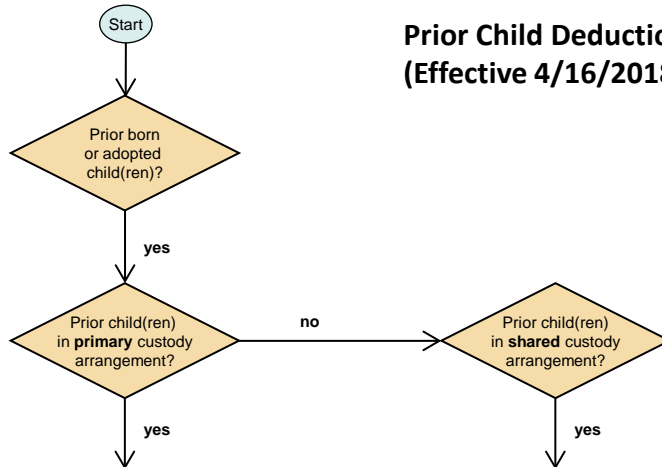


# Prior Child Deduction (Effective 4/16/2018)

**Prior children** include children from a different relationship who were born or adopted before the children in this case.

**In-kind support** means support contributed for the children that is not a direct payment to the other parent or an agency.



<b>R U L E</b>	<p><b>Non-custodial parent (obligor)</b> can deduct</p> <ul style="list-style-type: none"> <li>• full amount of prior child support ordered; and</li> <li>• \$0 for in-kind support</li> </ul> <p><b>Custodial parent (obligee)</b> can deduct</p> <ul style="list-style-type: none"> <li>• up to 90.3(a)(2) primary amount for in-kind support; and</li> <li>• \$0 for prior child support ordered</li> </ul>
----------------------------	--

**Example 1--Non-custodial Parent**  
**Facts:** Father has primary custody of 2 prior children. Mother is the non-custodial parent of the 2 prior children. Mother is ordered to pay \$5,000 per year for support of the prior children.  
**Result:**  
 In calculating child support for *subsequent* children, Mother can deduct \$5,000 for child support *ordered* for the 2 prior children, but Mother cannot take any deduction for *in-kind* support of the prior children.

**Example 2--Custodial Parent**  
**Facts:** Father has primary custody of 2 prior children. As primary custodial parent, Father is not ordered to pay child support for the prior children, so he cannot take a deduction for *ordered* child support. But Father can take a deduction for *in-kind* support of the prior children. Father's current adjusted annual income (income minus allowed deductions) is \$12,000. \$12,000 multiplied by 27% (because there are 2 prior children) equals \$3,240.  
**Math:**  

$$\begin{array}{r} 90.3 \text{ adjusted annual income} \quad \$12,000 \\ \times 90.3(a)(2) \text{ percent for 2 children} \quad 27\% \\ \hline = 90.3(a)(1)(D) \text{ in-kind deduction} \quad \$3,240 \end{array}$$
  
**Result:**  
 In calculating child support for *subsequent* children, Father can deduct \$3,240 for in-kind support of the prior children, but Father cannot take any deduction for ordered support of the prior children.

<b>R U L E</b>	<p><b>Parent</b> does the following calculation:</p> $\begin{array}{r} 90.3(a)(2) \text{ primary custody amount} \\ \times 90.3(b) \text{ percentage custody of prior children} \\ \hline = 90.3(a)(1)(D) \text{ in-kind support deduction} \\ + 90.3(a)(1)(C) \text{ support ordered} \\ \hline = \text{total allowed deduction, not to exceed} \\ 90.3(a)(2) \text{ amount or } 90.3(a)(1)(C) \text{ amount,} \\ \text{whichever is greater} \end{array}$
----------------------------	---

**Example 1**  
**Facts:** Mother has 40% shared custody of 2 prior children. Mother's child support order for these 2 prior children is \$1,200 per year. Mother's *current* adjusted annual income is \$20,000 per year. Based on her current adjusted annual income, her primary support amount for the 2 prior children if they were her only children would be \$5,400 per year (\$20,000 x 27%=\$5,400).  
**Math:**  

$$\begin{array}{r} 90.3(a)(2) \text{ primary} \quad \$5,400 \\ \times 90.3(b) \text{ custody percent} \quad 40\% \\ \hline = 90.3(a)(1)(D) \text{ in-kind} \quad \$2,160 \\ + 90.3(a)(1)(C) \text{ ordered} \quad \$1,200 \\ \hline = \text{total allowed deduction} \quad \$3,360 \end{array}$$
  
**Result:**  
 In calculating child support for *subsequent* children, Mother can deduct \$2,160 for in-kind support of prior children and \$1,200 for ordered support of prior children.

**Example 2--Capped deduction**  
**Facts:** Mother has 40% shared custody of 2 prior children. Mother's child support order for these 2 prior children is \$6,000 per year. Mother's current adjusted annual income is \$20,000 per year. Based on her current adjusted annual income, Mother's primary support amount for the 2 prior children if they were her only children would be \$5,400 per year (\$20,000 x 27%=\$5,400).  
**Math:**  

$$\begin{array}{r} 90.3(a)(2) \text{ primary} \quad \$5,400 \\ \times 90.3(b) \text{ custody percent} \quad 40\% \\ \hline = 90.3(a)(1)(D) \text{ in-kind} \quad \$2,160 \\ + 90.3(a)(1)(C) \text{ actual} \quad \$6,000 \\ \hline = \text{total allowed deduction} \quad \del{\$8,160} \quad \$6,000 \end{array}$$
  
**Result:**  
**\$8,160** is more than what Mother is allowed to deduct because \$8,160 is more than the (a)(2) primary amount of \$5,400 and more than the (a)(1)(C) ordered amount of \$6,000. Mother is limited to the higher of the (a)(2) amount or (a)(1)(C) amount. In this example, the higher amount is \$6,000, so \$6,000 is Mother's total allowed deduction. Mother can deduct \$6,000 for prior child support and \$0 for in-kind prior child support.