

How to Fill out the Child Support Guidelines Affidavit

Form DR-305

Child Support Guidelines Affidavit, DR-305 form

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA AT _____

)
 Parent A (Plaintiff or Co-Petitioner))
)
 _____)
 Parent B (Defendant or Co-Petitioner))
)

CASE NO. _____

CHILD SUPPORT GUIDELINES AFFIDAVIT

For more information about income and deductions, see Civil Rule 90.3 (ak-courts.info/civrules)

- I attached a copy of my most recent tax return and pay stubs to verify this information.
 [Important: delete social security numbers & account numbers from any documents you attach.]
- I did not attach supporting documents, because: _____

The amounts below are **MONTHLY.** **YEARLY.** [You must check one for the math on this form to work. If you decide to change from monthly to yearly (or yearly to monthly) after you start filling out the form, then start over with a blank form, or it will not work properly.]

A. Income ¹ [Do not list ATAP or SSI below.]	PARENT A	PARENT B
Gross wages or salary	_____	_____
Value of employer-provided housing, food, etc. ²	_____	_____
Unemployment compensation	_____	_____
Alaska PFD (divide by 12 if using monthly amounts)	_____	_____
_____	_____	_____
TOTAL INCOME	_____	_____

B. Deductions Allowed under Civil Rule 90.3	PARENT A	PARENT B
Federal, state, and local income tax	_____	_____
Social security tax or self-employment tax	_____	_____
Medicare tax	_____	_____
Employment security tax (SUI)	_____	_____
Mandatory union dues	_____	_____
Mandatory retirement or pension plan contributions	_____	_____

Child Support Guidelines Affidavit is Required

- Parents **who** have cases involving child custody (divorce with children and custody between unmarried parents) have to file this form.
- It provides information about your income and allowable deductions.
- The court needs to figure out your adjusted annual income (gross income – deductions).
- [Rule 90.3](#) and [the commentary](#) provides allowable income and deductions.

Fill out the case caption

Write the name of the person who filed the case

Write your court location here (Example: Juneau)

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA AT JUNEAU

JANE DOE)
Parent A (Plaintiff or Co-Petitioner))

JOHN DOE)
Parent B (Defendant or Co-Petitioner))

CASE NO. 1JU-18-99999CT

**CHILD SUPPORT
GUIDELINES AFFIDAVIT**

Write the name of the person who the case was filed against

Write your case number

Provide information – monthly or yearly

- Figure out whether you get paid every other week, 2x/month, weekly or monthly (ex. military LES).
- If you get paid 2x/month (for example, you always get paid on the 1st and 15th of the month) or monthly, it is easiest to use monthly amounts for income and deductions. For 2x/month, multiply by 2 for a monthly amount.
- If you get paid **every** other week or weekly (common for workers who get paid by the hour), it is easiest to use yearly amounts. For every other week, multiply by 26. For weekly, multiply the numbers by 52.
- If the amount of your paycheck varies, you may average them. For example, if you earned \$300/week 1, \$320/week 2, \$400/week 3, add up all three amounts and divide by 3.
 - $\$1020/3 = \$340/\text{week average}$
 - To figure out the yearly amount, multiply by 52 ($\$340 \times 52 = \$17,680$)

Choose monthly or yearly amounts. Make sure to always put the monthly or always put the yearly amounts for all lines on p. 1.

The amounts below are **MONTHLY.** **YEARLY.** [You must check one for the math on this form to work. If you decide to change from monthly to yearly (or yearly to monthly) after you start filling out the form, then start over with a blank form, or it will not work properly.]

Parent A, fill out the left column. **Parent B**, fill out the right column.

Fill out the other parent's information if you know it.

	PARENT A	PARENT B
A. Income ¹ [Do not list ATAP or SSI below.]		
Gross wages or salary		
Value of employer-provided housing, food, etc. ²		
Unemployment compensation		
Alaska PFD (divide by 12 if using monthly amounts)		
TOTAL INCOME		
B. Deductions Allowed under Civil Rule 90.3		
Federal, state, and local income tax		
Social security tax or self-employment tax		
Medicare tax		
Employment security tax (SUI)		
Mandatory union dues		
Mandatory retirement or pension plan contributions		
Voluntary retirement contributions ³		
Spousal support (alimony) ordered and currently paid		
Child support or in-kind support for prior children ⁴		
Work-related child care for children in this case		
Health insurance premiums for parent ⁵		
Life insurance premiums for eligible beneficiaries ⁶		
TOTAL DEDUCTIONS		

A. Gross Income

Income includes: wages, salary, overtime, unemployment, disability (SSDI and VA), worker's compensation, PFD (even if garnished), COLA, military specialty pay, employer provided housing and/or food (BAH, BAS), spousal support (alimony), self-employment income or rental income (minus ordinary business or operating expense).

Income is **NOT**: income from need-based public benefit programs (ATAP, TANF or SSI), daycare assistance, food stamps, child support, or one-time, lump sum payments (for example, inheritance or settlement from a car accident).

Add up all income and write the amount next to "TOTAL INCOME."

The amounts below are **MONTHLY.** **YEARLY.** [You must check one for the math on this form to work. If you decide to change from monthly to yearly (or yearly to monthly) after you start filling out the form, then start over with a blank form, or it will not work.]

A. Income¹ [Do not list ATAP or SSI below.]
Gross wages or salary
Value of employer-provided housing, food, etc.²
Unemployment compensation
Alaska PFD (divide by 12 if using monthly amounts)

PARENT A

2,433.00

92.00

TOTAL INCOME

\$2,525.00

Annual PFD amount divided by 12 (1100/12 = 92)

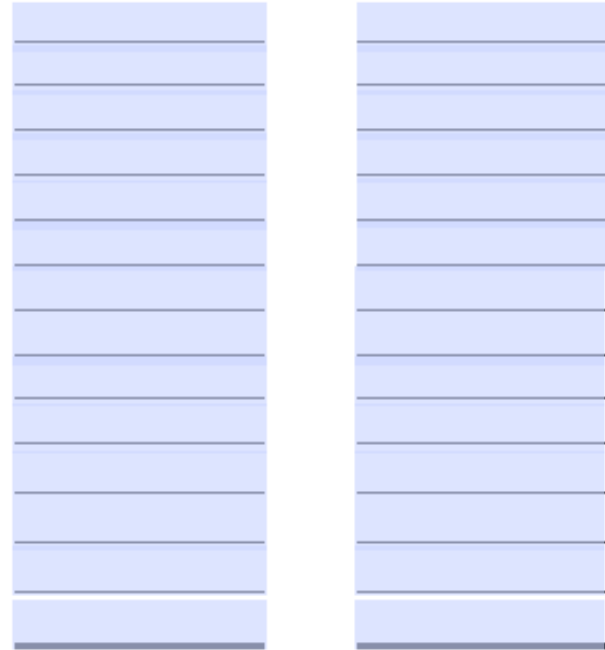
B. Deductions - many deductions allowed under [Rule 90.3](#) and [the commentary](#)

These are not the same as deductions allowed on tax returns

B. Deductions Allowed under Civil Rule 90.3

- Federal, state, and local income tax
- Social security tax or self-employment tax
- Medicare tax
- Employment security tax (SUI)
- Mandatory union dues
- Mandatory retirement or pension plan contributions
- Voluntary retirement contributions³
- Spousal support (alimony) ordered and currently paid
- Child support or in-kind support for prior children⁴
- Work-related child care for children in this case
- Health insurance premiums for parent⁵
- Life insurance premiums for eligible beneficiaries⁶

TOTAL DEDUCTIONS



How to figure out deductions if you don't have a paystub or W-2?

- If you don't know the basic deductions (income taxes, Social Security tax, Medicare tax (FICA), Employment Security tax (SUI), you can use the [CSSD calculator](#) to figure out.
- Put your gross yearly income into the calculator and it will determine the above deductions.
- Note the deductions will be in monthly amounts so if you are using yearly amounts on the DR-305 form, you will need to multiply by 12.

Federal, state and local income tax

- Look on your pay stub to see the amount of taxes you paid.
- If you work in Alaska, you only pay federal taxes.
- Out of Alaska workers could pay federal, state and local income taxes.
- Figure out the monthly or yearly amount you pay for income taxes.

Social Security Tax or Self-employment Tax & Medicare Tax

- If you are paid by the hour or receive a salary, you pay Social Security tax, unless you work for the State of Alaska.
- Paystubs often combine Social Security tax and Medicare tax as “FICA.” If so, note on the form:

B. Deductions Allowed under Civil Rule 90.3

Federal, state, and local income tax	_____	167.00	_____
Social security tax or self-employment tax	_____	187.00	_____
Medicare tax	_____		_____

FICA

- If SS tax and Medicare are listed separately, include on their own lines. W-2s list these separately. If using a W-2, make sure to divide by 12 if you are writing monthly numbers.
- If you are self-employed, include the self-employment tax amount from your tax return. If using yearly taxes, divide by 12 to get monthly taxes.
- Figure out the monthly or yearly amount you pay.

Employment Security Tax

- Employment Security tax is taken out of your paycheck. It is the same thing as unemployment insurance.
- Your paystub lists this as SUI (State Unemployment Insurance).
- Figure out the monthly or yearly amount you pay for SUI.

Mandatory Union Dues

- If you are required to pay union dues for your job, include the monthly or yearly amount you pay.
- Union dues are usually listed on your paystub.
- If you pay mandatory professional or licensing fees, you may also include those here.
- Figure out the monthly or yearly amount you pay.

Retirement Contributions

You can deduct:

- Mandatory retirement contributions (there is no limit if it is mandatory)
- Voluntary retirement contributions
 - But you can only deduct voluntary contributions if the combined amount of mandatory + voluntary contributions is 7.5% or less of total income.
 - So figure out the % of gross pay that you make in mandatory contributions.
 - If that is less than 7.5% of total income and you make voluntary contributions, you can deduct up to a total of 7.5%.
 - See example on next slide.
- Figure out the monthly or yearly amount you contribute for retirement.

Example to figure out retirement contributions deductions

For example:

- You earn \$40,000 gross wages/year.
- 6% of your wages goes into a mandatory retirement account ($\$40,000 \times .06 = \$2,400$).
- 3% of your wages goes into a voluntary retirement account (deferred compensation, 401(k), TSP). ($\$40,000 \times .03 = \$1,200$).

Your total retirement contributions are 9% of total income. **However, the voluntary contribution + mandatory contribution must be 7.5% or less of total income.** Because you have a mandatory 6% contribution, you can only deduct 1.5% of the voluntary contribution ($\$40,000 \times .015 = \600). Both the mandatory contribution of \$2,400 + the voluntary contribution of \$600 = \$3,000.

So for this example when filling out the Child Support Guidelines Affidavit, [DR-305 form](#) Deductions in section B, if you are using *yearly* numbers (if using monthly, make sure to divide by 12), next to:

- “Mandatory retirement contributions” you would write \$2,400.
- “Voluntary retirement contributions if plan earnings are tax-free or tax-deferred, up to 7.5% of total income when combined with mandatory contributions,” you would write \$600.

Spousal support ordered in other cases and currently paid

- Spousal support is also known as alimony or spousal maintenance.
- If you were ordered and pay spousal support to an ex-spouse in another case, you can deduct that amount.
- Figure out how much you pay monthly or yearly.

Child support for older children

- This only applies to children who are OLDER than the children in this case.
- You can deduct the child support amount you are ordered to pay for older children who are not part of this case.
- You can deduct only the amount of ongoing child support, NOT additional payments to cover interest or arrears on past due child support.

In-kind support for prior children of a different relationship

Only applies to children who are OLDER than the children in this case, and live with you some or all of the time.

Figure out how much of the time the older children live with you. Is it a [primary custody](#) arrangement or a [shared custody](#) arrangement? Review the [Prior Child Deduction chart](#) to figure out how much to deduct.

- **If primary custody**, figure out how much child support you would pay for the children if you were paying support. Use the [CSSD calculator](#) by inputting your yearly gross income and it will provide a child support amount. Take that amount and write it into the Child Support Guidelines Affidavit, [DR-305 form](#) as a deduction next to: "In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D)."
- **If shared custody**, figure out the deduction by reviewing the [Prior Child Deduction chart](#) which provides the calculation. Take that amount and write it into the Child Support Guidelines Affidavit, [DR-305 form](#) as a deduction next to: "In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D)."
- There is a cap on the in-kind support amount you can deduct for older children in a **shared** custody arrangement. The total in-kind deduction amount must be less than the higher amount of either:
 - the child support ordered for the older children, or
 - the calculation for a primary custody arrangement using the parent's current income (Civil Rule 90.3(a)(2) calculation).

How to calculate in-kind support for prior child (when parent has a child support order for older child who lives with him 50% of time)?

- Example: Parent A has 1 older child with a 50/50 shared parenting arrangement. There is a \$2,016/year child support order. Parent A's annual adjusted income is \$18,544.12.
- Figure out whether the cap on the amount you can deduct for in-kind support applies.
 - Parent A can deduct for in-kind support, the higher amount of either:
 - the child support ordered for the older child, or
 - the calculation for a primary custody arrangement (Civil Rule 90.3(a)(2) calculation).
 - Figure out what a primary custody calculation is: $\$3,708.82$ ($18,544.12 \times .20$)
 - Figure out what the in-kind support calculation is for the older child who has a 50/50 shared parenting arrangement: $\$1,854.41$ ($3,708.82 \times .50$)
 - $\$3,708.92$ is more than $\$2,016$ so can deduct up to $\$3,708.92$ for both child support ordered + in-kind support combined.
 - In-kind support that can be deducted: $\$3,708.92$ (primary custody calculation) - $\$2,016$ (child support ordered for older child) = $\$1,692.92$ (rounded to $\$1,693$) (Note: cannot deduct the full $\$1,854.41$ because it is more than the capped amount).

Child support or in-kind support for prior children ⁴	<u>3,709.00</u>	_____
Work-related child care for children in this case	_____	_____
Health insurance premiums for parent ⁵	_____	_____
Life insurance premiums for eligible beneficiaries ⁶	_____	_____
TOTAL DEDUCTIONS	\$3,709.00	_____

How to calculate in-kind support for prior child (when parent doesn't have a child support order for an older child who lives with him 50% of time)?

- Example: Parent A has 1 older child with a 50/50 shared parenting arrangement. There is no child support order. Parent A's annual adjusted income is \$18,544.12.
 - Figure out whether the cap on the amount you can deduct for in-kind support applies.
 - Parent A can deduct for in-kind support, the higher amount of either:
 - the child support ordered for the older child, or
 - the calculation for a primary custody arrangement (Civil Rule 90.3(a)(2) calculation).
 - There is \$0- Figure out what a primary custody calculation is using Parent A's current income: \$3,708.82 ($18,544.12 \times .20$)
 - Figure out what the in-kind support calculation is for the older child who has a 50/50 shared parenting arrangement: \$1,854.41 ($3,708.82 \times .50$)
 - \$3,708.92 is more than \$0 (no child support order) so can deduct up to \$3,708.92.
 - Full in-kind support can be deducted: \$1,854.41

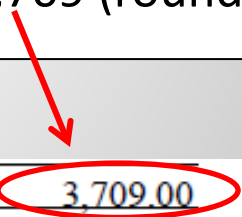
Child support or in-kind support for prior children ⁴	1,854.00	
Work-related child care for children in this case		
Health insurance premiums for parent ⁵		
Life insurance premiums for eligible beneficiaries ⁶		
TOTAL DEDUCTIONS	\$1,854.00	

How to calculate in-kind support for prior child (when that child lives with parent in a primary custody arrangement (over 70% of time))?

- Example: Parent A has 1 older child who lives in Parent A's household full time. Parent A's annual adjusted income is \$18,544.12.
 - Parent A can deduct for in-kind support by figuring out what a primary custody calculation is: $\$3,708.82$ ($18,544.12 \times .20$)
 - In-kind support that can be deducted: $\$3,709$ (rounded)

Child support or in-kind support for prior children⁴

3,709.00



Work-related child care for children in this case

- You can deduct the cost of child care for the children in this case so that you can work.
- Figure out the monthly or yearly amount that you pay to the day care provider.

Health Insurance for parent

- Parents can deduct their out-of-pocket cost of their own health insurance premiums, including medical, dental and vision coverage, with the following limits:
 - the parent pays for the coverage (employer doesn't pay in full);
 - can only deduct the cost for your coverage, not other family members
 - if the insurance also covers other family members, and evidence is not available about the specific cost of insuring only the parent, figure out the deductible cost by dividing the total cost of coverage by the number of all covered family members:
 - If the total cost is \$500 per month for the family and there are 5 people covered by the policy, $500/5 = 100$ so the parent's deduction will be \$100
 - the deduction is capped at 10% of the parent's total income. (Multiply total income by .1 and if the annual cost of your own insurance is less than that amount, you get the full deduction. If it is more, you deduct only the 10% amount.)

Life Insurance Deduction

- You may be able to deduct some of the cost of life insurance premiums.
- The beneficiaries of the policy must be the other parent, or children you and the other parent have together.
- The life insurance does not need to be court-ordered.
- You can only deduct up to \$1,200 each year.

Life Insurance Deduction

- If you have other beneficiaries (besides the other parent or children you have together), you can only deduct the part of the premium that covers the other parent or your children.
- For example:
 - Your premium is \$150 each month. The beneficiaries are 2 children you have with the other parent and 1 child you have with someone else.
 - That means $\frac{2}{3}$ of the premium can be deducted (2 of the 3 people covered are the other parent or your children).
 - $\$150 / 3$ is \$50, so it costs \$50 for each person.
 - $2 \times \$50$ is \$100. It costs \$100 for the two children you have with the other parent in this case.
 - You can deduct \$100 each month, or \$1200 each year.

B. Total Deductions

- Add up all of your deductions.
- Write amount at the bottom next to “Total Deductions.”
- Make sure you are using either all monthly or yearly amounts.

B. Deductions Allowed under Civil Rule 90.3

Federal, state, and local income tax	167.00	
Social security tax or self-employment tax	187.00	
Medicare tax		
Employment security tax (SUI)	12.00	
Mandatory union dues	12.00	
Mandatory retirement or pension plan contributions	100.00	
Voluntary retirement contributions ³	25.00	
Spousal support (alimony) ordered and currently paid		
Child support or in-kind support for prior children ⁴	280.00	
Work-related child care for children in this case	600.00	
Health insurance premiums for parent ⁵		
Life insurance premiums for eligible beneficiaries ⁶		
TOTAL DEDUCTIONS	\$1,383.00	

B. Total Deductions

- If you make \$30,000 or less in total income, and your total deductions are less than \$7,500, write \$7,500 here instead.
- Example:
 - Parent A makes \$28,000 total income and has \$900 in deductions. Line 3 is \$27,100.
 $28,000 - 900 = 27,100$
 - \$28,000 is less than \$30,000. Parent A takes Line 1 and subtracts \$7,500.
 $28,000 - 7,500 = 20,500$
 - \$20,500 is less than \$27,100. Parent A puts \$20,500 on line 5.

C. Adjusted Annual Income	PARENT A
1. If TOTAL INCOME from section A is monthly , multiply by 12 and write the amount here. If yearly , repeat the amount from section A here:	<u> \$28,000.00</u>
2. If TOTAL DEDUCTIONS from section B are monthly , multiply by 12 and write the amount here. If yearly , repeat the amount from section B here:	<u> \$900.00</u>
3. Subtract line 2 from line 1 to get NET INCOME.	<u> \$27,100.00</u>
4. If line 3 is more than \$138,000, write \$138,000 here. If not, repeat line 3 here:	<u> \$27,100.00</u>
5. If TOTAL INCOME from line 1 is \$30,000 or less , subtract \$7,500 from line 1 and write the amount here. If line 1 is more than \$30,000, then repeat line 4 here:	<u> \$20,500.00</u>
6. Compare the amounts on lines 4 and 5. Write the smaller amount of those two lines here:	<u> \$20,500.00</u>

D. Adjusted Annual Income

- If you filled out your monthly income and deductions in sections A-C, you need to convert to annual (yearly) income.
- Multiply monthly total income and deductions in Section A by 12 for Section C.
 - Example: Section A monthly total Income is $2,000 \times 12 = 24,000$
- Note: If you fill in the form online, this should happen automatically.

The amounts below are **MONTHLY**. **YEARLY**. [You must check one for the math on this form to work. If you decide to change from monthly to yearly (or yearly to monthly) after you start filling out the form, then start over with a blank form, or it will not work properly.]

A. Income ¹ [Do not list ATAP or SSI below.]	PARENT A	PARENT B
Gross wages or salary	<u>2,000.00</u>	_____
Value of employer-provided housing, food, etc. ²	_____	_____
Unemployment compensation	_____	_____
Alaska PFD (divide by 12 if using monthly amounts)	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL INCOME	<u>\$2,000.00</u>	_____

C. Adjusted Annual Income	PARENT A	PARENT B
1. If TOTAL INCOME from section A is monthly , multiply by 12 and write the amount here. If yearly , repeat the amount from section A here:	<u>\$24,000.00</u>	_____

G. Health Care Coverage

- State whether the children have health insurance
 - available at a reasonable cost through one or both parents' employers (it is reasonable if the child's insurance premium costs 5% or less of the parent's adjusted annual income)
 - Indian Health Service
 - Military Tricare
 - Denali KidCare or Medicaid

Cost of children's health insurance

- Note the cost to insure the children in this case.
- If there is no extra cost to the parent to include the children, the cost is \$0.
- If the insurance covers both you and the children, see the [child health insurance diagram](#) to figure out the cost to insure just the children.

Sign and notarize the form

- At the end of the form, you need to sign and have the form notarized.
- The court clerks can notarize for free.
- Don't sign until you are in front of the clerk.
- Bring a picture ID.