

## Appendix IX-E - Child Support Guidelines Net Child Care Cost Worksheet

|  |    |
|--|----|
| 1. Parent's Adjusted Gross Income (IRS Definition - See Appendix IX-B)   | \$ |
| 2. <b>Annual</b> work-related child care cost  | \$ |
| 3. Maximum child care subject to federal tax credit. (Enter the <b>lesser</b> of the annual child care cost <b>or</b> \$2,400 for one child/\$4,800 for two or more children).   | \$ |
| 4. If the annual child care cost is less than \$2,400 for one child or \$4,800 for two or more children, enter the child care tax credit percentage from the Column 2 of the Tax Credit Table here. If the child care costs are greater than these amounts, enter the maximum dollar credit from Column 3 of the Tax Credit Table on Line 5. | %  |
| 5. Tax Credit (Line 3 × Line 4 <b>or</b> enter the Column 3 maximum dollar tax credit).  | \$ |
| 6. Net annual child care expense (Line 2 - Line 5).  | \$ |
| 7. Net weekly child care cost (Line 6 ÷ 52). Enter this amount on the Child Support Guidelines Sole Custody Worksheet, Line 8 or the Shared Custody Worksheet, Line 16.  | \$ |

### Federal Child Care Tax Credit Table

| Column 1   |               | Column 2   | Column 3  |                                       |
|--|---------------|--|---|---------------------------------------|
| INCOME   |               | PARTIAL CREDIT<br>LINE 3 AMOUNT:   | MAXIMUM CREDIT<br>LINE 4 AMOUNT:  |                                       |
| PARENT'S ADJUSTED GROSS INCOME<br>(IRS Definition) |               | COST <b>LESS</b> THAN<br>\$2,400/YR (\$47/WK) for 1 CHILD<br><b>OR</b> \$4800/YR (\$92/WK)<br>for 2 OR MORE CHILDREN | COST <b>MORE</b> THAN<br>\$2,400/YR (\$47/WK) for 1 CHILD <b>OR</b><br>\$4,800/YR (\$92/WK)<br>for 2 OR MORE CHILDREN |                                       |
| ANNUAL   | WEEKLY        | TAX CREDIT PERCENTAGE  | 1 CHILD<br>CC > \$47/WK   | 2 OR MORE<br>CHILDREN<br>CC > \$92/WK |
| \$0 - \$10,000                                     | \$0 - \$192   | 30% (.30)  | \$720   | \$1440                                |
| \$10,001 - \$12,000                                | \$193 - \$231 | 29% (.29)  | \$696   | \$1392                                |
| \$12,001 - \$14,000                                | \$232 - \$269 | 28% (.28)  | \$672   | \$1344                                |
| \$14,001 - \$16,000                                | \$270 - \$308 | 27% (.27)  | \$648   | \$1296                                |
| \$16,001 - \$18,000                                | \$309 - \$346 | 26% (.26)  | \$624   | \$1248                                |
| \$18,001 - \$20,000                                | \$347 - \$385 | 25% (.25)  | \$600   | \$1200                                |
| \$20,001 - \$22,000                                | \$386 - \$423 | 24% (.24)  | \$576   | \$1152                                |
| \$22,001 - \$24,000                                | \$424 - \$462 | 23% (.23)  | \$552   | \$1104                                |
| \$24,001 - \$26,000                                | \$463 - \$500 | 22% (.22)  | \$528   | \$1056                                |
| \$26,001 - \$28,000                                | \$501 - \$538 | 21% (.21)  | \$504   | \$1008                                |
| \$28,001 - \$30,000                                | \$539 - \$577 | 20% (.20)  | \$480   | \$960                                 |
| \$30,001+  | \$578+        | 20% (.20)  | \$480   | \$960                                 |

