WEST VIRGINIA CODE: §48-13-601

PART 6. ADJUSTMENT OF SHARES OF SUPPORT OBLIGATIONS.

§48-13-601. Adjustment for child care tax credit.

(a) The amount of the federal tax credit for child care expenses that can be realized by the custodial parent shall be approximated by deducting twenty-five percent from work-related child care costs, except that no such deduction shall be made for custodial parents with monthly gross incomes below the following amounts:

(1) One child--$1,150;

(2) Two children--$1,550;

(3) Three children--$1,750;

(4) Four children--$1,950;

(5) Five children--$2,150; and

(6) Six or more children--$2,350.

(b) Work-related child care costs net of any adjustment for the child care tax credit shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted gross income.

WV Legislature