

(f) "Potential income" means income attributed to a parent determined by the parent's employment potential and probable earnings level based on, but not limited to, recent work history, occupational qualifications, prevailing job opportunities, and earnings levels in the community.

(g) "Ordinary and necessary expenses" does not include amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses or investment tax credits or any other business expenses determined by the court to be inappropriate for determining actual income for purposes of calculating child support.

(h) (1) "Extraordinary medical expenses" means uninsured expenses over \$100 for a single illness or condition.

(2) "Extraordinary medical expenses" includes uninsured, reasonable, and necessary costs for orthodontia, dental treatment, asthma treatment, physical therapy, treatment for any chronic health problem, and professional counseling or psychiatric therapy for diagnosed mental disorders.

(i) (1) "Shared physical custody" means that each parent keeps the child or children overnight for more than 35% of the year and that both parents contribute to the expenses of the child or children in addition to the payment of child support.

(2) Subject to paragraph (1) of this subsection, the court may base a child support award on shared physical custody:

- (i) solely on the amount of visitation awarded; and
- (ii) regardless of whether joint custody has been granted.

(j) "Adjusted basic child support obligation" means an adjustment of the basic child support obligation for shared physical custody.

(k) "Basic child support obligation" means the base amount due for child support based on the combined adjusted actual incomes of both parents.

12-202.

(b) (1) Subject to the provisions of paragraph (2) of this subsection, the adoption OR REVISION of the guidelines set forth in this subtitle may be grounds for requesting a modification of a child support award based on a material change in circumstances.

(2) The adoption OR REVISION of the guidelines set forth in this subtitle may not be grounds for requesting a modification of a child support award based on a material change in circumstances unless the use of the guidelines would result in a change in the award of 25% or more.

12-204.

(J) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, WHEN A DISABILITY DEPENDENCY BENEFIT, A RETIREMENT DEPENDENCY BENEFIT, OR OTHER THIRD PARTY DEPENDENCY BENEFIT IS PAID TO OR FOR A CHILD OF AN