



Your Guide to Setting Child Support Amounts

WI BUREAU OF CHILD SUPPORT



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The Child Support Percentage of Income Standard provides guidelines to Wisconsin courts for setting child support payment amounts. The guidelines are based on the belief that both parents are responsible for supporting their children, whether they live together or not.

Child support guidelines

The child support guidelines are based on:

- the parent's income
- the time a child spends with each parent
- whether a parent is supporting other children

The basic support guidelines are:

- 17% of gross income for 1 child
- 25% of gross income for 2 children
- 29% of gross income for 3 children
- 31% of gross income for 4 children
- 34% of gross income for 5 or more children

Income for child support

Gross income is defined as all income and earnings from all sources. The income may or may not be taxable. Income can be in the form of money, property, or services. Gross income includes:

- wages, salaries, earnings, tips, interest, capital gains, commissions, and bonuses
- worker's compensation or other personal injury awards intended to replace income
- unemployment insurance
- income continuation benefits and Social Security Disability Income (SSDI) payments
- voluntary contributions to retirement and cafeteria plans
- undistributed income of a corporation
- military allowances and veterans benefits

Gross income **does not** include child support or public assistance payments such as Supplemental Security Income (SSI) and W-2 cash payments.

The court may use a parent's actual income, or the amount of income that a parent has the "ability to earn." The court can consider a parent's:

- past earnings
- current physical and mental health
- history of child care responsibilities and periods of physical placement
Example: A parent is the primary caretaker of the child and has remained at home with the child rather than working outside the home.
- education, training, current work experience, and local job openings

Using the basic guidelines

The basic child support guidelines are used when one parent cares for the child for more than 75% of the time (274 or more days/year):

- The other parent will pay support based on his or her income
- The amount ordered will be based on the child support guidelines on page 1

Example: A parent cares for the child or children for more than 75% of the time. The chart below shows child support amounts at different incomes for the other parent. (Guideline percentage x gross monthly income)

Gross Monthly Income	1 child (17%)	2 children (25%)	3 children (29%)	4 children (31%)	5 or more children (34%)
\$1,500	\$255	\$375	\$435	\$465	\$570
\$2,000	\$340	\$500	\$580	\$620	\$680
\$3,000	\$510	\$750	\$870	\$930	\$1,020

Shared-placement cases

Courts **may** use the shared-placement guidelines when a court order gives each parent placement of the child for at least 25% of the time (at least 92 days/year).

- The court will order each parent to assume the child's basic support costs in proportion to the time that the parent cares for the child. Basic support costs are food, shelter, clothing, transportation, personal care, and incidental recreational costs.
- The court **must** also assign responsibility for payment of the child's **variable costs** in proportion to each parent's share of placement. Variable costs are reasonable costs above basic support costs. These costs include child care, tuition, and a child's special needs.
- Incomes of both parents are used to set the amount of support.
- The parent's share of placement determines that parent's share of support.



Example: Parents have 2 children

Parent A: Monthly gross income is \$2,000
Cares for both children 219 days a year (60% of the time)

Parent B: Monthly gross income is \$3,000
Cares for both children 146 days a year (40% of the time)

Note - This chart does not include payments for the children's variable costs.

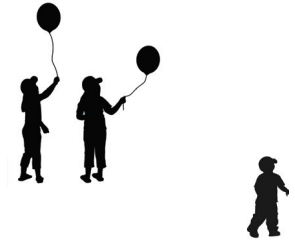
	Parent A	Parent B
Gross Monthly Income	\$2,000	\$3,000
Multiply the Gross Monthly Income by the Child Support Guideline percentage for 2 children (25%)	x 25%	x 25%
# 1	\$500	\$750
For each parent, multiply the above amount in line #1 by 150%. The 150% accounts for the basic support for both parents (food, shelter, clothing, etc.)	x 150%	x 150%
# 2	\$750	\$1,125
Multiply the amount in line #2 by the percent of time the children spends with the other parent	x 40%	x 60%
#3	\$300	\$675
Offset – subtract the amount in line #3 for Parent A's (the parent with the lower amount) from the amount in line #3 for Parent B (parent with the higher amount). Parent B will pay \$375 (estimate).	\$675 - \$300 = \$375	

Serial family cases

If a parent supports more than one family, the court **might** adjust the parent's income for later child support orders.

Example: A parent has a support order for two older children and now has a new order for one younger child.

Gross monthly income	\$2500
Support order for the 2 older children	- \$625
Adjusted income for younger child	= \$1,875
Estimated support amount for the 1 younger child	$\times 17\%$ \$318.75



Low-income payers

If the paying parent's income is less than \$1,050 a month, the court **might** use the low-income payer guidelines. Support amounts vary with parent's monthly income and number of children. The chart below shows support amounts at different incomes.

Examples for low-income payer cases

Gross Monthly Income	1 child	2 children	3 children	4 children	5 children
\$650	\$72	\$106	\$123	\$132	\$145
\$825	\$113	\$166	\$193	\$206	\$226
\$1,000	\$163	\$239	\$277	\$297	\$325

High-income payers

If the paying parent earns an income of more than \$84,000/year, the court **may** use the high-income payer guidelines.

- the child support guidelines on page 1 will determine support for the first \$84,000 of income
- a second set of guidelines are applied to the income between \$84,000 (\$7,000/month) and \$150,000 (\$12,500/month)
- a third set of guidelines are applied to income of more than \$150,000 (\$12,500/month)

Examples for high-income payer cases

Paying Parent's Monthly Income	1 child	2 children	3 children	4 children	5 children
First \$7,000 of income	17%	25%	29%	31%	34%
Portion of income between \$7,000 and \$12,500	14%	20%	23%	25%	27%
Portion of income above \$12,500	10%	15%	17%	19%	20%

Online calculators and worksheets

Go online at childsupport.wisconsin.gov for calculators, tables, and worksheets to help estimate support amounts. Most public libraries offer free Internet access.



Questions about setting support

Why are the guidelines based on gross income and not net income?

Gross income is a more accurate reflection of income. Net income may be manipulated through the use of exemptions and deductions.

Do the courts have to use the guidelines in the Child Support Percentage of Income Standard?

A court may order a parent to pay more or less than the amounts set by the Percentage of Income Standard if the court decides that the Income Standard would be unfair to the child or one of the parents. The court must note the reason for not using the guidelines.

How were the guidelines in the Child Support Percentage of Income Standard chosen?

Wisconsin's guidelines are based on a study that shows the amount of income parents use to raise their children. The guidelines assume that when parents are living apart, both parents will continue to spend part of their income on their children. The guidelines are based on the principle that a child's standard of living should not be negatively affected because his or her parents are not living together.

If a high-income payer shares placement with the other parent, will the court use both the high-income payer guidelines along with the shared-placement guidelines?

No. The court may choose to use the high-income percentages **or** the shared-placement calculations. The court may decide the use of the basic guidelines in cases with a high-income payer who shares placement.

Do courts use Child Support Percentage of Income Standard used when setting family support orders?

Family support orders combine child support and spousal maintenance. The family support amount determined under the Percentage Standard should be increased by the amount necessary to provide a net family support payment, after taxes are paid, of at least the amount of the child support given by the guidelines.

Need more information?

- Please see Administrative Rule DWD 40 for complete information on imputing gross income and the guidelines for all case types and for "family support." Links to DWD 40 are online at **childsupport.wisconsin.gov**
- Contact your local child support agency for information about your case. Agencies are listed online at **childsupport.wisconsin.gov** and in your phone book under "county government" or tribal name.

Or contact:

The Department of Children and Families is an equal opportunity employer and service provider. If you have a disability and need to access this information in an alternate format, or need it translated to another language, please call (608) 266-9909 or (800) 947-3529 TTY (toll free).