

CHAPTER HSS 80

APPENDIX B

WISCONSIN DEPARTMENT OF HEALTH AND SOCIAL SERVICES
 Division of Economic Support
 DES-3144 (Revised 3/95)

Check one <input type="checkbox"/> Temporary <input type="checkbox"/> Final
Judge
Branch

CHILD SUPPORT PERCENTAGE WORKSHEET

This form may be used to calculate a child support obligation in accordance with Chapter HSS 80, Wisconsin Administrative Code.

USE OF THIS FORM BY THE COURT IS OPTIONAL.

Case name	<input type="checkbox"/> Mother <input type="checkbox"/> Father	Case number
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This worksheet makes use of the financial information provided to the court under Wisconsin Statutes, S. 767.27. Calculation of child support on this form requires, at a minimum, knowing the payer's gross income. Show the net value of any assets which are underproductive or 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 economic level they would have enjoyed if they or their parents were living together in order to impute income to those assets. The amount by which the imputed income from assets exceeds the actual earnings of those assets is added to the gross income. Imputation of income to assets is done at the temporary hearing only to the extent that information is available to the court or family court commissioner.

SECTION I - COMPUTATION OF THE BASE AMOUNT FOR CALCULATING SUPPORT

A. Calculation of gross income:

INSTRUCTIONS: Determine the payer's annual gross income using the total disclosed to the court on the standard financial disclosure form and reported on the taxpayer's individual income tax as total income.

1. Annual income from all sources _____
2. Enter the amount of public assistance received _____
3. Enter the amount of child support received from previous marriages or paternity adjudications _____
4. Add the amounts in line 2 and 3. This is a subtotal _____
5. Subtract Line 4 from line 1. This is the payer's gross income _____

ADJUSTMENTS TO GROSS INCOME:

6. Enter the amount of wages paid to dependent household members (if applicable) _____
7. Add line 6 to line 5. This is a subtotal _____
8. Enter the amount of business expenses which the court determines are reasonably necessary to the production of income or operation of the business _____
9. Subtract line 8 from line 7. This is the payer's gross income available for child support _____

B. Calculation of imputed income for child support:

INSTRUCTIONS: Indicate the net value and actual earnings of each asset from the financial disclosure form (Wisconsin Statutes, S. 767.27) which is underproductive or 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 economic level they would enjoy if they and their parents were all living together.

<u>Property description</u>	<u>Net value</u>	<u>Actual earning</u>
1.	\$ _____	\$ _____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10. TOTAL	_____	_____

INSTRUCTIONS: Multiply the total net value of assets listed above by the current six month treasury bill rate or by any other rate the court considers to be reasonable to determine the imputed income from assets.

11. _____ x _____ = _____
 (total net value of assets) (rate) (imputed income from assets)

INSTRUCTIONS: Subtract the actual earnings of the assets from the imputed income from assets to determine the imputed income for child support.

12. _____ - _____ = _____
 (imputed income from assets) (actual income from assets) (imputed income for child support)

C. Determination of total monthly support obligation:

1. Enter the amount from Part A, line 9 (gross income available for child support) _____
2. Enter the amount from Part B, line 12 (imputed income for child support) _____
3. Add line 1 and line 2. This is the total annual income for computing child support. _____
4. Enter the amount from line 3 (total annual income for child support) _____
5. Divide the amount in line 4 by 12. This is the base. _____

- 6. Enter the amount from line 5 (base) _____
- 7. Enter the appropriate percentage from the following table _____
 - a. One child.....17%
 - b. Two children.....25%
 - c. Three children.....29%
 - d. Four children.....31%
 - e. Five or more children.....34%
- 8. Multiply line 6 by line 7. This is the TOTAL MONTHLY SUPPORT OBLIGATION. _____

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SECTION II - COMPUTATION OF THE ADJUSTED MONTHLY SUPPORT OBLIGATION FOR SERIAL-FAMILY PAYERS

- 1. Determine the BASE under SECTION I, C.1 through C.5 and enter that amount here _____
- 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 acknowledgement 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 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. Enter that amount here _____
 - b) If the payer is not subject to an existing support order for that legal obligation, the support is determined by multiplying the BASE (line 1) by the percentage for the appropriate family size (I, C. 7). Enter that amount here _____
- 4. Subtract either line 3(a) or 3(b) from line 1 (BASE). This is the First Adjusted Base _____
- 5. Determine the monthly 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. Enter that amount here _____
 - b) If the payer is not subject to an existing support order for that legal obligation, the support is determined by multiplying the FIRST ADJUSTED BASE (line 4) by the appropriate percentage for the number of children (I, C. 7). Enter that amount here _____
- 6. Subtract either line 5(a) or 5(b) from line 4 (First Adjusted Base). This is the Second Adjusted Base _____

7. Determine the monthly support for the third legal obligation:

a) If the payer is subject to an existing support order for that legal obligation, the support for that obligation is the monthly amount of that order. Enter that amount here

b) If the payer is not subject to an existing support order for that legal obligation, the support is determined by multiplying the SECOND ADJUSTED BASE (line 6) by the appropriate percentage for the number of children (I, C. 7). Enter that amount here

8. Subtract either line 7(a) or 7(b) from line 6 (Second Adjusted Base). This is the Third Adjusted Base

9. Continue this process for each additional legal obligation for child support the serial-family payer has incurred.

10. Multiply the appropriate percentage for the number of children subject to the new order by the final adjusted base 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:

1. Determine the support for the number of children in this family whose birth dates are prior to the date of the paternity adjudication (Follow Section II, par. 1 through 3)

2. Determine the support for the number of children in this family whose birth dates fall after the date of the paternity adjudication by first doing the following:

a) Enter the appropriate percentage from I. C. 7 for the number of all the children in the marital family

b) Enter the percentage used for the number of children from line 10(1)

c) Subtract line 10(2)(b) from line 10(2)(a)

d) Use the percentage in 10(2)(c) to determine the support for the remaining children in the marital family (Follow Section II par. 4 through 7). Enter that amount here

3. Determine the appropriate support order for the marital family by adding the amounts in line 10(1) and line 10(2)(d)
