

NEVADA CHILD SUPPORT GUIDELINES COMMITTEE PUBLIC MEETING TO REVIEW CHILD SUPPORT ENFORCEMENT GUIDELINES IN ACCORDANCE WITH ASSEMBLY BILL 278 OF THE 2017 LEGISLATIVE SESSION.

The public meeting to review child support enforcement guidelines was brought to order by committee chair Kim Surratt at 1:00 p.m. on Friday, February 9, 2018. This meeting was video-conferenced between the Legislative Counsel Bureau, 401 South Carson Street, Hearing Room 2135, Carson City, NV and the Grant Sawyer State Office Building, 555 East Washington Avenue, Hearing Room 4401, Las Vegas, NV. The meeting was also accessible via teleconference.

MEMBERS PRESENT:

Kathleen Baker, Washoe County District Attorney's Office
Karen Cliffe, Clark County District Attorney's Office
Ellen Crecelius, Chief Financial Officer, Division of Health Care Financing and Policy
Charles Hoskin, Family Division of the Eighth Judicial District Court
Assemblyman Keith Pickard
Jim Shirley, Family Division of the Eleventh Judicial District Court
Lidia Stiglich, Justice, Nevada Supreme Court
Kim Surratt, Family Law Section of the State Bar of Nevada
Dawn Throne, Family Law Section of the State Bar of Nevada

MEMBERS PRESENT VIA TELEPHONE:

Nova Murray, Deputy Administrator, Division of Welfare and Supportive Services
Bridget E. Robb, Family Division of the Second Judicial District Court

MEMBERS ABSENT:

Senator Patricia Farley
Assemblyman Ozzie Fumo
Senator Michael Roberson
Joseph Sanford, Churchill County District Attorney's Association

STAFF PRESENT:

David Castagnola, Social Services Program Specialist III, Division of Welfare and Supportive Services (DWSS)
Cathy Kaplan, Operation Field Manager, DWSS
Joy Tomlinson, Administrative Assistant IV, DWSS
Rebecca Lindelow, Family Services Supervisor, DWSS
Kiersten Gallagher, Social Services Manager, DWSS
Amy Crowe, Senior Deputy Attorney General

GUESTS PRESENT – NORTH

James Carr

GUESTS PRESENT – SOUTH

None

GUESTS PRESENT VIA TELEPHONE:

Michael McDonald
Alexander Falconi

Agenda Item #1 – Call to Order and Roll Call

The public meeting to review child support enforcement guidelines was brought to order by committee chair Kim Surratt at 1:00 p.m.

Roll call was taken.

Agenda Item #2 – Public Comment

Ms. Surratt called for public comment over the telephone. Public comment was heard from Michael McDonald. Mr. McDonald stated he is putting together a report regarding child support and its effects on the children and a report from other countries on how they calculate child support for the committee to review. He would like to send the above reports to the committee for consideration. In addition, he asked the committee to repeal Title 42 Section 666, The Child Support Enforcement Act Statute. Mr. McDonald further asked the committee to consider custody and domestic violence. Mr. McDonald stated that incarcerated parents' child support should be reduced to \$100 per child, per month. He stated it should automatically be changed once the parent is incarcerated after 180 days.

Ms. Surratt called for public comment in the south: no public comment.

Ms. Surratt called for public comment in the north. Public comment was heard from James Carr. Please see Exhibit A. Mr. Carr stated he liked Judge Robb's proposed calculation, however, there are some things he disagrees with. Mr. Carr stated he believes there are problems with the high-income bracket and requested the committee define a certain portion of the income as high-income, explaining the committee should not define a parent as high-income but a portion of the parent's income as high-income. A parent making \$100,000 per year would have an obligation of \$1,667, however, with his proposed plan, a parent making \$100,000 per year would have an obligation of \$1,283. Mr. Carr, urged the committee not to use the 1.5 multiplier in situations of joint custody.

Ms. Surratt clarified for the record that Mr. Carr's public comment submitted on February 3, 2018 is different than his comment today which can be found on the DWSS website (https://dwss.nv.gov/uploadedFiles/dwssnv.gov/content/Support/cs_Public_Comment_James_Carr.pdf).

Agenda Item #3 – Approval of Meeting Minutes (January 17, 2018)

Assemblyman Pickard motioned to approve the meeting minutes. Motion passed unanimously.

Agenda Item #4a - Discussion and recommendations as to the proposed child support language for a formula for child support based on the exhibit provided by Judge Robb.

Ms. Surratt opened discussion regarding the formula listed in Judge Robb's proposed language. The committee discussed this agenda item, with both Assemblymen Pickard and Judge Hoskin

stating the committee should maintain the current percentages for low-income. Ms. Throne stated she had an issue with the calculations as the committee is trying to incorporate the cost of raising a child in the calculations, which might cause a problem with creating right size orders.

Ms. Surratt suggested Agenda Item #4a be tabled until the end of the meeting for further discussion and possible action.

Agenda Item #4b – Discussion and recommendations based on proposed language on how to treat incarcerated parents or a parent recently released from prison.

Ms. Surratt provided the revised incarceration language to the committee. See Exhibit B. The committee discussed the language and different things they would like added to, or removed from, the proposed language.

- Change “Division of Juvenile Facilities in the Department of Corrections” to “The Division of Child and Family Services” under section 1a.
- Add “a facility operated by The Division of Child and Family Services” under section 1a.
- Add “state/federal prison” under section 1a.
- Add “90 or 180 days” to language.

Ms. Surratt motioned to change “Division of Juvenile Facilities” to “Division of Child and Family Services.” Judge Shirley seconded the motion, which passed unanimously.

Ms. Surratt motioned to incorporate “180 days” of incarceration to the definition of incarceration per previous meeting minutes. Judge Shirley and Assemblyman Pickard seconded and the motion passed unanimously. Ms. Surratt agreed to make the changes and provide the revised language to Judge Robb to add to the working document.

Agenda Item #4c – Discussion and recommendations as to the definition of child support for purposes of calculating child support.

No discussion or action was taken on this agenda item as the language was not available for the committee to review and discuss.

Ms. Surratt suggested Agenda Item #4c be included on the next meeting’s agenda for further discussion and possible action.

Agenda Item #4d – Discussion and recommendations on proposed language for guidelines on income imputation in calculating child support.

Ms. Baker stated the committee voted on adopting the language as it is set out in the regulations. The language was not in the working draft. Ms. Surratt stated she would provide this language to Judge Robb to incorporate into the working draft.

Ms. Surratt suggested Agenda Item #4d be included on the next meeting’s agenda for further discussion and possible action.

Agenda Item #4e – Discussion and recommendations as to how to develop and adopt an adjustment for additional dependents.

No discussion or action was taken on this agenda item.

Ms. Surratt suggested Agenda Item #4e be included on the next meeting's agenda for further discussion and possible action.

Agenda Item #4f – Discussion and recommendations as to how to develop and adopt a calculation for shared parenting time, serial parenting and split parenting.

Ms. Cliffe presented some of Wisconsin's statutes regarding shared, serial, and split parenting. See Exhibit C.

Ms. Baker brought up some concerns regarding split parenting time and how it is currently being calculated. She stated the way it is currently being done works well for those who are high-income earners. Ms. Baker recalled a recent case where the custodial parent had one child full-time and the other child part-time and the custodial parent received less than the 18% for one child.

Ms. Surratt explained that from the private sector perspective, this is an ongoing debate. Ms. Surratt suggested there could be a minimum threshold, and Judge Robb suggested making 18% the floor and eliminate this issue.

Justice Stiglich was dismissed from the meeting as there is a similar case pending in the Nevada Supreme Court and she cannot comment at this time.

Judge Hoskin stated he thinks there is an easier way to calculate child support in these scenarios. Ms. Surratt asked if there were any motions regarding split parenting. Judge Hoskin suggested simplifying Wisconsin's statutes and Judge Robb volunteered to simplify the Wisconsin statutes on split parenting.

Ms. Throne suggested splitting up the percentages based on the amount of children the obligor has in cases of serial parenting. Ms. Surratt suggested modifying the low-income chart to calculate child support in cases where the obligor has more than one child with more than one obligee.

Ms. Surratt motioned to adopt definitions from Wisconsin's language on shared, split, and serial parenting, with Judge Hoskin seconding the motion. This motion passed unanimously. Ms. Surratt stated she would provide this language to Judge Robb.

Ms. Surratt suggested modifying the serial parenting chart from Wisconsin, and Judge Robb volunteered to codify Nevada's case law for shared parenting and simplify Wisconsin's statutes for serial and split parenting.

Agenda Item #4g – Discussion and recommendations regarding revised proposed language for calculation of child support with child care expenses

Ms. Surratt stated she left this item on the agenda to finalize the calculations.

Ms. Murray said she has the information regarding how other states, with similar models to Nevada, deal with child care expenses but was unable to get the information out to the committee in time for this meeting. Ms. Murray said the states her staff contacted deal with child care as a

deviation and she will provide this information to the committee and have it posted on the website.

Ms. Surratt suggested Agenda Item #4g be included on the next meeting's agenda for further discussion and possible action.

Agenda Item #4h – Discussion and recommendations regarding revised proposed language for calculation of child support with health care expenses.

Ms. Throne explained the changes in the language. See Exhibit B. The committee then discussed additional changes that need to be made to the language.

- Add a period after premium and delete the rest of the sentence in section j1.
- Add “co-payment or deductible, and the payment of all necessary medical, vision and dental expenses that are not covered by insurance” to another section.
- Add “for the child” to section j1.

Judge Shirley asked about including children in the language. The committee decided to leave the language singular for now and request LCB check language on the final draft to include both singular and plural.

Assemblyman Pickard motioned to make the above suggested changes. Judge Robb and Justice Stiglich seconded the motion. Motion passed unanimously.

Ms. Surratt suggested Agenda Item #4g be included on the next meeting's agenda for further discussion and possible action.

Agenda Item #4i – Discussion and recommendatons regarding definition of income for calculation of child support.

Judge Hoskin provided the definition of income, taking language from Wisconsin's statutes.

- Add “for purposes of calculating child support” to section 11.
- Change “food stamps” to “supplemental nutrition assistance program (SNAP)” to 11e.
- Add “retirement income” to income under b3.

Ms. Cliffe motioned to make the above changes. Ms. Baker seconded motion. Motion passed unanimously.

Judge Hoskin stated he would make the changes and provide revised language at the next meeting.

Ms. Surratt suggested Agenda Item #4i be included on the next meeting's agenda for further discussion and possible action.

Agenda Item #5 – Discuss and approve ideas for future agenda items.

Ms. Surratt inquired whether the committee had any topics they would like to discuss in future meetings. Judge Hoskin suggested the committee going through the calculations for next

meeting. Ms. Baker suggested adding stipulated orders to the agenda again, and Ms. Surratt suggested adding deviations as an agenda item.

Agenda Item #6 – Discuss and approve future meeting dates.

Ms. Surratt informed committee of next meeting date, March 9, 2018, which will be held at LCB.

Agenda Item #7 – Public Comment

Ms. Surratt called for public comment in the south: no public comment.

Public comment was heard from Alexander Falconi, who stated there is a case in Arizona called Little v. Little which covers cases where people are willfully unemployed for the purposes of avoiding child support. Mr. Falconi stated that the higher the child support obligation the more likely the obligor is to stop paying child support when they owe so much. Also, he stated some litigants are afraid of filing anything when it comes to their child support.

Ms. Surratt called for public comment over the telephone. Public comment was also heard from Michael McDonald. Mr. McDonald stated he would like the committee to automatically set the child support obligation at \$0 for incarcerated parents. Mr. McDonald also suggested the committee come up with a process for the District Attorney's Office and the Family Court to communicate with each other. Mr. McDonald further suggested the committee allow both parties to choose which health care plans they enroll their children in.

Ms. Surratt called for public comment in the north: no public comment.

Agenda Item #8 – Adjournment

Ms. Surratt called for a motion of adjournment. Mr. Pickard motioned for adjournment. Judge Shirley seconded motion. Meeting adjourned at 3:27 pm.

Exhibit A

Suggestions and comments regarding Judge Robb's plan:

- To automatically address inflation, base definitions for high income on the poverty level instead of concrete dollar amount. Instead of saying \$100,000, you could say 8.2 times the poverty level for a 1 person household.
- The current brackets could have unfair results when parents have income near the bracket thresholds: a parent making \$99,999 per year would have a higher child support obligation than a parent making \$100,000 per year due to the drop from 18 percent to 14 percent child support rate). Instead of defining certain parents as high-income and changing the child support rate for their entire income, create a single point at which the portion of income over that level has a lower child support rate than the 18 percent rate for the portion of income below that level. I suggest making this point about \$80,000 per year or 6.6 times the poverty level, and I suggest a 5 percent child support rate for 1 child for the portion of annual income that exceeds \$80,000. 5 percent may sound like a low amount, but it results in child support obligations similar to Judge Robb's current plan but without significant increases or drops in support at bracket thresholds.
 - Example 1: A parent has gross monthly income of \$8,333 per month (\$100,000 per year). Support will be calculated by taking 18 percent of \$6667 (the income up to \$80,000 per year), and that amount equals \$1,200. The remaining \$1,666 per month will have 5 percent taken for support, and that amount equals \$83. Adding \$1,200 and \$83, that parent's child support obligation would be \$1283 per month. (Judge Robb's current plan result: \$1,167)
 - Example 2: A parent has gross monthly income of \$12,500 per month (\$150,000 per year). Using the same calculations in example 1, this parent's child support obligation would be \$1,408. (Judge Robb's current plan result: \$1,250 or \$1,750, depending if the parent makes \$12,501 or \$12,500)
 - Example 3: A parent has a gross monthly income of \$16,667 per month (\$200,000 per year). Using the same calculations in example 1, this parent's child support obligation would be \$1,700. (Judge Robb's current plan result: \$1,667)
- I strongly urge the Committee to avoid a 1.5 multiplier or any other multiplier that would discourage parents from seeking an equal custody arrangement. This could also result in a parent having a higher child support obligation with equal custody than with visitation.
- The new deviation factor based on relative **household** income is very reasonable and fair.

James Carr
Reno, NV

Exhibit B

Proposed 125B.070. Amount of child support obligation.

1. As used in this section and NRS 125B.080, unless the context otherwise requires:

(a) "Obligation for support" means the sum certain dollar amount determined according to the following schedule:

- (1) For one child, 18 percent;¹
- (2) For two children, 25 percent;
- (3) For three children, 29 percent;
- (4) For four children, 31 percent; and
- (5) For each additional child, an additional 2 percent of a parent's gross monthly income.

(b) "Gross income" means all of the following:

1. Salary and wages.
2. Interest and investment income.
3. Social Security disability and old-age insurance benefits under Federal Law.
4. Net proceeds resulting from worker's compensation or other personal injury awards intended to replace income.
5. Unemployment insurance.
6. Income continuation benefits.

¹ Percentages are left as placeholders and are subject to additional discussion and determination.

7. Voluntary deferred compensation, employee contributions to any employee benefit plan or profit-sharing, and voluntary employee contributions to any pension or retirement account whether or not the account provides for tax deferral or avoidance.

8. Military allowances and veterans benefits.

9. Any and all compensation for lost wages.

10. Undistributed income of a corporation, including a closely-held corporation, or any partnership, including a limited or limited liability partnership, in which the parent has an ownership interest sufficient to individually exercise control or to access the earnings of the business, unless the income included is an asset under [*section regarding imputed income*] In this paragraph:

a. "Undistributed income" means federal taxable income of the closely held corporation, partnership, or other entity plus depreciation claimed on the entity's federal income tax return less a reasonable allowance for economic depreciation.

b. A "reasonable allowance for economic depreciation" means the amount of depreciation on assets computed using the straight line method and useful lives as determined under federal income tax laws and regulations.

Note: Income considered under this subsection is subject to the adjustments under [*section regarding adjustments*].

11. All other income, whether taxable or not, except that gross income does not include any of the following:

- a. Child support.
- b. Foster care payments under Federal Law.
- c. Kinship care payments under Federal Law.
- d. Public assistance benefits under Federal Law, except that child care subsidy payments under Federal Law, shall be considered income to a child care provider.
- e. Food stamps under Federal Law.

- f. Cash benefits paid by counties under Federal Law.
- g. Supplemental Security Income and state supplemental payments under Federal Law.
- h. Payments made for social services or any other public assistance benefits.
- i. Compensation for losses, both general and special damages, in personal injury awards not intended to replace income.

(b) This subsection defines gross income used in establishing a child support order under this chapter and may not be used to limit income withholding, or the assignment of worker's compensation benefits for child support.

Note: This paragraph clarifies that although the portion of worker's compensation awards not intended to replace income is excluded from gross income in *establishing* a child support order, the full worker's compensation benefit is assignable for the *collection* of child support

(c) For purposes of this section, the following definitions shall apply:

(1) "Incarcerated or involuntarily institutionalized" includes, but is not limited to, involuntary confinement to the state prison, a county jail, a juvenile facility operated by the Division of Juvenile Facilities in the Department of Corrections and Rehabilitation, or a mental health facility.

(2) "Suspend" means that the payment due on the current child support order, an arrears payment on a preexisting arrears balance, or interest on arrears created during a qualifying period of incarceration pursuant to this section is, by operation of law, set to no less than the minimum child support allowed by law.

(d) Incarceration or involuntarily institutionalization shall be considered as a substantial change of circumstances to warrant a child support order to be reviewed and, if appropriate adjusted based on the noncustodial parent's ability to pay. All cases of incarceration or involuntarily institutionalization of the obligor qualify for automatic finding of a substantial

change in circumstances and a review hearing shall be conducted. Incarceration or involuntary institutionalization shall not be treated as voluntary unemployment and income shall not be imputed to the person who is incarcerated or involuntarily institutionalized.

(e) If child support is either suspended or reduced during incarceration or involuntary institutionalization, the money judgment or child support obligation shall resume on the first day of the first full month after the release of the person owing support in the amount previously ordered, and that amount is presumed to be appropriate. This section does not preclude a person owing support from seeking a modification of the child support order based on a change in circumstances or other appropriate reason.

(f) (1) A local child support agency enforcing a child support order under Title IV-D of the Social Security Act (42 U.S.C. Sec. 651 et seq.) may, upon written notice of the proposed adjustment to the support obligor and obligee along with a form provided for the support obligor or obligee to object to the administrative adjustment to the local child support agency, administratively adjust account balances for a money judgment or order for support of a child suspended pursuant to subdivision (1) if all of the following occurs:

(i) The agency verifies that arrears and interest were accrued in violation of this section.

(ii) The agency verifies that the person owing support does not have the means to pay support while incarcerated or involuntarily institutionalized.

(iii) Neither the support obligor nor obligee objects, within 30 days of receipt of the notice of proposed adjustment, whether in writing or by telephone, to the administrative adjustment by the local child support agency.

(2) If either the support obligor or obligee objects to the administrative adjustment set forth in this subdivision, the agency shall not adjust the order, but shall file a motion with the court to seek to adjust the arrears and shall serve copies of the motion on the parties, who may file an objection to the agency's motion with the court. The obligor's arrears shall not be adjusted unless the court approves the adjustment.

(3) The agency may perform this adjustment without regard to whether it was enforcing the child support order at the time the parent owing support qualified for relief under this section.

(g) This section does not prohibit the local child support agency or a party from petitioning a court for a determination of child support or arrears amounts.

(h) This section applies to every money judgment or child support order issued or modified on or after the enactment of this section.

(i) The schedule in paragraph (a) above shall not be used in the case of low-income payers or high-income payers as more fully set forth in sections (k) and (l) herein.

(j) Regardless of the income level of the payer, the obligation for support shall also include the cost of providing medical support for the child. In other words, the obligation for support of both low-income payers and high-income payers shall also include the cost of providing medical support for the child. The cost of medical support shall be borne equally by the parents, with each parent being responsible for 50% of the cost of medical support unless, in extraordinary circumstances, the Court determines that a basis exists to deviate from the parents equally sharing the cost of medical support.

(1) As used in this section, "medical support" includes, without limitation, the cost of coverage for medical, vision and dental under a plan of insurance that is reasonable in cost and accessible, including, without limitation, the payment of any premium, co-payment or deductible, and the payment of all necessary medical, vision and dental expenses that are not covered by insurance.

For the purpose of this subsection:

(A) The term "plan of insurance" includes the child being provided coverage under a public plan of coverage such as Medicaid or a reduced fee plan such as Nevada Check Up.

(B) Payments of cash for medical support or the cost of coverage for health care under a plan of insurance are "reasonable in cost" if:

- (i) In the case of payments of case for medical support, the cost to each parent who is responsible for providing medical support is not more than 5 percent of the gross monthly income of the parent; or
- (ii) In the case of the costs of coverage for health care under a plan of insurance, the cost of adding a dependent child to any existing coverage for health care or the difference between individual and family coverage, whichever is less, is not more than 5 percent of the gross monthly income of each parent.

(C) Coverage for health care under a plan of insurance is “accessible” if the plan:

- (i) Is not limited to coverage within a geographic area; or
- (ii) Is limited to coverage within a geographic area and the child resides within that geographic area.

(k) “Low-income payer” means a payer for whom the Court has determined that the payer’s total economic circumstances limit his or her ability to pay support at the level set forth in section (a) above. Once low-income payer status is determined, the child support obligation shall be established by use of a yearly schedule based on changes in the federal poverty guidelines during the preceding year. This schedule shall be approved by the Child Support Guidelines Committee no later than January 31 of each year and shall be published by the Administrative Office of the Courts.

If a payer’s monthly income is below the lowest level set on the schedule, the Court may set a child support obligation that is appropriate based upon the payer’s total economic circumstances, balancing the payer’s need for self-support and the payer’s obligation to support the child.

(l) “High-income payer” means a payer for whom the Court has determined that the payer’s total economic circumstances exceed an annual income of \$100,000.00.

If a payor’s monthly income is between \$8,333.00 and \$12,500.00, the following percentages shall apply:

- (1) 14% for one child;
- (2) 20% for two children;
- (3) 23% for three children;
- (4) 25% for four children;
- (5) 27% for five or more children.

If a payor's monthly income is greater than \$12,500.00, the following percentages shall apply:

- (1) 10% for one child;
- (2) 15% for two children;
- (3) 23% for three children;
- (4) 25% for four children;
- (5) 27% for five or more children.

(f) The child support obligation may be further adjusted by the Court pursuant to the specific needs of the child and the economic circumstances of the parents based upon the following factors:

- (1) The cost of child care;
- (2) Any special educational needs of the child;
- (3) The legal responsibility of the parents for the support of others;
- (4) The value of services contributed by either parent;
- (5) Any public assistance paid to support the child, including social security benefits available to the child;
- (6) The cost of transportation of the child to and from visitation if the custodial parent moved with the child from the jurisdiction of the court which ordered the support and the noncustodial parent remained;
- (7) Any other necessary expenses for the benefit of the child; and
- (8) The relative income of both parents.

Exhibit C

DCF 150.02-Wisconsin Administrative Code

“Income imputed based on earning capacity” means the amount of income that exceeds the parent's actual income and represents the parent's ability to earn, based on the parent's education, training and recent work experience, earnings during previous periods, current physical and mental health, history of child care responsibilities as the parent with primary physical placement, and the availability of work in or near the parent's community.

(15) “Income imputed from assets” means the amount of income ascribed to assets that are unproductive and to which income has been diverted to avoid paying child support or from which income is necessary to maintain the child or children at the standard of living they would have if they were living with both parents, and that exceeds the actual income from the assets.

(16) “Income modified for business expenses” means the amount of income after adding wages paid to dependent household members, adding undistributed income that the court determines is not reasonably necessary for the growth of the business, and subtracting business expenses that the court determines are reasonably necessary for the production of that income or operation of the business and that may differ from the determination of allowable business expenses for tax purposes.

(17) “Intact family” means a family in which the child or children and the payer reside in the same household and the payer shares his or her income directly with the child or children and has a legal obligation to support the child or children.

(19) “Low-income payer” means a payer for whom the court uses the monthly support amount provided in the schedule in Appendix C based on the court's determination that the payer's total economic circumstances limit his or her ability to pay support at the level provided under s. [DCF 150.03 \(1\)](#) and the payer's income available for child support is at a level set forth in the schedule in Appendix C.

(21) “Monthly income available for child support” means the monthly income at which the child support obligation is determined, which is calculated by adding the parent's annual gross income or, if applicable, the parent's annual income modified for business expenses; the parent's annual income imputed based on earning capacity; and the parent's annual income imputed from assets, and dividing that total by 12.

(25) “Serial-family parent” means a parent with an existing legal obligation for child support who incurs an additional legal obligation for child support in a subsequent family as a result of a court order.

(25m) “Shared-placement parent” means a parent who has a court-ordered period of placement of at least 25% and is ordered by the court to assume the child's basic support costs in proportion to the time that the parent has placement of the child.

(26) “Shared-placement payer” means the shared-placement parent who is determined to owe a greater support amount than the other parent under the calculation in s. [DCF 150.04 \(2\) \(b\)](#).

(27) “Split-placement payer” means a payer who has 2 or more children and who has physical placement of one or more but not all of the children.

DCF 150.03 Support orders.

DCF 150.03(1) (1) Determining child support using the percentage standard. The court shall determine a parent's monthly income available for child support by adding together the parent's annual gross income or, if applicable, the parent's annual income modified for business expenses; the parent's annual income imputed based on earning capacity; and the parent's annual income imputed from assets, and dividing that total by 12. This may be done by completing the worksheet in Appendix B, although use of the worksheet for this purpose is not required. Except as provided in s. DCF 150.04 (4) and (5), the percentage of the parent's monthly income available for child support or adjusted monthly income available for child support that constitutes the child support obligation shall be:

DCF 150.03(1)(a) (a) 17% for one child;

DCF 150.03(1)(b) (b) 25% for 2 children;

DCF 150.03(1)(c) (c) 29% for 3 children;

DCF 150.03(1)(d) (d) 31% for 4 children; and

DCF 150.03(1)(e) (e) 34% for 5 or more children.

DCF 150.03 Note Note: See Appendix A which indicates the amount of child support at various levels of income using the percentage standard.

DCF 150.03(2) (2) Determining income modified for business expenses. In determining a parent's monthly income available for child support under sub. (1), the court may adjust a parent's gross income as follows:

DCF 150.03(2)(a) (a) Adding wages paid to dependent household members.

DCF 150.03(2)(b) (b) Adding undistributed income that meets the criteria in s. DCF 150.02 (13) (a) 9. and that the court determines is not reasonably necessary for the growth of the business. The parent shall have the burden of proof to show that any undistributed income is reasonably necessary for the growth of the business.

DCF 150.03(2)(c) (c) Reducing gross income by the business expenses that the court determines are reasonably necessary for the production of that income or operation of the business and that may differ from the determination of allowable business expenses for tax purposes.

DCF 150.03(3) (3) Determining income imputed based on earning capacity. In situations where the income of a parent is less than the parent's earning capacity or is unknown, the court may impute income to the parent at an amount that represents the parent's ability to earn, based on the parent's education, training and recent work experience, earnings during previous periods, current physical and mental health, history of child care responsibilities as the parent with primary physical placement, and the availability of work in or near the parent's community. If evidence is presented that due diligence has been exercised to ascertain information on the parent's actual income or ability to earn and that

information is unavailable, the court may impute to the parent the income that a person would earn by working 35 hours per week for the higher of the federal minimum hourly wage under 29 USC 206 (a) (1) or the state minimum wage in s. DWD 272.03. If a parent has gross income or income modified for business expenses below his or her earning capacity, the income imputed based on earning capacity shall be the difference between the parent's earning capacity and the parent's gross income or income modified for business expenses.

DCF 150.03(4) (4) Determining income imputed from assets.

DCF 150.03(4)(a)(a) The court may impute a reasonable earning potential to a parent's assets if the court finds both of the following:

DCF 150.03(4)(a)1. 1. The parent has ownership and control over any real or personal property, including but not limited to, life insurance, cash and deposit accounts, stocks and bonds, business interests, net proceeds resulting from worker's compensation or other personal injury awards not intended to replace income, and cash and corporate income in a corporation in which the parent has an ownership interest sufficient to individually exercise control and the cash or corporate income is not included as gross income under s. DCF 150.02 (13).

DCF 150.03(4)(a)2. 2. The parent's assets are underproductive and at least one of the following applies:

DCF 150.03(4)(a)2.a. a. The parent has diverted income into assets to avoid paying child support.

DCF 150.03(4)(a)2.b. b. Income from the parent's assets is necessary to maintain the child or children at the standard of living they would have had if they were living with both parents.

DCF 150.03(4)(b) (b) The court shall impute income to assets by multiplying the total net value of the assets by the current 6-month treasury bill rate or any other rate that the court determines is reasonable and subtracting the actual income from the assets that was included as gross income under s. DCF 150.02 (13).

DCF 150.03(5) (5) Adjustment for child's social security. The court may include benefits received by a child under 42 USC 402 (d) based on a parent's entitlement to federal disability or old-age insurance benefits under 42 USC 401 to 433 in the parent's gross income and adjust a parent's child support obligation by subtracting the amount of the child's social security benefit. In no case may this adjustment require the payee to reimburse the payer for any portion of the child's benefit.

DCF 150.03(6) (6) Determine child support before maintenance. If a payer will have obligations for both child support and maintenance to the same payee, the court shall determine the payer's child support obligation under this chapter before determining the payer's maintenance obligation under s. 767.56, Stats.

DCF 150.03(7) (7) Calculation of family support. When the standard under sub. (1) is used to calculate support under s. 767.531, Stats., the amount determined shall be increased by the amount necessary to

provide a net family support payment, after state and federal income taxes are paid, of at least the amount of a child support payment under the standard.

DCF 150.03(8) (8) Expression of ordered support. The support amount shall be expressed as a fixed sum unless the parties have stipulated to expressing the amount as a percentage of the payer's income and the requirements under s. 767.34 (2) (am) 1. to 3., Stats., are satisfied.

DCF 150.03(9) (9) Trust. The court may protect and promote the best interests of the minor children by setting aside a portion of the child support that either party is ordered to pay in a separate fund or trust for the support, education, and welfare of such children.

DCF 150.03(10) (10) Dependency exemption. The court may order the payee to waive the federal dependency exemption provided that the payee's execution of the exemption waiver is made contingent on the receipt of child support payments.

DCF 150.03(11) (11) Deviation from the percentage standard.

DCF 150.03(11)(a)(a) Upon request by a party, the court may modify the amount of child support payments determined under sub. (1) if, after considering the factors in s. 767.511 (1m), Stats., as applicable, the court finds by the greater weight of the credible evidence that use of the percentage standard is unfair to the child or to any of the parties.

DCF 150.03(11)(b) (b) If the court under par. (a) modifies the amount of child support payment determined under sub. (1), the court shall state in writing or on the record the amount of support that would be required by using the percentage standard under sub. (1), the amount by which the court's order deviates from that amount, its reasons for finding that use of the percentage standard is unfair to the child or the party, its reasons for the amount of the modification and the basis for the modification as provided under s. 767.511 (1n), Stats.

DCF 150.04 DCF 150.04 Determining the child support obligation in special circumstances. Child support may be determined under special circumstances as follows:

DCF 150.04(1) (1) Determining the child support obligation of a serial-family parent.

DCF 150.04(1)(a)(a) Applicability. This subsection applies only if the additional child support obligation incurred by a parent is a result of a court order and the support obligation being calculated is for children from a subsequent family or subsequent paternity judgment or acknowledgment. A parent may not use the provisions of this subsection as a basis for seeking modification of an existing order based on a subsequently incurred legal obligation for child support.

DCF 150.04(1)(b) (b) Determination. For a serial-family parent the child support obligation incurred for a marital or nonmarital child in a subsequent family as a result of a court order may be determined as follows:

DCF 150.04(1)(b)1. 1. Determine the parent's monthly income available for child support under s. DCF 150.03 (1) (intro.).

DCF 150.04(1)(b)2. 2. Determine the order of the parent's legal obligations for child support by listing them according to the date each obligation is incurred. For a marital child, the legal obligation for child support is incurred on the child's date of birth. For a nonmarital child, the father's legal obligation for child support is incurred on the date that paternity is legally established. For a nonmarital child in an intact family, it is incurred on the date of adoption or the date that paternity is legally established. For a nonmarital maternal child in an intact family, it is incurred on the child's date of birth.

DCF 150.04(1)(b)3. 3. Determine the first child support obligation as follows:

DCF 150.04(1)(b)3.a. a. If the parent is subject to an existing support order for that legal obligation, except a shared-placement order under s. DCF 150.04 (2), the support for that obligation is the monthly amount of that order.

DCF 150.04(1)(b)3.b. b. If the parent is in an intact family or is subject to a shared-placement order under s. DCF 150.04 (2), the support is determined by multiplying the appropriate percentage under s. DCF 150.03 (1) for that number of children by the parent's monthly income available for child support or, if applicable, determine support under sub. (2), (3), (4), or (5).

DCF 150.04(1)(b)4. 4. Adjust the monthly income available for child support by subtracting the support for the first legal obligation under subd. 3. from the parent's monthly income available for child support under subd. 1.

DCF 150.04(1)(b)5. 5. Determine the second child support obligation as follows:

DCF 150.04(1)(b)5.a. a. If the parent is subject to an existing support order for that legal obligation, except a shared-placement order under s. DCF 150.04 (2), the support for that obligation is the monthly amount of that order.

DCF 150.04(1)(b)5.b. b. If the parent is in an intact family or is subject to a shared-placement order under s. DCF 150.04 (2), the support is determined by multiplying the appropriate percentage under s. DCF 150.03 (1) for that number of children by the parent's monthly income available for child support or, if applicable, determine support under sub. (2), (3), (4), or (5).

DCF 150.04(1)(b)6. 6. Adjust the monthly income available for child support a second time by subtracting the support for the second legal obligation determined under subd. 5. from the first adjusted monthly income available for child support determined under subd. 4.

DCF 150.04(1)(b)7. 7. Repeat the procedure under subds. 5. and 6. for each additional legal obligation for child support the serial-family parent has incurred.

DCF 150.04(1)(b)8. 8. Multiply the appropriate percentage under s. DCF 150.03 (1) for the number of children subject to the new order by the final adjusted monthly income available for child support

determined in either subd. 6. or 7. to determine the new child support obligation or if applicable, determine the new child support obligation under sub. (2), (3), (4), or (5).

DCF 150.04 Note Note: The following example shows how the child support obligation is determined for a serial-family parent whose additional child support obligation has been incurred for a subsequent family.

DCF 150.04 Note Assumptions:

DCF 150.04 Note Parent A's current monthly income available for child support is \$3000.

DCF 150.04 Note Parent A and Parent B were married, had a child in 2000 and divorced in 2001. Parent A is subject to an existing support order of \$450 per month.

DCF 150.04 Note Parent A remarries and has two children, one born in 2006 and the other in 2007, and remains an intact family.

DCF 150.04 Note Parent A was adjudicated the father in 2008 for a child born in 2005. Child support needs to be established for this child.

DCF 150.04 Note Order of parent A's legal obligation for child support.

DCF 150.04 Note First legal obligation: one child (2000) (divorce)

DCF 150.04 Note Second legal obligation: 2 children (2006 and 2007) (intact family)

DCF 150.04 Note Third legal obligation: one child (2008) (paternity)

DCF 150.04 Note Calculation: - See PDF for table 

DCF 150.04(2) (2) Determining the child support obligations of shared-placement parents.

DCF 150.04(2)(a)(a) The shared-placement formula may be applied when both of the following conditions are met:

DCF 150.04(2)(a)1. 1. Both parents have court-ordered periods of placement of at least 25% or 92 days a year. The period of placement for each parent shall be determined by calculating the number of overnights or equivalent care ordered to be provided by the parent and dividing that number by 365. The combined periods of placement for both parents shall equal 100%.

Down

Up

DCF 150.04(2)(a)2. 2. Each parent is ordered by the court to assume the child's basic support costs in proportion to the time that the parent has placement of the child.

DCF 150.04(2)(b) (b) The child support obligations for parents who meet the requirements of par. (a) may be determined as follows:

DCF 150.04(2)(b)1. 1. Determine each parent's monthly income available for child support under s. DCF 150.03 (1). In determining whether to impute income based on earning capacity for an unemployed parent or a parent employed less than full time under s. DCF 150.03 (3), the court shall consider benefits to the child of having a parent remain in the home during periods of placement and the additional variable day care costs that would be incurred if the parent worked more. If a parent has one or more previous child support obligations, determine the parent's monthly income available for child support adjusted for the previous obligations as provided in sub. (1).

DCF 150.04(2)(b)2. 2. Multiply each parent's monthly income available for child support by the appropriate percentage standard under s. DCF 150.03 (1).

DCF 150.04(2)(b)3. 3. Multiply each amount determined under subd. 2. by 150%.

DCF 150.04 Note Note: The 150% accounts for household maintenance expenditures duplicated by both parents, such as a bedroom, clothes, and personal items.

DCF 150.04(2)(b)4. 4. Multiply the amount determined for each parent under subd. 3. by the proportion of the time that the child spends with the other parent to determine each parent's child support obligation.

DCF 150.04(2)(b)5. 5. Offset resulting amounts under subd. 4. against each other. The parent with a greater child support obligation is the shared-placement payer. The shared-placement payer shall pay the lesser of the amount determined under this subd. or the amount determined using the appropriate percentage standard under s. DCF 150.03 (1). If the shared-placement payer is also a low-income payer, the child support obligation may be the lesser of the amount determined under this subd. or under sub. (4).

DCF 150.04(2)(b)6. 6. In addition to the child support obligation determined under subd. 5., the court shall assign responsibility for payment of the child's variable costs in proportion to each parent's share of physical placement, with due consideration to a disparity in the parents' incomes. The court shall direct the manner of payment of a variable cost order to be either between the parents or from a parent to a third-party service provider. The court shall not direct payment of variable costs to be made to the department or the department's designee, except as incorporated in the fixed sum or percentage expressed child support order.

DCF 150.04 Note Note: The following example shows how to calculate the child support obligations of shared-placement parents.

DCF 150.04 Note Number of children: Two

DCF 150.04 Note Parent A: \$2,000 monthly income available for child support

DCF 150.04 Note Court-ordered placement of the child for 219 days a year or 60%.

DCF 150.04 NoteParent B: \$3,000 monthly income available for child support

DCF 150.04 Note Court-ordered placement of the child for 146 days a year or 40%. - See PDF for table



DCF 150.04(3) (3) Determining the child support obligations of split-placement parents. For parents who have 2 or more children and each parent has placement of one or more but not all of the children, the child support obligations may be determined as follows:

DCF 150.04(3)(a) (a) Determine each parent's monthly income available for child support under s. DCF 150.03 (1). If a parent has one or more previous child support obligations, determine the parent's monthly income available for child support adjusted for the previous obligations as provided in sub. (1).

DCF 150.04(3)(b) (b) Multiply the amount determined in par. (a) by the pro rata percentage standard for the number of children in split placement who are placed with the other parent. The pro rata percentage standard for the number of children in split placement who are placed with the other parent is calculated by determining the appropriate percentage standard under s. DCF 150.03 (1) for the total number of children, dividing by the total number of children, and adding together the percentages for the children in split-placement who are placed with the other parent.

DCF 150.04 Note Note: The pro-rata percentage standards for the number of children for whom support is being established are as follows:

DCF 150.04 Note2 children 12.5% for each child ($25\% \div 2$)

DCF 150.04 Note3 children 9.67% for each child ($29\% \div 3$)

DCF 150.04 Note4 children 7.75% for each child ($31\% \div 4$)

DCF 150.04 Note5 children 6.8% for each child ($34\% \div 5$)

DCF 150.04(3)(c) (c) Offset resulting amounts under par. (b) against each other. The parent with a greater child support obligation is the split-placement payer.

DCF 150.04 Note Note: The following example shows how to calculate the amount of child support for split-placement parents:

DCF 150.04 Note Assumptions:

DCF 150.04 NoteParent A and B have 3 children.

DCF 150.04 NoteParent A has placement of 2 children and Parent B has placement of one child.

DCF 150.04 NoteParent A's monthly income available for child support is \$2,000.

Down

Up

DCF 150.04 Note Parent B's monthly income available for child support is \$3,000.

DCF 150.04 Note Calculation:

DCF 150.04 Note Applicable percentage: 29%. Pro rata percentage is 9.67% per child.

DCF 150.04 Note Parent A: $2,000 \times 9.67\%$ (income x applicable pro rata % for one child placed with Parent B) = 193.40

DCF 150.04 Note Parent B: $3,000 \times 19.34\%$ (income x sum of pro rata % for 2 children placed with Parent A) = 580.20

DCF 150.04 Note Parent B is the payer. Obligation following offset = 386.80

DCF 150.04(4) (4) Determining the child support obligation of a low-income payer.

DCF 150.04(4)(a)(a) The court may use the monthly support amount provided in the schedule in Appendix C as the support amount for a payer with a monthly income available for child support at a level set forth in the schedule if the payer's total economic circumstances limit his or her ability to pay support at the level determined under s. DCF 150.03 (1). If a payer's monthly income available for child support is below the lowest income level in Appendix C, the court may set an order at an amount appropriate for the payer's total economic circumstances. This amount may be lower than the lowest support amount in Appendix C.

DCF 150.04(4)(b) (b) The department shall revise the schedule in Appendix C every year based on changes in the federal poverty guidelines since the schedule was last revised. The department shall publish revisions to the schedule in the Wisconsin Administrative Register.

DCF 150.04 Note Note: The schedule in Appendix C provides reduced percentage rates that may be used to determine the child support obligation for payers with an income below 150% of the federal poverty guidelines. If a payer's monthly income available for child support is below 75% of the federal poverty guidelines, the court may order an amount appropriate for the payer's total economic circumstances. For monthly income amount for child support between 75% and 150% of the federal poverty guidelines, the percentage rates in the schedule gradually increase as income increases. The percentage rates used in s. DCF 150.03 (1) apply to payers with income greater than or equal to 150% of the federal poverty guidelines.

DCF 150.04(5) (5) Determining the child support obligation of a high-income payer.

DCF 150.04(5)(a)(a) The payer's full monthly income available for child support shall be considered in determining the payer's child support obligation. The court may apply the reduced percentages under pars. (c) and (d) to income at the indicated levels.

DCF 150.04(5)(b) (b) The court shall apply the percentages in s. DCF 150.03 (1) to a payer's monthly income available for child support that is less than \$7,000.

DCF 150.04 Note Note: A monthly income of \$7,000 is an annual income of \$84,000.

DCF 150.04(5)(c) (c) The court may apply the following percentages to the portion of a payer's monthly income available for child support that is greater than or equal to \$7,000 and less than or equal to \$12,500:

DCF 150.04(5)(c)1. 1. 14% for one child.

DCF 150.04(5)(c)2. 2. 20% for 2 children.

DCF 150.04(5)(c)3. 3. 23% for 3 children.

DCF 150.04(5)(c)4. 4. 25% for 4 children.

DCF 150.04(5)(c)5. 5. 27% for 5 or more children.

DCF 150.04 Note Note: A monthly income of \$7,000 is an annual income of \$84,000 and a monthly income of \$12,500 is an annual income of \$150,000. The percentages that apply to income between \$84,000 and \$150,000 are approximately 80% of the full percentage standards.

DCF 150.04(5)(d) (d) The court may apply the following percentages to the portion of a payer's monthly income available for child support that is greater than \$12,500:

DCF 150.04(5)(d)1. 1. 10% for one child.

DCF 150.04(5)(d)2. 2. 15% for 2 children.

DCF 150.04(5)(d)3. 3. 17% for 3 children.

DCF 150.04(5)(d)4. 4. 19% for 4 children.

DCF 150.04(5)(d)5. 5. 20% for 5 or more children.

DCF 150.04 Note Note: A monthly income of \$12,500 is an annual income of \$150,000. The standards that apply to income over \$150,000 are approximately 60% of the full percentage standards.

DCF 150.04(6) (6) Combination of special circumstances.

Down

Up

DCF 150.04(6)(a)(a) General. The court may apply any combination of special circumstance provisions under subs. (1) to (5) to determine a child support obligation if the criteria apply and the combination of provisions is not specifically prohibited.

DCF 150.04(6)(b) (b) Shared and split placement. If the parents have a combination of split-placement and shared-placement, the child support obligation may be determined as follows:

DCF 150.04(6)(b)1. 1. Determine the pro rata percentage standard for the total number of children for whom support is being established. The pro rata percentage standard for the total number of children for whom support is being established is calculated by determining the appropriate percentage standard under s. DCF 150.03 (1) for the total number of children and dividing by the total number of children.

DCF 150.04 Note Note: The pro-rata percentage standards for the number of children for whom support is being established are as follows:

DCF 150.04 Note2 children 12.5% for each child ($25\% \div 2$)

DCF 150.04 Note3 children 9.67% for each child ($29\% \div 3$)

DCF 150.04 Note4 children 7.75% for each child ($31\% \div 4$)

DCF 150.04 Note5 children 6.8% for each child ($34\% \div 5$)

DCF 150.04(6)(b)2. 2. Determine support for the children who are placed with the other parent full-time. First, add together the pro rata percentage standards for the number of children who are placed full-time with the other parent. Then, multiply the sum of the pro-rata percentage standards by the parent's monthly income available for child support, as adjusted for any previous child support obligations, for the parent whose child support obligation is being calculated.

DCF 150.04(6)(b)3. 3. Determine support for the children who are in shared-placement as follows:

DCF 150.04(6)(b)3.a. a. Add together the pro rata percentage standards for the number of children who are in shared-placement.

DCF 150.04(6)(b)3.b. b. Multiply the sum of the pro rata percentage standards by the parent's monthly income available for child support, adjusted for any previous child support obligations.

DCF 150.04(6)(b)3.c. c. Multiply the amount determined under subd. 3. b. for each parent by 150%.

DCF 150.04 Note Note: The 150% accounts for household maintenance expenditures duplicated by both parents, such as a bedroom, clothes, and personal items.

DCF 150.04(6)(b)3.d. d. Multiply each amount determined by the proportion of the time that the child spends with the other parent to determine each parent's child support obligation.

DCF 150.04(6)(b)3.e. e. Offset resulting amounts under subd. 3. d. against each other.

DCF 150.04(6)(b)4. 4. Add or offset the child support obligation for children placed with the other parent full-time under subd. 2. with the child support obligation for children in shared-placement under subd. 3. e. The parent with a greater child support obligation is the payer. The payer shall pay the lesser of the amount determined under this subdivision or the amount determined using the appropriate percentage

standard under s. DCF 150.03 (1). If the payer under this subdivision is also a low-income payer, the child support obligation may be the lesser of the amount determined under this subdivision or under sub. (4).

DCF 150.04(6)(b)5. 5. In addition to the child support obligation determined under subd. 4., the court shall assign responsibility for payment of the child's variable costs in proportion to each parent's share of physical placement, with due consideration to a disparity in the parents' incomes. The court shall direct the manner of payment of a variable cost order to be either between the parents or from a parent to a third-party service provider. The court shall not direct payment of variable costs to be made to the department or the department's designee, except as incorporated in the fixed sum or percentage expressed child support order.

DCF 150.04 Note Note: Example of a combination of split-placement and shared-placement:

DCF 150.04 Note Assumptions:

DCF 150.04 Note 3 children

DCF 150.04 Note Parent A:

DCF 150.04 Note 2 children full time

DCF 150.04 Note 1 child 30%

DCF 150.04 Note \$2,000/month income

DCF 150.04 Note Parent B:

DCF 150.04 Note 1 child 70%

DCF 150.04 Note \$3,000/month income

DCF 150.04 Note Calculation:

Down

Up

DCF 150.04 Note Applicable percentage 29%. Pro rata percentage is 9.67% per child.

DCF 150.04 Note Parent A:

DCF 150.04 Note $2,000 \times 9.67\%$ (income x applicable pro rata % for child shared with Parent B) = 193.40\

DCF 150.04 Note $\times 1.5$ (150%) = 290.10

DCF 150.04 Note $\times 70\%$ (% of time child is with parent B) = 203.07

DCF 150.04 Note Parent B:

DCF 150.04 Note $3,000 \times 19.34\%$ (income x sum of pro rata percentage standards for 2 children who are placed full-time with Parent A) = 580.20

DCF 150.04 Note $3,000 \times 9.67\%$ (income x applicable % for one child shared with parent A) = 290.10

DCF 150.04 Note $1.5 (150\%) = 435.15$

DCF 150.04 Note 30% (Child placed with parent A) = 130.55

DCF 150.04 Note Parent A's obligation = 203.07 (1 shared child)

DCF 150.04 Note Parent B's obligation = 130.55 (1 shared child) + 580.20 (2 children full-time with Parent A) = 710.75

DCF 150.04 Note Parent B is the payer. Total obligation following offset = \$507.68

D. Calculation of the Child Support Obligation Using the Percentage Standard:

1. Enter gross income from Part A, line 5 or, if applicable, income modified for business expenses from Part A, line 10. _____
2. Enter income imputed based on earning capacity from Part B. _____
3. Enter income imputed from assets from Part C, line 13. _____
4. Add lines 1, 2, and 3. _____
5. Divide the amount in line 4 by 12. This is the monthly income available for child support. _____
6. Enter the appropriate percentage from the following table: _____

One child	17%
Two children	25%
Three children	29%
Four children	31%
Five children	34%
7. Multiply line 5 by line 6. **This is the monthly child support obligation.** _____



SECTION II – Computation of the Monthly Child Support Obligation for Serial-Family Payers

1. Enter the monthly income available for child support from Section I, part D, line 5. _____
2. Determine the order of the payer's legal obligations for child support by listing them according to the date each obligation is incurred. For marital child(ren), the legal obligation for child support is incurred on the child's date of birth. For nonmarital child(ren), the legal obligation for child support is incurred on the date of the court order. For nonmarital child(ren) in an intact family, it is incurred on the date of adoption or the date of the filing of an acknowledgment of paternity. For a nonmarital maternal child(ren) in an intact family, it is incurred on the child's date of birth.

Date of the first legal obligation	_____
Date of the second legal obligation	_____
Date of the third legal obligation	_____
Date of the fourth legal obligation	_____
3. Determine the monthly child support for the first legal obligation:
 - a) If the payer is subject to an existing support order for that legal obligation, the support is the monthly amount of that order, except a shared-placement order. Enter that amount here. _____
 - b) If the payer is in an intact family or is subject to a shared-placement order, the support is determined by multiplying the monthly income available for child support (line 1) by the percentage for the appropriate number of children. (table at Section I, part D, line 6). Enter that amount here. _____
4. Subtract either line 3(a) or 3(b) from the monthly income available for child support in line 1. _____

This is the first adjusted monthly income available for child support.
5. Determine the monthly child support for the second legal obligation:
 - a) If the payer is subject to an existing support order for that legal obligation, the support is the monthly amount of that order, except a shared-placement order. Enter that amount here. _____

DCF 150 Appendix B

WISCONSIN ADMINISTRATIVE CODE

- b) If the payer is in an intact family or is subject to a shared-placement order, the support is determined by multiplying the monthly income available for child support (line 1) by the percentage for the appropriate number of children. (table at Section I, part D, line 6). Enter that amount here. _____
6. Subtract either line 5(a) or 5(b) from the first adjusted monthly income for child support in line 4.
This is the second adjusted monthly income available for child support. _____
7. Determine the monthly child support for the third legal obligation:
- a) If the payer is subject to an existing support order for that legal obligation, the support is the monthly amount of that order, except a shared-placement order. Enter that amount here. _____
- b) If the payer is in an intact family or is subject to a shared-placement order, the support is determined by multiplying the monthly income available for child support (line 1) by the percentage for the appropriate number of children. (table at Section I, part D, line 6). Enter that amount here. _____
8. Subtract either line 7(a) or 7(b) from line 6 (second adjusted monthly income available for child support).
This is the third adjusted monthly income available for child support. _____
9. Continue this process for each additional legal obligation for child support that the serial-family payer has incurred. Multiply the appropriate percentage for the number of children subject to the new order by the final adjusted monthly income available for child support to determine the child support obligation. _____

Note: In cases where a court order needs to be determined for marital children and the date of an adjudicated paternity falls between the birth dates of the first and last child in the family with marital children, the legal obligation for child support to this family is determined as follows:

10. Determine the support for the number of children in this family whose birth dates are *before* the date of the paternity adjudication.
(Follow Section II, paragraphs 1 to 3) _____
11. Determine the support for the number of children in this family whose birth dates fall *after* the date of the paternity adjudication by doing the following:
- a) Enter the appropriate percentage from the table at Section 1, part D, line 6, for the number of *all* the children in the marital family. _____
- b) Enter the percentage used for the number of children in line 10. _____
- c) Subtract line 11(b) from line 11(a). _____
- d) Use the percentage in line 11(c) to determine the support for the remaining children in the marital family (Follow Section II, paragraphs 4 to 7). Enter that amount here. _____
12. Determine the appropriate support order for the marital family by adding the amounts in lines 10 and 11(d). _____

DCF is an equal opportunity employer and service provider. If you have a disability and need to access this information in an alternate format, or need it translated to another language, please contact (608) 266-9909 or (800) 947-3529 TTY (Toll Free).

For civil rights questions call (608) 266-5335 or (866) 864-4584 TTY (Toll Free).