

# 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 \_\_\_\_\_

\_\_\_\_\_  
(Plaintiff)(Petitioner)

\_\_\_\_\_  
(Defendant)(Petitioner)

CASE NO. \_\_\_\_\_

## 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:** \_\_\_\_\_

**NAME OF PARENT B:** \_\_\_\_\_

	PARENT A	PARENT B
<b>A. Gross Income</b> (Do not list ATAP or SSI below.)		
Gross wages	_____	_____
Value of employer-provided housing, food, etc. <sup>1</sup>	_____	_____
Unemployment compensation	_____	_____
Permanent Fund Dividend (PFD)	_____	_____
Other: _____	_____	_____
_____	_____	_____
TOTAL INCOME	0	0
<b>B. Deductions Allowable under Civil Rule 90.3</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 contributions	_____	_____
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	_____	_____
Other mandatory deductions (specify):	_____	_____

# 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 )  
(Plaintiff)(Petitioner)

JOHN DOE )  
(Defendant)(Petitioner)

\_\_\_\_\_ )

CASE NO. 1JU-18-99999CI

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

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 1<sup>st</sup> and 15<sup>th</sup> 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 by 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.

deductions are  MONTHLY  YEARLY (you must check one box for the math on this form to work).

**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.

	<b>PARENT A</b>	<b>PARENT B</b>
<b>A. Gross Income</b> (Do not list ATAP or SSI below.)		
Gross wages	_____	_____
Value of employer-provided housing, food, etc. <sup>1</sup>	_____	_____
Unemployment compensation	_____	_____
Permanent Fund Dividend (PFD)	_____	_____
Other: _____	_____	_____
_____	_____	_____
TOTAL INCOME	<u>0</u>	<u>0</u>
<b>B. Deductions Allowable under Civil Rule 90.3</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 contributions	_____	_____
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	_____	_____
Other mandatory deductions (specify):	_____	_____
_____	_____	_____
Alimony ordered in other cases and currently paid <sup>2</sup>	_____	_____
Child support ordered for prior children <sup>3</sup>	_____	_____
In-kind support for prior children <sup>4</sup>	_____	_____
Work-related child care for children in this case	_____	_____
Health insurance for parent (up to 10% of wages) <sup>5</sup>	_____	_____
TOTAL DEDUCTIONS	<u>0</u>	<u>0</u>

<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).

# 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 following income and deductions are  MONTHLY  YEARLY (you must check one box for the math on this form to work)

**NAME OF PARENT A:** Jane Doe  
**NAME OF PARENT B:** John Doe

	PARENT A	PARENT B
<b>A. Gross Income</b> (Do not list ATAP or SSI below.)		
Gross wages	2,433	
Value of employer-provided housing, food, etc. <sup>1</sup>		
Unemployment compensation		
Permanent Fund Dividend (PFD)	92	
Other:		
<b>TOTAL INCOME</b>	\$2,524.67	

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 Allowable 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 contributions	_____	_____
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	_____	_____
Other mandatory deductions (specify):	_____	_____
Alimony ordered in other cases and currently paid <sup>2</sup>	_____	_____
Child support ordered for prior children <sup>3</sup>	_____	_____
In-kind support for prior children <sup>4</sup>	_____	_____
Work-related child care for children in this case	_____	_____
Health insurance for parent (up to 10% of wages) <sup>5</sup>	_____	_____
TOTAL DEDUCTIONS	_____ 0	_____ 0

<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).



# 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>B. Deductions Allowable under Civil Rule 90.3</b>		
Federal, state and local income tax		167
Social security tax or self-employment tax		187
Medicare tax		
	<b>FICA</b>	

- 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 gross wages
  - So figure out the % of gross pay that you make in mandatory contributions
  - If that is less than 7.5% of gross pay 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 gross wages. **However, the voluntary contribution + mandatory contribution must be 7.5% or less of gross wages.** 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 gross wages and self-employment 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 child(ren) who are OLDER than the child(ren) in this case.
- You can deduct the child support amount you are ordered to pay for older child(ren) 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 child(ren) who are OLDER than the child(ren) in this case, and live with you some or all of the time.

Figure out how much of the time the older child(ren) 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 this child(ren) 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 child(ren), 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 ordered for prior children<sup>3</sup>  
 In-kind support for prior children<sup>4</sup>  
 Work-related child care for children in this case  
 Health insurance for parent (up to 10% of wages)<sup>5</sup>  
**TOTAL DEDUCTIONS**

	2,016	
	1,693	
	\$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 ordered for prior children <sup>3</sup>		0
In-kind support for prior children <sup>4</sup>		1,854
Work-related child care for children in this case		
Health insurance for parent (up to 10% of wages) <sup>5</sup>		
<b>TOTAL DEDUCTIONS</b>		<b>\$1,854.00</b>

# 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 with 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)

In-kind support for prior children<sup>4</sup>

3,709



# 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 gross wages and self-employment income. (Multiply gross wages 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.)

# 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>B. Deductions Allowable under Civil Rule 90.3</b>		
Federal, state and local income tax	167	
Social security tax or self-employment tax	187	
Medicare tax		
Employment security tax (SUI)	12	
Mandatory union dues	12	
Mandatory retirement contributions	100	
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	25	
Other mandatory deductions (specify):		
Alimony ordered in other cases and currently paid <sup>2</sup>		
Child support ordered for prior children <sup>3</sup>	100	
In-kind support for prior children <sup>4</sup>	180	
Work-related child care for children in this case	600	
Health insurance for parent (up to 10% of wages) <sup>5</sup>		
<b>TOTAL DEDUCTIONS</b>	<b>\$1,383.00</b>	



# C. Net Income

On page 2, calculate your Net Income.

Write the Total Income from section A on page 1.

Write the Total Deductions from section B on page 1.

Subtract the Deductions from the Income to get the Net Income.

	PARENT A	PARENT B
<b>C. Net Income</b>		
TOTAL INCOME from section A	\$2,524.67	
TOTAL DEDUCTIONS from section B	\$1,383.00	
Subtract deductions from income to get		
NET INCOME	\$1,145.67	

# 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 the monthly net income in section C by 12.

## D. Adjusted Annual Income

- |  |             |      |
|--|-------------|------|
| 1. If Net Income in section C is <b>monthly</b> , multiply by 12 to get adjusted annual income             | 13,748      | \$ 0 |
| 2. If Net Income in section C is <b>yearly</b> , repeat Net Income here to get adjusted annual income      |             |      |
| 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   | \$13,748.04 |      |

# 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 child(ren) 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.