

# How to Fill out the Child Support Guidelines Affidavit

Form DR-305

# Child Support Guidelines Affidavit, DR-305 form ([Fill-In PDF 651 KB](#))

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA  
AT \_\_\_\_\_

_____ )		
(Plaintiff)(Petitioner) )		
vs. )		
_____ )		CASE NO. _____
(Defendant)(Petitioner) )		
_____ )		<b>CHILD SUPPORT GUIDELINES</b>
		<b>AFFIDAVIT [Civil Rule 90.3]</b>

I swear or affirm under penalty of perjury that the information below 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.

	FATHER	MOTHER
<b>A. Gross Income (Do not list ATAP or SSI below.)</b>		
Gross wages		
Value of employer-provided housing, food, etc. (also includes COLA, military BAH and BAS)		
Unemployment compensation		
Permanent Fund Dividend		
Other: _____		
TOTAL INCOME	0.00	0.00
<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 tax-deferred, up to 7.5% of gross wages and self-employment income when combined with mandatory contributions		
Other mandatory deductions (specify) _____		
Spousal support (alimony) ordered in other cases and currently paid		
Child support ordered for prior children of a different relationship and currently paid		
In-kind support for prior children of a different		

# Child Support Guidelines Affidavit, DR-305 form ([Fill-In PDF](#) 651 KB)

- 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](#) determines 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)

vs.

JOHN DOE

(Defendant)(Petitioner)

CASE NO. 1JU-13-9999CI

**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.

The following income and deductions are  MONTHLY  YEARLY

A. Gross Income (Do not list ATAP or SSI below.)

FATHER

MOTHER

Father, fill out the left column. Mother, fill out the right column.

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

	<u>FATHER</u>	<u>MOTHER</u>
<b>A. Gross Income (Do not list ATAP or SSI below.)</b>		
Gross wages	_____	_____
Value of employer-provided housing, food, etc. (also includes COLA, military BAH and BAS)	_____	_____
Unemployment compensation	_____	_____
Permanent Fund Dividend	_____	_____
Other: _____	_____	_____
_____	_____	_____
_____	_____	_____
	<u>0.00</u>	<u>0.00</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 tax-deferred, up to 7.5% of gross wages and self-employment income when combined with mandatory contributions	_____	_____
Other mandatory deductions (specify)	_____	_____

# 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 total amount next to "TOTAL INCOME."

Annual PFD amount divided by 12 (900/12 = 75)

The following income and deductions are  MONTHLY  YEARLY.

	FATHER	MOTHER
<b>A. Gross Income (Do not list ATAP or SSI below.)</b>		
Gross wages	3,333.33	
Value of employer-provided housing, food, etc. (also includes COLA, military BAH and BAS)		
Unemployment compensation		
Permanent Fund Dividend	75.00	
Other:		
<b>TOTAL INCOME</b>	3,408.33	0.00

## B. Deductions -There are many deductions allowed under Rule 90.3 and the commentary

### 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 tax-deferred, up to 7.5% of gross wages and self-employment income when combined with mandatory contributions	_____	_____
Other mandatory deductions (specify)	_____	_____
_____	_____	_____
Spousal support (alimony) ordered in other cases and currently paid	_____	_____
Child support ordered for prior children of a different relationship and currently paid <sup>1</sup>	_____	_____
In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D) <sup>2</sup>	_____	_____
Work-related child care for children in this case	_____	_____
<b>TOTAL DEDUCTIONS</b>	<b>0.00</b>	<b>0.00</b>

<sup>1</sup> Not to exceed support amount calculated under 90.3(a)(2). "Prior children" includes children from a different relationship who were born or adopted before the children in this case.

<sup>2</sup> For more information, see [Prior Child Deduction Chart](#) and Civil Rule 90.3



# 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:

Federal, state and local income tax			
Social security tax or self-employment tax		58.13	
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 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 ([Fill-In PDF](#) 651 KB) 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 children who are OLDER than the children in this case.
- If you are ordered to pay child support for older children who are not part of this case, and you are currently paying the support, you can deduct the child support amount.
- You can only deduct the amount of ongoing child support, NOT additional payments to cover interest or arrears on past due child support.
- This deduction can be no more than if you calculated child support under [Civil Rule 90.3](#).
  - If child support was ordered by the Alaska court or CSSD, deduct the amount of the child support ordered and paid.
  - If the child support was ordered by an out-of-state court or child support agency, calculate the support amount under Civil Rule 90.3(a)(2). You can use the [CSSD calculator](#) by inputting your yearly gross income and other income sources and the number of children covered by child support order. The calculator will figure out a child support amount. Compare the calculated amount to the amount you are ordered to pay to determine the allowable deduction. If the CSSD calculator amount is higher than your child support ordered from another state, you can deduct the child support order amount. If the CSSD calculator amount is lower than your child support order, you can deduct the CSSD calculator amount.

# In-kind support for prior children of a different relationship

This only applies to children who are OLDER than the children in this case.

First, 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? Once you figure out the 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. You can use the [CSSD calculator](#) by inputting your yearly gross income. It will provide a child support amount. Take that amount and write it into the Child Support Guidelines Affidavit, DR-305 form ([Fill-In PDF](#) 651 KB) 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 ([Fill-In PDF](#) 651 KB) as a deduction next to: "In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D)."

# 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.

## B. Total Deductions

- Add up all of your deductions.
- Write amount at the bottom next to “Total Deductions.”

### B. Deductions Allowable under Civil Rule 90.3

Federal, state and local income tax	349.06	
Social security tax or self-employment tax	255.00	
Medicare tax		
Employment security tax (SUI)	20.91	
Mandatory union dues	12.00	
Mandatory retirement contributions	200.00	
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	50.00	
Other mandatory deductions (specify)		
Spousal support (alimony) ordered in other cases and currently paid		
Child support ordered for prior children of a different relationship and currently paid <sup>1</sup>	200.00	
In-kind support for prior children of a different relationship calculated under 90.3(a)(1)(D) <sup>2</sup>	506.25	
Work-related child care for children in this case	600.00	
<b>TOTAL DEDUCTIONS</b>	<b>2,193.22</b>	<b>0.00</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.

	<u>FATHER</u>	<u>MOTHER</u>
<b>C. Net Income</b>		
TOTAL INCOME from section A	3,408.33	0.00
TOTAL DEDUCTIONS from section B	2,193.22	0.00
Subtract deductions from income to get		
NET INCOME	1,215.11	0.00

# D. Adjusted Annual Income

- If you filled out your monthly income and deductions in sections A-C, you need to convert to yearly income.
- Multiply the monthly net income in section C by 12.

## D. Adjusted Annual Income

1. If Net Income in section C is monthly, multiply by 12 to get adjusted annual income

14,581.32

2. If Net Income in section C is yearly, repeat Net Income here to get adjusted annual income

3. If line 1 or 2 above is more than \$120,000, write \$120,000 here. Otherwise, repeat line 1 or 2 to get

ADJUSTED ANNUAL INCOME

14,581.32

# 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.