 Department of Children & Family Services <i>Building a Stronger Louisiana</i>	Division/Section	Family Support
	Chapter No./Name	09 – Child Support Enforcement (CSE)
	Part No./Name	G-Intake
	Section No./Name	G-400 Award Guidelines
	Document No./Name	G-450 Additions to Basic Obligation
	Effective Date	September 1, 2014

I. STATEMENT OF POLICY

A. *** Child Care Costs

* [LA R.S. 9:315.3](#) describes child care costs which may be added to the basic obligation. The costs allowed are limited to either net child care costs or reasonable child care expenses. **

*


● Net Child Care **

* Per [LA R.S. 9:315](#) Net child care costs are reasonable costs of child care incurred by either parent, minus the value of the federal income tax credit for child care. These expenses are added to the basic child support obligation on line 5 of the Obligation Worksheet ([SES 330](#), [CSE 330A](#), or LASES OBW1/OBW2 and OWS1/OBW2). **

The annual qualified child care expenses * used to calculate the tax credit for Child and Dependent Care Expenses ** cannot exceed \$3,000 for one child, or a maximum of \$6,000 for two or more persons (refer to [IRS Form 2441](#)) and [instructions](#). The credit is based on a percentage of (1) expenses incurred, (2) earned income of the parent, or (3) earned income of a spouse if filing a joint return, whichever is smallest.

The percentage allowable for the credit is based on the adjusted gross income shown on * Form 1040, line 38, or Form 1040, line 22. **

If Adjusted Gross Income is over	but not over	Decimal Amount
\$0	\$15,000	.35
\$15,000	17,000	.34
\$17,000	19,000	.33
\$19,000	21,000	.32
\$21,000	23,000	.31
\$23,000	25,000	.30
\$25,000	27,000	.29
\$27,000	29,000	.28
\$29,000	31,000	.27
\$31,000	33,000	.26
\$33,000	35,000	.25
\$35,000	37,000	.24
\$37,000	39,000	.23
\$39,000	41,000	.22
\$41,000	43,000	.21
\$43,000	No Limit	.20

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Example 1: The working CP has two children of the parties in day care at a total cost of \$80 per week. Her earned income (and adjusted gross income) is \$8,500 per year. Net child care costs are calculated as follows (round figures when calculating):

- \$80 weekly child care cost for 2 children X 52 weeks per year = \$4,160 ÷ 12 = \$347 month actual child care cost
- \$347 X .35 = \$121 month credit
- \$347 - \$121 = \$226 net child care cost (Line 5a of worksheet)

Example 2: The working CP has three children of the parties in day care at a cost of \$50 per week per child. Adjusted gross income is \$29,000 a year. The CP earned \$19,000; the current spouse earned \$10,000.

- \$50 weekly child care X 3 children = \$150
- \$150 X 52 weeks = \$7,800 ÷ 12 = \$650 monthly child care cost
- \$6,000 ÷ 12 month = \$500 (maximum allowable amount for credit)
- \$500 month child care X .28 = \$140 month credit (.28 is based on the total adjusted gross income)
- \$650 actual monthly cost - \$140 = \$510 net monthly child care cost

*

● Reasonable child care


Reasonable child care expenses are expenses incurred while either parent is receiving job training or education necessary to obtain employment or enhance earning potential. This amount should not be added when the expenses would unreasonably burden the parent paying child support. If documentation is received during a review of the obligation, these expenses should be included on the draft worksheet to be considered by the court. **

B. Health Insurance Premiums

In any child support case, the court may order either of the parties to enroll or maintain a child in a health benefits plan. In calculating the total obligation amount, the agency shall add the cost of health insurance premiums incurred on behalf of the child to the basic child support obligation.

C. Extraordinary Medical Expenses

Extraordinary medical expenses are unreimbursed medical expenses, which exceed two hundred fifty dollars (\$250) per child per calendar year. Extraordinary medical expenses incurred on behalf of the child shall be added to the basic child support obligation by agreement of the parties or order of the court ([LA R.S. 9:315.5](#)).

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D. Other Extraordinary Expenses ([LA R.S. 9:315.6](#))

The following expenses incurred on behalf of the child may be added to the basic child support obligation * by the agreement of the parties or by order of the court: **

- Expenses for attending a special or private school (elementary or secondary) necessary to meet the needs of the child, including tuition, registration, books, and supply fees;
- Any expenses for transportation of the child from one party to the other.
- Special expenses associated with child rearing meant to improve the health, athletic, social, or cultural development of a child, including but not limited to camp, music or art lessons, travel, and school sponsored outside activities.

II. PROCEDURES

* There are no procedures associated with this policy. **

III. FORMS AND INSTRUCTIONS

* [SES 330/Instructions](#)
[CSE 330A/Instructions](#)

IV. REFERENCES

[R. S. 9:315.3](#)
[LA R.S. 9:315.5](#)
[LA R.S. 9:315.6](#) **