



ADMINISTRATIVE RULES OF MONTANA



37.62.110 ALLOWABLE DEDUCTIONS FROM PARENTS' INCOME

- (1) Allowable deductions from income include those required by law, those required as a condition of employment, and those necessary for the production of income. Allowable deductions may include:
 - (a) the amount of alimony or spousal maintenance which a parent is required to pay under a court or administrative order;
 - (b) for an "other child" as defined in ARM 37.62.103(9):
 - (i) the amount of child support due under existing court or administrative support orders; and
 - (ii) an amount equal to one-half of the primary child support allowance as found in ARM 37.62.121 for the number of other children for whom no support order exists and who:
 - (A) reside with the parent of the calculation; or
 - (B) do not reside with a parent of the calculation if a showing of ongoing support is made;
 - (c) the amount of any health insurance premium which either parent is required to pay under a court or administrative order for a child not of this calculation;
 - (d) the actual income tax liability based on tax returns. If no other information is available, use the federal and state income tax tables which show the amount of withholding for a single person with one exemption;
 - (e) the actual social security (FICA plus Medicare) paid;
 - (f) court ordered payments except as excluded under ARM 37.62.111;
 - (g) actual unreimbursed expenses incurred as a condition of employment such as uniforms, tools, safety equipment, union dues, license fees, business use of personal vehicle and other occupational and business expenses;
 - (h) actual mandatory contributions toward internal revenue service (IRS) approved retirement and deferred compensation plans. Mandatory contributions are fully deductible;
 - (i) one-half the amount of a parent's unreimbursed payments for an "other child" for extraordinary medical expenses and child care expenses necessary to allow the parent to work, less federal tax credits;

- (j) extraordinary medical expenses incurred by a parent to maintain that parent's health or earning capacity which are not reimbursed by insurance, employer, or other entity;
 - (k) cost of tuition, books, and mandatory student fees for a parent who is a student as anticipated under ARM 37.62.106(5); and
 - (l) the current, annual interest on student loans, paid by a parent of the calculation for post-secondary education that has resulted in an economic benefit for the children of the calculation.
- (2) Allowable deductions from income for child support differ from allowable deductions for tax purposes.

Authorizing statute(s): 40-5-203, MCA

Implementing statute(s): 40-5-209, MCA

History: NEW, 1998 MAR p. 2598, Eff. 11/1/98; AMD, 2012 MAR p. 747, Eff. 7/1/12.