

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PA

T.G.,	:	
Plaintiff	:	
	:	
v.	:	No. 90-20,281
	:	PACES NO. 392001966
V.H.,	:	
Defendant	:	

OPINION and ORDER

This opinion addresses the exceptions filed by Father to the Master’s order of December 18, 2003, in which Father was ordered to pay child support. Father objects to the Master’s determination of Mothers’ income, to the Master’s refusal to consider a \$500 payment from Father to Mother, to the Master’s requiring Father to contribute toward health insurance, and to the Master’s failure to equalize the parties’ net incomes.

In regard to Mother’s net income, the Master incorrectly concluded that it was \$1155.10. Mother’s paystub¹ shows a gross income of \$15,960.17 for twenty-five bi-weekly pays. After making the proper deductions, Mother’s net monthly income is \$1214.41 per month. To that is added Mother’s tax refund of \$2672.00, or \$222.67 per month, which results in an adjusted net monthly income of \$1437.08 per month.

Father’s next objection relates to a \$500 payment Father made to Mother pursuant to a written contract executed by the parties on January 30, 2003. The contract states that Father may claim Justin as a dependent on his 2002 income tax return. In exchange, he will pay Mother \$500. The court was not provided with a transcript of the Master’s hearing. However, both parties agreed that the Master characterized the \$500 as a gift, and neither included it in Mother’s income, nor deducted it from Father’s

¹ At the argument, the court requested a copy of Mother’s 2003 W-2 form, but the form was never received.

income. The court considered ordering a transcript, but finds it unnecessary because both parties agree that the contract was executed, and that Father paid the \$500 to Mother. Furthermore, the contract was based on consideration: Father gained the tax deduction but lost \$500; Mother lost the tax deduction but gained \$500. Given the existence of the contract, the court can find no reason why the exchange should be characterized as a gift, because a payment cannot be a gift if the payor is contractually bound to make the payment. Furthermore, it would be unfair to make Father pay support on \$500 which he gave to Mother.² The \$500 will therefore be deducted from Father's income, leaving him with \$1607.33 per month.

Father's next exception is in regard to health insurance. The child is covered under Father's insurance, at no cost to Father. Mother also has the child covered under her own insurance. Mother's insurance is a family policy, costing \$69.62 per month for four individuals. Insofar as the child is already covered under Father's policy, for no cost to either party, the court sees no reason to order Father to contribute to Mother's health insurance premium. Although it would be reasonable to require Father to pay for the portion of the coverage attributable to the child's share of the vision and dental coverage, that cost is so minimal (barely more than \$3 per month) that the court declines to include it in the order.

With Mother at \$1478.75 per month and Father at \$1607.33 per month, the parties' combined income is \$3086.08 per month, which calls for a child support amount of \$676. Father's proportionate share is 52%, reduced by 20% for the shared custody, or 32%, which translates to a child support payment of \$216.32 per month.

Lastly, Father correctly points out that the Master failed to equalize the parties' incomes, as is required by Rule 1910.16-4(c)(2). After doing that, Father's support payment becomes \$64.29 per month..

² The court notes that Mother is also receiving increased child support as a result of giving Father the deduction.

ORDER

AND NOW, this _____ day of February, 2004, for the reasons stated in the foregoing opinion, it is ordered as follows:

1. Effective September 26, 2003, Father's child support obligation shall be \$64.29 per month.
2. Effective September 26, 2003, Father shall not be assessed with a health insurance contribution obligation.
3. The Domestic Relations Office is authorized to temporarily adjust or suspend Father's child support payments to account for any overpayments to Mother as a result of this order.
4. In all other respects, the Master's order of December 18, 2003 is affirmed.

BY THE COURT,

Richard A. Gray, J.

cc: Dana Jacques, Esq., Law Clerk
Hon. Richard A. Gray
Randi Dincher, Esq.
Richard Gahr, Esq.
Domestic Relations (RW)
Family Court
Gary Weber, Esq.