

Hypo #3

Mark and Sally had three minor children. Sally's gross annual income is \$95,000.00 and Mark's gross annual income is \$80,000.00. When the parties split up, Mark took primary physical custody of the two youngest children. Sally has primary physical custody of the oldest child. One of the children living with Mark has a severe speech impediment.

Mark hired a speech therapist to see the child twice a week. The therapist is expensive but the pediatrician strongly recommended it. The minor children are covered only under health insurance provided by Mark's employer at a cost of \$115 per month for all three kids.

Every June and July all three children live with Sally because Mark's workload increases in the summer.

Answer:

How was the primary custody determined? Did you include Spring Break, Christmas break, other holidays, and weekends? When Sally has all three children, does Mark see the kids at all? Or how many overnights for those 61 days?

Note: If the parties do a standard alternate weekends and split the holidays/breaks, typically it is primary custody however when you add an additional 58 days that mom would have all 3 kids it could change it to shared custody instead of primary/divided custody case.

This is a divided case where both parent each have primary custody of 1 or more kids.

The divided calculation sheet attached is found on the court website. Mom would owe dad \$596 per month.

For June and July, either the superior court judge could grant a 50-75% visitation credit per Civil Rule 90.3 or the parties could agree in writing to the same in an administrative action.

Department of Revenue/Child Support Services

The results from this calculator are only estimates and are not binding on the court or CSSD.

Date: 08/30/2012 Case Number: Hypo 3 Tax Year: 2012

Paying Parent Name: Dad

Annual Gross Income

Wages subject to FICA	\$80,000.00
Wages subject to SBS	\$0.00
PFD	\$1,174.00
Unemployment Insurance Benefits	\$0.00
Military Specialty Pay	\$0.00
Other Taxable Income	\$0.00
Total Taxable Gross Income:	\$81,174.00
Military Non-Income Pay (BAH/ COLA/ BAS)	\$0.00
Income received by child(ren) of order from Social Security	\$0.00
Workers' Compensation	\$0.00
Non-Taxable Dividends	\$0.00
Income from Self Employment	\$0.00
Other Non-Taxable Income	\$0.00
Total Non-taxable Gross Income:	\$0.00

Monthly Allowable Deductions

Federal Income Tax	\$1,173.42
FICA	\$376.67
Supplemental Benefits System	\$0.00
Retirement	\$0.00
Union Dues	\$0.00
SUI (Unemployment Insurance)	\$16.72
Child Support or Alimony in Prior Relationship	\$0.00
Work-related Child Care for Children in this Case	\$0.00
Cost of Support for Prior Children in the Home	\$0.00
Other Deductions	\$0.00

Recalculate Amounts

Start Over

TOTAL GROSS INCOME: \$81,174.00 TOTAL MONTHLY DEDUCTIONS: \$1,566.81

Adjusted Annual Income \$62,372.28

Annual Child Support Payment (without credits)

1 Child \$12,474.46

Monthly Child Support Payments without Credits/ Debits

1 Child \$1,040.00

Monthly Medical Credit	\$0.00
Monthly Medical Debit	\$0.00
Monthly Childrens Insurance Benefit Credit	\$0.00

Monthly Child Support Payments with Credits/ Debits

1 Child \$1,040.00

Comments:

Child Support Services Division
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Department of Revenue/Child Support Services

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Date: 08/30/2012 Case Number: Hypo 3 Tax Year: 2012

Paying Parent Name: Mom

Annual Gross Income

Wages subject to FICA	\$95,000.00
Wages subject to SBS	\$0.00
PFD	\$1,174.00
Unemployment Insurance Benefits	\$0.00
Military Specialty Pay	\$0.00
Other Taxable Income	\$0.00
Total Taxable Gross Income:	\$96,174.00
Military Non-Income Pay (BAH/ COLA/ BAS)	\$0.00
Income received by child(ren) of order from Social Security	\$0.00
Workers' Compensation	\$0.00
Non-Taxable Dividends	\$0.00
Income from Self Employment	\$0.00
Other Non-Taxable Income	\$0.00
Total Non-taxable Gross Income:	\$0.00

Monthly Allowable Deductions

Federal Income Tax	\$1,493.98
FICA	\$447.29
Supplemental Benefits System	\$0.00
Retirement	\$0.00
Union Dues	\$0.00
SUI (Unemployment Insurance)	\$16.72
Child Support or Alimony in Prior Relationship	\$0.00
Work-related Child Care for Children in this Case	\$0.00
Cost of Support for Prior Children in the Home	\$0.00
Other Deductions	\$0.00

Recalculate Amounts

Start Over

TOTAL GROSS INCOME: \$96,174.00 TOTAL MONTHLY DEDUCTIONS: \$1,957.99

Adjusted Annual Income \$72,678.12

Annual Child Support Payment (without credits)

1 Child \$14,535.62 2 Children \$19,623.09

Monthly Child Support Payments without Credits/ Debits

1 Child \$1,211.00 2 Children \$1,635.00

Monthly Medical Credit \$0.00
Monthly Medical Debit \$0.00
Monthly Childrens Insurance Benefit Credit \$0.00

Monthly Child Support Payments with Credits/ Debits

1 Child \$1,211.00 2 Children \$1,635.00

Comments:

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DIVIDED CUSTODY CHILD SUPPORT CALCULATION - YEAR _____

Case Name: Hypo #3

Case Number: _____

Children in primary custody of Father (list names and ages): 2

Children in primary custody of Mother (list names and ages): 1

1. Father's adjusted annual \$ 62,372.28
2. Multiply line 1 by the decimal for the number of children in primary custody of **mother**:
- .20 for one child
 - .27 for two children
 - .33 for three children
 - .03 for each additional child
- x .20
- Father's Annual Child Support (Minimum amount is \$600.) \$ 12,474.46
3. Mother's adjusted annual income \$ 72,678.12
4. Multiply line 3 by the decimal for the number of children in primary custody of **father**:
- .20 for one child
 - .27 for two children
 - .33 for three children
 - .03 for each additional child
- x .27
- Mother's Annual Child Support (Minimum amount is \$600.) \$ 19,623.09
5. Difference between line 2 and line 4 \$ 7,148.64
6. Support must be paid by: Father if line 2 amount is larger than line 4
 Mother if line 2 amount is smaller than line 4
7. Monthly Payment Amount (line 5 divided by 12) \$ 595.72