

Check one ~ Temporary ~ Final
Judge
Branch

**Chapter DWD 40**

**APPENDIX B**

**Child Support Percentage Worksheet**

This form may be used to calculate a child support obligation in accordance with Chapter DWD 40, Wisconsin Administrative Code. Use of this form is optional.

Case name	~ Mother	Case number
	~ Father	

**SECTION I – Determination of Child Support Using the Percentage Standard**

**A. Calculation of Gross Income or, If Applicable, Income Modified for Business Expenses**

**Instructions:** Use the total annual income disclosed to the court on the standard financial disclosure form and the most recently filed federal and state tax returns. Business expenses allowed for tax purposes may differ from expenses allowed for the determination of income modified for business expenses.

**Gross Income:**

1. Enter annual income from all sources. \_\_\_\_\_
2. Enter the amount of public assistance received. \_\_\_\_\_
3. Enter the amount of child support received. \_\_\_\_\_
4. Add lines 2 and 3. \_\_\_\_\_
5. Subtract line 4 from line 1. This is the parent's **gross income**. \_\_\_\_\_

**Income Modified for Business Expenses:**

6. Enter annual wages paid to dependent household members. \_\_\_\_\_
7. Enter any undistributed income that the court determines is not reasonably necessary for the growth of the business.  
\_\_\_\_\_
8. Add lines 5, 6, and 7. \_\_\_\_\_
9. Enter business expenses that the court determines are reasonably necessary for the production of income or operation of the business. \_\_\_\_\_
10. Subtract line 9 from line 8. This is the parent's **income modified for business expenses**. \_\_\_\_\_

**B. Calculation of Income Imputed Based on Earning Capacity**

**Instructions:** If the parent's income is less than the parent's earning capacity or is unknown, the court may impute income at an amount that represents the parent's ability to earn, based on the parent's education, training and work experience, earnings during previous periods, physical and mental health, 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 income of 40 hours per week at the federal minimum hourly wage. If evidence is presented that the parent's ability to earn is limited due to less than a high school education, less than 6 months employment in the past 12 months, and limited availability for work in or near the parent's community, the court may impute the income that a person would earn working 30 hours per week at the federal minimum hourly wage.

$$\frac{\text{(earning capacity)}}{\text{(gross income or income modified for business expenses)}} = \text{(income imputed based on earning capacity)}$$

**C. Calculation of Income Imputed from Assets**

**Instructions:** Income may be imputed from assets that are underproductive **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 were living with both parents. Indicate the net value and actual income from each applicable asset, multiply the total net value by the current 6-month treasury bill rate or any other rate that the court determines is reasonable, and subtract actual income from the assets that was included in gross income under Part A.

<u>Property description</u>	<u>Net Value</u>	<u>Income from asset</u> (included in gross income in Part A)
1. .... \$ .....	----- \$ .....	\$ .....
2. .... \$ .....	----- \$ .....	\$ .....
3. .... \$ .....	----- \$ .....	\$ .....
4. .... \$ .....	----- \$ .....	\$ .....
5. .... \$ .....	----- \$ .....	\$ .....
6. .... \$ .....	----- \$ .....	\$ .....
7. .... \$ .....	----- \$ .....	\$ .....
8. .... \$ .....	----- \$ .....	\$ .....
9. .... \$ .....	----- \$ .....	\$ .....

10. Totals  
(b) \$ \_\_\_\_\_

(a) \$ \_\_\_\_\_

11. Enter the total net value of the assets (line 10a). \$ \_\_\_\_\_

12. Multiply line 11 by the current 6-month treasury bill rate or any other reasonable rate. \$ \_\_\_\_\_

13. Enter income from assets that was included in gross income in Part A (line 10b). \$ \_\_\_\_\_

14. Subtract line 13 from line 12. This is the parent's **income imputed from assets**. \$ \_\_\_\_\_

**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.

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3. Enter income imputed from assets from Part C, line 13.

4. Add lines 1, 2, and 3.

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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 or more 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. \_\_\_\_\_

b) If the payer is in an intact family or is subject to a shared-placement order, the support is determined by multiplying the first adjusted monthly income available for child support (line 4) by the percentage for the appropriate family size. (table in 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 second adjusted monthly income available for child support (line 6) by the percentage for the appropriate family size. (table in 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. \_\_\_\_\_

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**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). \_\_\_\_\_

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