

12-201. Definitions

(a)

In this subtitle the following words have the meanings indicated.

(b)

(1)

"Actual income" means income from any source.

(2)

For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, "actual income" means gross receipts minus ordinary and necessary expenses required to produce income.

(3)

"Actual income" includes:

(i)

salaries;

(ii)

wages;

(iii)

commissions;

(iv)

bonuses;

(v)

dividend income;

(vi)

pension income;

(vii)

interest income;

(viii)

trust income;

(ix)

annuity income;

(x)

Social Security benefits;

(xi)

workers' compensation benefits;

(xii)

unemployment insurance benefits;

(xiii)

disability insurance benefits;

(xiv)

for the obligor, any third party payment paid to or for a minor child as a result of the obligor's disability, retirement, or other compensable claim;

(xv)

alimony or maintenance received; and

(xvi)

expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business to the extent the reimbursements or payments reduce the parent's personal living expenses.

(4)

Based on the circumstances of the case, the court may consider the following items as actual income:

(i)

severance pay;

(ii)

capital gains;

(iii)

gifts; or

(iv)

prizes.

(5)

"Actual income" does not include benefits received from means-tested public assistance programs, including temporary cash assistance, Supplemental Security Income, food stamps, and transitional emergency,

medical, and housing assistance.

(c)

"Adjusted actual income" means actual income minus:

(1)

preexisting reasonable child support obligations actually paid; and

(2)

except as provided in 12-204(a)(2) of this subtitle, alimony or maintenance obligations actually paid.

(d)

"Adjusted basic child support obligation" means an adjustment of the basic child support obligation for shared physical custody.

(e)

"Basic child support obligation" means the base amount due for child support based on the combined adjusted actual incomes of both parents.

(f)

"Combined adjusted actual income" means the combined monthly adjusted actual incomes of both parents.

(g)

(1)

"Extraordinary medical expenses" means uninsured expenses over \$100 for a single illness or condition.

(2)

"Extraordinary medical expenses" includes uninsured, reasonable, and necessary costs for orthodontia, dental treatment, asthma treatment, physical therapy, treatment for any chronic health problem, and professional counseling or psychiatric therapy for diagnosed mental disorders.

(h)

"Income" means:

(1)

actual income of a parent, if the parent is employed to full capacity; or

(2)

potential income of a parent, if the parent is voluntarily impoverished.

(i)

"Obligee" means any person who is entitled to receive child support.

(j)

"Obligor" means an individual who is required to pay child support under a court order.

(k)

"Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining actual income for purposes of calculating child support.

(l)

"Potential income" means income attributed to a parent determined by the parent's employment potential and probable earnings level based on, but not limited to, recent work history, occupational qualifications, prevailing job opportunities, and earnings levels in the community.

(m)

(1)

"Shared physical custody" means that each parent keeps the child or children overnight for more than 35% of the year and that both parents contribute to the expenses of the child or children in addition to the payment of child support.

(2)

Subject to paragraph (1) of this subsection, the court may base a child support award on shared physical custody:

(i)

solely on the amount of visitation awarded; and

(ii)

regardless of whether joint custody has been granted.

Cite as Md. Code, FL 12-201

12-202. Use of guidelines; modification of orders; review

(a)

(1)

Subject to the provisions of paragraph (2) of this subsection, in any proceeding to establish or modify child

support, whether pendente lite or permanent, the court shall use the child support guidelines set forth in this subtitle.

(2)

(i)

There is a rebuttable presumption that the amount of child support which would result from the application of the child support guidelines set forth in this subtitle is the correct amount of child support to be awarded.

(ii)

The presumption may be rebutted by evidence that the application of the guidelines would be unjust or inappropriate in a particular case.

(iii)

In determining whether the application of the guidelines would be unjust or inappropriate in a particular case, the court may consider:

1.

the terms of any existing separation or property settlement agreement or court order, including any provisions for payment of mortgages or marital debts, payment of college education expenses, the terms of any use and possession order or right to occupy the family home under an agreement, any direct payments made for the benefit of the children required by agreement or order, or any other financial considerations set out in an existing separation or property settlement agreement or court order; and

2.

the presence in the household of either parent of other children to whom that parent owes a duty of support and the expenses for whom that parent is directly contributing.

(iv)

The presumption may not be rebutted solely on the basis of evidence of the presence in the household of either parent of other children to whom that parent owes a duty of support and the expenses for whom that parent is directly contributing.

(v)

1.

If the court determines that the application of the guidelines would be unjust or inappropriate in a particular case, the court shall make a written finding or specific finding on the record stating the reasons for departing

from the guidelines.

2.

The court's finding shall state:

A.

the amount of child support that would have been required under the guidelines;

B.

how the order varies from the guidelines;

C.

how the finding serves the best interests of the child; and

D.

in cases in which items of value are conveyed instead of a portion of the support presumed under the guidelines, the estimated value of the items conveyed.

(b)

The adoption or revision of the guidelines set forth in this subtitle is not a material change of circumstance for the purpose of a modification of a child support award.

(c)

On or before January 1, 1993, and at least every 4 years after that date, the Child Support Enforcement Administration of the Department of Human Resources shall:

(1)

review the guidelines set forth in this subtitle to ensure that the application of the guidelines results in the determination of appropriate child support award amounts; and

(2)

report its findings and recommendations to the General Assembly, subject to 2-1246 of the State Government Article.

Cite as Md. Code, FL 12-202

12-203. Forms; verification of income

(a)

The Court of Appeals may issue standardized worksheet forms to be used in applying the child support guidelines set forth in this subtitle.

(b)

(1)
Income statements of the parents shall be verified with documentation of both current and past actual income.

(2)

(i)

Except as provided in subparagraph (ii) of this paragraph, suitable documentation of actual income includes pay stubs, employer statements otherwise admissible under the rules of evidence, or receipts and expenses if self-employed, and copies of each parent's 3 most recent federal tax returns.

(ii)

If a parent is self-employed or has received an increase or decrease in income of 20% or more in a 1-year period within the past 3 years, the court may require that parent to provide copies of federal tax returns for the 5 most recent years.

Cite as Md. Code, FL 12-203

12-204. Determination of child support obligation

(a)

(1)

The basic child support obligation shall be determined in accordance with the schedule of basic child support obligations in subsection (e) of this section. The basic child support obligation shall be divided between the parents in proportion to their adjusted actual incomes.

(2)

(i)

If one or both parents have made a request for alimony or maintenance in the proceeding in which a child support award is sought, the court shall decide the issue and amount of alimony or maintenance before determining the child support obligation under these guidelines.

(ii)

If the court awards alimony or maintenance, the amount of alimony or maintenance awarded shall be considered actual income for the recipient of the alimony or maintenance and shall be subtracted from the income of the payor of the alimony or maintenance under 12-201(c)(2) of this subtitle before the court determines the amount of a child support award.

(b)

(1)

Except as provided in paragraph (2) of this subsection, if a parent is voluntarily impoverished, child support may be calculated based on a determination of potential income.

(2)

A determination of potential income may not be made for a parent who:

(i)

is unable to work because of a physical or mental disability; or

(ii)

is caring for a child under the age of 2 years for whom the parents are jointly and severally responsible.

(c)

If a combined adjusted actual income amount falls between amounts shown in the schedule, the basic child support amount shall be extrapolated to the next higher amount.

(d)

If the combined adjusted actual income exceeds the highest level specified in the schedule in subsection (e) of this section, the court may use its discretion in setting the amount of child support.

(e)

Schedule of basic child support obligations:

CombinedAdjustedActualIncome

1Child

2Children

3Children

4Children

5Children

6 orMore Children

100-1200

\$20 - \$150 Per Month, BasedOn Resources And LivingExpenses Of Obligor And NumberOf Children Due Support

1250

162

163

165	1500
167	310
169	330
170	334
1300	338
195	341
197	345
199	1550
202	319
204	362
206	366
1350	370
229	374
231	378
234	1600
236	327
239	394
241	398
1400	402
262	407
265	411
268	1650
271	336
274	425
277	430
1450	435
295	439
299	444
302	1700
305	344
308	457
312	462

467	387
472	562
477	622
1750	629
353	635
488	642
494	2000
499	395
505	574
510	654
1800	661
361	668
520	675
526	2050
532	403
537	586
543	686
1850	693
370	701
537	708
558	2100
564	412
570	598
576	706
1900	726
378	733
550	741
590	2150
596	420
603	610
609	720
1950	758

766	669
774	789
2200	882
428	930
622	939
734	2450
790	470
799	681
807	803
2250	897
437	962
634	972
748	2500
823	478
831	693
840	817
2300	913
445	995
646	1005
761	2550
851	486
864	705
873	831
2350	928
453	1021
657	1039
775	2600
866	495
897	717
906	845
2400	944
462	1038

1072	914
2650	1021
503	1123
729	1221
859	2900
959	544
1055	788
1105	928
2700	1037
511	1140
741	1240
873	2950
975	553
1072	800
1138	942
2750	1052
520	1157
753	1258
886	3000
990	561
1089	812
1171	956
2800	1068
528	1175
764	1277
900	3050
1006	570
1106	825
1202	971
2850	1084
536	1193
776	1297

3100	1166
578	1282
837	1394
985	3350
1101	620
1211	898
1316	1058
3150	1182
587	1300
849	1413
1000	3400
1117	629
1229	911
1335	1073
3200	1198
595	1318
861	1433
1014	3450
1133	636
1246	922
1355	1086
3250	1213
603	1334
874	1450
1029	3500
1149	644
1264	932
1374	1098
3300	1227
612	1349
886	1467
1044	3550

651	1426
943	1550
1111	3800
1241	687
1365	995
1483	1173
3600	1310
658	1441
953	1567
1123	3850
1255	694
1380	1006
1500	1185
3650	1324
665	1457
964	1583
1136	3900
1268	702
1395	1016
1517	1198
3700	1338
673	1472
974	1600
1148	3950
1282	709
1411	1027
1533	1210
3750	1352
680	1487
985	1617
1160	4000
1296	716

1037	1693
1223	4250
1366	750
1502	1086
1633	1278
4050	1428
723	1571
1048	1707
1235	4300
1379	757
1517	1095
1649	1289
4100	1440
730	1584
1057	1722
1245	4350
1391	764
1530	1105
1663	1300
4150	1452
737	1597
1067	1736
1256	4400
1403	771
1544	1114
1678	1311
4200	1464
744	1611
1076	1751
1267	4450
1416	777
1557	1124

1322	4700
1477	811
1624	1172
1766	1376
4500	1538
784	1691
1133	1838
1333	4750
1489	818
1638	1181
1780	1387
4550	1550
791	1705
1143	1853
1344	4800
1501	825
1651	1191
1795	1398
4600	1562
798	1718
1152	1868
1355	4850
1513	832
1664	1200
1809	1409
4650	1574
804	1732
1162	1882
1366	4900
1525	838
1678	1210
1824	1420

1586	872
1745	1257
1897	1475
4950	1647
845	1812
1219	1970
1431	5200
1599	878
1758	1266
1911	1485
5000	1659
852	1825
1229	1983
1442	5250
1611	885
1772	1275
1926	1495
5050	1670
859	1837
1238	1997
1453	5300
1623	891
1785	1284
1940	1505
5100	1681
865	1850
1248	2011
1464	5350
1635	897
1799	1292
1955	1515
5150	1693

1862	1336
2024	1566
5400	1749
903	1924
1301	2092
1526	5650
1704	934
1875	1345
2038	1576
5450	1761
909	1937
1310	2105
1536	5700
1715	940
1887	1354
2051	1586
5500	1772
915	1949
1319	2119
1546	5750
1727	946
1899	1362
2065	1597
5550	1783
921	1962
1327	2132
1556	5800
1738	952
1912	1371
2078	1607
5600	1795
927	1974

2146	1658
5850	1851
958	2037
1380	2214
1617	6100
1806	989
1987	1423
2160	1668
5900	1863
964	2049
1388	2227
1627	6150
1817	995
1999	1432
2173	1678
5950	1874
970	2062
1397	2241
1637	6200
1829	1001
2012	1441
2187	1688
6000	1885
976	2074
1406	2254
1647	6250
1840	1007
2024	1450
2200	1698
6050	1897
983	2086
1415	2268

6300	1929
1013	2122
1458	2307
1708	6550
1907	1030
2098	1480
2281	1732
6350	1935
1016	2128
1462	2313
1713	6600
1913	1033
2104	1485
2287	1737
6400	1940
1020	2134
1467	2320
1717	6650
1918	1037
2110	1489
2294	1742
6450	1945
1023	2140
1471	2326
1722	6700
1924	1040
2116	1494
2300	1747
6500	1951
1026	2146
1476	2333
1727	6750

1043	2176
1498	2365
1751	7000
1956	1060
2152	1521
2339	1776
6800	1983
1047	2182
1503	2372
1756	7050
1962	1064
2158	1526
2346	1781
6850	1989
1050	2188
1507	2378
1761	7100
1967	1067
2164	1530
2352	1785
6900	1994
1053	2194
1512	2385
1766	7150
1973	1070
2170	1535
2359	1790
6950	2000
1057	2200
1517	2391
1771	7200
1978	1074

1539	2422
1795	7450
2005	1090
2206	1560
2397	1818
7250	2031
1077	2234
1544	2428
1800	7500
2010	1092
2211	1563
2404	1820
7300	2033
1080	2237
1548	2431
1804	7550
2016	1094
2217	1565
2410	1823
7350	2036
1084	2240
1552	2435
1809	7600
2021	1096
2223	1568
2416	1826
7400	2039
1087	2243
1556	2438
1814	7650
2026	1097
2228	1570

1828	7900
2042	1107
2247	1583
2442	1842
7700	2057
1099	2263
1573	2460
1831	7950
2045	1109
2250	1586
2445	1844
7750	2060
1101	2266
1575	2463
1834	8000
2048	1111
2253	1588
2449	1847
7800	2063
1103	2269
1578	2467
1836	8050
2051	1113
2256	1591
2453	1849
7850	2066
1105	2272
1580	2470
1839	8100
2054	1115
2259	1593
2456	1852

2069	1125
2276	1606
2474	1865
8150	2084
1117	2292
1596	2491
1855	8400
2072	1127
2279	1609
2477	1868
8200	2087
1119	2296
1598	2495
1857	8450
2075	1129
2282	1612
2481	1871
8250	2090
1121	2299
1601	2499
1860	8500
2078	1132
2285	1614
2484	1874
8300	2093
1123	2303
1603	2503
1863	8550
2081	1134
2289	1617
2488	1877
8350	2097

2306	1652
2507	1917
8600	2141
1136	2355
1620	2560
1880	8850
2100	1164
2310	1660
2511	1926
8650	2151
1141	2367
1628	2572
1889	8900
2110	1170
2321	1668
2523	1935
8700	2162
1147	2378
1636	2585
1898	8950
2120	1176
2332	1676
2535	1945
8750	2172
1153	2389
1644	2597
1908	9000
2131	1181
2344	1684
2548	1954
8800	2182
1159	2401

2609	2000
9050	2234
1187	2457
1692	2671
1963	9300
2193	1216
2412	1732
2622	2009
9100	2244
1193	2469
1700	2684
1972	9350
2203	1220
2423	1739
2634	2017
9150	2253
1199	2478
1708	2694
1982	9400
2213	1224
2435	1744
2647	2023
9200	2260
1204	2486
1716	2702
1991	9450
2224	1228
2446	1750
2659	2030
9250	2267
1210	2494
1724	2711

9500	2304
1232	2534
1756	2754
2036	9750
2275	1252
2502	1784
2720	2069
9550	2311
1236	2542
1761	2763
2043	9800
2282	1255
2510	1789
2728	2075
9600	2318
1240	2550
1767	2772
2049	9850
2289	1259
2518	1795
2737	2082
9650	2325
1244	2558
1772	2780
2056	9900
2296	1263
2526	1800
2746	2088
9700	2333
1248	2566
1778	2789
2062	9950

1267	2657
1806	2881
2095	10200
2340	1321
2574	1911
2798	2201
10000	2447
1271	2682
1811	2906
2101	10250
2347	1327
2582	1936
2806	2226
10050	2472
1301	2707
1836	2931
2126	10300
2372	1334
2607	1955
2831	2251
10100	2497
1308	2732
1861	2956
2151	10350
2397	1340
2632	1965
2856	2276
10150	2522
1314	2757
1886	2981
2176	10400
2422	1347

1974	3106
2301	10650
2547	1379
2782	2022
3006	2399
10450	2672
1353	2907
1984	3131
2326	10700
2572	1385
2807	2031
3031	2410
10500	2697
1359	2932
1993	3156
2351	10750
2597	1392
2832	2041
3056	2422
10550	2712
1366	2957
2003	3181
2376	10800
2622	1398
2857	2050
3081	2433
10600	2725
1372	2982
2012	3206
2388	10850
2647	1405
2882	2060

2444	11100
2737	1437
3007	2107
3231	2501
10900	2800
1411	3097
2069	3356
2455	11150
2750	1444
3032	2116
3256	2512
10950	2813
1418	3111
2079	3381
2467	11200
2762	1450
3056	2126
3281	2523
11000	2825
1424	3125
2088	3406
2478	11250
2775	1457
3070	2135
3306	2534
11050	2838
1431	3139
2097	3427
2489	11300
2788	1463
3083	2145
3331	2546

2851	1495
3153	2192
3442	2602
11350	2914
1470	3223
2154	3518
2557	11600
2863	1502
3167	2202
3457	2613
11400	2926
1476	3237
2164	3533
2568	11650
2876	1508
3181	2211
3472	2624
11450	2939
1482	3251
2173	3548
2579	11700
2889	1515
3195	2221
3488	2636
11500	2952
1489	3265
2183	3564
2591	11750
2901	1521
3209	2230
3503	2647
11550	2964

3279	2278
3579	2703
11800	3027
1528	3349
2240	3655
2658	12050
2977	1560
3293	2287
3594	2715
11850	3040
1534	3363
2249	3670
2669	12100
2989	1567
3307	2297
3609	2726
11900	3053
1541	3376
2259	3685
2681	12150
3002	1573
3321	2306
3625	2737
11950	3065
1547	3390
2268	3701
2692	12200
3015	1580
3335	2316
3640	2748
12000	3078
1554	3404

3716	2805
12250	3141
1586	3474
2325	3792
2760	12500
3090	1618
3418	2373
3731	2816
12300	3153
1593	3488
2335	3807
2771	12550
3103	1625
3432	2382
3746	2827
12350	3166
1599	3502
2344	3823
2782	12600
3116	1631
3446	2392
3762	2838
12400	3179
1605	3516
2354	3838
2793	12650
3128	1638
3460	2401
3777	2850
12450	3191
1612	3530
2363	3853

12700	3254
1644	3600
2411	3929
2861	12950
3204	1677
3544	2458
3868	2917
12750	3267
1651	3614
2420	3944
2872	13000
3217	1683
3558	2468
3883	2929
12800	3280
1657	3628
2430	3960
2883	13050
3229	1690
3572	2477
3899	2940
12850	3292
1664	3642
2439	3975
2895	13100
3242	1696
3586	2487
3914	2951
12900	3305
1670	3655
2449	3990
2906	13150

1703	3725
2496	4066
2962	13400
3317	1735
3669	2544
4005	3019
13200	3380
1709	3739
2506	4081
2974	13450
3330	1741
3683	2553
4021	3030
13250	3393
1716	3753
2515	4097
2985	13500
3343	1748
3697	2563
4036	3041
13300	3406
1722	3767
2525	4112
2996	13550
3355	1754
3711	2572
4051	3052
13350	3418
1728	3781
2534	4127
3007	13600
3368	1761

2582	4203
3064	13850
3431	1793
3795	2629
4142	3120
13650	3494
1767	3865
2591	4219
3075	13900
3444	1800
3809	2638
4158	3131
13700	3507
1774	3879
2601	4234
3086	13950
3456	1806
3823	2648
4173	3143
13750	3519
1780	3893
2610	4249
3098	14000
3469	1813
3837	2657
4188	3154
13800	3532
1787	3907
2619	4264
3109	14050
3481	1819
3851	2667

3165	14300
3544	1851
3921	2714
4279	3221
14100	3608
1826	3990
2676	4356
3176	14350
3557	1858
3935	2724
4295	3233
14150	3620
1832	4004
2686	4371
3188	14400
3570	1864
3948	2733
4310	3244
14200	3633
1839	4018
2695	4386
3199	14450
3582	1871
3962	2743
4325	3255
14250	3645
1845	4032
2705	4401
3210	14500
3595	1877
3976	2752
4340	3266

3658	1910
4046	2800
4416	3323
14550	3721
1884	4116
2762	4493
3278	14800
3671	1916
4060	2809
4432	3334
14600	3734
1890	4130
2771	4508
3289	14850
3683	1923
4074	2819
4447	3345
14650	3746
1897	4144
2781	4523
3300	14900
3696	1929
4088	2828
4462	3357
14700	3759
1903	4158
2790	4538
3312	14950
3708	1936
4102	2838
4477	3368
14750	3772

4172

4554

15000

1942

2847

3379

3784

4186

4569

(f)

The adjusted basic child support obligation shall be determined by multiplying the basic child support obligation by one and one-half.

(g)

(1)

Subject to paragraphs (2) and (3) of this subsection, actual child care expenses incurred on behalf of a child due to employment or job search of either parent shall be added to the basic obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(2)

Child care expenses shall be:

(i)

determined by actual family experience, unless the court determines that the actual family experience is not in the best interest of the child; or

(ii)

if there is no actual family experience or if the court determines that actual family experience is not in the best interest of the child:

1.

the level required to provide quality care from a licensed source; or

2.

if the obligee chooses quality child care with an actual cost of an amount less than the level required to provide quality care from a licensed source, the actual cost of the child care expense.

(3)

Additional child care expenses may be considered if a child has special needs.

(h)

(1)

Any actual cost of providing health insurance coverage for a child for whom the parents are jointly and severally responsible shall be added to the basic child support obligation and shall be divided by the parents in proportion to their adjusted actual incomes.

(2)

Any extraordinary medical expenses incurred on behalf of a child shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(i)

By agreement of the parties or by order of court, the following expenses incurred on behalf of a child may be divided between the parents in proportion to their adjusted actual incomes:

(1)

any expenses for attending a special or private elementary or secondary school to meet the particular educational needs of the child; or

(2)

any expenses for transportation of the child between the homes of the parents.

(j)

(1)

Except as provided in paragraph (2) of this subsection, when a disability dependency benefit, a retirement dependency benefit, or other third party dependency benefit is paid to or for a child of an obligor who is disabled, retired, or is receiving benefits from any source as a result of a compensable claim, the amount of the compensation shall be set off against the child support obligation calculated using the guidelines.

(2)

(i)

If the amount paid to or for a child exceeds the current child support obligation calculated using the guidelines, the excess payment shall be credited to any existing child support arrearage that accrued after the effective date the benefits were awarded.

(ii)

The excess payment may not be credited to any future child support obligation.

(k)

(1)

Upon the expiration of a use and possession order or the expiration of the right to occupy the family home under a separation or property settlement agreement and upon motion of either party, the court shall review the child support award.

(2)

If the allocation of financial responsibility for the family home was a factor in departing from the guidelines under subsection (a) of this section, the court may modify the child support, if appropriate in all the circumstances, upon the expiration of the use and possession order or the expiration of the right to occupy the family home under a separation or property settlement agreement.

(l)

(1)

Except in cases of shared physical custody, each parent's child support obligation shall be determined by adding each parent's respective share of the basic child support obligation, work-related child care expenses, health insurance expenses, extraordinary medical expenses, and additional expenses under subsection (i) of this section.

(2)

The obligee shall be presumed to spend that parent's total child support obligation directly on the child or children.

(3)

The obligor shall owe that parent's total child support obligation as child support to the obligee minus any ordered payments included in the calculations made directly by the obligor on behalf of the child or children for work-related child care expenses, health insurance expenses, extraordinary medical expenses, or additional expenses under subsection (i) of this section.

(m)

(1)

In cases of shared physical custody, the adjusted basic child support obligation shall first be divided between the parents in proportion to their respective adjusted actual incomes.

(2)

Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the child or children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent.

(3)

Subject to the provisions of paragraphs (4) and (5) of this subsection, the parent owing the greater amount under paragraph (2) of this subsection shall owe the difference in the 2 amounts as child support.

(4)

In addition to the amount of the child support owed under paragraph (3) of this subsection, if either parent incurs child care expenses under subsection (g) of this section, health insurance expenses under subsection (h)(1) of this section, extraordinary medical expenses under subsection (h)(2) of this section, or additional expenses under subsection (i) of this section, the expense shall be divided between the parents in proportion to their respective adjusted actual incomes. The parent not incurring the expense shall pay that parent's proportionate share to:

(i)

the parent making direct payments to the provider of the service; or

(ii)

the provider directly, if a court order requires direct payments to the provider.

(5)

The amount owed under paragraph (3) of this subsection may not exceed the amount that would be owed under subsection (l) of this section.

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