

## § 4-214. Childcare expenses.

Childcare expenses are not specifically computed into the guidelines amount and are to be considered independently of any amount computed by use of these guidelines. Care expenses for the child for whom the support is being set, which are due to employment of either parent or to allow the parent to obtain training or education necessary to obtain a job or enhance earning potential, shall be allocated to the obligor parent as determined by the court, but shall not exceed the proportion of the obligor's parental contribution (worksheet 1, line 6) and shall be added to the basic support obligation computed under these guidelines.

The value of the federal income tax credit for child care shall be subtracted from actual costs to arrive at a figure for net childcare expenses. The Court may impute the value of the federal childcare tax credit using worksheet 6 if the parent incurring the childcare expense has monthly gross income above \$2,600 for one child; \$3,100 for two children; \$3,400 for three children; \$3,550 for four children; \$3,650 for five children; and \$3,800 for six children. The value shall be imputed at 25 percent of the childcare expense, not to exceed \$62.50 per month for one child and 20 percent of the childcare expense, not to exceed \$100 per month for two or more children.

*Paragraph N amended effective Jan. 1, 1996; amended effective Sept. 1, 2002; amended effective July 1, 2007. Renumbered and codified as § 4-214, effective July 18, 2008. § 4-214 amended September 16, 2015, effective January 1, 2016.*

---