

Percentage-of-Obligor Income States¹
Treatment of Child Care Expenses

State	Citation	Summary	Comments
Alaska	Alaska Court Civil Rule 90.3	Child care expenses paid by obligor for the child subject to the order are subtracted from gross income when calculating obligor's net income. Obligation is calculated based on net.	n/a
Arkansas	Ark. Admin. Order of the Supreme Court, Rule 10	Deviation factor.	n/a
Mississippi	Miss. Code §§ 43-19-101 et seq.	Deviation factor if incurred by obligee to seek or retain employment.	n/a
North Dakota	N.D. Admin. Code §§ 75-02-04.1-01 to 13; 14.09.09.7	Deviation factor if incurred by obligee to maintain work, training or education.	Per IVD Director used consistently in one JD, but not at all in other seven districts. Private NCP bar want to address discrepancy. Possible solution: "add-on to guideline amount, and then amount allotted to obligor subtracted from net income.
Texas	Tex. Fam. Code §§ 154.001 et seq.	Deviation factor. Can be incurred by either party if expense incurred to maintain employment.	n/a
Wisconsin	http://codes.findlaw.com/wi/marriage-and-family-ch-765-to-770/wi-st-767-511.html	Deviation factor upon request by a party. "The cost of child care if the custodian works outside of the home or the value of custodial services performed by the custodian if the custodian remains in the home."	n/a

¹ Source: <http://www.ncsl.org/research/human-services/guideline-models-by-state.aspx>