Chapter HSS 80

CHILD SUPPORT PERCENTAGE OF INCOME STANDARD

PREFACE

Section 46.25 (9) (a), Stats., requires the department to adopt and publish a standard to be used by courts in determining child support obligations. The standard is to be based on a percentage of the gross income and assets of either or both parents.

The percentage standard established in this chapter is based on an analysis of national studies, including a study done by Jacques Van der Gaag as part of the Child Support Project of the Institute for Research on Poverty, University of Wisconsin, Madison, entitled "On Measuring the Cost of Children," which disclose the amount of income and disposable assets that parents use to raise their children. The standard is based on the principle that a child's standard of living should, to the degree possible, not be adversely affected because his or her parents are not living together. It determines the percentage of a parent's income and potential income from assets that parents should contribute toward the support of children if the family does not remain together. The standard determines the minimum amount each parent is expected to contribute to the support of their children. It expects that the custodial parent shares his or her income directly with their children. It also presumes that the basic needs of the children are being met. This latter presumption may be rebutted by clear and convincing evidence that the needs of the children are not being met.

The rules also prescribe procedures for determining equitable child support obligations under a variety of financial and family circumstances.

HSS 80.01 Introduction. (1) AUTHORITY AND PURPOSE. This chapter is promulgated under the authority of s. 46.25 (9) (a), Stats., for the purpose of establishing a standard to be used in determining child support under ss. 767.02, 767.08, 767.10, 767.23, 767.25, and 767.51, Stats.

(2) APPLICABILITY. This chapter applies to the party that petitions for and the party that responds to a petition for a temporary or final order for child support of a marital or nonmarital child in an action affecting a family under s. 767.02, Stats., and includes stipulated child support settlements under s. 767.10, Stats. At the court's discretion, upon a finding of a substantial change of circumstances, this chapter may also apply to revisions of judgment under s. 767.32, Stats.

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87; r. (2) (b) to (d), Register, August, 1987, No. 380, eff. 9-1-87.

HSS 80.02 Definitions. In this chapter:

(1) "Adjusted base" means the monthly income at which the child support obligation is determined for serial family payers, which is the payer's base less the amount of any existing child support obligation.

(2) "Assets" means all real and personal property, including automobiles and other vehicles, real estate, profit-sharing, pension and retirement accounts, life insurance, cash and deposit accounts, stocks and bonds and business interests.

(3) "Base" means the monthly income at which the child support obligation is determined, which is calculated by adding together the payer's

gross income adjusted for child support and the payer's imputed income for child support, and dividing by 12.

(4) "Child" means the natural or adopted child of the payer.

(5) "Child support" or "child support obligation" means an amount of money that a person is legally obligated to pay toward the expense of raising a child or children in an intact family or pursuant to the order of a Wisconsin court under ch. 767, Stats., or the order of a court of competent jurisdiction in another state.

(6) "Court" means a circuit court judge or family court commissioner.

(7) "Current 6-month treasury bill rate" means the yield of a U.S. government security with a term of 6 months.

(8) "Department" means the Wisconsin department of health and social services.

(9) "Dependent household member" means a person for whom a taxpayer is entitled to an exemption for the taxable year under 26 USC 151 (e).

(10) "Family support" means an amount which a person is legally obligated to pay pursuant to an order under s. 767.261, Stats., as a substitute for child support under s. 767.25, Stats., and maintenance payments under s. 767.26, Stats.

(11) "Federal dependency exemption" means the deduction allowed in computing taxable income pursuant to 26 USC 151 (e) for a child of the taxpayer who has not attained the age of 19 or who is a student.

(12) "Gross income" means all income as defined under 26 CFR 1.61-1 that is derived from any source and realized in any form, whether money, property or services, and whether reported as total income on the payer's federal tax return or exempt from being taxed under federal law.

(13) "Gross income adjusted for child support" means gross income adjusted by adding wages paid to dependent household members, the business assets depreciation allowance under 26 USC 179 and the excess of accelerated depreciation as determined under 26 USC 167, and 26 USC 168 over straight-line depreciation allowable under 26 USC 167 and subtracting public assistance and child and spousal support received from previous marriages.

(14) "Imputed income for child support" means the amount of income ascribed to assets which are unproductive 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 were living with their parents, and which exceeds the actual earnings of the assets.

(15) "Marital child" means a child determined to be a marital child under s. 767.60, Stats.

(16) "Parent" means the natural or adopted parent of the child.

(17) "Payee" means the parent who is the recipient of child support as a result of a court order.

(18) "Payer" means the parent who incurs a child support obligation as a result of a court order.

(19) "Primary custodian" means the parent having physical custody of the child more than 182 days a year or the parent designated by the court as primary custodian when the parents share the child-caring responsibility equally.

(20) "Self-employed payer" means a payer determined by the court to be self-employed for the purpose of determining child support.

(21) "Serial family payer" means a payer with an existing child support obligation who incurs an additional child support obligation in a subsequent family or as a result of a paternity judgment.

(22) "Shared-time payer" means a payer who is not the primary custodian but who provides overnight child care beyond the threshold and assumes all variable child care costs in proportion to the number of days he or she cares for the child under the shared-time arrangement.

(23) "Split custody payer" means a payer who has 2 or more children and who has physical custody of one or mnore but not all of the children.

(24) "Standard" or "percentage standard" means the percentage of income standard under s. HSS 80.03 (1) which, multiplied by the payer's base or adjusted base, results in the payer's child support obligation.

Note: The standard is based on national studies of the percentage of income used to support a child or children with adjustment downward of those percentages to reflect costs incurred by the payer for visitation and to maintain health insurance for the child or children.

(25) "Threshold" means 30% of a year or 109.5 out of every 365 days.

Note: The threshold was derived by taking 30% of a 365 day year.

(26) "Total annual income for child support" means gross income adjusted for child support plus imputed income for child support.

(27) "Unemployed payer" means a payer not employed at the time child support is ordered, but who may be employed in the future.

(28) "Variable costs" means costs that include payment for food, clothing, school, extracurricular activities and recreation.

(29) "Worksheet" means the department's percentage standard worksheet, printed as Appendix B to this chapter.

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87; r. (2) (b) to (d), r. and recr. (12) to (14), renum. (26) to (28) to be (27) to (29) and am. (29), cr. (26), Register, August, 1987, No. 380, eff. 9-1-87.

HSS 80.03 Support orders. (1) DETERMINING CHILD SUPPORT USING THE PERCENTAGE STANDARD. The payer's base shall be determined by adding together the payer's gross income adjusted for child support and the payer's imputed income for child support and dividing by 12. This may be done by completing the worksheet in Appendix B, although use of the worksheet for this purpose is not required. The percentage of the payer's base or adjusted base that constitutes the child support obligation shall be:

(a) 17% for one child;

(b) 25% for 2 children;

(c) 29% for 3 children;

(d) 31% for 4 children; and

(e) 34% for 5 or more children.

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

(2) CALCULATION OF FAMILY SUPPORT. When the standard under sub. (1) is used to calculate support under s. 767.261, 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.

(3) EXPRESSION OF ORDERED SUPPORT. In temporary and final support orders, the ordered support may be expressed either as a percentage of the base or adjusted base, or as a fixed sum, as permitted under ss. 767.23 (1), 767.25 (1) and 767.51 (4), Stats.

(4) 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.

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87; am. (1) (intro.), Register, August, 1987, No. 380, eff. 9-1-87.

HSS 80.04 Determining the child support obligation in special circumstances. Child support may be determined under special circumstances as follows:

(1) DETERMINING THE CHILD SUPPORT OBLIGATION OF A SERIAL FAMILY PAYER. For a serial family payer the child support obligation may be determined as follows:

(a) Determine the payer's base in accordance with s. HSS 80.03 (1) (intro.);

(b) Determine the payer's adjusted base by applying one of the following methods, as appropriate:

1. When the payer is subject to an existing support order, subtract the amount of the court-ordered support, if it is being paid, from the base to get the adjusted base; or

2. When the payer has other children legally under his or her care who are not subject to a court order, multiply the appropriate percentage for the number of children legally under the payer's care by the base as determined on the worksheet. Subtract this amount from the base to determine the adjusted base; and

(c) Multiply the appropriate percentage for the number of children subject to the new order by the adjusted base determined in either par. (b) 1 or 2 to determine the child support obligation.

Note 1: The following example shows how the child support obligation is determined for a serial family payer whose additional child support obligation has been incurred for a subsequent family:

Assumptions:

The payer's base is $2,000;

The payer's existing monthly support order for 2 children is $500; and

The payer is getting divorced from her second husband with whom she has one child.

Calculation:

Base		$2,000
Existing court order	−	500
Adjusting base for determining child support		1,500
Percentage standard for 1 child	×	.17
Monthly child support order		$ 255

Note 2: The following example shows how the child support obligation is determined for a serial family payer whose additional child support obligation has been incurred as a result of a paternity judgment.

Assumptions

The payer's base is $2,000;

The payer and his wife have 2 children of their own; and

The payer has been adjudicated the father of another child in a paternity judgment.

Calculation:

Base		$2,000
Standard for 2 children under the payer's care (25% × $2,000)	−	500
Adjusted base		$1,500
Standard for one child as a result of paternity judgment	×	.17
Monthly child support order		$ 255

(2) DETERMINING THE CHILD SUPPORT OBLIGATION OF A SHARED-TIME PAYER. The child support obligation for a parent who the court determines is a shared-time payer may be calculated as follows:

(a) Determine the payer's base in accordance with s. HSS 80.03 (1) (intro.);

(b) Multiply the appropriate percentage under s. HSS 80.03 (1) by the payer's total annual income for child support to establish the payer's original annual level of child support;

(c) Divide the payer's original annual level of child support in par. (b) by 365 to determine the payer's original daily child support obligation;

(d) Determine the number of days a year the payer will care for the child overnight;

(e) Determine the number of days a year above the threshold and less than 183 that the payer will care for the child overnight;

(f) Multiply the number of days a year above the threshold the payer will care for the child overnight in par. (e) by the payer's original daily child support level in par. (c) to determine the amount by which the payer's annual support obligation is to be reduced;

(g) Subtract the amount by which the payer's annual support obligation is to be reduced in par. (f) from the payer's original annual level of child support as identified in par. (b) to determine the payer's final annual child support obligation;

(h) Divide the amount determined under par. (g) by 12 to determine the payer's monthly level of child support; and

(i) Express the shared-time payer's monthly child support obligation either as a fixed sum or as a percentage of the payer's base.

Note: The following example shows how to calculate the amount of child support for a shared-time payer:

Assumptions:

The payer is divorced and has one child;

The payer assumes 40% of child-caring responsibility, or 146 days;

The payer's monthly gross income is $3,000; and

The payer has available assets.

Calculation:

The payer's total annual income for child support = $36,000.

The payer's original annual child support obligation = 17% × $36,000 = $6,120.

The payer's original daily child support obligation = $6,120 ÷ 365 = $16.77.

The payer provides overnight child care 146 days a year.

The payer provides overnight child care 36.5 days a year above the threshold (146 − 109.5 days = 36.5 days).

The payer's child support obligation is reduced by $611.38 (36.5 × $16.77).

The annual child support obligation of the shared time payer is $6,120 − $611.38 = $5,508.62.

The monthly child support obligation of the shared-time payer is $5,508.60 ÷ 12 = $459.05.

(3) DETERMINING THE CHILD SUPPORT OBLIGATION OF A SPLIT-CUSTODY PAYER. (intro.) For a split-custody payer, the child support obligation may be determined as follows:

(a) Determine the payer's base in accordance with s. HSS 80.03 (1) (intro.) for calculating the amount of child support.

(b) Multiply the payer's base established under par. (a) by the appropriate percentage under s. HSS 80.03 (1) for the number of children in the payee's custody to determine the payer's child support obligation in dollars.

(c) Determine the payee's base in accordance with s. HSS 80.03 (1) (intro.) for calculating the amount of child support.

(d) Multiply the payee's base established under par. (c) by the appropriate percentage under s. HSS 80.03 (1) for the number of children in the payer's custody to determine the payee's child support obligation.

(e) Subtract the smaller child support obligation from the larger to determine the reduced amount of child support owed by the parent with the larger child support obligation.

Note: The following example shows how to calculate the amount of child support for a split-custody payer:

Assumptions:

The payer is divorced and has 3 children;

The payer has custody of one child;

The payer's monthly gross income is $3,000;

The payee has custody of 2 children; and

The payee's monthly gross income is $1,500.

Calculation:

The payer's base $3,000	
The payer's original child support obligation (25% x $3,000)	750
The payee's base	1,500
The payee's original child support obligation (17% x $1500)	255
The payer owes the payee (750 - 255)	$495

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87; am. (1) (a), (b) (intro.) and 1., (3) (intro.), (a) and (c), r. and recr. (2), Register, August, 1987, No. 380, eff. 9-1-87.

HSS 80.05 Determining imputed income for child support. For a payer with assets, a reasonable earning potential may be attributed to the assets as follows:

(1) Determine the payer's gross income;

(2) If the court finds that the payer has underproductive assets or has diverted income into assets to avoid paying child support or that income from the payer's assets is necessary to maintain the child or children at the economic level they would enjoy if they and their parents were living together, identifying those assets and then impute income to them 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

(3) Subtract the actual earnings of the assets from the imputed income from the assets to determine the imputed income for child support.

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87; r. and recr. Register, August, 1987, No. 380, eff. 9-1-87.

Appendix A

CHILD SUPPORT PERCENTAGE CONVERSION TABLE

BASE	ONE CHILD 0.17	TWO CHILDREN 0.25	THREE CHILDREN 0.29	FOUR CHILDREN 0.31	FIVE OR MORE CHILDREN 0.34
10.00	2.00	3.00	3.00	3.00	3.00
20.00	3.00	5.00	6.00	6.00	7.00
30.00	5.00	8.00	9.00	9.00	10.00
40.00	7.00	10.00	12.00	12.00	14.00
50.00	9.00	13.00	15.00	16.00	17.00
60.00	10.00	15.00	17.00	19.00	20.00
70.00	12.00	18.00	20.00	22.00	24.00
80.00	14.00	20.00	23.00	25.00	27.00
90.00	15.00	23.00	26.00	28.00	31.00
100.00	17.00	25.00	29.00	31.00	34.00
110.00	19.00	28.00	32.00	34.00	37.00
120.00	20.00	30.00	35.00	37.00	41.00
130.00	22.00	33.00	38.00	40.00	44.00
140.00	24.00	35.00	41.00	43.00	48.00
150.00	26.00	38.00	44.00	47.00	51.00
160.00	27.00	40.00	46.00	50.00	54.00
170.00	29.00	43.00	49.00	53.00	58.00
180.00	31.00	45.00	52.00	56.00	61.00
190.00	32.00	48.00	55.00	59.00	65.00
200.00	34.00	50.00	58.00	62.00	68.00
210.00	36.00	53.00	61.00	65.00	71.00
220.00	37.00	55.00	64.00	68.00	75.00
230.00	39.00	58.00	67.00	71.00	78.00
240.00	41.00	60.00	70.00	74.00	82.00
250.00	43.00	63.00	73.00	78.00	85.00
260.00	44.00	65.00	75.00	81.00	88.00
270.00	46.00	68.00	78.00	84.00	92.00
280.00	48.00	70.00	81.00	87.00	95.00
290.00	49.00	73.00	84.00	90.00	99.00
300.00	51.00	75.00	87.00	93.00	102.00
310.00	53.00	78.00	90.00	96.00	105.00
320.00	54.00	80.00	93.00	99.00	109.00
330.00	56.00	83.00	96.00	102.00	112.00
340.00	58.00	85.00	99.00	105.00	116.00
350.00	60.00	88.00	102.00	109.00	119.00
360.00	61.00	90.00	104.00	112.00	122.00
370.00	63.00	93.00	107.00	115.00	126.00
380.00	65.00	95.00	110.00	118.00	129.00
390.00	66.00	98.00	113.00	121.00	133.00
400.00	68.00	100.00	116.00	124.00	136.00
410.00	70.00	103.00	119.00	127.00	139.00
420.00	71.00	105.00	122.00	130.00	143.00
430.00	73.00	108.00	125.00	133.00	146.00
440.00	75.00	110.00	128.00	136.00	150.00
450.00	77.00	113.00	131.00	140.00	153.00
460.00	78.00	115.00	133.00	143.00	156.00
470.00	80.00	118.00	136.00	146.00	160.00
480.00	82.00	120.00	139.00	149.00	163.00
490.00	83.00	123.00	142.00	152.00	167.00
500.00	85.00	125.00	145.00	155.00	170.00
510.00	87.00	128.00	148.00	158.00	173.00
520.00	88.00	130.00	151.00	161.00	177.00
530.00	90.00	133.00	154.00	164.00	180.00
540.00	92.00	135.00	157.00	167.00	184.00
550.00	94.00	138.00	160.00	171.00	187.00
560.00	95.00	140.00	162.00	174.00	190.00
570.00	97.00	143.00	165.00	177.00	194.00
580.00	99.00	145.00	168.00	180.00	197.00
590.00	100.00	148.00	171.00	183.00	201.00
600.00	102.00	150.00	174.00	186.00	204.00
610.00	104.00	153.00	177.00	189.00	207.00
620.00	105.00	155.00	180.00	192.00	211.00

BASE	ONE CHILD 0.17	TWO CHILDREN 0.25	THREE CHILDREN 0.29	FOUR CHILDREN 0.31	FIVE OR MORE CHILDREN 0.34
630.00	107.00	158.00	183.00	195.00	214.00
640.00	109.00	160.00	186.00	198.00	218.00
650.00	111.00	163.00	189.00	202.00	221.00
660.00	112.00	165.00	191.00	205.00	224.00
670.00	114.00	168.00	194.00	208.00	228.00
680.00	116.00	170.00	197.00	211.00	231.00
690.00	117.00	173.00	200.00	214.00	235.00
700.00	119.00	175.00	203.00	217.00	238.00
710.00	121.00	178.00	206.00	220.00	241.00
720.00	122.00	180.00	209.00	223.00	245.00
730.00	124.00	183.00	212.00	226.00	248.00
740.00	126.00	185.00	215.00	229.00	252.00
750.00	128.00	188.00	218.00	233.00	255.00
760.00	129.00	190.00	220.00	236.00	258.00
770.00	131.00	193.00	223.00	239.00	262.00
780.00	133.00	195.00	226.00	242.00	265.00
790.00	134.00	198.00	229.00	245.00	269.00
800.00	136.00	200.00	232.00	248.00	272.00
810.00	138.00	203.00	235.00	251.00	275.00
820.00	139.00	205.00	238.00	254.00	279.00
830.00	141.00	208.00	241.00	257.00	282.00
840.00	143.00	210.00	244.00	260.00	286.00
850.00	145.00	213.00	247.00	264.00	289.00
860.00	146.00	215.00	249.00	267.00	292.00
870.00	148.00	218.00	252.00	270.00	296.00
880.00	150.00	220.00	255.00	273.00	299.00
890.00	151.00	223.00	258.00	276.00	303.00
900.00	153.00	225.00	261.00	279.00	306.00
910.00	155.00	228.00	264.00	282.00	309.00
920.00	156.00	230.00	267.00	285.00	313.00
930.00	158.00	233.00	270.00	288.00	316.00
940.00	160.00	235.00	273.00	291.00	320.00
950.00	162.00	238.00	276.00	295.00	323.00
960.00	163.00	240.00	278.00	298.00	326.00
970.00	165.00	243.00	281.00	301.00	330.00
980.00	167.00	245.00	284.00	304.00	333.00
990.00	168.00	248.00	287.00	307.00	337.00
1000.00	170.00	250.00	290.00	310.00	340.00
1010.00	172.00	253.00	293.00	313.00	343.00
1020.00	173.00	255.00	296.00	316.00	347.00
1030.00	175.00	258.00	299.00	319.00	350.00
1040.00	177.00	260.00	302.00	322.00	354.00
1050.00	179.00	263.00	305.00	326.00	357.00
1060.00	180.00	265.00	307.00	329.00	360.00
1070.00	182.00	268.00	310.00	332.00	364.00
1080.00	184.00	270.00	313.00	335.00	367.00
1090.00	185.00	273.00	316.00	338.00	371.00
1100.00	187.00	275.00	319.00	341.00	374.00
1110.00	189.00	278.00	322.00	344.00	377.00
1120.00	190.00	280.00	325.00	347.00	381.00
1130.00	192.00	283.00	328.00	350.00	384.00
1140.00	194.00	285.00	331.00	353.00	388.00
1150.00	196.00	288.00	334.00	357.00	391.00
1160.00	197.00	290.00	336.00	360.00	394.00
1170.00	199.00	293.00	339.00	363.00	398.00
1180.00	201.00	295.00	342.00	366.00	401.00
1190.00	202.00	298.00	345.00	369.00	405.00
1200.00	204.00	300.00	348.00	372.00	408.00
1210.00	206.00	303.00	351.00	375.00	411.00
1220.00	207.00	305.00	354.00	378.00	415.00
1230.00	209.00	308.00	357.00	381.00	418.00
1240.00	211.00	310.00	360.00	384.00	422.00
1250.00	213.00	313.00	363.00	388.00	425.00
1260.00	214.00	315.00	365.00	391.00	428.00
1270.00	216.00	318.00	368.00	394.00	432.00
1280.00	218.00	320.00	371.00	397.00	435.00

BASE	ONE CHILD 0.17	TWO CHILDREN 0.25	THREE CHILDREN 0.29	FOUR CHILDREN 0.31	FIVE OR MORE CHILDREN 0.34
1290.00	219.00	323.00	374.00	400.00	439.00
1300.00	221.00	325.00	377.00	403.00	442.00
1310.00	223.00	328.00	380.00	406.00	446.00
1320.00	224.00	330.00	383.00	409.00	449.00
1330.00	226.00	333.00	386.00	412.00	452.00
1340.00	228.00	335.00	389.00	416.00	456.00
1350.00	230.00	338.00	392.00	419.00	459.00
1360.00	231.00	340.00	394.00	422.00	462.00
1370.00	233.00	343.00	397.00	425.00	466.00
1380.00	235.00	345.00	400.00	428.00	469.00
1390.00	236.00	348.00	403.00	431.00	473.00
1400.00	238.00	350.00	406.00	434.00	476.00
1410.00	240.00	353.00	409.00	437.00	479.00
1420.00	241.00	355.00	412.00	440.00	483.00
1430.00	243.00	358.00	415.00	443.00	486.00
1440.00	245.00	360.00	418.00	446.00	490.00
1450.00	247.00	363.00	421.00	450.00	493.00
1460.00	248.00	365.00	423.00	453.00	496.00
1470.00	250.00	368.00	426.00	456.00	500.00
1480.00	252.00	370.00	429.00	459.00	503.00
1490.00	253.00	373.00	432.00	462.00	507.00
1500.00	255.00	375.00	435.00	465.00	510.00
1510.00	257.00	378.00	438.00	468.00	513.00
1520.00	258.00	380.00	441.00	471.00	517.00
1530.00	260.00	383.00	444.00	474.00	520.00
1540.00	262.00	385.00	447.00	477.00	524.00
1550.00	264.00	388.00	450.00	481.00	527.00
1560.00	265.00	390.00	452.00	484.00	530.00
1570.00	267.00	393.00	455.00	487.00	534.00
1580.00	269.00	395.00	458.00	490.00	537.00
1590.00	270.00	398.00	461.00	493.00	541.00
1600.00	272.00	400.00	464.00	496.00	544.00
1610.00	274.00	403.00	467.00	499.00	547.00
1620.00	275.00	405.00	470.00	502.00	551.00
1630.00	277.00	408.00	473.00	505.00	554.00
1640.00	279.00	410.00	476.00	508.00	558.00
1650.00	281.00	413.00	479.00	512.00	561.00
1660.00	282.00	415.00	481.00	515.00	564.00
1670.00	284.00	418.00	484.00	518.00	568.00
1680.00	285.00	420.00	487.00	521.00	571.00
1690.00	287.00	423.00	490.00	524.00	575.00
1700.00	289.00	425.00	493.00	527.00	578.00
1710.00	291.00	428.00	496.00	530.00	581.00
1720.00	292.00	430.00	499.00	533.00	585.00
1730.00	294.00	433.00	502.00	536.00	588.00
1740.00	296.00	435.00	505.00	539.00	592.00
1750.00	298.00	438.00	508.00	543.00	595.00
1760.00	299.00	440.00	510.00	546.00	598.00
1770.00	301.00	443.00	513.00	549.00	602.00
1780.00	303.00	445.00	516.00	552.00	605.00
1790.00	304.00	448.00	519.00	555.00	609.00
1800.00	306.00	450.00	522.00	558.00	612.00
1810.00	308.00	453.00	525.00	561.00	615.00
1820.00	309.00	455.00	528.00	564.00	619.00
1830.00	311.00	458.00	531.00	567.00	622.00
1840.00	313.00	460.00	534.00	570.00	626.00
1850.00	315.00	463.00	537.00	574.00	629.00
1860.00	316.00	465.00	539.00	577.00	632.00
1870.00	318.00	468.00	542.00	580.00	636.00
1880.00	320.00	470.00	545.00	583.00	639.00
1890.00	321.00	473.00	548.00	586.00	643.00
1900.00	323.00	475.00	551.00	589.00	646.00
1910.00	325.00	478.00	554.00	592.00	649.00

BASE	ONE CHILD 0.17	TWO CHILDREN 0.25	THREE CHILDREN 0.29	FOUR CHILDREN 0.31	FIVE OR MORE CHILDREN 0.34
1920.00	326.00	480.00	557.00	595.00	653.00
1930.00	328.00	483.00	560.00	598.00	656.00
1940.00	330.00	485.00	563.00	601.00	660.00
1950.00	332.00	488.00	566.00	605.00	663.00
1960.00	333.00	490.00	568.00	608.00	666.00
1970.00	335.00	493.00	571.00	611.00	670.00
1980.00	337.00	495.00	574.00	614.00	673.00
1990.00	338.00	498.00	577.00	617.00	677.00
2000.00	340.00	500.00	580.00	620.00	680.00

Wisconsin-DHSS
Division of Community Services   APPENDIX B
DCS-3144 (Issued 5/87)

CHILD SUPPORT PERCENTAGE STANDARD 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.

Check one	
☐ Temporary	
☐ Final	
Judge	
Branch	

Case name		Case number
	☐ Mother ☐ Father	

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 enjoy 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 adjusted for child support. 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 adjusted for child support
   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 return as total income.

1. Annual gross income   ....

INSTRUCTIONS: Add the following amounts to annual gross income:

2. Wages paid to dependent household members   ....

3. The excess of accelerated over straight-line depreciation
   (IRS Form 4562)   ....

4. Section 179, Expense Deduction (IRS Form 4562)   ....

5. SUBTOTAL   ....

INSTRUCTIONS: Subtract the following amounts from annual gross income:

6. Public assistance   ....

7. Child and spousal support received from previous marriages ....

8. SUBTOTAL   ....

INSTRUCTIONS: Add the amounts in lines 1 and 4, and subtract the amount in line 8 to determine the payer's
              gross income adjusted for child support.

9. Line 1   ....

10. Line 5   + ...

11. Line 8   -   ....

12. Gross income adjusted for child support   = ...

C. Determination of total monthly support obligation
INSTRUCTIONS: Add the amount in Part A, line 12 and final amount in Part B to determine the total annual income for child support.

1. Part A, line 12 (gross income adjusted for child support)   ....

2. Part B (imputed income for child support)   ....

3. TOTAL ANNUAL INCOME FOR COMPUTING CHILD SUPPORT   ....

INSTRUCTIONS: Divide the amount in line 3 by 12 to determine the BASE for calculating support.

5. _____ ÷ 12 = ...
   (total annual income for child support)   (BASE)

- -

INSTRUCTIONS: Multiply BASE (Part C, line 5) by the appropriate percentage.

6. a. One child.............................17%
   b. Two children........................25%
   c. Three children.....................29%   x BASE = _____
   d. Four children......................31%   (TOTAL MONTHLY SUPPORT OBLIGATION)
   e. Five children or more children.....34%

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

A. When the payer is subject to an existing support order:

1. Determine the BASE under SECTION I, C, 5   ....

2. Adjust the BASE by subtracting the amount(s) of any existing
   support order(s)   ....

3. Adjusted BASE   ....

4. Multiply adjusted BASE by the percentage for the appropriate family
   size (I, C, 6) to determine the Adjusted Monthly Support Obligation   ....

B. When the payer has other children legally under his/her care, not subject to an existing support order:

1. Determine the BASE under Section I, C, 5.   ....

2. Apply the standard (%) (I, C.) for the appropriate family size
   to the children legally under the payer's care   ....

3. Subtract line 2 from line 1 to determine the Adjusted BASE   ....

4. Determine appropriate percentage (I, C.) for children to be
   covered under new order   ....

5. Multiply line 3 (Adjusted BASE) by line 4 to determine ADJUSTED
   MONTHLY SUPPORT OBLIGATION   ....

3. 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, § 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.

Property description	Net value	Actual earnings
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 (6) month Treasury bill rate or by any other rate the court considers to be reasonable to determine the imputed income from assets.

_____ 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.

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