

**BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS ON REFERRAL
BY THE COMMISSIONER OF REVENUE**

In the Matter of	)	
	)	
G. K. T-K.	)	OAH No. 26-0151-CSS
_____	)	

DECISION AND ORDER

I. Introduction

Mr. T.¹ appeals a Modified Administrative Child Support Order issued by the Child Support Enforcement Division (Division) on January 26, 2026. The Order raised his monthly child support obligation from \$655 for his son S. K. as set in 2018 to \$1,344 beginning October 1, 2025, and onward. Mr. T. raises various issues in his appeal, but the only one properly before this tribunal is the issue of a reduction of his support obligation. While he does not dispute the calculation of the support obligation under Civil Rule 90.3(a), Mr. T. requests a variance under Civil Rule 90.3(c) due to financial hardship.

A telephonic hearing was held in this matter over several dates in March 2026. Mr. T. argued that it is very difficult for him to pay the support obligation for S. as well as cover the expenses of his own household. However, Mr. T. did not show by clear and convincing evidence that manifest injustice would result if his obligation was not reduced. Therefore, the request is denied. Mr. T.'s ongoing obligation remains as set at \$1,344 for one child based on primary custody, beginning October 1, 2025, and ongoing.

II. Facts

A. Material Facts

G. T. and U. F. are the biological parents of S. K., age 11. Mr. T. lives in Anchorage with his wife and their two children, ages 10 and 9. He works a rotating schedule on the slope as a heavy equipment operator for the Company A pipeline. His wife is a cultural specialist and organizes classes involving bead work, fry bread, and other topics. Ms. F. lives with S., as well as her partner, F. N., and their son, who is 6 years old.² Mr. N. is disabled and receives disability benefits. Ms. F. is currently unemployed.

¹ Mr. T. testified that he has dropped "K." from his last name.

² In his appeal Mr. T. asserts that Ms. F. is not entitled to some months of child support payments as she is or was not S.'s consistent custodial parent. However, this is not an issue properly raised before this tribunal. Any

III. Procedural History

A telephonic hearing was held in this matter over several dates: March 3 and March 10, 2026. Mr. T. participated and represented himself, as did Ms. F.. The Division was represented by Child Support Specialist Mark Phang. All documents submitted prior to the close of the record on March 10, 2026, were admitted into the record.

IV. Discussion

A. *Child support calculation under Civil Rule 90.3(a)*

A parent is obligated both by statute and at common law to support his or her children.³ 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 applicable deductions. Income includes any benefits that would have been available to the family unit should it have remained intact.⁴

A review of the Division's calculation of Mr. T.'s support obligation for S. does not suggest any errors were committed. To calculate his support obligation the Division correctly relied upon Mr. T.'s last four quarters of employer reported wages of \$137,027.47, augmented by a 2025 PFD of \$1000 and native dividends in the amount of \$1,325, resulting in a gross annual income of \$139,352.47.⁵ After subtracting standard monthly deductions for federal income tax, Social Security, Medicare, unemployment insurance and support paid for a minor child born prior to S., his annual adjusted income totaled \$106,237.75 with \$21,247.55 allocated for child support, or \$1,344 monthly.⁶

B. *Variance under Civil Rule 90.3(c)*

Mr. T.'s argument on appeal is that he is unable to pay the \$1,344 ongoing support obligation for S. in addition to covering his household expenses and providing for his two younger sons. He requests a variance of his ongoing obligation.

An obligor-parent may obtain a reduction in the ongoing support amount, but only if he or she shows that "good cause" exists for the reduction.⁷ To establish good cause, the parent must show clear and convincing evidence that manifest injustice would result if the support

individual who believes he or she is entitled to child support payments for S. K. under Civil Rule 90.3 may raise this issue directly with the Division.

³ *Matthews v. Matthews*, 739 P.2d 1298, 1299 (Alaska 1987), AS 25.20.030.

⁴ See Civil Rule 90.3 Commentary, III. Defining Income.

⁵ Ex. 3, pp. 6-8.

⁶ *Id.*

⁷ See *Willis v. State, Dep't of Revenue, Child Support Enforcement Div.*, 992 P.2d 581 (Alaska 1999).

award were not varied.⁸ This is a high standard, and reductions based on hardship are reserved for cases involving unusual circumstances. In making this determination, it is appropriate to consider all relevant evidence, including the circumstances of the custodial parent.

Mr. T. shares his household with his wife and two children. He and his wife earn monthly gross wages of approximately \$7,000 and \$4,000 respectively. Their average monthly expenses include a mortgage payment and housing fees of \$979, \$1,500 for food, \$1,339 for phone and utilities, \$1,048 for daycare, \$22 for union dues, and combined monthly car payments of \$812 for a Dodge Ram and a Chevy Tahoe. He and his spouse spend approximately \$780 monthly on gas and vehicle maintenance, \$362 on car insurance, \$50 on home insurance, and \$600 on entertainment and personal care. His household ends each month approximately \$3300 in the black, not including consumer debt.

Ms. F. also credibly testified about her household, which includes her, her partner Mr. N., their 6-year-old child, and S.. She is currently unemployed, having recently lost her job caring for elders at Employer A due to prior criminal history flagged during a background check by the employer. Mr. N. receives \$1,243 monthly in disability benefits, and the household qualifies for \$1,300 per month in food stamps. They pay monthly (subsidized) rent in the amount of \$800, \$765 for phones and utilities, \$1,500 for food, \$20 for a family bus pass, and \$450 for entertainment/plane tickets to Anchorage/personal care.⁹ This leaves the household in the red by approximately \$1,000 at the end of each month, but for the child support payments of \$655 for S., and the occasional assistance Ms. F. testified that she receives from friends and family.

Weighing the financial solvency of the two households, Mr. T.'s home is significantly more stable. He testified that he needs a variance as he and his wife often have unexpected expenses, like costly repairs for their aging vehicles. But while this could certainly present budgeting headaches, S.'s household struggles to cover even basic expenses, including rent and food. Jeopardizing S.'s housing stability could greatly affect the child's mental health and wellbeing. Ms. F.'s household is clearly not currently in a position to receive lower support payments to ease Mr. T.'s challenges with his household bills.

Furthermore, it is of note that Mr. T.'s prior support obligation was set at \$655 in 2018 when his annual wages totaled approximately \$40,000. In the years since his income has

⁸ Civil Rule 90.3(c).

⁹ She testified that she buys a family bus pass for \$40 every other month.

steadily increased, from \$90,207.64 in 2022 to \$124,426.01 in 2024 and \$157,792.42 in 2025. In the absence of a review of his wages by the Division, however, his support obligation has remained \$655. For many years, therefore, his household – and two younger children – have benefited from his increased earning capacity, while S. has not.

V. Conclusion

Mr. T. has not shown by clear and convincing evidence that his support obligation as calculated under Civil Rule 90.3(a) would result in manifest injustice. While he may have occasional unexpected household expenses, Ms. F.'s home is far more financially instable. Therefore, weighing the situations of both parents and considering the wellbeing of S., Mr. T.'s ongoing monthly obligation should remain at \$1,344 for one child as set in the Modified Administrative Child Support Order dated January 26, 2026.

VI. Child Support Order

1. The Modified Administrative Child Support Order dated January 26, 2026, remains in full force and effect.
2. As set in the 2026 order, Mr. T. is liable for child support in the amount of \$1,344 for S. based on primary custody effective October 1, 2025, and ongoing.

Dated: March 19, 2026

SIGNED
Danika B. Swanson
Administrative Law Judge

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 within 30 days after the date of this decision.

DATED this 6th day of April, 2026.

By: SIGNED

Signature

Danika B. Swanson

Name

Administrative Law Judge

Title

[This document has been modified to conform to the technical standards of publication.
Names have been changed to protect privacy.]