

Mr. U arrived in Alaska in June 2012. At the time of the hearing, Mr. U was self-employed as a taxi driver working 12-hour shifts for six days per week. He provided a copy of his 2013 income tax return that indicates he had gross receipts of \$45,990 that year, minus expenses of \$36,066, with net income of \$9,924.⁶ He testified extensively about his expenses, which include vehicle leasing, car washes, gasoline, and his 25% portion of minor damages to the vehicle. He was informed at the end of his testimony that his expenses for meals and entertainment and utilities would not be allowed because they are his personal expenses, not those of the business. The meals and entertainment line item was \$1,404, and the utilities figure was \$1,080.⁷

Mr. U did not apply for the 2013 PFD because he correctly believed he would not be eligible until 2014, after he had been an Alaska resident for one full calendar year. He testified he did apply for the 2014 PFD, and expected to receive the dividend.

At the close of the hearing, CSSD was directed to prepare another child support calculation based on Mr. U's income and expenses from his 2013 Schedule C, minus the line items for meals and entertainment and utilities.⁸ CSSD subsequently filed a calculation of \$183 per month for 2013, and \$198 for 2014, the increase resulting from the 2014 PFD.⁹ CSSD also submitted a new calculation for 2014 that added cash tips to Mr. U's income that the agency believed he had been earning. This addition resulted in a child support calculation of \$306 per month.¹⁰

III. Discussion

As the person who filed the appeal in this case, Mr. U has the burden of proving by a preponderance of the evidence that the child support amount in CSSD's Amended Administrative Child Support and Medical Support Order is incorrect.¹¹ That order set his child support obligation for G at \$311 per month.¹²

⁵ The facts are taken from Mr. U's testimony, unless another source is cited.

⁶ Exh. 5 at pg. 4.

⁷ See Exh. 5 at pg. 4.

⁸ The administrative law judge stated that she intended to continue the 2013 calculation into 2014.

⁹ Exhs. 9-10.

¹⁰ Exh. 11.

¹¹ 15 AAC 05.030(h).

¹² Exh. 4.

A parent is obligated both by statute and at common law to support his or her children.¹³ In cases established by CSSD, the agency collects support from the date the custodial parent requested child support services, or the date public assistance or foster care was initiated on behalf of the child.¹⁴ G began receiving public assistance benefits in August 2013, so that is the month Mr. U's obligation to support the child through CSSD should begin.¹⁵

Civil Rule 90.3(a)(1) provides that an Obligor's child support amount is to be calculated based on his or her "total income from all sources," minus mandatory deductions such as taxes and Social Security. After the hearing, CSSD correctly calculated Mr. U's 2013 child support at \$183 per month, and his 2014 child support at \$198 per month. The increased figure for 2014 reflects the addition of the PFD to Mr. U's income. He testified that he had applied for the dividend that year and expected to receive it.

The calculation of \$306 per month that CSSD prepared by adding cash tips that the agency predicted Mr. U receives is not accepted. While it is likely that Mr. U does receive tips, CSSD did not raise the issue at the hearing, and there is no evidence on this issue in the record.

IV. Conclusion

Mr. U met his burden of proving that CSSD's Amended Administrative Child Support and Medical Support Order was incorrect, as required by 15 AAC 05.030(h). After the hearing, CSSD correctly calculated his child support at \$183 per month for 2013 and \$198 per month for 2014. These figures should be adopted. There was no request for a good cause variance under Civil Rule 90.3(c).

V. Child Support Order

- Mr. U is liable for child support for G in the amount of \$183 per month, effective August 2013 through December 2013; and \$198 per month, effective January 2014 and ongoing;
- All other provisions of the Amended Administrative Child Support and Medical Support Order dated April 23, 2014 remain in full force and effect.

DATED this 26th day of March, 2015.

Signed

Kay L. Howard
Administrative Law Judge

¹³ *Matthews v. Matthews*, 739 P.2d 1298, 1299 (Alaska 1987) & AS 25.20.030.

¹⁴ 15 AAC 125.105(a)(1)-(2).

¹⁵ See Exh. 4 at pg. 10.

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. The undersigned, on behalf of the Commissioner of Revenue and in accordance with AS 44.64.060, adopts this Decision and Order as the final administrative determination in this matter.

Under AS 25.27.062 and AS 25.27.250, the obligor's income and property are subject to withholding. Without further notice, a withholding order may be served on any person, political subdivision, department of the State, or other entity.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with AS 25.27.210 and Alaska Rule of Appellate Procedure 602(a)(2) within 30 days after the date of this decision.

DATED this 13th day of April, 2015.

By: Signed
Signature
Kay L. Howard
Name
Administrative Law Judge
Title

[This document has been modified to conform to the technical standards for publication.]