

WEST VIRGINIA CODE: §48-13-501

§48-13-501. Extended shared parenting adjustment.

Child support for cases with extended shared parenting is calculated using Worksheet B, §48-13-502 of this code. The following method is used only for extended shared parenting: That is, in cases where each parent has the child for more than 127 days per year (35 percent).

(1) The basic child support obligation is multiplied by 1.6 to arrive at a shared parenting basic child support obligation. The shared parenting basic child support obligation is apportioned to each parent according to his or her income. In turn, a child support obligation is computed for each parent by multiplying that parent's portion of the shared parenting child support obligation by the percentage of time the child spends with the other parent. The respective basic child support obligations are then offset, with the parent owing more basic child support paying the difference between the two amounts. The transfer for the basic obligation for the parent owing less basic child support shall be set at \$0.

(2) Adjustments for each parent's additional direct expenses on the child are made by apportioning the sum of the parent's direct expenditures on the child's share of any unreimbursed child health care expenses, work-related child care expenses, and any other extraordinary expenses agreed to by the parents or ordered by the court less any extraordinary credits agreed to by the parents or ordered by the court to each parent according to his or her income share. In turn each parent's net share of additional direct expenses is determined by subtracting the parent's actual direct expenses on the child's share of any unreimbursed child health care expenses, work-related child care expenses, and any other extraordinary expenses agreed to by the parents or by the court less any extraordinary credits agreed to by the parents or ordered by the court from their share. The parent with a positive net share of additional direct expenses owes the other parent the amount of his or her net share of additional direct expenses. The parent with zero or a negative net share of additional direct expenses owes \$0 for additional direct expenses.

(3) The final amount of the child support order is determined by summing what each parent owes for the basic support obligation and additional direct expenses as defined in subdivisions (1) and (2) of this section. The respective sums are then offset, with the parent owing more paying the other parent the difference between the two amounts.