

HOW TO CALCULATE CHILD SUPPORT UNDER CIVIL RULE 90.3

This booklet has instructions for the following forms:

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

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**This booklet and the forms discussed in it are available on the
court system's website: 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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Civil Rule 90.3 with notes and commentary can be read online at
<https://ak-courts.info/civrules>

Hard copies of the court rules book are also available at
the local court and most public libraries.

HOW TO CALCULATE CHILD SUPPORT

Introduction

In cases involving children (for example, divorce, dissolution, and custody), child support must be paid according to Civil Rule 90.3, even if the parents might agree otherwise. Support is paid on behalf of the children, not for the benefit of the parent.

Civil Rule 90.3 sets the guidelines that courts must follow to determine the amount of child support. This usually means following a math formula that considers the parenting time schedule, the number of children, and the parents' income. Deviations from the formula are uncommon and allowed only if certain legal standards apply. The rule and its commentary are available online at <https://ak-courts.info/civrules>.

The rule says that both parents must provide information, under oath or affirmation, about their income and allowable deductions, and must attach documentation. See Civil Rule 90.3(e). In dissolution cases, provide this information on the petition form, [DR-105](#). In all other cases, including divorce and custody, provide it on form [DR-305](#), *Child Support Guidelines Affidavit*.

You must attach an extra form if you have one of these types of parenting plans:

- Shared Physical Custody. Attach [DR-306](#). See pages 11-14.
- Divided Physical Custody. Attach [DR-307](#). See pages 15-17.
- Hybrid Physical Custody. Attach [DR-308](#). See pages 17-20.

See page 7 for an explanation of the different types of physical custody.

A. Instructions for Form [DR-305](#) and Child Support Section of Form [DR-105](#)

1. Income and Deductions.

“Income” is any money that you receive from any source (see limited exceptions below). For purposes of child support, this includes salary, wages, and self-employment income that you earn directly from working, but also benefits that you are entitled to based on your employment or work history. The following are all considered income:

- If provided by your employer: COLA, housing, food, transportation, and other basic living necessities. This includes money provided for these things (for example, military BAH) and the value of the item itself (for example, the cash value of military base housing that you live in for free).
- Bonuses, commissions, and royalties
- Unemployment that you qualify for because you were previously employed
- VA disability, SSDI, and worker's compensation
- Retirement income, pensions, and social security benefits
- Interest on investment or savings accounts
- Alaska PFD, Alaska Native dividends, and other dividends (i.e., from stocks)
- Annuities and income from a trust
- Rental income from properties you own

Exceptions. Public benefits that you receive based solely on need (for example, SSI, ATAP, TANF, and food stamps) do **not** count as income for child support purposes.

“Deductions” are things you pay for that you are allowed to subtract from your income when calculating child support. The allowable deductions are listed on the forms. See Civil Rule 90.3(a)(1) for more information.

Step One. Gather your financial documents. At a minimum, this includes your most recent federal tax return and W-2 (if you had one). If you are employed, also gather your 3 most recent pay stubs. If you don't have these items, you can request them from your employer. Most of the information you need will be on these documents. Other documents that may be helpful, depending on your situation:

- If your income varies significantly from year to year, the last 5 years of tax returns
- If you are self-employed (for example, you own your own business or work a "gig" job), accounting records and receipts of your earnings and expenses
- Documentation of other sources of income, such as rental receipts, bank statements, canceled checks, and investment account information
- Documentation about premiums, coverage, and beneficiaries for health insurance policies and life insurance policies
- Proof of payment into retirement accounts
- Court orders to pay child support or spousal support (alimony) in previous cases
- Receipts for child care for the children involved in this case

These are just some common examples. Any documents that verify your income or allowable deductions should be included.

Step Two. Make 2 copies of everything you will file with the court (you **must** file at least your most recent tax return and W-2 (if you had one), and if you are employed, your 3 most recent pay stubs). One set of copies is for the court and one set is for the other parent. Delete or black out 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.

Step Three. Fill out the form.

Check the box to say whether the information you fill in will be monthly or yearly. If you don't do this, the automatic math calculations on the forms will not work correctly. If your work is seasonal, show yearly income. If you use monthly amounts, make sure to divide yearly income and deductions (such as the PFD) by 12 before entering them on the form.

Section A--Income.

In order to calculate child support, the court must try to predict the parents' income for the foreseeable future. The best information 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 tell the court. Fillout the form with what you think the income will be in the future. Attach a written explanation of why you think future income will be different than current income and how you calculated the future income. Only write on one side of each page of your attachment.

Include **all** sources of income. If the income type is not specifically listed on the form, write it on one of the blank lines. See the previous page and section III of the commentary to Civil Rule 90.3 for a list of types of income. Do **not** include ATAP (Alaska Temporary Assistance Program), TANF (Temporary Assistance for Needy Families), SSI (Supplemental Security Income), or SNAP (Supplemental Nutrition Assistance Program, sometimes called "food stamps").

Gross Wages and Salary. Put the amount **before** taxes and other mandatory withholding is taken out.

Value of employer-provided housing, food, etc. This means the dollar value of benefits like free housing, free meals, and use of a car that your employer gives you. It also includes cash payments for cost of living adjustments (COLA). If you are in the military and receive BAH and/or BAS, put those amounts here. You do not need to include every free lunch you get at work, but benefits that significantly reduce your living expenses must be included. This does **not** include employer-provided health care or health insurance benefits.

Imputing Income. If a parent is **voluntarily** unemployed or underemployed, the court may decide to “impute” income to the parent. This means the court will calculate the parent’s income as if they were earning as much as they are capable of. The court will consider:

- Whether the reduction in income is temporary
- Whether there are economic factors that affect the parent’s ability to get a job (or get a better-paying job), or if it is purely a personal choice
- Whether the children will benefit by the parent’s decision not to work or to earn less

If the court does decide to impute income, the court must consider many things when deciding the income to use. For example: the parent’s work history, age and health, job skills and education, employment barriers (such as a criminal history), and efforts to find work. For more information, see Civil Rule 90.3(a)(4) and section III.C of the commentary.

Section B--Deductions.

Civil Rule 90.3(a)(1) allows only specific kinds of deductions. See the discussion in section III.D of the commentary. The court must predict the parents’ **future** expenses, which may be different from their 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 both parents have to work full-time after a divorce.

Mandatory Deductions. Most of the allowable deductions are for items that you have no choice about paying, like taxes, union dues, and mandatory retirement and pension contributions. These items should be listed on your pay stubs. Make sure to adjust the amounts to reflect yearly or monthly totals, depending on which time period you are using.

Voluntary Retirement Contributions. You can deduct money that you voluntarily pay into a retirement account, up to a certain limit (you can pay more than this limit if you want, but you can’t deduct the extra from your income when calculating child support). The retirement account must be “tax-free” or “tax-deferred” to qualify for a deduction. When added to the amount you pay into mandatory retirement, the total must be no more than 7.5% of your total income. See the text box on the next page for an example.

Life Insurance Premiums. You can deduct the cost of life insurance premiums **if** the beneficiaries include the other parent in this case or the children that you share with the other parent in this case (these are the “eligible beneficiaries”). The rule does not distinguish between minor and adult children, so you can deduct this amount even if some of the children you have with the other parent are 18 or older. If there are other beneficiaries in addition to these persons, you can only deduct the premium for the “pro rata” cost of the “eligible beneficiaries.” To figure out this amount, divide the total cost of the premium by the total number of beneficiaries. Then multiply this result by the total number of “eligible beneficiaries” in this case. This is the “pro rata” amount you can deduct for child support purposes. **Note:** The maximum amount you can deduct is \$1200 per year (or \$100 per month), regardless of your income or the number of beneficiaries. See the text box on the next page for an example.

Examples: Retirement Deduction. Your total annual income is \$40,000 per year. The total combined retirement contributions you can deduct is 7.5% of your income, or \$3,000 ($.075 \times \$40,000$).^{*} You have a mandatory retirement plan at work that requires you to contribute \$1,200 per year. Therefore, you can list “\$1,200” under “mandatory retirement or pension plan contributions.”

You still have \$1,800 that you could potentially claim under retirement (\$3,000 max amount - \$1,200 already claimed). You voluntarily set up an IRA (Individual Retirement Account), and you put \$3,000 into it every year. You can’t claim all of the \$3,000, because when added to your mandatory retirement, it is over the maximum amount that you are allowed to deduct. But you could still list part of these contributions (\$1,800) under “voluntary retirement contributions.”

^{*}If **mandatory** retirement or pension payments are more than 7.5% of your total income, you can list the full amount of those payments, but you can’t deduct any voluntary contributions on top of that.

Life Insurance Deduction. You have a life insurance policy that will pay benefits to all of your children if you die. You have 5 total children: 2 older children from a previous relationship and 3 children with the other parent in this case. You pay \$100 per month in premiums for the life insurance policy. To figure out the deduction in this case, first divide the premium by the total number of beneficiaries ($\$100 \div 5 = \20 per beneficiary). Only 3 of the children are “eligible beneficiaries” (children of you and the other parent in this case). Therefore, you multiply \$20 by 3 to get \$60 per month, and you would then write “\$60” under “life insurance premiums for eligible beneficiaries.”

Spousal Support (Alimony) in Other Cases. You can deduct the amount of spousal support ordered in other cases. You must have a court order or administrative agency order requiring you to pay the spousal support, and you must actually be paying it.

Parent’s Health Insurance. You can deduct what you pay in health insurance premiums to cover yourself. The maximum amount of the deduction is 10% of your total income.

Child Support for Prior Children. You can deduct child support for children of a different relationship if those children were born or adopted **before** the children in this case. The child support must be ordered by a court or administrative agency.¹

¹ If the order was not issued by an Alaska court or the Alaska Child Support Enforcement Division (CSED) (for example, it is from another state or tribal court), then it is possible you may not be able to deduct the full amount. You must figure out how much you would owe for these prior children under Alaska’s Civil Rule 90.3. That amount is the maximum you can claim as a deduction. To figure out how much you owe under Civil Rule 90.3, fill out form [DR-305](#) for the prior children, using your income, the income of the parent of those prior children (if necessary), and the parenting schedule you have for the prior children. If the Civil Rule 90.3 amount is less than the amount you were actually ordered to pay, then put the Civil Rule 90.3 amount as your deduction. If the Civil Rule 90.3 amount is more than the amount you were actually ordered to pay, then put the actual amount you pay as your deduction.

You can deduct for “in-kind” support for children of a different relationship that were born or adopted **before** the children in this case. “In-kind” means money you pay for the prior children that is not a direct payment to the other parent or to an agency. The most common example is when the prior children live with you, and you are paying some or all of the children’s day-to-day expenses. For more information and some examples showing how to figure out the exact amount of the deduction, see *Prior Child Deduction Chart*. It is available as a paper copy from your local court or online at ak-courts.info/pcdchart.

2. **Adjusted Annual Income.** (Section C on [DR-305](#); Section II.C on [DR-105](#))

Lines 1, 2, and 3 are to calculate your net annual income. If you used monthly income and deductions in sections A and B, multiple those amounts by 12 in lines 1 and 2 to get yearly amounts. If you already used yearly amounts, write the same numbers from sections A and B on lines 1 and 2. In line 3, subtract your deductions from your income to get your **net annual income** (the amount of money you make in a year, after allowable deductions).

Line 4 is for the high-income adjustment. Under Civil Rule 90.3(c)(2), the maximum adjusted annual income used for child support calculation is \$138,000. If your **net** income from **line 3** is higher than \$138,000, you can use \$138,000 instead. If your **net** income from **line 3** is lower than \$138,000, just rewrite the same number as line 3.

Lines 5 and 6 are for the low-income adjustment.

- If your **total** income from **line 1** is \$30,000 or less, do the following: (1) take the number from line 1 and subtract \$7,500, then (2) write the result on line 5.
- If your **total** income from **line 1** is more than \$30,000, rewrite the same number from **line 4** onto line 5.

In all cases, compare lines 4 and 5 and write the **smaller** amount on line 6. **The amount on line 6 is your adjusted annual income.** See the examples in the text boxes below and on the next page.

Note: If your income is in the middle range and you don’t qualify for the high- or low-income adjustment, then you will write the same number four times in lines 3-6. This is a common situation and does not mean you are filling out the form incorrectly.

Examples:	<u>High-Income Adjustment.</u> From sections A and B, your monthly income is \$15,000 and your monthly deductions are \$2,000.	
Line 1, TOTAL INCOME:	<u>\$180,000</u>	(\$15,000 x 12)
Line 2, TOTAL DEDUCTIONS:	<u>\$24,000</u>	(\$2,000 x 12)
Line 3, NET INCOME:	<u>\$156,000</u>	(\$180,000 – \$24,000)
Line 4, High-Income Adjustment:	<u>\$138,000</u>	(line 3 more than \$138,000)
Line 5, Low-Income Adjustment:	<u>\$138,000</u>	(line 1 more than \$30,000, so repeat line 4)
Line 6, Adjusted Annual Income:	<u>\$138,000</u>	(lines 5 and 6 are same, neither is smaller)
Line 6, Adjusted Annual Income:	<u>\$20,500</u>	(calculate \$28,000 - \$7,500) (smaller of lines 4 and 5)

Low-Income Adjustment #1. Your yearly income is \$28,000 and your yearly deductions are \$5,000.

Line 1, TOTAL INCOME:	<u>\$28,000</u>	(from section A)
Line 2, TOTAL DEDUCTIONS:	<u>\$5,000</u>	(from section B)
Line 3, NET INCOME:	<u>\$23,000</u>	(\$28,000 - \$5,000)
Line 4, High-Income Adjustment:	<u>\$23,000</u>	(line 3 less than \$138,000 so repeat line 3)
Line 5, Low-Income Adjustment:	<u>\$20,500</u>	(line 1 less than \$30,000, so subtract \$28,000 - \$7,500)
Line 6, Adjusted Annual Income:	<u>\$20,500</u>	(smaller of lines 4 and 5)

Low-Income Adjustment #2. Your yearly income is \$30,000 and your yearly deductions are \$10,000. As you see from the example below, your deductions are already high enough that you do not need the low-income adjustment. You would use your actual deductions instead.

Line 1, TOTAL INCOME:	<u>\$30,000</u>	(from section A)
Line 2, TOTAL DEDUCTIONS:	<u>\$10,000</u>	(from section B)
Line 3, NET INCOME:	<u>\$20,000</u>	(\$30,000 - \$10,000)
Line 4, High-Income Adjustment:	<u>\$20,000</u>	(line 3 less than \$138,000 so repeat line 3)
Line 5, Low-Income Adjustment:	<u>\$22,500</u>	(line 1 less than \$30,000, so subtract \$30,000 - \$7,500)
Line 6, Adjusted Annual Income:	<u>\$20,000</u>	(smaller of lines 4 and 5)

3. Annual Child Support Calculation. (Section D on [DR-305](#); Section VIII.A on [DR-105](#))

On DR-105, write in the Adjusted Annual Income from line C.6 on page 4. On DR-305, the Adjusted Annual Income is already on the line (C.6) directly above this section.

Multiply the Adjusted Annual Income by the number of minor children you have with the other parent in this case:

- .20 for one child
- .27 for two children
- .33 for three children, and
- add .03 to .33 for each additional child

Write the result in the text box for “Annual Child Support.” If the amount you get is less than \$600, write “\$600” instead. \$600 (or \$50 per month) is the minimum amount under the rule, regardless of the number of children. There is an exception to this minimum for final calculations in shared, divided, and hybrid custody cases. The calculations for these custody situations are explained in later sections.

NOTE: This amount is **not** necessarily the amount that the parent will actually owe. It is the amount the court will use as a baseline to calculate child support once the children’s schedule is agreed upon or ordered by the court at the end of the case.

Example: The parent’s Adjusted Annual Income is \$20,000 and there are 2 children. Multiply \$20,000 by .27 to get \$5,400. \$5,400 is this parent’s Annual Child Support amount.

If there were five children in the above example, the number to multiply by would be: .33 + .03 (4th child) + .03 (5th child) = .39
The calculation would be: \$20,000 x .39 = \$7,800

4. **Monthly Child Support Payment.** (Section E on [DR-305](#); Section VIII.A.3 on [DR-105](#))

Check **one** of the four boxes (primary, shared, divided, or hybrid) that describes the children's schedule and fill in the amount owed and which parent owes it. These boxes describe "physical custody," which usually means counting the number of overnights that the children will spend with each parent during the year.² It is **physical custody** (where the children live) that matters for child support calculations, **not legal custody**.

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

Primary physical custody means the children live with one parent more than 70% of the year. This usually means the children stay with that parent at least 256 overnights during the year.

Shared physical custody means the children live with each parent for at least 30% of each year. This usually means the children stay with each parent at least 110 overnights during the year.

Divided physical custody means each parent has primary physical custody (as defined above) of at least one child, and the parents do not share custody of any of their children.

Hybrid physical custody means at least one parent has primary custody of at least one child, and the parents share custody (as defined above) of at least one child.

Primary Physical Custody

The parent who will pay is the one who will have physical custody of the children less than 30% of the year. That parent's payment 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 3 children. Parent A's adjusted annual income is \$25,000. <u>Annual</u> child support Parent A will pay: $\$25,000 \times .33 = \$8,250$ <u>Monthly</u> child support: $\$8,250 \div 12 = \687.50
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Note: The court can order "**extended visitation credit**" in primary custody situations when the parent who does **not** have primary custody has the children for 27 days in a row or more (it may still be available even if the children have occasional visitation with the primary custodial parent during this time). A common example is the parent who pays support has the children during large parts of the summer. During this "extended visitation," the parent who pays support **may** be able to reduce those payments by up to 75%, to take into account the added expenses for the parent who has the children and reduced expenses of the other parent (for example, for food, activities, and childcare for the children). If you are asking for this credit, explain that clearly on your petition for dissolution, divorce, or custody, including the specific time period and reduction amount. This option is **not** available in shared, divided, or hybrid custody situations.

Shared, Divided, or Hybrid Physical Custody.

If you check one of these boxes, fill out the appropriate extra form listed below to get the child support amount, and attach it to form DR-305 or form DR-105:

- Shared Custody: [DR-306](#) (instructions for this form begin on page 11)
- Divided Custody: [DR-307](#) (instructions for this form begin on page 15)
- Hybrid Custody: [DR-308](#) (instructions for this form begin on page 17)

² Physical custody and legal custody are different things. Legal custody is who makes major decisions for the children (for example, where they go to school, whether to have a particular medical procedure, etc.). Physical custody means where the children live or which parent they are with during specific days and times.

5. **Health Care Coverage.** (Section F on [DR-305](#); Section VIII.A.4 on [DR-105](#))

The court must consider whether a medical support order should be part of the child support order. First, the court will consider whether the children are eligible for health care services at no charge (for example, from the Indian Health Service or the military). If the children are **not** eligible for free services, and if health insurance for the children is available to either parent at a reasonable cost (for example through their employer or union), the parent who has the insurance available must buy it. If both parents have such insurance available, you must agree (or the court must decide) which one of you will buy it. Even though one parent may be ordered to buy the insurance, the cost is shared equally between the parents unless you can show the court a good reason why it should be divided differently. This means the court will adjust the child support amount upward or downward to reimburse the parent who paid for the insurance. For more information, see Civil Rule 90.3(d)(1) or *Children's Health Insurance Costs*, available in paper copy from the court clerk or online at <https://ak-courts.info/cshealthinsurance>.

Fill out the relevant section of the form to explain whether insurance or other services are available, who will buy 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 be covered. If there is no extra cost to include the children in the parent's own coverage, none of the cost can be included as part of child support. See example 1 below. If there is a single extra cost to add any number of dependents, **and** the policy covers dependents in addition to the children in this case, you must figure out the insurance cost on a "pro rata" basis. First, divide the extra monthly cost for the dependents by the total number of dependents insured. Then, multiply that number by the number of children involved in this case. See example 2 below.

- Examples:
- There are 2 children covered by this child support order. You are the parent who owes child support.
1. Your employer has health insurance that covers both you and your dependents. You pay \$70 premiums each month out-of-pocket, and your employer pays the rest. Your employer does not give you a choice about whether or not the insurance covers dependents—it always does. Thus, none of the \$70 can be deducted from child support since the cost is the same whether it covers you alone or both you and your children. You can, however, include this \$70 as a deduction in calculating your net income.
 2. Your employer has health insurance that lets you choose either a policy covering just yourself, or a policy covering yourself and all of your dependents. It costs \$100 per month for just you, and \$200 per month for you and all of your dependents. The cost for covering dependents does not change if dependents are added or subtracted. You choose the "dependent coverage" policy and list your dependents as: the 2 minor children in this case, your 20-year-old child in college, your new spouse, and your baby with your new spouse (2 minor children in this case + 1 adult child + 1 new spouse + 1 baby = 5 dependents). The extra cost for dependents is \$100 (the difference between the two insurance policies you chose from). The amount attributable to the minor children in this case is \$40 ($\$100 \div 5$ total dependents = \$20 x 2 children in this case = \$40). You can subtract half of that cost (\$20) from your monthly child support payment (see next section). You can also list the \$100 it costs to cover just yourself as a deduction, when you are initially calculating your net income.

At the end of this section of the form, explain how the parents will split the costs of health care expenses that are not covered by insurance (for example, braces or eyeglasses are typically uncovered expenses; “uncovered expenses” also includes things like co-pays and deductibles). The rule is that the first \$5,000 in uncovered expenses each year are divided evenly between the parents, unless there is a good reason to divide it differently. If you believe that uncovered expenses **under** \$5,000 should be divided **unequally**, check the second box and explain why. See section VII of the commentary to Civil Rule 90.3 about reimbursement procedure. The court also has forms you can use to ask for reimbursement for health care expenses. See the [DR-350 Packet](#).

If, in the future, the children's uninsured expenses are more than \$5,000 in a single calendar year, and you can't agree with the other parent on how to divide them, you will have to file a motion with the court. To decide how to divide them, the court will consider the parents' relative financial circumstances at the time the expenses occur.

6. Monthly Child Support Payment—After Adjusting for Health Insurance Costs.
(Section G on [DR-305](#); Section VIII.A.5 on [DR-105](#))

In this section, you must either increase or decrease the amount of child support owed, depending on who is buying the children's insurance and how the cost will be divided between you.³ If the obligor (the person paying child support) will buy the insurance, then subtract half of the cost from the child support amount. If the obligee (the person who gets child support) is buying the insurance, then add half of this cost to the obligor's child support amount.

For example, if the obligor (the person paying child support) will buy insurance for the children for \$100 per month, and the parents will split the insurance costs equally, write \$50 (half of the \$100 cost) on the second line and subtract it from the amount on the first line in order to get the net amount due on the fourth line. If the obligee (person who gets the child support) is buying the insurance, then write \$50 on the third line and add it to the amount on the first line in order to get the net amount due on the fourth line.

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 health insurance adjustment.

³ The examples in these instructions assume the parents are dividing insurance costs equally, which is the most common arrangement. If you are dividing the cost differently, forms DR-105 and DR-305 allow you to write in a percentage other than 50%. **Remember to subtract the percentage amount from 100% to get the amount the other parent owes in reimbursement.** For example, if the **obligor** is paying for insurance, and is also responsible for 70% of this insurance cost, you would write 30% (100 – 70) on the second line, since 30% is the amount the **obligee** owes in reimbursement.

7. Request for Different Child Support Amount.

(This section applies to form DR-105 only, not to form DR-305. If you want to argue unusual circumstances in cases other than a dissolution case, file a separate motion.)

Fill in this section if you believe the child support amount should be different from what is shown in the text box on page 13. The court may adjust child support if it finds that “unusual circumstances” exist under Civil Rule 90.3(c)(1). Section VI.B of the commentary lists some examples of unusual circumstances: especially large family size, a child has significant income of their own, health or other extraordinary expenses, and unusually low expenses.

Before the court can change the child support amount based on unusual circumstances, you must show “proof by clear and convincing evidence that manifest injustice would result if the support award” is not changed. The court must consider both parents’ incomes in making this decision.

8. Seasonal Income.

If the income of the parent who will pay child support is seasonal (for example: 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 form DR-305, check the “yes” or “no” box. On form DR-105, 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.

The court can’t order unequal monthly payments unless it finds that the burden of budgeting for “low payment” months should be placed on the obligee (the person receiving the payments) rather than the obligor (the person making the payments). Also, the court can’t 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: You owe annual child support of \$7,200, which would normally be \$600 per month ($\$7,200 \div 12$). Your main income comes from commercial fishing, with most income earned from April to September. Because of this, the other parent agrees that you can pay \$1,000 per month for April to September (6 months) and \$200 per month for October to March (total annual amount still equals \$7,200).

If the child support order begins during October through March (a low payment month), you must pay the **average** monthly payment (\$600) through March, then \$1,000 payments from April through September, then \$200 payments the following October through March.

9. Signature Section of form DR-305.

When you have finished filling out the form, wait to sign it until you are in front of a notary or court clerk (the court clerk can notarize the form for you for free). Bring a photo ID for the notary or clerk. If you do not have access in person to a notary or court clerk, fill out form [TF-835](#), *Self-Certification (No Notary Available)*, and attach it to form DR-305.

Remember that when you sign in front of a notary or fill out form TF-835, you are swearing or affirming that all the information you wrote is the truth. The information on form DR-105 is also being given under oath, but the notary section of that form is several pages later.

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

You only need to fill out this form if you have a "shared physical custody" schedule. This usually means that each parent has the children at least 30% (110 overnights) of the year. However, the court is allowed to use other methods of calculating the percentages of custody if counting overnights does not give an accurate picture of the costs for each parent. If you believe that the number of overnights does not reflect the relative costs to each parent, make sure to clearly explain this in your petition for dissolution, divorce, or custody.

Line 1

Fill in the adjusted annual income amounts for both parents from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6.

Line 2

On the "x _____" line, fill in the decimal for the number of children, 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. If the result is less than \$600, write "\$600" on the line instead of the amount calculated.

Example: Parent A's adjusted annual income is \$30,000.
Parent B's adjusted annual income is \$20,000.
They will share custody of their 1 child.

	<u>PARENT A</u>	<u>PARENT B</u>
Line 1	<u>\$30,000</u>	<u>\$20,000</u>
Line 2	x <u>.20</u>	x <u>.20</u>
Annual Child Support	<u>\$6,000</u>	<u>\$4,000</u>

Line 3

Fill in the percentage of time each parent will have physical custody of the children. To show how you arrived at these percentages, you will have to specifically explain the schedule that the children will follow in your petition for dissolution, divorce, or custody.

Example: Parent A 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. ($110 \div 365 = .3013$)
Parent B has physical custody the rest of the year (70%).
Fill in 70% on Parent B's line and 30% on Parent A's line.

Line 4

On Parent A's line, write the percentage of time Parent B will have custody.

On Parent B's line, write the percentage of time Parent A will have custody.

		PARENT A	PARENT B
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. This shows the amount owed to the other parent for the time the children live with them. You will offset these amounts in the next step.

Example:	Continuing with the example incomes and parenting time percentages from above.		
		PARENT A	PARENT B
	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 x .70)	<u>\$1,200</u> (4,000 x .30)

Line 6

The parent with the larger line 5 amount is the parent who will pay child support. Subtract the smaller amount on line 5 from the larger amount. Write the difference in the column of the parent who will pay support (the one with the larger line 5 amount). Leave the other column blank.

Example:	Using the figures in the above series of examples:		
		PARENT A	PARENT B
	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. You must multiply by 1.5, because the rule is based on the assumption 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. For example, the parents must maintain two separate homes large enough for all of the children to live in (not just stay for shorter visits), rather than sharing the expenses of one home.

Example: Using the figures in the above series of examples:

	PARENT A	PARENT B
Line 6.	<u>\$3,000</u>	<u> </u>
Line 7.	<u>\$4,500</u> (\$3,000 x 1.5)	<u> </u>

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 shared support calculation can't be more than the obligor would have owed if it were a primary custody situation. Therefore, you must compare the obligor's line 7 with line 2 (which is 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:

	PARENT A	PARENT B
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>	<u> </u>
Line 8.	<u>\$4,500</u> (Line 7 is smaller)	<u> </u>

Line 9

Fill in the number of months the obligor parent (the one who owes support) will make payments. **This number must be 12 unless the obligor will have physical custody for periods of 30 days in a row or more.** If the obligor will have such periods of “extended custody,” the obligor can choose to (1) make payments in all 12 months, **or** (2) make payments only in those months when the obligor does **not** have extended custody. **The annual amount due is the same either way.** Therefore, if the obligor chooses **not** to make payments during the extended custody months, they will pay more during the other months. This is because 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, write on the first line the number of months when the obligor parent will **not** have extended custody (in other words, the number of months the obligor **will** pay support). Then write the specific months that support will **not** be paid on the second blank line.

Example: Parent A has physical custody for the entire months of June, July, and August, in addition to two shorter periods. Parent A decides not to pay child support during these 3 months the children will live with Parent A. Therefore, the number of monthly payments on line 9 will be $12 - 3 = \underline{9}$. Parent A will also write “June, July, August” on the second blank line.

Line 10

Fill in the monthly amount to be paid and check the box for the parent who will pay it. Calculate this amount by dividing the annual amount the obligor owes (line 8) by the number of months in which payments will be made (line 9).

Example: Continuing the example used above, the monthly amount to be paid is the amount from line 8 (\$4,500) divided by the number on line 9 (9 months).
 $\$4,500 \div 9 = \underline{\$500}$
Check the box for Parent A.
Parent A must pay \$500 each month except June, July, and August.

Signatures & Transfer of Information to Other Forms

Sign the form and print or type your name beneath your signature. Copy the information from line 10 onto either (1) form [DR-305](#), page 2, line E.2; or (2) form [DR-105](#), page 11, line VIII.A.3.b. Attach form [DR-306](#) so the court can see your calculations.

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

You only need to fill out this form if you have a “divided physical custody” schedule. This means that each of you has primary physical custody of at least one of the children, and you do not share physical custody of any of the children. You have primary physical custody of a child if the child lives with you more than 70% (256 overnights) of the year.

The rule on calculating support in a divided custody situation is Civil Rule 90.3(b)(2). See also section V.D of the commentary. First, calculate support by doing a primary custody calculation for each parent, to determine what they owe each other for the child in the other parent’s primary care. Second, offset the amounts so only one parent actually pays support. See the explanation of primary custody calculations on page 7.

At the top of the form, underneath the parent names and case number, write the names of the children who will live primarily with each parent.

Lines 1 and 2 (Calculate Parent A’s Obligation)

Fill in the adjusted annual income amounts for Parent A from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6. On the “x _____” line, fill in the decimal for the number of children who primarily live with **Parent B**. Multiply the amount on line 1 by the decimal number you just filled in. If the result is less than \$600, write “\$600” on the line instead of the amount calculated.

Example: Parent A’s adjusted annual income is \$30,000.
The parents have 3 total children together. Parent B has primary custody of 2 of the children.

Line 1 \$30,000

Line 2 x .27

Parent A’s Obligation \$8,100

Lines 3 and 4 (Calculate Parent B’s Obligation)

Fill in the adjusted annual income amounts for Parent B from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6. On the “x _____” line, fill in the decimal for the number of children who primarily live with **Parent A**. Multiply the amount on line 1 by the decimal number you just filled in. If the result is less than \$600, write “\$600” on the line instead of the amount calculated.

Example: Parent B’s adjusted annual income is \$20,000.
The parents have 3 total children together. Parent A has primary custody of 1 of the children.

Line 1 \$20,000

Line 2 x .20

Parent B’s Obligation \$4,000

Line 5

The parent with the larger obligation (the higher amount of lines 2 and 4) will pay child support. Subtract the other parent's obligation amount from this larger amount and write the difference on line 5. Check the box for the parent who owes this support amount.

Example: Using the figures from the examples above:

Line 2 (Parent A).	<u>\$8,100</u>
[...]	
Line 4 (Parent B).	<u>\$4,000</u>
Line 5	<u>\$4,100</u> (8,100 – 4,000)
To be paid by <input checked="" type="checkbox"/> Parent A. <input type="checkbox"/> Parent B.	

Line 6

Divide line 5 by 12 to determine the monthly payment. In divided physical custody, the rule does not normally allow for unequal monthly payments, however, see the paragraph below on “Varying from the Calculation.”

Signatures & Transfer of Information to Other Forms

Sign the form and print or type your name beneath your signature. Copy the amount from line 6 onto either (1) form [DR-305](#), page 2, line E.3; or (2) form [DR-105](#), page 11, line VIII.A.3.c. Attach form [DR-307](#) so the court can see your calculations.

Varying from the Calculation

After calculating the child support amount on the DR-307 form, the last step is to decide whether this result is “just and proper.” Civil Rule 90.3(b)(2) states that divided custody is an “unusual circumstance.” Therefore, the court **must** consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount you calculated is not “just and proper,” you must explain your reasons to the court. You can do this in section VIII.A.6 on page 13 of form DR-105, or you can attach an extra sheet of paper with your explanation to form DR-305. Write only on one side of the page on your attachment. See the discussion of the “unusual circumstances” exception in section 7 on page 10 of these instructions.

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

You only need to fill out this form if you decide on a “hybrid physical custody” schedule. This means at least one of you has primary physical custody of at least one child, and you share physical custody of at least one child. You have primary physical custody of a child if the child lives with you more than 70% (256 overnights) of the year. You share physical custody of a child if the child lives with each parent at least 30% (110 overnights) of the year.

The rule on calculating support in a hybrid custody situation is Civil Rule 90.3(b)(3). First, calculate what each parent owes the other for primary physical custody of the children following that schedule, plus calculate shared custody amounts for the children following that schedule (these are a little different than the calculations in earlier sections though, because the multiplier used varies from the standard calculations). Second, offset these three calculations to reach one payment amount owed by one parent. See section V.E. of the Civil Rule 90.3 commentary.

At the top of the form, underneath the parent names and case number, fill out the chart for each child and which type of custody schedule the child will follow.

Lines 1 through 3 (Calculate Decimal Multiplier)

Fill in the total number of children you have with the other parent on line 1. On line 2, write in the appropriate decimal for this number of children. On line 3, divide the decimal on line 2 by the number of children on line 1.

Example: The parents have four children together: Alex, Jamie, Jordan, and Sam. Parent A has primary custody of Alex. Parent B has primary custody of Jamie and Jordan. The parents share custody of Sam.

Line 1	<u>4</u>	
Line 2	<u>.36</u>	
Line 3	<u>.09</u>	(.36 ÷ 4)

Section 4 (Parent A’s Obligation for Primary Custody)

Lines a and b. Fill in the number of children in the primary custody of the **other** parent (Parent B) and multiply by the decimal you calculated in line 3.

Line c. Fill in the adjusted annual income amounts for Parent A from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6.

Line d. Multiply lines b and c and fill in the amount. If line b is 0 (Parent B does not have primary custody of any children), then write “\$0”. Otherwise, if the result is less than \$600, write “\$600” on the line instead of the amount calculated.

Example:	Parent A’s adjusted annual income is \$30,000.	
Line a	<u>2</u>	(Parent B has primary custody of Jamie and Jordan)
Line b	<u>.18</u>	(2 x .09)
Line c	<u>\$30,000</u>	
Line d	<u>\$5,400</u>	(.18 x 30,000)
	(Parent A owes \$5,400 in child support for Jamie and Jordan)	

Section 5 (Parent B's Obligation for Primary Custody)

Lines a and b. Fill in the number of children in the primary custody of the **other** parent (Parent A) and multiply by the decimal you calculated in line 3.

Line c. Fill in the adjusted annual income amounts for Parent B from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6.

Line d. Multiply lines b and c and fill in the amount. If line b is 0 (Parent A does not have primary custody of any children), then write "\$0". Otherwise, if the result is less than \$600, write "\$600" on the line instead of the amount calculated.

Example: Parent B's adjusted annual income is \$20,000.

Line a 1 (Parent A has primary custody of Alex)

Line b .09 (1 x .09)

Line c \$20,000

Line d **\$1,800** (.09 x 20,000)

(Parent B owes \$1,800 in child support for Alex)

Section 6 (Calculate Obligation for Shared Custody)

Lines a and b. Fill in the number of children the parents share custody of and multiply by the decimal you calculated in line 3.

Line c. Fill in the adjusted annual income amounts for both parents from either (1) form [DR-305](#), page 2, line C.6; or (2) form [DR-105](#), page 4, line II.C.6.

Line d. Multiply lines b and c and fill in the amount. If the result is less than \$600, write "\$600" on the line instead of the amount calculated.

Line e. Fill in the percentage of time each parent will have physical custody of these children. Explain the schedule clearly on your petition for dissolution, divorce, or custody.

Line f. On Parent A's line, write the percentage of time Parent B will have custody.

On Parent B's line, write the percentage of time Parent A will have custody.

Line g. In both columns, multiply the amounts on line d by the percentage on line f.

Example: Sam lives with Parent B every weekend from Friday after school to Sunday night (104 overnights a year), plus 4 weeks in the summer (20 additional weeknights), so Parent B has 34% shared custody ($124 \div 365 = .34$). Sam lives with Parent A the rest of the time (66%).

	PARENT A	PARENT B	
Line a.	<u>1</u>	<u>1</u>	(one child shared)
Line b.	<u>.09</u>	<u>.09</u>	(1 x .09)
Line c.	<u>\$30,000</u>	<u>\$20,000</u>	
Line d.	<u>\$2,700</u>	<u>\$1,800</u>	
	(30,000 x .09)	(20,000 x .09)	
Line e.	<u>66%</u>	<u>34%</u>	
Line f.	<u>34%</u>	<u>66%</u>	
Line g.	<u>\$918</u>	<u>\$1,188</u>	
	(2,700 x .34)	(1,800 x .64)	

Lines h and i and j. The parent with the larger line g amount owes support for the children in shared custody. Subtract the smaller amount on line g from the larger amount. Write the difference in line h of the column of the parent who will pay support (the one with the larger line g amount). Leave the other column blank. Then multiply the amount in line h by 1.5 and put this amount on line i. The other column will still be blank. For the parent who owes under this calculation, compare lines d and i. Put the lower amount on line j.

Example: Using the figures in the above example:

	PARENT A	PARENT B
Line d.	<u>\$2,700</u>	<u>\$1,800</u>
[...]		
Line g.	<u>\$918</u>	<u>\$1,188</u>
Line h.	<u></u>	<u>\$270</u>
		(1,188 - 918)
Line i.	<u></u>	<u>\$405</u>
		(270 x 1.5)
Line j.	<u></u>	<u>\$405</u>
		(405 is lower than 1,800)
	(Parent B owes \$405 in child support for Sam)	

Section 7 (Offset the Three Calculations in Sections 4-6)

Line a. Add together the amounts Parent A owes from Section 4 (line d) and from Section 6 (line j), if any. Write the total on line a.

Line b. Add together the amounts Parent B owes from Section 5 (line d) and from Section 6 (line j), if any. Write the total on line b.

Line c. Compare the amounts in lines a and b. Subtract the lower amount from the higher amount and write the difference on line c. Check the box for the parent who had the higher amount between lines a and b.

Example: Using the numbers from the examples above.

Line a. (Parent A's Obligation)	<u>\$5,400</u>	(\$5,400 + \$0)
Line a. (Parent B's Obligation)	<u>\$2,205</u>	(\$1,800 + \$405)
Line c. (Difference)	<u>\$3,195</u>	(\$5,400 - \$2,205)
To be paid by <input checked="" type="checkbox"/> Parent A. <input type="checkbox"/> Parent B.		

Section 8 (Monthly Payment Amount)

Usually, you will select option a and divide line 7.c by 12 to determine the monthly payment. It is possible to vary the monthly payments based on extended stays of the child in shared custody with the obligor parent. You will need to explain in detail what you want the amounts to be each month and why this is appropriate. See page 14 of these instructions (under "Line 9") for more information. See also the paragraph on the next page about "Varying from the Calculation."

Signatures & Transfer of Information to Other Forms

Sign the form and print or type your name beneath your signature. Copy the amount from line 8 onto either (1) form [DR-305](#), page 2, line E.4; or (2) form [DR-105](#), page 11, line VIII.A.3.d. Attach form [DR-308](#) so the court can see your calculations.

Varying from the Calculation

After calculating the child support amount on the DR-308 form, the last step is to decide whether this result is “just and proper.” Civil Rule 90.3(b)(3) states that hybrid custody is an “unusual circumstance.” Therefore, the court **must** consider whether the support amount should be varied under paragraph (c)(1) of the rule. If you believe the amount you calculated is not “just and proper,” you must explain your reasons to the court. You can do this in section VIII.A.6 on page 13 of DR-105, or you can attach an extra sheet of paper with your explanation to DR-305. Write only on one side of the page on the attachment. See the discussion of the “unusual circumstances” exception in section 7 on page 10 of these instructions.

E. Modifying (Changing) Child Support Amount.

The instructions for calculating child support when it is modified (as opposed to ordering it at the beginning of the case) are still the same. You use the same forms, but input the new schedule you are proposing and the updated incomes of the parents (note: when modifying a dissolution decree, use form DR-305 to do the calculations instead of filling out a new DR-105 petition). In places where these instructions ask you to provide details or more explanation on the “petition,” provide that information in your “motion to modify” instead.

If the parents do not follow the agreed-upon or court-ordered schedule so that it results in a different physical custody arrangement, either parent may ask the court to change the child support order. You can use the [DR-700 Packet](#) to ask the court for this. Usually, the court will also adjust the court-ordered parenting plan to reflect the schedule the parents and children are actually doing. However, both Civil Rule 90.3 and its commentary make it clear that child support should not be changed if the reason a parent was failing to take physical custody was because the other parent refused to allow it.

If the other parent is not allowing you to have custody or visitation with the children as ordered by the court, you must **still pay** child support if you are the one ordered to pay. However, you can ask the court to enforce the schedule or change the parenting plan. You can use the forms at ak-courts.info/motpac to ask to enforce the court order or issue sanctions against the other parent for not following the court order. If you are asking the court to change the children’s schedule, use the [DR-700 Packet](#) instead.

Lastly, even if the children’s schedule remains the same, you can ask to change only the child support amount if your income or the other parent’s income changes significantly. The general rule is that the court will not do this unless the amount of support owed would go up or down by 15% or more, or if it would result in a different parent owing support. If you want to ask to change the support amount, use the [DR-700 Packet](#).