

(3) Additional child care expenses may be considered if a child has special needs.

(h) (1) ANY ACTUAL COST OF PROVIDING HEALTH INSURANCE COVERAGE FOR A CHILD FOR WHOM THE PARENTS ARE JOINTLY AND SEVERALLY RESPONSIBLE SHALL BE ADDED TO THE BASIC CHILD SUPPORT OBLIGATION AND SHALL BE DIVIDED BY THE PARENTS IN PROPORTION TO THEIR ADJUSTED ACTUAL INCOMES.

(2) Any extraordinary medical expenses incurred on behalf of a child shall be added to the basic child support obligation and shall be divided between the parents in proportion to their adjusted actual incomes.

(l) (1) Except in cases of shared physical custody, each parent's child support obligation shall be determined by adding each parent's respective share of the basic child support obligation, work-related child care expenses, HEALTH INSURANCE EXPENSES, extraordinary medical expenses, and additional expenses under subsection (i) of this section.

(2) The custodial parent shall be presumed to spend that parent's total child support obligation directly on the child or children.

(3) The noncustodial parent shall owe that parent's total child support obligation as child support to the custodial parent minus any ordered payments included in the calculations made directly by the noncustodial parent on behalf of the child or children for work-related child care expenses, HEALTH INSURANCE EXPENSES, extraordinary medical expenses, or additional expenses under subsection (i) of this section.

(m) (1) In cases of shared physical custody, the adjusted basic child support obligation shall first be divided between the parents in proportion to their respective adjusted actual incomes.

(2) Each parent's share of the adjusted basic child support obligation shall then be multiplied by the percentage of time the child or children spend with the other parent to determine the theoretical basic child support obligation owed to the other parent.

(3) Subject to the provisions of paragraphs (4) and (5) of this subsection, the parent owing the greater amount under paragraph (2) of this subsection shall owe the difference in the 2 amounts as child support.

(4) In addition to the amount of the child support owed under paragraph (3) of this subsection, if either parent incurs child care expenses under