Child Support Challenges New Quirks and Timeless Questions

Colorado Bar Association Family Law Section October 20, 2017

Presenters:

Kevin Sidel Kevin Sidel, LLC

William Smith Divorce Matters

I. Exchange of Information

14-10-115. Child support guidelines - purpose - definitions determination of income - schedule of basic child support obligations - adjustments to basic child support - additional guidelines - child support commission. (14) Annual exchange of information. (a) When a child support order is entered or modified, UNLESS OTHERWISE ORDERED BY THE COURT, the parties may agree or the court may require the parties to exchange financial information including verification of insurance and its costs, pursuant to paragraph (c) of subsection (5) of this section SHALL EXCHANGE INFORMATION RELEVANT TO CHILD SUPPORT CALCULATIONS ON CHANGES THAT HAVE OCCURRED SINCE THE PREVIOUS CHILD SUPPORT ORDER, and other appropriate information once a year or less often, by regular mail, for the purpose of updating and modifying the order without a court hearing. The parties shall use the approved standardized child support forms specified in subsection (4) of this section in exchanging financial information. THE PARENTS SHALL INCLUDE the forms shall be included with any agreed modification or an agreement that a modification is not appropriate at the time. If the agreed amount departs from the guidelines and schedule of basic child support obligations, the parties shall furnish statements of explanation that shall be included with the forms and shall be filed FILE THE DOCUMENTS with the court. The court shall review the agreement pursuant to this paragraph (a) and inform the parties by regular mail whether or not additional or corrected information is needed, or that the modification is granted, or that the modification is denied. If the parties cannot agree, no A modification pursuant to this paragraph (a) shall NOT be entered; however, either party may move for or the court may schedule, upon its own motion, a modification hearing.

Issue 1: The timing of the exchange is now unclear:

"Unless otherwise ordered by the Court, the parties shall exchange information... once a year or less often..."

If less often, how less often? With the change of language, the frequency of exchange is unclear. How should this ambiguity be clarified? The section is still entitled "Annual Exchange of Information."

Issue 2: The method of exchange is unclear:

The previous requirement to exchange by mail has been deleted, presumably allowing for exchange by mail, e-mail, text, etc. Doe this need to be clarified and, if so, how?

II. C.R.S. 14-10-122(5) – Presumptive five-year cap:

(5) Notwithstanding the provisions of subsection (1) of this section, when a court-ordered, voluntary, or mutually agreed upon change of physical care occurs, the provisions for child support of the obligor under the existing child support order, if modified pursuant to this section, will be modified or terminated as of the date when physical care was changed. The provisions for the establishment of a child support order based on a court-ordered, voluntary, or mutually agreed upon change of physical care may also be entered retroactively to the date when the physical care was changed. When a court-ordered, voluntary, or mutually agreed upon change of physical care occurs, parties are encouraged to avail themselves of the provision set forth in section 14-10-115(14) (a) for updating and modifying a child support order without a court hearing. The court shall not modify child support pursuant to this subsection (5) for any time more than five years prior to the filing of the motion to modify child support, unless the court finds that its application would be substantially inequitable, unjust, or inappropriate. The five-year prohibition on retroactive modification does not preclude a request for relief pursuant to any statute or court rule.

Questions:

If a Motion is filed seven years after an agreed-upon change in parenting time, does this presumptively prohibit retroactive application in its entirety?

OR, does this provision only presumptively prohibit two years of retroactivity if filed seven years after the agreed-upon change?

III. Laches:

In Re Marriage of Johnson, 380 P.3d 150 (Colo. 2016). Colorado Supreme Court reversed the Court of Appeals in concluding that laches may be asserted as a defense to a claim for interest on child support arrearages. Notably, Ms. Johnson requested and received \$838,965.32 in interest on a \$54,320 child support arrearage.

IV. Non-Joint Children: C.R.S. § 14-10-115(6)

(a) At the time a child support order is initially established, or in any proceeding to modify a child support order, if a parent is also legally responsible for the support of any other children for whom the parents do not share joint legal responsibility, the court shall make an adjustment to the parent's gross income prior to calculating the basic child support obligation for the child or children who are the subject of the support order in question as follows:

(I) If a parent is obligated to pay support for another child pursuant to an order, the amount actually paid on the order must be deducted from that parent's gross income;

(II) If the other child is residing in the home of a parent, the court shall deduct from that parent's gross income the amount calculated pursuant to paragraph (b) of this subsection (6);

(III) If another child of a parent is residing outside the home of that parent, the court shall deduct from that parent's gross income the amount of documented money payments actually paid by the parent for the support of the other child, not to exceed the schedule of basic support obligations set forth in subsection (7) of this section.

(b) The amount of the adjustment must not exceed the schedule of basic support obligations listed in this section. For a parent with a gross income of one thousand nine hundred dollars or less per month, the adjustment is seventy-five percent of the amount calculated using the low-income adjustment described in sub-subparagraphs (B) and (C) of subparagraph (II) of paragraph (a) of subsection (7) of this section based only upon the responsible parent's income, without any other adjustments for the number of other children for whom the parent is responsible. For a parent with gross income of more than one thousand nine hundred dollars per month, the adjustment is seventy-five percent of the amount listed under the schedule of basic support obligations in paragraph (b) of subsection (7) of this section that would represent a support obligation based only upon the responsible parent's income, without any other adjustments for the number of other children for whom the parent is responsible. The amount calculated as set forth in this paragraph (b) must be subtracted from the amount of the parent's gross income prior to calculating the basic support obligation based upon both parents' gross income, as provided in subsection (7) of this section.

For another child per subsection (II) living *inside* the home (assuming we know what this means), the adjustment to gross income is clear: 75% of the basic support based solely on that parent's income.

For another child per subsection (III) living *outside* the home (assuming we know what that means), how to calculate that adjustment is not clear.

Subsection (III) only applies to "documented money payments" for the child(ren). This subsection references the basic child support schedule (table) in

C.R.S. § 14-10-115(7). The adjustment under subsection III in capped at the "basic support"

There are (at least) three ways to try to calculate this adjustment or "cap" where a party seeking adjustment proves up documented money payments:

- 1. Set the amount of the adjustment using only the income of the party making the money payment, despite C.R.S. § 14-10-115(7) which contemplates combined incomes but is the section referenced by subsection III;
- 2. Set the amount of the adjustment using the combined incomes of the parties of the worksheet (although illogical when trying to calculate an adjustment based on payments for a non-joint child);
- 3. Set the amount of the adjustment using the combined incomes of the other (non-party) biological parent of the non-joint child and the parent seeking the adjustment (impractical at best and likely improper).

The two dominant child support programs in Colorado handle this adjustment and language differently:

Family Law Software uses the income only of the party making the monetary payment and automatically calculates an adjustment equal to 75% of the documented monetary payment. When an amount is entered in the data page of the Family Law Software program, the child support worksheet calculates support using the adjusted (75%) figure.

Bill Redak **(Custom Legal Software)** does not think the language of Subsection (III) is clear enough to create a formula using the basic child support table in Section (7). Bill Redak points out that Section (7) calculates basic support based on combined incomes and is thus not comfortable including a formula based on only the parent making the monetary payment. When using Bill Redak's program, the amount of the adjustment must be entered manually.

The following example demonstrates how these two programs may be used to calculate this adjustment. One parent has income of \$3,750.00 per month and the other parent has income of \$10,000.00 per month. The parent with \$10,000.00 per month income claims "monetary payment" for a non-joint child living outside the home of \$2,000.00 per month.

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	
9500	1162	1764	2123	2371	2608	2835
9550	1167	1772	2132	2382	2620	2848
9600	1172	1780	2142	2393	2632	2861
9650	1178	1788	2152	2403	2644	2874
9700	1183	1796	2161	2414	2656	2887
9750	1188	1804	2171	2425	2667	2899
9800	1194	1812	2181	2436	2679	2912
9850	1199	1820	2190	2446	2691	2925
9900	1204	1828	2200	2457	2703	2938
9950	1210	1836	2209	2468	2715	2951
10000	1215	1844	2219	2479	2727	2964
10050	1220	1852	2229	2489	2738	2977
10100	1226	1860	2238	2500	2750	2990
10150	1231	1868	2248	2511	2762	3002
10200	1236	1876	2258	2522	2774	3015
10250	1242	1884	2267	2533	2786	3028
10300	1247	1892	2277	2543	2798	3041
10350	1252	1901	2287	2554	2809	3054
10400	1258	1909	2296	2565	2821	3067
10450	1262	1914	2303	2572	2830	3076
10500	1265	1920	2309	2579	2837	3084
10550	1269	1925	2315	2586	2845	3092
10600	1272	1930	2322	2593	2853	3101
10650	1276	1936	2328	2600	2860	3109
10700	1280	1941	2334	2607	2868	3117
10750	1283	1946	2340	2614	2875	3126
10800	1287	1952	2346	2621	2883	3134
10850	1291	1957	2353	2628	2891	3142
10900	1294	1962	2359	2635	2898	3150
10950	1298	1968	2365	2642	2906	3159
11000	1301	1973	2371	2649	2913	3167
11050	1305	1978	2377	2655	2921	3175

C.R.S. § 14-10-115(7) Schedule of Basic Support Obligation

DISTRICT COURT, ARAPAHOE COUNTY, COLORADO Arapahoe County Justice Center 7325 S. Potomac Street Centennial, Colorado 80112				
In re the Marriage of: Petitioner: <i>Frankendad</i>				
Respondent: <i>Mummy</i> William E. Smith Thomas & Associates Law Firm, LLC Attorney for Petitioner 5613 DTC Parkway, Suite 800 Greenwood Village, Colorado 80111 Phone: 303-339-2494 wsmith@thomaslegalfirm.com Atty. Reg. #40100	Case Number: 17 DR ACLA Division: Courtroom:			
WORKSHEET B - Child Support Obligation - Shared Time				

Recommended Support Order: Father pays Mother \$370.46 Calculated in accordance with CRS 14-10-115 (effective January 1, 2017)

Child's Name	Date of Birth
Casper	10/31/2012

This Worksheet is for one child living most of the time with: Mother. Overnight time with Father: 182 (49.863%)

		Mother	Father	Combined
1. MONTHLY GROSS INCOME	\$	3,750.00	10,000.00	
a) Plus maintenance received from spouse of this marriage	+	.00	.00	
b) Less support to others for other children - court ordered	-	.00	.00	
c) Less support to others for other children - no court order	-	.00	2,000.00	
d) Less §(6)(a)(II) deduction for non-joint children	-	.00	.00	
e) Less maintenance paid to spouse of different relationship	-	.00	.00	
f) Less maintenance paid to spouse of this marriage	-	.00	.00	
2. MONTHLY ADJUSTED GROSS INCOME	=	3,750.00	8,000.00	11,750.00
3. Each parent's PERCENTAGE SHARE OF INCOME		31.91%	68.09%	
4. Amount from Guideline Schedule				1,355.00
5. BASIC CHILD SUPPORT OBLIGATION (1.5 x line 4)				2,032.50
 Each parent's proportional share of basic support obligation (% Share of income of each [line 3] x Basic support obligation [line 5]) 	=	648.57	1,383.93	
7. OVERNIGHTS with each parent		183	182	
8. PERCENTAGE TIME with each parent		50.137%	49.863%	
9. Portion of own share owed to other (overnights adjustment) (Each parent's support share [line 6] x Other parent's time percentage [line 8])	=	323.40	693.86	

DISTRICT COURT, ARAPAHOE COUNTY, COLORADO Arapahoe County Justice Center 7325 S. Potomac Street Centennial, Colorado 80112				
In re the Marriage of: Petitioner:				
Respondent: .				
Kevin Sidel, LLC Attorney for Petitioner	Case Number:			
, Colorado Phone:	Division: Courtroom:			
WORKSHEET B - Child Support Obligation - Shared Time				

Woldtoment D Cana Support Congress

Recommended Support Order: Father pays Mother \$386.32 Calculated in accordance with CRS 14-10-115 (effective January 1, 2017)

Child's Name

Date of Birth

This Worksheet is for one child living most of the time with: Mother. Overnight time with Father: 182 (49.863%)

		Mother	Father	Combined
1. MONTHLY GROSS INCOME	\$	3,750.00	10,000.00	
a) Plus maintenance received from spouse of this marriage	+	.00	.00	
b) Less support to others for other children - court ordered	-	.00	.00	
c) Less support to others for other children - no court order	-	.00	1,215.00	
d) Less §(6)(a)(II) deduction for non-joint children	-	.00	.00	
e) Less maintenance paid to spouse of different relationship	-	.00	.00	
f) Less maintenance paid to spouse of this marriage	-	.00	.00	
 MONTHLY ADJUSTED GROSS INCOME Each parent's PERCENTAGE SHARE OF INCOME Amount from Guideline Schedule BASIC CHILD SUPPORT OBLIGATION (1.5 x line 4) Each parent's proportional share of basic support obligation (% Share of income of each [line 3] x Basic support obligation [line 5]) 	-	3,750.00 29.92% 631.51	8,785.00 70.08% 1,479.14	12,535.00 1,407.10 2,110.65
 OVERNIGHTS with each parent PERCENTAGE TIME with each parent Portion of own share owed to other (overnights adjustment) (Each parent's support share [line 6] x Other parent's time percentage [line 8]) 	=	183 50.137% 314.89	182 49.863% 741.60	

Colorado Child Support and Maintenance

THIS SCREEN IS NOT THE OFFICIAL FORM AND SHOULD NOT BE SUMITTED TO THE COURT.

Mummy	 	O Male Female
Frankendad		Male O Female
Case No. (optional):		

Children

				Child	Child of this	Overnigl	nts
Child's	Birth Date	Custody	Tax	Eligible	relation-	With	With
First Name	or year	for Guideline	Exemption	Age?	ship?	Mummy	Frank
Casper	2012	Mummy	Mummy	\boxtimes	\boxtimes	183.0	182.(
If not of this relationship:	Lives wit		If alcowb	ore monthly	y support paid		uant to
		ewnere. φ		ere, monung	y support paid	NOT puis	uant to
Little Frankie		Frankendad	Frankendad	\boxtimes		0.0	365.(
If not of this relationship:	 Lives wit Lives els 	1 2	2,000 If elsewh	ere, monthly	y support paid	NOT purs	uant to

[add child]

SHARED CUSTODY Schedule B

1 Total # of children qualifying for child support (calculated from entries above).

"X" for split custody (calculated). Each parent must have custody of at least one child.

Wages and Filing Status

	Mummy	Frankendad
Gross <u>Wages</u> from pay stub	3,750	10,000
Using what pay period	Per Month	Per Month
Self Employment Income?		
Apply top guideline bracket to all combined income above top I	bracket amount?	

 Tax Filing Status in 2017
 HoH
 HoH

Wage-Like Income

Deductions Including Maintenance

Adjustments including Child Care and Health Insurance

Additional Income

Income to Exclude

Income From Investments, Pensions, and IRA/401k

Child Support and spousal maintenance to use in the Budget Report, What If screens, and cash flow projections.

Table of Basic Obligations

Official Child Support Worksheet (Please click the link below.) Official Guideline Worksheet

District Court Denver Juvenile Co	ourt						
Douglas County, Colorado							
Court Address:							
СО				4			
In Re:							
The Civil Union of:							
The Marriage of:							
Parental Responsibilities concerning:							
Petitioner: Mummy							•
and				▲	С	OURT USE (ONLY
Co-Petitioner/Respondent: Frankendad							
Attorney or Party Without Attorney (Name an	d Address):			Case Nu	mber		
Dhanail							
Phone: E-mail:				Division			Sec
Fax: Atty. Reg. #: WORKSHEET B - CHI				Division:	пле		Courtroom:
Children	Date of Birth	_	dren		113		Date of Birth
Casper	1/1/2012	C m	uren				Date of Birth
	1/1/2012						
		1	Mum	ımv	Fr	ankendad	Combined
1. Monthly Gross Income			\$	3,750.00	\$	10,000.00	
				-,			
a. Plus maintenance (spousal/partner sup	oport) received		+	0.00	+	0.00	
b. Minus maintenance paid			-	0.00	-	0.00	
c. Minus ordered child support payments	for other children		-	0.00	-	0.00	-
pursuant to 14-10-115(6)(a), C.R.S.							
d. Minus legal responsibility for children n	ot of this marriage/		-	0.00	-	1,215.00	
civil union/relationship pursuant to 14-	-	III), C.	R.S.				
e. Minus ordered post-secondary educati			-	0.00	-	0.00	
2. Monthly Adjusted Gross Income			\$	3,750.00	\$	8,785.00	\$ 12,535.00
			·	0,100.00	Ť	0,100.00	+ 12,000.00
3. Percentage Share of Income (Each pare	ent's income			29.92%		70.08%	
from line 2 divided by Combined Income) 4. Basic Combined Obligation (Apply line 2	Combined						\$ 1,407.10
column to Child Support Schedule)	2 Combined						φ 1,407.10
5. Shared Physical Care Support Obligation	00						\$ 2,110.65
(Line 4 times 1.5)							\$ 2,110.00
6. Each Parent's Portion of Shared Physical Care			\$	631.51	\$	1,479.14	
Support Obligation (Line 3 times line 5 for each parent)						, -	
7. Overnights with Each Parent (Must total 365)				183.00		182.00	= 365
STOP HERE IF LINE 7 IS LESS THAN 93 FOR EITHER PARENT				O, USE W	ORM	SHEET A	
8. Percentage Time with Each Parent				50.14%		49.86%	
(Line 7 / 365)				00.1470		TU.00 /0	
9. Support Obligation for Time with Other (Line 6 times other parent's line 8)	Parent		\$	314.87	\$	741.64	

Non-Joint Children Practical Problems:

Subsection III uses the language "if another child is residing outside the home of that parent." What does this mean? Currently defined terms include: "shared physical care" and "split physical care."

Clearly, if a parent has some parenting time with a non-joint child, establishing that the child resides in the home is a much easier burden with respect to the adjustment to gross income.

What does "documented money payments" mean from a practical perspective? This is likely a fact specific inquiry, requiring adequate proof provided by the proponent. See <u>In re Dickson</u>, 983 P.2d 44 (Colo. App. 1993).

V. Post-Secondary Education Scenarios

1. The Parties Agree

After July 1, 1997, post-secondary expenses can only become a court order by agreement of the parties. If the parties agree to post-secondary expenses, the agreement (resulting Court order) <u>may be modified</u> only by a showing of substantial and continuing circumstances. <u>In re Marriage of Chalat</u>, 112 P.3d 47, 56 (Colo. 2005) ("[T]he court's continuing jurisdiction to modify postsecondary education support orders is only invoked upon a showing of substantial and continuing changed circumstances by the party seeking modification.").

Interestingly, C.R.S. § 14-10-115(13)(b), provides for enforcement as a separation agreement (C.R.S. § 14-10-112) but it is nonetheless modifiable as child support once incorporated into a Decree of Dissolution of marriage. Such an agreement to pay post-secondary education expenses is modifiable and not a contractual term. <u>In re Ludwig</u>, 122 P.3d 1056 (Colo. App. 2005). Contractual terms concerning future modification of child support are themselves modifiable. <u>In re Marriage of Rosentahal</u>, 903 P.2d 1174 (Colo. 1995)

2. 529 Accounts

In these scenarios, the parties appear at a Permanent Orders hearing and there are 529 accounts established and funded for the children.

a. The parties agree to maintain the accounts

The parties agree to maintain the 529 accounts for the benefit of the children. The Court accepts the parties' agreement and makes the agreement an order of the court pursuant to 14-10-115(13)(b). Modification is pursuant to 14-10-122 (substantial and continuing change of circumstances).

b. The parties do not agree to maintain the accounts

The parties do not agree concerning the 529 accounts. One party asks the court to maintain the accounts for the children; the other party asks that the accounts be divided to the parties as marital assets.

Can the Court divide the 529 accounts to the parties?

1. C.R.S. §14-10-113(7)(b):

For purposes of subsections (1) to (4) of this section only, "property" and "an asset of a spouse" shall not include any interest a party may have as an heir at law of a living person or any interest under any donative third party instrument which is amendable or revocable, including but not limited to

third-party wills, revocable trusts, life insurance, and retirement benefit instruments, nor shall any such interests be considered as an economic circumstance or other factor.

- 2. 529 accounts are not UTMA accounts or direct gifts to the children.
- 3. Pursuant to C.R.S. §23-3.1-307:

Nothing in this part 3 shall be construed to:

(a) Give any designated beneficiary any rights or legal interest with respect to an account unless the designated beneficiary is the account owner...

A 529 account is established as a tax advantage and the funds can be withdrawn at any time by the "owner" of the account (who is then responsible for taxes associated with the withdrawal). See C.R.S. §23-3.1-306(6).

Analogize to <u>In re Balanson</u>, 107 P.3d 1037 (Colo.App. 2004): Interest in a trust cannot be classified as property until that trust becomes irrevocable under subsection (7)(b).

Only one party can be an "owner" of a 529 account. Thus, the Court would need to divide the funds between the parties with a transfer of funds to a new account tob e established by the party who was not previously the owner. See C.R.S. §23-3.1-306(6).

Can the Court order the parties to maintain the 529 accounts?

Absent statutory authorization, the established rule of law in Colorado and in other jurisdictions is that a divorce court cannot award any part of a parent's property to minor children, nor can the court compel a parent to convey property to minor children or transfer property into a trust for the children's benefit.

In re Marriage of Sewell, 817 P.2d 594, 598 (Colo.App. 1991); In re Marriage of Mohrlang, 85 P.3d 561 (Colo.App. 2003).

A father of children is under no obligation to settle any property upon his children, or to deed them an interest in any asset.

Menor v. Menor, 391 P.2d 473 (Colo. 1964).

The trial court, however, does not have authority to award such property or any part thereof to the children of the parties or other persons. Under the authority of C.R.S. 1963, 46--1--5(2), the trial court is clearly limited in adjusting and dividing the assets of the husband and wife as between them alone. This is well established in Colorado.

Giambrocco v. Giambrocco, 423 P.2d 328, 330 (Colo. 1967).

3. Student Loans

a. During the marriage the parties jointly agree that one of them will co-sign a loan with a child. Can the court allocate the loan as part of the permanent orders?

b. During the marriage one of the parties takes out a loan for a child's education. Is the loan a marital debt? Can the Court allocate the debt? Would the analysis be any different if the spouse did not know the other had taken out the loan?

VI. Lightning Round: The Court May, The Court May Not, the Court Shall

The Court May:

Order the Father to pay reasonable expenses of the Mother's pregnancy and confinement costs in a Paternity Action. C.R.S. § 19-4-116(3)(a).

Consider the income of the child(ren) to offset some of the support obligation, to the extent it represents a reduction in need. C.R.S. § 14-10-115(11)(b); <u>In re Marriage of Barrett</u>, 797 P.2d 848 (Colo. App. 1990).

Include employer reimbursements for children's insurance as gross income. I.R.C. \$ 21(c)(1) and (2).

Require a parent to contribute to the costs associated with child(ren)'s athletic activities. <u>In re West</u>, 94 P.3d 1248 (Colo. App. 2004); <u>In re Marriage of Laughlin</u>, 932 P.2d 858 (Colo. App. 1997) (applying to ice staking fees for ongoing competitive program).

Because of the father's refusal to make a willing disclosure of his financial status, the trial court, as the finder of fact, was authorized to draw the inference that the father was concealing additional income. <u>In re Marriage of Sgarlatti</u>, (Colo.App. 1990).

The Court May Not:

Deviate from the child support guidelines merely by finding application of the guidelines themselves to cause hardship (pro rata extraordinary medical expenses). <u>In re Nielsen</u> 794 P.2d 1097 (Colo. App. 1990).

Initially refuse to apply child support guidelines (may deviate, but must make specific findings to justify deviation). <u>In re Thornton</u>, 802 P.2d 1194 (Colo. App. 1990).

Require a parent to prove the actual availability of employment for a voluntarily underemployed parent, only the ability of the parent to perform work. <u>In re Mackey</u>, 940 P.2d 1112 (Colo. App. 2007).

Include as income child support payments received. C.R.S. § 14-10-115(5)(II)(A).

Consider IRS depreciation as a basis to reduce self-employed parent's gross income C.R.S. § 14-10-115(III)(A).

Allocate property to children in dissolution (see above). <u>Giambrocco v. Giambrocco</u>, 423 P.2d 328 (1967).

The Court Shall:

Allocate dependency exemptions in proportion to contribution to the cost of raising the child(ren). (The parties may agree otherwise). C.R.S. § 14-10-115(12).

Include extraordinary medical expenses in calculating child support. C.R.S. § 14-10-115(10)(h). Note: The statutory language v. an agreement or order for the expenses to be shared in proportion to income <u>off</u> the worksheet?

Determine gross income of the parties C.R.S. § 14-10-115(5).

Give credit in the worksheet for new spouse's insurance coverage of the child(ren) as though the parent were paying. C.R.S. § 14-10-115(10)(a).

Where children reside outside Colorado, examine the "total living expenses" of the children in determining whether to apply or deviate from Colorado Guidelines (involving children residing in Russia). Interest of A.W., 903 P.2d 10 (Colo. App. 1994).

Include in child support calculation the expenses incurred for transportation of the children between the homes of the parents (whether local or interstate) C.R.S. § 14-10-115(11)(a)(II); In re Interest of L.F. 56 P.3d 1249 (Colo. App. 2002).

Query:

Can the costs of supervised parenting time be included as an extraordinary expense on the child support worksheet? Does the answer change depending on the reason for the supervised parenting time (parent's alcoholism; domestic violence; etc.).

C.R.S. § 14-10-115 Extraordinary Adjustments

Section (9)(a)	Child care costs
Section (10)(b)	Health insurance premiums
(h)	Extraordinary medical expenses

Section (11)

(a)(I) Any expenses for attending any special or private elementary or secondary schools to meet the particular educational needs of the child; and(a)(II) Any expenses for transportation of the child, or the child and an accompanying parent if the child is less than twelve years of age, between the homes of the parents.

(b) Any additional factors that actually diminish the basic needs of the child ...

(c) In cases where the custodial parent receives periodic disability benefits ...

(d) In cases where the custodial parent receives a lump sum retroactive award for benefits granted by the federal old-age, survivors, or disability insurance benefits program ...