

§ 4-205. Deductions.

The following deductions should be annualized to arrive at monthly net income:

(A) Taxes. Standard deductions applicable to the number of exemptions provided by law will be used to establish the amount of federal and state income taxes.

(B) FICA. Social Security deductions, or any other mandatory contributions in lieu of Social Security deductions including any self-employment tax paid.

(C) Retirement. Individual contributions, in a minimum amount required by a mandatory retirement plan. Where no mandatory retirement plan exists, a deduction shall be allowed for a continuation of actual voluntary retirement contributions not to exceed 4 percent of the gross income from employment or 4 percent from the net income from self-employment.

(D) Child Support. Child support previously ordered for other children.

(E) Other Children. Subject to § 4-220, credit may be given for biological or adopted children for whom the obligor provides regular support.

(F) Cost to the Parent for Health Insurance for Himself or Herself. A deduction shall be allowed for the monthly out-of-pocket cost to the parent for that particular parent's health insurance. This includes the cost of coverage for the parent only. It does not include the cost of health insurance for the child(ren), which is addressed in § 4-215(A). The parent requesting the deduction must submit proof of the cost actually incurred for health insurance coverage of the parent. The amount of the deduction for the cost to the parent for health insurance for himself or herself shall not exceed 5 percent of that parent's gross income.

Paragraph E amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-205, effective July 18, 2008. § 4-205(F) adopted September 16, 2015, effective January 1, 2016.
