

**Chapter HSS 80**

**CHILD SUPPORT PERCENTAGE OF INCOME STANDARD**

HSS 80.01	Introduction	HSS 80.05	Determining imputed income for child support
HSS 80.02	Definitions		
HSS 80.03	Support orders		
HSS 80.04	Determining the child support obligation in special cases		

**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.** (a) 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.

(b) Pursuant to s. 767.25 (1m), Stats., the court may determine that the standard under s. HSS 80.03 (1) should not be applied to establish a support obligation if the court, upon request of one of the parties and after considering the factors set out in s. 767.25 (1m), Stats., finds by clear and convincing evidence that application of the standard would be unfair for the child or one of the parties.

(c) The court may determine that the standard under s. HSS 80.03 (1) should not be applied to establish a support obligation to the payer's income if that income falls below the statutory standard of need set by the legislature in s. 49.19 (11) (a), Stats., and the payer's standard of living is below that of the child or children.

(d) The court may elect not to apply the standard under s. HSS 80.03 (1) to establish a support obligation to the extent that the amount

awarded exceeds the amount necessary to maintain the child or children at the economic level they would enjoy if they and their parents were all living together, except that the court may order, pursuant to s. 767.25 (2) and ch. 701, Stats., payment of any excess amount that it deems just and reasonable for the post-majority support, education, or welfare of the child or children.

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87.

**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 derived from any source and realized in any form, as defined under 26 CFR 1.61-1 and disclosed to the court pursuant to s. 767.27, Stats.

(13) "Gross income adjusted for child support" means gross income adjusted by adding wages paid to dependent household members and depreciation and subtracting the cost of goods sold, the cost of opera-

Register, January, 1987, No. 373

tions, public assistance received, and child support received from prior marriages.

(14) "Imputed income for child support" means the amount of income ascribed to assets, as determined on the attached worksheet, which exceeds the actual earnings of the assets and which the court determines, at its discretion, to include in the base for determining child support.

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

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

(28) "Worksheet" means the department's percentage standard worksheet, printed as Appendix B to this chapter, or any other instrument or

method adopted by the court to calculate a child support obligation that is consistent with this chapter.

**Note:** Copies of the "Percentage Standard Worksheet" (Form DCS-3144) can be obtained by writing: Office of Child Support, Division of Community Services, P.O. Box 7851, Madison, WI 53707.

**History:** Cr. Register, January, 1987, No. 373, eff. 2-1-87.

**HSS 80.03 Support orders (1) DETERMINING CHILD SUPPORT USING THE PERCENTAGE STANDARD.** The payer's base or adjusted base shall be determined by completing the worksheet. 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.

**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) Complete section I of the worksheet to determine the payer's base;
- (b) Complete section II of the worksheet to 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 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	—	<u>500</u>
Adjusting base for determining child support		1,500
Percentage standard for 1 child	×	<u>.17</u>
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)	—	<u>500</u>
Adjusted base		\$1,500
Standard for one child as a result of paternity judgment	×	<u>.17</u>
Monthly child support order		\$ 255

(2) DETERMINING THE CHILD SUPPORT OBLIGATION OF A SHARED-TIME PAYER. (a) The child support obligation for a parent who the court determines is a shared-time payer may be determined through a method of calculation under par. (b) or through the use of shared-time tables under par. (c).

(b) To calculate the amount of shared-time child support:

1. Complete section I of the worksheet to determine the payer's base;
2. Multiply the appropriate percentage under s. HSS 80.03 (1) by the payer's base to establish the payer's original level of child support;

3. Complete section I of the worksheet to determine the primary custodian's base;

4. Multiply the appropriate percentage under s. HSS 80.03 (1) by the primary custodian's base to establish the primary custodian's level of child support;

5. Add together the payer's and primary custodian's levels of child support as identified in subds. 2 and 4 to determine the total level of child support;

6. Determine the number of days a year the payer will care for the child overnight;

7. Determine the number of days a year the primary custodian will care for the child overnight;

8. Determine the number of days a year above the threshold that the payer will care for the child overnight;

9. Determine the number of days a year above the threshold that the primary custodian will care for the child overnight;

10. Add the number of days determined under subds. 8 and 9 to obtain the total number of days above the threshold that both parents will care for the child overnight;

11. Calculate the percentage of time above the threshold that the payer will care for the child overnight by dividing subd. 8 by subd. 10;

12. Multiply the percentage identified in subd. 11 by the total level of child support identified in subd. 5 to determine the amount by which the payer's support is to be reduced;

13. Subtract the amount by which the payer's support is to be reduced in subd. 12 from the payer's original level of child support as identified in subd. 2 to determine the payer's final child support obligation; and

14. Express the amount in subd. 13 either as a percentage or as a fixed sum.

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;

The primary custodian's monthly gross income is \$1,500; and

Neither parent has available assets.

Calculation:

The payer's base = \$3000.

The payer's original child support obligation =  $17\% \times \$3000 = \$510$ .

The primary custodian's base = \$1500.

The primary custodian's child support obligation =  $17\% \times \$1500 = \$255$ .

DEPARTMENT OF HEALTH AND SOCIAL SERVICES 316-7  
HSS 80

Add the payer's original child support obligation and the primary custodian's child support obligation ( $\$510 + \$255 = \$765$ ).

The payer provides overnight child care 146 days a year.

The primary custodian provides overnight child care 219 days a year.

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

The primary custodian provides overnight child care 109.5 days a year above the threshold (219 - 109.5).

Both parents together provide overnight child care 146 days above the threshold.

The payer provides overnight child care 25% of the time above the threshold ( $36.5 = 25\%$  of 146).

The payer's child support obligation is reduced by  $\$191.25$  ( $25\% \times \$765 = \$191.25$ ).

The monthly child support obligation of the shared-time payer is  $\$510 - \$191.25 = \$318.75$ .

(c) Shared-time child support tables available from the department may be used to determine the amount of child support to be paid under various circumstances. A table shall be used as follows:

1. Complete section I of the worksheet to determine the payer's base;
2. Multiply the appropriate percentage under s. HSS 80.03 (1) by the base to establish the level of child support;
3. Determine the number of days a year that the shared-time payer cares for the child; and
4. Refer to the appropriate shared-time child support table to determine the amount of shared-time child support to be paid.

Note: Copies of the "Shared-time Child Support Tables" can be obtained by writing: Office of Child Support, Division of Community Service, P.O. Box 7851, Madison, WI 53707.

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

(a) Complete section I, parts A and B of the worksheet to determine the payer's base 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) Complete section I, parts A and B of the worksheet to determine the payee's base 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:

## HSS 80

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)		<u>255</u>
The payer owes the payee (750 - 255)		\$495

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87.

**HSS 80.05 Determining imputed income for child support.** For a payer with assets, the reasonable earning potential of the available assets shall be determined as follows:

(1) Complete section I, part A of the worksheet to determine the payer's gross income; and

(2) Complete section I, part B of the worksheet to identify the payer's real and personal property assets and then impute income to those assets by multiplying the total net value of all assets by the current 6-month treasury bill rate or any other rate that the court determines is reasonable. If the imputed income exceeds the actual earnings of the assets, the court may elect, in its discretion, to include some, none, or all of the amount by which the imputed income exceeds the actual earnings of the assets.

Note: The following example shows how income is imputed to assets:

Assumptions:

The payer owns stocks and bonds with a net value of \$25,000 and actual earnings of \$2,000/year;

The payer owns art work valued at \$5,000; and

The current 6-month treasury bill rate is 8.65%

Calculation:

Total net value of all assets		\$30,000
Current 6-month treasury bill rate	x	<u>8.65</u>
Imputed income from all assets		2,595
Actual earnings of all assets		<u>(2,000)</u>
Amount by which imputed income exceeds actual earnings		\$ 595

History: Cr. Register, January, 1987, No. 373, eff. 2-1-87.



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	186.00	215.00	229.00	252.00
750.00	128.00	188.00	218.00	233.00	255.00
760.00	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	196.00	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	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	196.00	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

DEPARTMENT OF HEALTH AND SOCIAL SERVICES 316-11  
HSS 80

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	445.00
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	415.00	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	286.00	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

316-12

## WISCONSIN ADMINISTRATIVE CODE

HSS 80

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

DEPARTMENT OF HEALTH AND SOCIAL SERVICES 316-13  
HSS 80

Wisconsin-DHSS  
Division of Community Services  
DCS-3144 (Issued 1/87)

APPENDIX B  
CHILD SUPPORT

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

CHILD SUPPORT PERCENTAGE STANDARD WORKSHEET

Completion of this form meets the requirements of Wisconsin Administrative Code, Chapter HSS 80

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, the payer's gross income. Net value of any assets disclosed to the court is used to calculate imputed income to compare to the actual earnings of those assets. If the imputed income exceeds the actual earnings of the assets, the court may include, at its discretion, some, none, or all of the amount by which the imputed income exceeds the actual earnings of the assets in the payer's total annual income for computing child support.

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 total gross income using the total disclosed to the court on the standard financial disclosure form.	
1. Annual total gross income from all sources	_____
INSTRUCTIONS: Add the following amounts to total gross income:	
2. Wages paid to dependent household members	_____
3. Depreciation (IRS Schedule C, Part II, Line 12)	_____
4. SUBTOTAL	_____
INSTRUCTIONS: Subtract the following amounts from total gross income:	
5. Cost of goods sold and/or operations (from IRS Schedule C, Part III, Line 8)	_____
6. Public assistance (annual)	_____
7. Child 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 4	_____
11. Line 8	_____
12. Gross income adjusted for child support	_____

8. Calculation of imputed income for child support  
 INSTRUCTIONS: In each category indicate the net value of each asset from the financial disclosure form (Wisconsin Statutes, S. 767.27) and the actual earnings of each asset.

<u>Property description</u>	<u>Net value</u>	<u>Actual earnings</u>
1. Real estate	-----	\$-----
2. Profit sharing/pension/retirement accounts (includes Keogh Plan, IRA accounts, employee stock option plans, stock options)	-----	-----
3. Life insurance	-----	-----
4. Automobiles and other vehicles	-----	-----
5. Cash and deposit accounts	-----	-----
6. Stocks and bonds	-----	-----
7. Business interests	-----	-----
8. Household items and personal effects	-----	-----
9. Other personal property and assets	-----	-----
10. TOTAL	-----	-----

INSTRUCTIONS: Multiply the total net value of assets (line 10) by the current six (6) month Treasury bill rate to determine the imputed income from assets and compare the result to the total actual earnings of assets (line 10).

11. \_\_\_\_\_ x \_\_\_\_\_ = \_\_\_\_\_  
 (total net value of all assets) (current 6 month Treasury Bill rate) (imputed income from assets)

INSTRUCTIONS: If the actual earnings from assets are less than the imputed income from assets, the court may, at its discretion, include in the imputed income for child support, some, none or all of the amount by which the imputed income exceeds the actual earnings of the assets. Subtract from the imputed income in line 11, above, the amount the court determines should not be included in the determination of child support.

12. \_\_\_\_\_ - \_\_\_\_\_ = \_\_\_\_\_  
 (imputed income from assets) (amount of imputed income not included) (imputed income for child support)

DEPARTMENT OF HEALTH AND SOCIAL SERVICES 316-15  
HSS 80

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

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

2. Part B, line 12 (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.....12%  
 b. Two children.....25%  
 c. Three children.....29%  
 d. Four children.....31%  
 e. Five children or more children.....34%

x BASE = \_\_\_\_\_  
 (TOTAL MONTHLY SUPPORT OBLIGATION)

**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 payee 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 \_\_\_\_\_