

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

PAIGE L. SCOTT, : No. 00-20,789  
 :  
 Plaintiff : PACSES NO. 301102374  
 :  
 vs. :  
 :  
 JAMES E. SCOTT, : Plaintiff's Exceptions to  
 Defendant : Master's report of 11/8/02

OPINION AND ORDER

This matter came before the Court on Plaintiff's exceptions to the Master's report dated November 8, 2002. The Court held an argument on the exceptions on January 15, 2003.

Plaintiff's first exception is that the Master erred in failing to add as income the rental value of the residence provided by his employer. The Master discussed the rental value, but neglected to include it in Defendant's income. Counsel for Defendant conceded that it appeared the Master inadvertently failed to include this benefit as income. Counsel for both parties agreed that the residence had a rental value of \$600 per month gross and that 20% should be deducted to reflect tax consequences. Therefore, the Court will add \$480 to the monthly net income of \$2,494.61 found by the Master.

Plaintiff's second exception is the Master erred in not adding the lease value of the vehicle provided to Defendant by his employer. The Court agrees with Plaintiff in

part and grants this exception. Pennsylvania law includes the value of perquisites such as a company car as income because these benefits increase the amount of money available for support. Heisey v. Heisey, 633 A.2d 211, 212 (Pa.Super. 1993). While noting that the employer did not put any restrictions on Defendant's use of the vehicle, the Master did not include this perquisite as income because Defendant is on call twenty-four/seven. The mere fact that Defendant is on call, however, is not dispositive. The more important factor is how much he actually uses the vehicle for employment and how much he uses it for personal uses. Defendant admitted that Little League place no restrictions on his ability to drive the vehicle. Therefore, he doesn't need to pay for a personal vehicle. He further admitted that he sometimes used the vehicle for personal reasons such as to get groceries and to attend the Master's hearing. Based on the foregoing, the Court finds that Defendant uses the vehicle for employment purposes 90% of the time and for his own personal use 10% of the time. Plaintiff introduced an exhibit, which listed a lease value for Defendant's vehicle of \$551.95 per month. The Court will add 10% of this amount to Defendant's monthly net income as found by the Master.<sup>1</sup>

Adding the housing and vehicle benefits of \$480 and

---

<sup>1</sup> Unlike the housing provided by his employer, Defendant does not receive a form 1099 for the vehicle. Therefore, there do not appear to be any tax consequences associated with this benefit, and the full 10% will be added

\$55.20, respectively, to Defendant's income as found by the Master of \$2,494.61 results in a monthly net income of **\$3,029.81**. With father's income at **\$3,029.81** and mother's income at **\$1,995.75**, the parties' combined total income is **\$5,025.56**. Total basic child support for two children is **\$1,344** monthly. Father's income is 60.29% of the parties' total income,<sup>2</sup> which results in a child support obligation of **\$810.30**. Defendant is entitled to a credit for his payment of health insurance premiums. The Master found he pays \$117.95 per month. Plaintiff's share of that is 39.71%,<sup>3</sup> which gives Defendant a credit of **\$46.84** monthly.<sup>4</sup> Therefore, Defendant's total child support obligation is **\$763.46** monthly.<sup>5</sup>

Defendant is also responsible for his proportionate share of the children's day care expense. After taking 75% of the first \$4,800.00 in accordance with Rule 1910.16-6(a)(1), the yearly child care expenses to be apportioned between the parties is \$6,007.80. See Master's Report, p. 6. Defendant is responsible for 60.29% or \$3,622.10 annually. Dividing by twelve months results in day care costs of **\$301.84** monthly.<sup>6</sup>

---

as income without any reduction for taxes.

2  $\$3,029.81$  divided by  $\$5,025.56 = .60288 \times 100 = 60.288$ . Rounding to the nearest hundredth yields 60.29%.

3  $\$1,995.75$  divided by  $\$5,025.56 = .3971199 \times 100 = 39.71199$ . Rounding to the nearest hundredth yields 39.71%.

4  $\$117.95 \times .3971 = \$46.837945$ . Rounding to the nearest hundredth yields \$46.84.

5  $\$810.30 - \$46.84 = \$763.46$ .

6 The Court notes the multiple family formula still is not applicable because the combined Pennsylvania and California child support obligations have not reached 50% of Mr. Scott's monthly net income.

Plaintiff's final exception is the Master erred in not awarding spousal support. This Court cannot agree. Once Mrs. Scott's income, the California child support of \$303.31, and the Pennsylvania child support are deducted from Mr. Scott's income, there is a negative balance of 32.71. Therefore, spousal support is not available.

**ORDER**

AND NOW, this \_\_\_ day of June 2003, in accordance with the forgoing opinion, it is ORDERED and DIRECTED as follows:

1. Based upon Mr. Scott's net monthly income of **\$3,029.81** and Mrs. Scott's net monthly income of **\$1,995.75**, **Mr. Scott** shall pay by check or money order to PA SCDU, P.O. Box 69110, Harrisburg, PA 17106-9110, for the support of Tyler and Kailee Scott, the sum of **\$763.46** monthly, effective **July 25, 2002**, and continuing until further Order of Court. The check or money order shall contain Defendant's social security number.

2. Based upon Mr. Scott's net monthly income of **\$3,029.81** and Mrs. Scott's net monthly income of **\$1,995.75**, **Mr. Scott** shall pay by check or money order to PA SCDU, P.O. Box 69110, Harrisburg, PA 17106-9110, child care costs in the amount of **\$301.84** monthly effective **July 25, 2002** and

continuing until further Order of Court. The check or money order shall contain the Defendant's social security number.

3. Mrs. Scott shall notify the Domestic Relations Office if childcare costs are reduced or discontinued within twenty-four (24) hours of said change. If costs are reduced, a verification form the provider shall be filed at the Domestic Relations Office.

4. Beginning July 25, 2002, the custodial parent shall be responsible for the first \$250.00 of un-reimbursed medicals incurred for each child during any calendar year. Medical expenses do not include over-the-counter medications.

5. Mr. Scott shall be responsible for 60.29% and Mrs. Scott shall be responsible for 39.71% of all reasonably necessary medical services and supplies, including, but not limited to, surgical, dental, optic and orthodontic services incurred on behalf of Tyler and Kailee Scott, which are un-reimbursed by insurance or Medicaid within thirty (30) days of proof of such paid expense presented by Mrs. Scott to Mr. Scott or by Mr. Scott to Mrs. Scott.

6. If the children are on a Medical ACCESS card through the Department of Public Welfare, Defendant may be required to pay his share of medical expenses that are covered by the ACCESS card and exceed \$250.00 annually.

7. Un-reimbursed medical, dental, optical and

orthodontic expenses shall be determined after submission to both parties' insurance companies, if any, with documentation of payments or denial of payments to be presented to the Domestic Relations Section.

8. It is hereby ORDERED and DIRECTED that Mr. Scott shall continue to obtain medical insurance coverage for the children covered under this Order.

9. Within thirty (30) days after the entry of an Order requiring a person to provide health care coverage, written proof of that health care coverage has been obtained or that application for coverage has been made, must be documented and sent to the Domestic Relations Section and each Plaintiff. Proof of coverage shall consist of at a minimum:

- A. Name of the health care coverage provider,
- B. Any applicable identification numbers,
- C. Any cards evidencing coverage,
- D. The address to which claims should be made,
- E. A description of any restrictions on usage such as prior approval for hospital admissions and the manner for obtaining approval,
- F. A copy of the benefit booklet or coverage contract,
- G. A description of all deductibles and co-payments,
- H. Five (5) copies of any claim forms,
- I. Date coverage began,
- J. Cost of coverage to (Plaintiff/Defendant) per (weekly, bi-weekly, bi-monthly, monthly) paycheck,
- K. Names of all individuals covered by the insurance.

The above information shall be provided to the DOMESTIC RELATIONS SECTION and the Plaintiff as soon as they

are received from Mr. Scott's employer.

10. Plaintiff shall comply with the insurers' existing claims procedures and present to the insurer one of the following documents:

- A. A copy of the Court Order,
- B. A release signed by the insured permitting the insurer to communicate directly with the insured.

11. Mr. Scott shall sign a release permitting Mrs. Scott to communicate directly with the insurance provider.

12. Plaintiff shall use any existing private insurance covering the minor children prior to using the Department of Public Welfare ACCESS card.

13. Mr. Scott shall pay \$50.00 monthly on this Order for any past due support due to the retroactive effect of this Order and for any overdue support which has accrued prior to the entry of this Order.

14. Plaintiff shall execute a Release of Claim to Exemption for Child of Divorced or Separated Parents, Internal Revenue Service Form 8332, for Tyler Scott, born October 22, 1995, on behalf of Defendant, James Scott, for the year 2002. The execution of waiver of dependency exemption is contingent upon Plaintiff's receipt of all support payments and the continued reduction of arrearages. Plaintiff may file a Petition for Modification if she becomes gainfully employed, if her income is increased and she will be paying taxes, and

it is no longer be advantageous for the exemption to be with Defendant.

15. Mr. Scott shall be responsible for the payment of any balance remaining if his employer is unable to deduct the total amount of child support, childcare costs and arrearages pursuant to this Order within fourteen (14) days of the reduced payment to PA SCDU.

As long as the Domestic Relations Office has administrative responsibility, all parties are under a continuing obligation to report any material change in circumstances relevant to the level of support or the administration of the Support Order to both the Domestic Relations Office and all other parties, in writing, within seven (7) days of the change.

By The Court,

\_\_\_\_\_  
Kenneth D. Brown, Judge

cc: Janice Yaw, Esquire  
Joy McCoy, Esquire  
Family Court  
Domestic Relations (SMF)  
Work file  
Gary Weber, Esquire (Lycoming Reporter)