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§12–201.

(a) In this subtitle the following words have the meanings indicated.

(b) (1) “Actual income” means income from any source.

(2) For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, “actual income” means gross receipts minus ordinary and necessary expenses required to produce income.

(3) “Actual income” includes:

- (i) salaries;
- (ii) wages;
- (iii) commissions;
- (iv) bonuses;
- (v) dividend income;
- (vi) pension income;
- (vii) interest income;
- (viii) trust income;
- (ix) annuity income;
- (x) Social Security benefits;
- (xi) workers’ compensation benefits;
- (xii) unemployment insurance benefits;
- (xiii) disability insurance benefits;
- (xiv) for the obligor, any third party payment paid to or for a minor child as a result of the obligor’s disability, retirement, or other compensable claim;
- (xv) alimony or maintenance received; and
- (xvi) expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business to the extent the reimbursements or payments reduce the parent’s personal living expenses.

(4) Based on the circumstances of the case, the court may consider the following items as actual income:

- (i) severance pay;
- (ii) capital gains;
- (iii) gifts; or
- (iv) prizes.

(5) “Actual income” does not include benefits received from means-tested public assistance programs, including temporary cash assistance, Supplemental Security Income, food stamps, and transitional emergency, medical, and housing assistance.

(c) “Adjusted actual income” means actual income minus:

(1) preexisting reasonable child support obligations actually paid; and
(2) except as provided in § 12–204(a)(2) of this subtitle, alimony or maintenance obligations actually paid.

(d) “Adjusted basic child support obligation” means an adjustment of the basic child support obligation for shared physical custody.

(e) “Basic child support obligation” means the base amount due for child support based on the combined adjusted actual incomes of both parents.

(f) "Combined adjusted actual income" means the combined monthly adjusted actual incomes of both parents.

(g) (1) "Extraordinary medical expenses" means uninsured expenses over \$100 for a single illness or condition.

(2) "Extraordinary medical expenses" includes uninsured, reasonable, and necessary costs for orthodontia, dental treatment, asthma treatment, physical therapy, treatment for any chronic health problem, and professional counseling or psychiatric therapy for diagnosed mental disorders.

(h) "Income" means:

- (1) actual income of a parent, if the parent is employed to full capacity; or
- (2) potential income of a parent, if the parent is voluntarily impoverished.

(i) "Obligee" means any person who is entitled to receive child support.

(j) "Obligor" means an individual who is required to pay child support under a court order.

(k) "Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining actual income for purposes of calculating child support.

(l) "Potential income" means income attributed to a parent determined by the parent's employment potential and probable earnings level based on, but not limited to, recent work history, occupational qualifications, prevailing job opportunities, and earnings levels in the community.

(m) (1) "Shared physical custody" means that each parent keeps the child or children overnight for more than 35% of the year and that both parents contribute to the expenses of the child or children in addition to the payment of child support.

(2) Subject to paragraph (1) of this subsection, the court may base a child support award on shared physical custody:

- (i) solely on the amount of visitation awarded; and
- (ii) regardless of whether joint custody has been granted.

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§12–202.

(a) (1) Subject to the provisions of paragraph (2) of this subsection, in any proceeding to establish or modify child support, whether pendente lite or permanent, the court shall use the child support guidelines set forth in this subtitle.

(2) (i) There is a rebuttable presumption that the amount of child support which would result from the application of the child support guidelines set forth in this subtitle is the correct amount of child support to be awarded.

(ii) The presumption may be rebutted by evidence that the application of the guidelines would be unjust or inappropriate in a particular case.

(iii) In determining whether the application of the guidelines would be unjust or inappropriate in a particular case, the court may consider:

1. the terms of any existing separation or property settlement agreement or court order, including any provisions for payment of mortgages or marital debts, payment of college education expenses, the terms of any use and possession order or right to occupy the family home under an agreement, any direct payments made for the benefit of the children required by agreement or order, or any other financial considerations set out in an existing separation or property settlement agreement or court order; and

2. the presence in the household of either parent of other children to whom that parent owes a duty of support and the expenses for whom that parent is directly contributing.

(iv) The presumption may not be rebutted solely on the basis of evidence of the presence in the household of either parent or other children to whom that parent owes a duty of support and the expenses for whom that parent is directly contributing.

(v) 1. If the court determines that the application of the guidelines would be unjust or inappropriate in a particular case, the court shall make a written finding or specific finding on the record stating the reasons for departing from the guidelines.

2. The court's finding shall state:

A. the amount of child support that would have been required under the guidelines;

B. how the order varies from the guidelines;

C. how the finding serves the best interests of the child; and

D. in cases in which items of value are conveyed instead of a portion of the support presumed under the guidelines, the estimated value of the items conveyed.

(b) The adoption or revision of the guidelines set forth in this subtitle is not a material change of circumstance for the purpose of a modification of a child support award.

(c) On or before January 1, 1993, and at least every 4 years after that date, the Child Support Enforcement Administration of the Department of Human Resources shall:

(1) review the guidelines set forth in this subtitle to ensure that the application of the guidelines results in the determination of appropriate child support award amounts; and

(2) report its findings and recommendations to the General Assembly, subject to § 2-1246 of the State Government Article.

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§12–203.

(a) The Court of Appeals may issue standardized worksheet forms to be used in applying the child support guidelines set forth in this subtitle.

(b) (1) Income statements of the parents shall be verified with documentation of both current and past actual income.

(2) (i) Except as provided in subparagraph (ii) of this paragraph, suitable documentation of actual income includes pay stubs, employer statements otherwise admissible under the rules of evidence, or receipts and expenses if self-employed, and copies of each parent's 3 most recent federal tax returns.

(ii) If a parent is self-employed or has received an increase or decrease in income of 20% or more in a 1-year period within the past 3 years, the court may require that parent to provide copies of federal tax returns for the 5 most recent years.

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§12–204.

(a) (1) The basic child support obligation shall be determined in accordance with the schedule of basic child support obligations in subsection (e) of this section. The basic child support obligation shall be divided between the parents in proportion to their adjusted actual incomes.

(2) (i) If one or both parents have made a request for alimony or maintenance in the proceeding in which a child support award is sought, the court shall decide the issue and amount of alimony or maintenance before determining the child support obligation under these guidelines.

(ii) If the court awards alimony or maintenance, the amount of alimony or maintenance awarded shall be considered actual income for the recipient of the alimony or maintenance and shall be subtracted

from the income of the payor of the alimony or maintenance under § 12–201(c)(2) of this subtitle before the court determines the amount of a child support award.

(b) (1) Except as provided in paragraph (2) of this subsection, if a parent is voluntarily impoverished, child support may be calculated based on a determination of potential income.

(2) A determination of potential income may not be made for a parent who:

(i) is unable to work because of a physical or mental disability; or

(ii) is caring for a child under the age of 2 years for whom the parents are jointly and severally responsible.

(c) If a combined adjusted actual income amount falls between amounts shown in the schedule, the basic child support amount shall be extrapolated to the next higher amount.

(d) If the combined adjusted actual income exceeds the highest level specified in the schedule in subsection

(e) of this section, the court may use its discretion in setting the amount of child support.

(e) Schedule of basic child support obligations:

Combined Adjusted Actual Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 or More Children
100–1200	\$20 – \$150 Per Month, Based On Resources And Living Expenses Of Obligor And Number Of Children Due Support					
1250	162	163	165	167	169	170
1300	195	197	199	202	204	206
1350	229	231	234	236	239	241
1400	262	265	268	271	274	277
1450	295	299	302	305	308	312
1500	310	330	334	338	341	345
1550	319	362	366	370	374	378
1600	327	394	398	402	407	411
1650	336	425	430	435	439	444
1700	344	457	462	467	472	477
1750	353	488	494	499	505	510
1800	361	520	526	532	537	543
1850	370	537	558	564	570	576
1900	378	550	590	596	603	609
1950	387	562	622	629	635	642

2000	395	574	654	661	668	675
2050	403	586	686	693	701	708
2100	412	598	706	726	733	741
2150	420	610	720	758	766	774
2200	428	622	734	790	799	807
2250	437	634	748	823	831	840
2300	445	646	761	851	864	873
2350	453	657	775	866	897	906
2400	462	669	789	882	930	939
2450	470	681	803	897	962	972
2500	478	693	817	913	995	1005
2550	486	705	831	928	1021	1039
2600	495	717	845	944	1038	1072
2650	503	729	859	959	1055	1105
2700	511	741	873	975	1072	1138
2750	520	753	886	990	1089	1171
2800	528	764	900	1006	1106	1202
2850	536	776	914	1021	1123	1221
2900	544	788	928	1037	1140	1240
2950	553	800	942	1052	1157	1258
3000	561	812	956	1068	1175	1277
3050	570	825	971	1084	1193	1297
3100	578	837	985	1101	1211	1316
3150	587	849	1000	1117	1229	1335
3200	595	861	1014	1133	1246	1355
3250	603	874	1029	1149	1264	1374
3300	612	886	1044	1166	1282	1394
3350	620	898	1058	1182	1300	1413
3400	629	911	1073	1198	1318	1433
3450	636	922	1086	1213	1334	1450

3500	644	932	1098	1227	1349	1467
3550	651	943	1111	1241	1365	1483
3600	658	953	1123	1255	1380	1500
3650	665	964	1136	1268	1395	1517
3700	673	974	1148	1282	1411	1533
3750	680	985	1160	1296	1426	1550
3800	687	995	1173	1310	1441	1567
3850	694	1006	1185	1324	1457	1583
3900	702	1016	1198	1338	1472	1600
3950	709	1027	1210	1352	1487	1617
4000	716	1037	1223	1366	1502	1633
4050	723	1048	1235	1379	1517	1649
4100	730	1057	1245	1391	1530	1663
4150	737	1067	1256	1403	1544	1678
4200	744	1076	1267	1416	1557	1693
4250	750	1086	1278	1428	1571	1707
4300	757	1095	1289	1440	1584	1722
4350	764	1105	1300	1452	1597	1736
4400	771	1114	1311	1464	1611	1751
4450	777	1124	1322	1477	1624	1766
4500	784	1133	1333	1489	1638	1780
4550	791	1143	1344	1501	1651	1795
4600	798	1152	1355	1513	1664	1809
4650	804	1162	1366	1525	1678	1824
4700	811	1172	1376	1538	1691	1838
4750	818	1181	1387	1550	1705	1853
4800	825	1191	1398	1562	1718	1868
4850	832	1200	1409	1574	1732	1882
4900	838	1210	1420	1586	1745	1897
4950	845	1219	1431	1599	1758	1911

5000	852	1229	1442	1611	1772	1926
5050	859	1238	1453	1623	1785	1940
5100	865	1248	1464	1635	1799	1955
5150	872	1257	1475	1647	1812	1970
5200	878	1266	1485	1659	1825	1983
5250	885	1275	1495	1670	1837	1997
5300	891	1284	1505	1681	1850	2011
5350	897	1292	1515	1693	1862	2024
5400	903	1301	1526	1704	1875	2038
5450	909	1310	1536	1715	1887	2051
5500	915	1319	1546	1727	1899	2065
5550	921	1327	1556	1738	1912	2078
5600	927	1336	1566	1749	1924	2092
5650	934	1345	1576	1761	1937	2105
5700	940	1354	1586	1772	1949	2119
5750	946	1362	1597	1783	1962	2132
5800	952	1371	1607	1795	1974	2146
5850	958	1380	1617	1806	1987	2160
5900	964	1388	1627	1817	1999	2173
5950	970	1397	1637	1829	2012	2187
6000	976	1406	1647	1840	2024	2200
6050	983	1415	1658	1851	2037	2214
6100	989	1423	1668	1863	2049	2227
6150	995	1432	1678	1874	2062	2241
6200	1001	1441	1688	1885	2074	2254
6250	1007	1450	1698	1897	2086	2268
6300	1013	1458	1708	1907	2098	2281
6350	1016	1462	1713	1913	2104	2287
6400	1020	1467	1717	1918	2110	2294
6450	1023	1471	1722	1924	2116	2300

6500	1026	1476	1727	1929	2122	2307
6550	1030	1480	1732	1935	2128	2313
6600	1033	1485	1737	1940	2134	2320
6650	1037	1489	1742	1945	2140	2326
6700	1040	1494	1747	1951	2146	2333
6750	1043	1498	1751	1956	2152	2339
6800	1047	1503	1756	1962	2158	2346
6850	1050	1507	1761	1967	2164	2352
6900	1053	1512	1766	1973	2170	2359
6950	1057	1517	1771	1978	2176	2365
7000	1060	1521	1776	1983	2182	2372
7050	1064	1526	1781	1989	2188	2378
7100	1067	1530	1785	1994	2194	2385
7150	1070	1535	1790	2000	2200	2391
7200	1074	1539	1795	2005	2206	2397
7250	1077	1544	1800	2010	2211	2404
7300	1080	1548	1804	2016	2217	2410
7350	1084	1552	1809	2021	2223	2416
7400	1087	1556	1814	2026	2228	2422
7450	1090	1560	1818	2031	2234	2428
7500	1092	1563	1820	2033	2237	2431
7550	1094	1565	1823	2036	2240	2435
7600	1096	1568	1826	2039	2243	2438
7650	1097	1570	1828	2042	2247	2442
7700	1099	1573	1831	2045	2250	2445
7750	1101	1575	1834	2048	2253	2449
7800	1103	1578	1836	2051	2256	2453
7850	1105	1580	1839	2054	2259	2456
7900	1107	1583	1842	2057	2263	2460
7950	1109	1586	1844	2060	2266	2463

8000	1111	1588	1847	2063	2269	2467
8050	1113	1591	1849	2066	2272	2470
8100	1115	1593	1852	2069	2276	2474
8150	1117	1596	1855	2072	2279	2477
8200	1119	1598	1857	2075	2282	2481
8250	1121	1601	1860	2078	2285	2484
8300	1123	1603	1863	2081	2289	2488
8350	1125	1606	1865	2084	2292	2491
8400	1127	1609	1868	2087	2296	2495
8450	1129	1612	1871	2090	2299	2499
8500	1132	1614	1874	2093	2303	2503
8550	1134	1617	1877	2097	2306	2507
8600	1136	1620	1880	2100	2310	2511
8650	1141	1628	1889	2110	2321	2523
8700	1147	1636	1898	2120	2332	2535
8750	1153	1644	1908	2131	2344	2548
8800	1159	1652	1917	2141	2355	2560
8850	1164	1660	1926	2151	2367	2572
8900	1170	1668	1935	2162	2378	2585
8950	1176	1676	1945	2172	2389	2597
9000	1181	1684	1954	2182	2401	2609
9050	1187	1692	1963	2193	2412	2622
9100	1193	1700	1972	2203	2423	2634
9150	1199	1708	1982	2213	2435	2647
9200	1204	1716	1991	2224	2446	2659
9250	1210	1724	2000	2234	2457	2671
9300	1216	1732	2009	2244	2469	2684
9350	1220	1739	2017	2253	2478	2694
9400	1224	1744	2023	2260	2486	2702
9450	1228	1750	2030	2267	2494	2711

9500	1232	1756	2036	2275	2502	2720
9550	1236	1761	2043	2282	2510	2728
9600	1240	1767	2049	2289	2518	2737
9650	1244	1772	2056	2296	2526	2746
9700	1248	1778	2062	2304	2534	2754
9750	1252	1784	2069	2311	2542	2763
9800	1255	1789	2075	2318	2550	2772
9850	1259	1795	2082	2325	2558	2780
9900	1263	1800	2088	2333	2566	2789
9950	1267	1806	2095	2340	2574	2798
10000	1271	1811	2101	2347	2582	2806
10050	1301	1836	2126	2372	2607	2831
10100	1308	1861	2151	2397	2632	2856
10150	1314	1886	2176	2422	2657	2881
10200	1321	1911	2201	2447	2682	2906
10250	1327	1936	2226	2472	2707	2931
10300	1334	1955	2251	2497	2732	2956
10350	1340	1965	2276	2522	2757	2981
10400	1347	1974	2301	2547	2782	3006
10450	1353	1984	2326	2572	2807	3031
10500	1359	1993	2351	2597	2832	3056
10550	1366	2003	2376	2622	2857	3081
10600	1372	2012	2388	2647	2882	3106
10650	1379	2022	2399	2672	2907	3131
10700	1385	2031	2410	2697	2932	3156
10750	1392	2041	2422	2712	2957	3181
10800	1398	2050	2433	2725	2982	3206
10850	1405	2060	2444	2737	3007	3231
10900	1411	2069	2455	2750	3032	3256
10950	1418	2079	2467	2762	3056	3281

11000	1424	2088	2478	2775	3070	3306
11050	1431	2097	2489	2788	3083	3331
11100	1437	2107	2501	2800	3097	3356
11150	1444	2116	2512	2813	3111	3381
11200	1450	2126	2523	2825	3125	3406
11250	1457	2135	2534	2838	3139	3427
11300	1463	2145	2546	2851	3153	3442
11350	1470	2154	2557	2863	3167	3457
11400	1476	2164	2568	2876	3181	3472
11450	1482	2173	2579	2889	3195	3488
11500	1489	2183	2591	2901	3209	3503
11550	1495	2192	2602	2914	3223	3518
11600	1502	2202	2613	2926	3237	3533
11650	1508	2211	2624	2939	3251	3548
11700	1515	2221	2636	2952	3265	3564
11750	1521	2230	2647	2964	3279	3579
11800	1528	2240	2658	2977	3293	3594
11850	1534	2249	2669	2989	3307	3609
11900	1541	2259	2681	3002	3321	3625
11950	1547	2268	2692	3015	3335	3640
12000	1554	2278	2703	3027	3349	3655
12050	1560	2287	2715	3040	3363	3670
12100	1567	2297	2726	3053	3376	3685
12150	1573	2306	2737	3065	3390	3701
12200	1580	2316	2748	3078	3404	3716
12250	1586	2325	2760	3090	3418	3731
12300	1593	2335	2771	3103	3432	3746
12350	1599	2344	2782	3116	3446	3762
12400	1605	2354	2793	3128	3460	3777
12450	1612	2363	2805	3141	3474	3792

12500	1618	2373	2816	3153	3488	3807
12550	1625	2382	2827	3166	3502	3823
12600	1631	2392	2838	3179	3516	3838
12650	1638	2401	2850	3191	3530	3853
12700	1644	2411	2861	3204	3544	3868
12750	1651	2420	2872	3217	3558	3883
12800	1657	2430	2883	3229	3572	3899
12850	1664	2439	2895	3242	3586	3914
12900	1670	2449	2906	3254	3600	3929
12950	1677	2458	2917	3267	3614	3944
13000	1683	2468	2929	3280	3628	3960
13050	1690	2477	2940	3292	3642	3975
13100	1696	2487	2951	3305	3655	3990
13150	1703	2496	2962	3317	3669	4005
13200	1709	2506	2974	3330	3683	4021
13250	1716	2515	2985	3343	3697	4036
13300	1722	2525	2996	3355	3711	4051
13350	1728	2534	3007	3368	3725	4066
13400	1735	2544	3019	3380	3739	4081
13450	1741	2553	3030	3393	3753	4097
13500	1748	2563	3041	3406	3767	4112
13550	1754	2572	3052	3418	3781	4127
13600	1761	2582	3064	3431	3795	4142
13650	1767	2591	3075	3444	3809	4158
13700	1774	2601	3086	3456	3823	4173
13750	1780	2610	3098	3469	3837	4188
13800	1787	2619	3109	3481	3851	4203
13850	1793	2629	3120	3494	3865	4219
13900	1800	2638	3131	3507	3879	4234
13950	1806	2648	3143	3519	3893	4249

14000	1813	2657	3154	3532	3907	4264
14050	1819	2667	3165	3544	3921	4279
14100	1826	2676	3176	3557	3935	4295
14150	1832	2686	3188	3570	3948	4310
14200	1839	2695	3199	3582	3962	4325
14250	1845	2705	3210	3595	3976	4340
14300	1851	2714	3221	3608	3990	4356
14350	1858	2724	3233	3620	4004	4371
14400	1864	2733	3244	3633	4018	4386
14450	1871	2743	3255	3645	4032	4401
14500	1877	2752	3266	3658	4046	4416
14550	1884	2762	3278	3671	4060	4432
14600	1890	2771	3289	3683	4074	4447
14650	1897	2781	3300	3696	4088	4462
14700	1903	2790	3312	3708	4102	4477
14750	1910	2800	3323	3721	4116	4493
14800	1916	2809	3334	3734	4130	4508
14850	1923	2819	3345	3746	4144	4523
14900	1929	2828	3357	3759	4158	4538
14950	1936	2838	3368	3772	4172	4554
15000	1942	2847	3379	3784	4186	4569

(f) The adjusted basic child support obligation shall be determined by multiplying the basic child support obligation by one and one-half.

(g) (1) Subject to paragraphs (2) and (3) of this subsection, actual child care expenses incurred on behalf of a child due to employment or job search of either parent shall be added to the basic obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(2) Child care expenses shall be:

(i) determined by actual family experience, unless the court determines that the actual family experience is not in the best interest of the child; or

(ii) if there is no actual family experience or if the court determines that actual family experience is not in the best interest of the child:

1. the level required to provide quality care from a licensed source; or
2. if the obligee chooses quality child care with an actual cost of an amount less than the level required to provide quality care from a licensed source, the actual cost of the child care expense.

(3) Additional child care expenses may be considered if a child has special needs.

(h) (1) Any actual cost of providing health insurance coverage for a child for whom the parents are jointly and severally responsible shall be added to the basic child support obligation and shall be divided by the parents in proportion to their adjusted actual incomes.

(2) Any extraordinary medical expenses incurred on behalf of a child shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(i) By agreement of the parties or by order of court, the following expenses incurred on behalf of a child may be divided between the parents in proportion to their adjusted actual incomes:

(1) any expenses for attending a special or private elementary or secondary school to meet the particular educational needs of the child; or

(2) any expenses for transportation of the child between the homes of the parents.

(j) (1) Except as provided in paragraph (2) of this subsection, when a disability dependency benefit, a retirement dependency benefit, or other third party dependency benefit is paid to or for a child of an obligor who is disabled, retired, or is receiving benefits from any source as a result of a compensable claim, the amount of the compensation shall be set off against the child support obligation calculated using the guidelines.

(2) (i) If the amount paid to or for a child exceeds the current child support obligation calculated using the guidelines, the excess payment shall be credited to any existing child support arrearage that accrued after the effective date the benefits were awarded.

(ii) The excess payment may not be credited to any future child support obligation.

(k) (1) Upon the expiration of a use and possession order or the expiration of the right to occupy the family home under a separation or property settlement agreement and upon motion of either party, the court shall review the child support award.

(2) If the allocation of financial responsibility for the family home was a factor in departing from the guidelines under subsection (a) of this section, the court may modify the child support, if appropriate in all the circumstances, upon the expiration of the use and possession order or the expiration of the right to occupy the family home under a separation or property settlement agreement.

(l) (1) Except in cases of shared physical custody, each parent's child support obligation shall be determined by adding each parent's respective share of the basic child support obligation, work-related child care expenses, health insurance expenses, extraordinary medical expenses, and additional expenses under subsection (i) of this section.

(2) The obligee shall be presumed to spend that parent's total child support obligation directly on the child or children.

(3) The obligor shall owe that parent's total child support obligation as child support to the obligee minus any ordered payments included in the calculations made directly by the obligor on behalf of the child or children for work-related child care expenses, health insurance expenses, extraordinary medical expenses, or additional expenses under subsection (i) of this section.

(m) (1) In cases of shared physical custody, the adjusted basic child support obligation shall first be divided between the parents in proportion to their respective adjusted actual incomes.

(2) Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the child or children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent.

(3) Subject to the provisions of paragraphs (4) and (5) of this subsection, the parent owing the greater amount under paragraph (2) of this subsection shall owe the difference in the 2 amounts as child support.

(4) In addition to the amount of the child support owed under paragraph (3) of this subsection, if either parent incurs child care expenses under subsection (g) of this section, health insurance expenses under subsection (h)(1) of this section, extraordinary medical expenses under subsection (h)(2) of this section, or additional expenses under subsection (i) of this section, the expense shall be divided between the parents in proportion to their respective adjusted actual incomes. The parent not incurring the expense shall pay that parent's proportionate share to:

- (i) the parent making direct payments to the provider of the service; or
- (ii) the provider directly, if a court order requires direct payments to the provider.

(5) The amount owed under paragraph (3) of this subsection may not exceed the amount that would be owed under subsection (l) of this section.

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