Minimum amount is \$600.) \$ 9,979.20
5. Difference between line 2 and line 4 \$ 5,814.80
6. Support must be paid by:  Parent A if line 2 amount is larger than line 4  
 Parent B if line 2 amount is smaller than line 4
7. Monthly Payment Amount (line 5 divided by 12) \$ 484.57

Write the paragraph 7 amount on either form DR-305, page 2, section F.3, or form DR-105, page 11, section VIII.A.3.c.

\_\_\_\_\_  
 Parent A's Signature  
Janet E. Jones  
 Type or Print Parent A's Name

\_\_\_\_\_  
 Parent B's Signature  
Joseph G. Jones  
 Type or Print Parent B's Name



#### **D. Instructions for Form [DR-308](#), *Hybrid Custody Child Support Calculation***

You need to fill out this form only if you decide on a “hybrid physical custody” arrangement (meaning at least one parent has primary physical custody of at least one child of the relationship and the parents share physical custody of at least one child of the relationship).

A parent has “primary” physical custody of a child if the child lives with that parent more than 70% of the year.

Parents “share” physical custody of a child if the child lives with each parent “for a period specified in writing in the custody order” of at least 30% of the year. Civil Rule 90.3(f).

The rule on calculating support in a hybrid custody situation is Civil Rule 90.3(b)(3).

The “hybrid” calculation includes both “primary” custody calculations, and “shared” custody calculations (discussed in the previous pages of this booklet), but does not use the standard percentages from paragraph (a)(2) of the rule.

Read section V.E. of the commentary for a step-by-step explanation of the calculation and a sample calculation.

The sample, filled-out DR-308 form on pages 25-27 assumes the following facts:

- There are three children in the family, Jason, Joshua, and Jessica.
- Father will have primary custody of Jason (age 5).
- Mother will have primary custody of Joshua (age 2).
- The parents will share custody of Jessica (age 7). The shared child (Jessica) will be in mother’s physical custody 40% of the time and in father’s 60% of the time.
- Father’s adjusted annual income is \$20,822.
- Mother’s adjusted annual income is \$36,960.

After calculating the child support amount on the DR-308 form, the last step is to decide whether this result is “just and proper.” The rule on hybrid custody states that hybrid custody is an “unusual circumstance” and, therefore, the court must consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount is not “just and proper,” you must explain your reasons for believing this to the court. You can do this in section VIII.A.6 on page 12 of the *Petition for Dissolution*. See the discussion of the “unusual circumstances” exception in paragraph 7 on page 10 of this packet.

SAMPLE DR-308 HYBRID CUSTODY CALCULATION (page 1 of 3)

HYBRID CUSTODY CHILD SUPPORT CALCULATION

Case Name: Janet E. Jones v. Joseph G. Jones Case Number: 3AN-00-0000000CI

Parent A: Joseph G. Jones Parent B: Janet E. Jones

Children in primary custody of Parent A (list names and ages): Jason, age 5

Children in primary custody of Parent B (list names and ages): Joshua, age 2

Children in shared custody of both parents (list names and ages): Jessica, age 7

Attach this form to form DR-305, Child Support Guidelines Affidavit, or form DR-105, Petition for Dissolution of Marriage, to explain the child support calculation if custody of the children is a "hybrid" arrangement as defined in Civil Rule 90.3(f). That is, it must be attached only if at least one parent has primary physical custody of one or more children of the relationship and the parents share physical custody of at least one child of the relationship.

1. Total number of children of the relationship 3

2. Decimal for that number of children (from Civil Rule 90.3(a)(2)). 0.33
.27 for two children
.33 for three children
.36 for four children
add .03 for each additional child

3. Divide the decimal in No. 2 by the number in No. 1 = 0.110

4. Calculate support owed to Parent B for children in Parent B's primary custody as follows:

- a. Number of children in Parent B's primary custody 1
b. Multiply (a) times the decimal in No. 3 0.11
c. Parent A's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$126,000. \$ 20,822
d. Multiply (b) times (c). If line (b) is "0," enter "0." Otherwise, if the result is less than \$600, insert \$600 instead. \$ 2,290.42

5. Calculate support owed to Parent A for children in Parent A's primary custody as follows:

- a. Number of children in Parent A's primary custody 1
b. Multiply (a) times the decimal in No. 3 0.11
c. Parent B's adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$126,000 \$ 36,960
d. Multiply (b) times (c). If line (b) is "0," enter "0." Otherwise, if the result is less than \$600, insert \$600 instead. \$ 4,065.60

**SAMPLE DR-308 HYBRID CUSTODY CALCULATION (page 2 of 3)**

6. Calculate support for children in shared custody as follows:

a. Number of children in shared custody	<u>1</u>		
b. Multiply (a) times the decimal in No. 3	<u>0.11</u>		
		PARENT A	PARENT B
c. Adjusted annual income (from section D on form DR-305 or section II.D on page 4 of form DR-105) up to \$126,000.	\$ <u>20,822</u>	\$ <u>36,960</u>	
d. Multiply line (c) by the decimal in (b)	x <u>0.11</u>	x <u>0.11</u>	
Annual Child Support (Minimum amount is \$600)	\$ <u>2,290</u>	\$ <u>4,066</u>	
e. Percentage of time each parent will have physical custody	<u>60 %</u>	<u>40 %</u>	
f. Percentage of time <u>other</u> parent will have physical custody	<u>40 %</u>	<u>60 %</u>	
g. Multiply line (d) support amount times line (f).	\$ <u>916.17</u>	\$ <u>2,439.36</u>	
h. Subtract smaller figure on line (g) from larger and write the difference in the column with the larger line (g) figure. (One line should be blank.)	\$ _____	\$ <u>1,523.19</u>	
i. Multiply line (h) by 1.5. (One line should be blank.)	\$ _____	\$ <u>2,284.79</u>	
j. Annual Child Support. Fill in the smaller of line (i) or line (d)	\$ _____	\$ <u>2,284.79</u>	
To be paid by <input type="checkbox"/> Parent A <input checked="" type="checkbox"/> Parent B			

7. Combine above results to determine net obligation.

a. Total amount Parent A owes (from 4(d) and 6(j) if applicable):	\$ <u>2,290.42</u>
b. Total amount Parent B owes (from 5(d) and 6(j) if applicable):	\$ <u>6,350.39</u>
c. Net support obligation (difference between (a) and (b)):	\$ <u>4,059.97</u>
To be paid by <input type="checkbox"/> Parent A <input checked="" type="checkbox"/> Parent B	

8. Monthly Payment.

a. If equal payments will be made each month, divide 7(c) by 12 =	\$ <u>338.33</u>
b. If payments will not be made in some months (see Civil Rule 90.3(b)(1)(D)) or if different amounts will be paid in different months, list the amounts to be paid in each month:	_____
	_____
	_____

**SAMPLE DR-308 HYBRID CUSTODY CALCULATION (page 3 of 3)**

Write the paragraph 8 information on either  
form DR-305, page 2, section F.4. or  
form DR-105, page 10, section VIII.A.3.d.

\_\_\_\_\_  
Parent A's Signature  
Joseph G. Jones  
Type or Print Parent A's Name

\_\_\_\_\_  
Parent B's Signature  
Janet E. Jones  
Type or Print Parent B's Name