

Chapter DWD 40**APPENDIX A****CHILD SUPPORT PERCENTAGE CONVERSION TABLE**

Monthly Income Available for Child Support	One Child 0.17	Two Children 0.25	Three Children 0.29	Four Children 0.31	Five or More Children 0.34
50.00	8.50	12.50	14.50	15.50	17.00
100.00	17.00	25.00	29.00	31.00	34.00
150.00	25.50	37.50	43.50	46.50	51.00
200.00	34.00	50.00	58.00	62.00	68.00
250.00	42.50	62.50	72.50	77.50	85.00
300.00	51.00	75.00	87.00	93.00	102.00
350.00	59.50	87.50	101.50	108.50	119.00
400.00	68.00	100.00	116.00	124.00	136.00
450.00	76.50	112.50	130.50	139.50	153.00
500.00	85.00	125.00	145.00	155.00	170.00
550.00	93.50	137.50	159.50	170.50	187.00
600.00	102.00	150.00	174.00	186.00	204.00
650.00	110.50	162.50	188.50	201.50	221.00
700.00	119.00	175.00	203.00	217.00	238.00
750.00	127.50	187.50	217.50	232.50	255.00
800.00	136.00	200.00	232.00	248.00	272.00
850.00	144.50	212.50	246.50	263.50	289.00
900.00	153.00	225.00	261.00	279.00	306.00
950.00	161.50	237.50	275.50	294.50	323.00
1,000.00	170.00	250.00	290.00	310.00	340.00
1,050.00	178.50	262.50	304.50	325.50	357.00
1,100.00	187.00	275.00	319.00	341.00	374.00
1,150.00	195.50	287.50	333.50	356.50	391.00
1,200.00	204.00	300.00	348.00	372.00	408.00
1,250.00	212.50	312.50	362.50	387.50	425.00
1,300.00	221.00	325.00	377.00	403.00	442.00
1,350.00	229.50	337.50	391.50	418.50	459.00
1,400.00	238.00	350.00	406.00	434.00	476.00
1,450.00	246.50	362.50	420.50	449.50	493.00
1,500.00	255.00	375.00	435.00	465.00	510.00
1,550.00	263.50	387.50	449.50	480.50	527.00
1,600.00	272.00	400.00	464.00	496.00	544.00
1,650.00	280.50	412.50	478.50	511.50	561.00
1,700.00	289.00	425.00	493.00	527.00	578.00
1,750.00	297.50	437.50	507.50	542.50	595.00
1,800.00	306.00	450.00	522.00	558.00	612.00
1,850.00	314.50	462.50	536.50	573.50	629.00
1,900.00	323.00	475.00	551.00	589.00	646.00
1,950.00	331.50	487.50	565.50	604.50	663.00
2,000.00	340.00	500.00	580.00	620.00	680.00
2,050.00	348.50	512.50	594.50	635.50	697.00
2,100.00	357.00	525.00	609.00	651.00	714.00
2,150.00	365.50	537.50	623.50	666.50	731.00
2,200.00	374.00	550.00	638.00	682.00	748.00
2,250.00	382.50	562.50	652.50	697.50	765.00
2,300.00	391.00	575.00	667.00	713.00	782.00
2,350.00	399.50	587.50	681.50	728.50	799.00
2,400.00	408.00	600.00	696.00	744.00	816.00
2,450.00	416.50	612.50	710.50	759.50	833.00

DWD 40 Appendix A

WISCONSIN ADMINISTRATIVE CODE

Monthly Income Available for Child Support	One Child	Two Children	Three Children	Four Children	Five or More Children
	0.17	0.25	0.29	0.31	0.34
2,500.00	425.00	625.00	725.00	775.00	850.00
2,550.00	433.50	637.50	739.50	790.50	867.00
2,600.00	442.00	650.00	754.00	806.00	884.00
2,650.00	450.50	662.50	768.50	821.50	901.00
2,700.00	459.00	675.00	783.00	837.00	918.00
2,750.00	467.50	687.50	797.50	852.50	935.00
2,800.00	476.00	700.00	812.00	868.00	952.00
2,850.00	484.50	712.50	826.50	883.50	969.00
2,900.00	493.00	725.00	841.00	899.00	986.00
2,950.00	501.50	737.50	855.50	914.50	1,003.00
3,000.00	510.00	750.00	870.00	930.00	1,020.00
3,050.00	518.50	762.50	884.50	945.50	1,037.00
3,100.00	527.00	775.00	899.00	961.00	1,054.00
3,150.00	535.50	787.50	913.50	976.50	1,071.00
3,200.00	544.00	800.00	928.00	992.00	1,088.00
3,250.00	552.50	812.50	942.50	1,007.50	1,105.00
3,300.00	561.00	825.00	957.00	1,023.00	1,122.00
3,350.00	569.50	837.50	971.50	1,038.50	1,139.00
3,400.00	578.00	850.00	986.00	1,054.00	1,156.00
3,450.00	586.50	862.50	1,000.50	1,069.50	1,173.00
3,500.00	595.00	875.00	1,015.00	1,085.00	1,190.00
3,550.00	603.50	887.50	1,029.50	1,100.50	1,207.00
3,600.00	612.00	900.00	1,044.00	1,116.00	1,224.00
3,650.00	620.50	912.50	1,058.50	1,131.50	1,241.00
3,700.00	629.00	925.00	1,073.00	1,147.00	1,258.00
3,750.00	637.50	937.50	1,087.50	1,162.50	1,275.00
3,800.00	646.00	950.00	1,102.00	1,178.00	1,292.00
3,850.00	654.50	962.50	1,116.50	1,193.50	1,309.00
3,900.00	663.00	975.00	1,131.00	1,209.00	1,326.00
3,950.00	671.50	987.50	1,145.50	1,224.50	1,343.00
4,000.00	680.00	1,000.00	1,160.00	1,240.00	1,360.00
4,050.00	688.50	1,012.50	1,174.50	1,255.50	1,377.00
4,100.00	697.00	1,025.00	1,189.00	1,271.00	1,394.00
4,150.00	705.50	1,037.50	1,203.50	1,286.50	1,411.00
4,200.00	714.00	1,050.00	1,218.00	1,302.00	1,428.00
4,250.00	722.50	1,062.50	1,232.50	1,317.50	1,445.00
4,300.00	731.00	1,075.00	1,247.00	1,333.00	1,462.00
4,350.00	739.50	1,087.50	1,261.50	1,348.50	1,479.00
4,400.00	748.00	1,100.00	1,276.00	1,364.00	1,496.00
4,450.00	756.50	1,112.50	1,290.50	1,379.50	1,513.00
4,500.00	765.00	1,125.00	1,305.00	1,395.00	1,530.00
4,550.00	773.50	1,137.50	1,319.50	1,410.50	1,547.00
4,600.00	782.00	1,150.00	1,334.00	1,426.00	1,564.00
4,650.00	790.50	1,162.50	1,348.50	1,441.50	1,581.00
4,700.00	799.00	1,175.00	1,363.00	1,457.00	1,598.00
4,750.00	807.50	1,187.50	1,377.50	1,472.50	1,615.00
4,800.00	816.00	1,200.00	1,392.00	1,488.00	1,632.00
4,850.00	824.50	1,212.50	1,406.50	1,503.50	1,649.00
4,900.00	833.00	1,225.00	1,421.00	1,519.00	1,666.00
4,950.00	841.50	1,237.50	1,435.50	1,534.50	1,683.00
5,000.00	850.00	1,250.00	1,450.00	1,550.00	1,700.00
5,050.00	858.50	1,262.50	1,464.50	1,565.50	1,717.00
5,100.00	867.00	1,275.00	1,479.00	1,581.00	1,734.00
5,150.00	875.50	1,287.50	1,493.50	1,596.50	1,751.00

Monthly Income Available for Child Support	One Child	Two Children	Three Children	Four Children	Five or More Children
	0.17	0.25	0.29	0.31	0.34
5,200.00	884.00	1,300.00	1,508.00	1,612.00	1,768.00
5,250.00	892.50	1,312.50	1,522.50	1,627.50	1,785.00
5,300.00	901.00	1,325.00	1,537.00	1,643.00	1,802.00
5,350.00	909.50	1,337.50	1,551.50	1,658.50	1,819.00
5,400.00	918.00	1,350.00	1,566.00	1,674.00	1,836.00
5,450.00	926.50	1,362.50	1,580.50	1,689.50	1,853.00
5,500.00	935.00	1,375.00	1,595.00	1,705.00	1,870.00
5,550.00	943.50	1,387.50	1,609.50	1,720.50	1,887.00
5,600.00	952.00	1,400.00	1,624.00	1,736.00	1,904.00
5,650.00	960.50	1,412.50	1,638.50	1,751.50	1,921.00
5,700.00	969.00	1,425.00	1,653.00	1,767.00	1,938.00
5,750.00	977.50	1,437.50	1,667.50	1,782.50	1,955.00
5,800.00	986.00	1,450.00	1,682.00	1,798.00	1,972.00
5,850.00	994.50	1,462.50	1,696.50	1,183.50	1,989.00
5,900.00	1,003.00	1,475.00	1,711.00	1,829.00	2,006.00
5,950.00	1,011.50	1,487.50	1,725.50	1,844.50	2,023.00
6,000.00	1,020.00	1,500.00	1,740.00	1,860.00	2,040.00
6,050.00	1,028.50	1,152.50	1,754.50	1,875.50	2,057.00
6,100.00	1,037.00	1,525.00	1,769.00	1,891.00	2,074.00
6,150.00	1,045.50	1,537.50	1,783.50	1,906.50	2,091.00
6,200.00	1,054.00	1,550.00	1,798.00	1,922.00	2,108.00
6,250.00	1,062.50	1,562.50	1,812.50	1,937.50	2,125.00
6,300.00	1,071.00	1,575.00	1,827.00	1,953.00	2,142.00
6,350.00	1,079.50	1,587.50	1,841.50	1,968.50	2,159.00
6,400.00	1,088.00	1,600.00	1,856.00	1,984.00	2,176.00
6,450.00	1,096.50	1,612.50	1,870.50	1,999.50	2,193.00
6,500.00	1,105.00	1,625.00	1,885.00	2,015.00	2,210.00
6,550.00	1,113.50	1,637.50	1,899.50	2,030.50	2,227.00
6,600.00	1,122.00	1,650.00	1,914.00	2,046.00	2,244.00
6,650.00	1,130.50	1,662.50	1,928.50	2,061.50	2,261.00
6,700.00	1,139.00	1,675.00	1,943.00	2,077.00	2,278.00
6,750.00	1,147.50	1,687.50	1,957.50	2,092.50	2,295.00
6,800.00	1,156.00	1,700.00	1,972.00	2,108.00	2,312.00
6,850.00	1,164.50	1,712.50	1,986.50	2,123.50	2,329.00
6,900.00	1,173.00	1,725.00	2,001.00	2,139.00	2,346.00
6,950.00	1,181.50	1,737.50	2,015.50	2,154.50	2,363.00
7,000.00	1,190.00	1,750.00	2,030.00	2,170.00	2,380.00
7,050.00	1,198.50	1,762.50	2,044.50	2,185.50	2,397.00
7,100.00	1,207.00	1,775.00	2,059.00	2,201.00	2,414.00
7,150.00	1,215.50	1,787.50	2,073.50	2,216.50	2,431.00
7,200.00	1,224.00	1,800.00	2,088.00	2,232.00	2,448.00
7,250.00	1,232.50	1,812.50	2,102.50	2,247.50	2,465.00
7,300.00	1,241.00	1,825.00	2,117.00	2,263.00	2,482.00
7,350.00	1,249.50	1,837.50	2,131.50	2,278.50	2,499.00
7,400.00	1,258.00	1,850.00	2,146.00	2,294.00	2,516.00
7,450.00	1,266.50	1,862.50	2,160.50	2,309.50	2,533.00
7,500.00	1,275.00	1,875.00	2,175.00	2,325.00	2,550.00
7,550.00	1,283.50	1,887.50	2,189.50	2,340.50	2,567.00
7,600.00	1,292.00	1,900.00	2,204.00	2,356.00	2,584.00
7,650.00	1,300.50	1,912.50	2,218.50	2,371.50	2,601.00
7,700.00	1,309.00	1,925.00	2,233.00	2,387.00	2,618.00
7,750.00	1,317.50	1,937.50	2,247.50	2,402.50	2,635.00
7,800.00	1,326.00	1,950.00	2,262.00	2,418.00	2,652.00
7,850.00	1,334.50	1,962.50	2,276.50	2,433.50	2,669.00

Monthly Income Available for Child Support	One Child 0.17	Two Children 0.25	Three Children 0.29	Four Children 0.31	Five or More Children 0.34
7,900.00	1,343.00	1,975.00	2,291.00	2,449.00	2,686.00
7,950.00	1,351.50	1,987.50	2,305.50	2,464.50	2,703.00
8,000.00	1,360.00	2,000.00	2,320.00	2,480.00	2,720.00
8,050.00	1,368.50	2,012.50	2,334.50	2,495.50	2,737.00
8,100.00	1,377.00	2,025.00	2,349.00	2,511.00	2,754.00
8,150.00	1,385.50	2,037.50	2,363.50	2,526.50	2,771.00
8,200.00	1,394.00	2,050.00	2,378.00	2,542.00	2,788.00
8,250.00	1,402.50	2,062.50	2,392.50	2,557.50	2,805.00
8,300.00	1,411.00	2,075.00	2,407.00	2,573.00	2,822.00
8,350.00	1,419.50	2,087.50	2,421.50	2,588.50	2,839.00

**Chapter DWD 40
APPENDIX B
Child Support Percentage Worksheet**

Wisconsin Department of Workforce Development
Division of Workforce Solutions
Bureau of Child Support

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.

Check one
~ Temporary
~ Final

- Judge

- Branch

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 recent work experience, earnings during previous periods, current physical and mental health,

DWD 40 Appendix B

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 income of 35 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> <small>(included in gross income in Part A)</small>
1.	\$ _____	\$ _____
2.	\$ _____	\$ _____
3.	\$ _____	\$ _____
4.	\$ _____	\$ _____
5.	\$ _____	\$ _____
6.	\$ _____	\$ _____
7.	\$ _____	\$ _____
8.	\$ _____	\$ _____
9.	\$ _____	\$ _____
10. Totals	(a)\$ _____	(b)\$ _____
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. _____
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. _____

DWD 40 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).

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Chapter DWD 40
APPENDIX C
Child Support Obligation of Low-Income Payers

Monthly Income Up To	One Child		Two Children		Three Children		Four Children		Five Children	
	Percent	Child Sup- port Amount	Percent	Child Sup- port Amount	Percent	Child Sup- port Amount	Percent	Child Sup- port Amount	Percent	Child Sup- port Amount
575	11.13%	\$64	16.36%	\$94	18.99%	\$109	20.27%	\$117	22.23%	\$128
600	11.52%	\$69	16.94%	\$102	19.65%	\$118	20.99%	\$126	23.01%	\$138
625	11.91%	\$74	17.51%	\$109	20.32%	\$127	21.70%	\$136	23.80%	\$149
650	12.30%	\$80	18.09%	\$118	20.99%	\$136	22.42%	\$146	24.58%	\$160
675	12.70%	\$86	18.66%	\$126	21.66%	\$146	23.13%	\$156	25.37%	\$171
700	13.09%	\$92	19.24%	\$135	22.32%	\$156	23.85%	\$167	26.15%	\$183
725	13.48%	\$98	19.82%	\$144	22.99%	\$167	24.56%	\$178	26.94%	\$195
750	13.87%	\$104	20.39%	\$153	23.66%	\$177	25.28%	\$190	27.72%	\$208
775	14.26%	\$111	20.97%	\$163	24.32%	\$189	25.99%	\$201	28.51%	\$221
800	14.65%	\$117	21.54%	\$172	24.99%	\$200	26.71%	\$214	29.29%	\$234
825	15.04%	\$124	22.12%	\$182	25.66%	\$212	27.42%	\$226	30.08%	\$248
850	15.43%	\$131	22.70%	\$193	26.33%	\$224	28.14%	\$239	30.86%	\$262
875	15.83%	\$138	23.27%	\$204	26.99%	\$236	28.85%	\$252	31.65%	\$277
900	16.22%	\$146	23.85%	\$215	27.66%	\$249	29.57%	\$266	32.43%	\$292
925	16.61%	\$154	24.42%	\$226	28.33%	\$262	30.28%	\$280	33.21%	\$307
950	17%	\$162	25%	\$238	29%	\$276	31%	\$295	34%	\$323