



# 2025 Wisconsin Guidelines Review

This report details the findings of the Wisconsin quadrennial review conducted by the Wisconsin Department of Children and Families Bureau of Child Support.

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## Background

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Federal law requires all states to review and, if appropriate, revise their guidelines for setting support at least once every four years. This quadrennial review ensures that the application of the guidelines results in the determination of appropriate child support award amounts. Federal regulations pertaining to state child support guidelines and their periodic review were expanded in December 2016. States had one year after their next review commencing after 2016 to fulfill the expanded federal requirements. The federal government allowed states to request a one-year delay due to the COVID-19 pandemic. Wisconsin requested and received the extension. The review must include an analysis of case data gathered through sampling or other methods, the application of the guidelines, and deviations from the guidelines.

45 CFR 302.56 (h) also expanded the data analysis requirements for state guidelines reviews. To meet those requirements, this report contains the findings from an analysis of three major sources: economic data on the cost of children, labor market data, and case file data. The federal requirement to analyze labor market data encourages states to enact better policies and practices for low-income parents, particularly when income is imputed.

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## 2025 Guidelines Review Introduction

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In the spring of 2025, the Department of Children and Families (DCF) began their review of the child support standard, DCF contracts with the Institute for Research on Poverty (IRP), a national poverty research center located on the University of Wisconsin-Madison campus, to conduct research related to the guidelines review.

The economic data on the cost of children and labor market data were examined by the DCF Bureau of Analytics and Research (BAR), while case file data was examined by IRP. This report details the findings of the quadrennial review conducted by DCF, research completed by IRP, and an examination of national and state economic data reports by BAR. Wisconsin elected to review the child support standard, focusing on the impacts of the most recent changes.

Wisconsin first published its child support standard, or guidelines, in 1984. Since that time, the guidelines have been revised numerous times in response to federal and state legislative changes and input from stakeholders. DCF completed its most recent analysis of Wisconsin's child support guidelines in September 2021. The most recent changes took effect on January 1, 2024, when Wisconsin's guidelines were revised to include:

- Additional factors to consider when determining a parent's earning capacity.
- Using evidence of one's ability to pay when setting support.
- Considerations when imputing income to the parent at an amount that the court

determines represents the parent's ability to earn.

- Clarification of the definition of equivalent care.
- Clarification of serial family payer explanation for improved application.

These changes incorporated the 2016 Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs (Final Rule) that required states to update their guidelines for setting child support orders pursuant to requirements in 45 CFR 302.56 and 45 CFR 303.4. These revisions sought to increase reliable child support by setting orders based on the noncustodial parent's (NCP) earnings, income, or other evidence of ability to pay.

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## Wisconsin Child Support Standard

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### Support Orders (DCF 150.03)

#### Income Imputation/Evidence of Income

Changes made to DCF 150.03 (3) in January 2024 repealed and recreated the income imputation provision in [DCF 150.03 \(3\)](#) based on the Final Rule. The new language is intended to provide objective factors that will be helpful in determining a parent's earning capacity and that can be applied fairly to parties across the state. The revision created two separate pathways for imputing income: One for situations where a parent is voluntarily unemployed or underemployed without good cause, and one for when little or no information is known about the person's income or earning capacity.

In determining a parent's earning capacity, additional factors were added for the court's consideration, including the paying parent's education, history of incarceration, residence, and earnings history. DCF 150.02 (14) now states

Income imputed based on earning capacity means the amount the court determines under DCF 150.03 (3) if the parent has no other income or the difference between the amount the court determines under DCF 150.03 (3), and the parent's gross income or income modified for business expenses if the parent has actual income.

In cases where little or no information is known about a person's earning capacity, imputation of income is allowable if evidence is presented that due diligence has been exercised to ascertain information on the parent's actual income or ability to earn and no or little information is known. Under the current rules, the court may impute the income to the parent that a person would earn by working 10 to 35 hours per week for the higher of the federal or state minimum hourly wage. The court may apply any of the factors used in determining earning capacity, if known, to determine the number of hours to impute.

Wisconsin child support orders are based upon NCP's earnings, income, and other evidence of ability to pay. DCF 150.03 (3) requires the specific circumstances of the NCP to be taken into consideration, to the extent known, when determining the amount of imputed income, and does not permit the use of a standard amount in lieu of fact gathering in a specific case.

### **Incarceration**

The changes made to DCF 150.03 (3) in January 2024 created a list of factors for the court to consider when imputing income and information is known about a parent's earning capacity. One of the factors includes a parent's incarceration, which may not be treated as voluntary unemployment for purposes of establishing or modifying a child support order.

### **Determining the Child Support Obligation (DCF 150.035)**

### **Equivalent Care**

The changes made to DCF 150 in January 2024 modified the child support standard for shared placement and equivalent care situations as follows:

- Repealed DCF 150.02 (10), which previously defined equivalent care.
- Moved information that was in the definition of equivalent care in DCF 150.02 (10) to the shared placement provision in DCF 150.035.
- Added a provision that explicitly prohibits duplicate credit. The misinterpretation of the equivalent care rule allowed the shared placement formula and equivalent care to be applied to the same person during the same period.
- Added a note with an example that explains Parent A may be eligible for equivalent care credit for care provided on Monday morning after providing overnight care on Saturday night if Parent B is credited for providing overnight care on Sunday and Monday nights.

This clarified how credit for equivalent care could be introduced into the calculation of a parent's period of placement for the purposes of determining child support obligations of parents who may not have the children overnight but still have significant periods of placement with the children.

### **Determining the Child Support Obligation in Special Circumstances (DCF 150.04)**

### **Serial Family Payor**

In January 2024, DCF 150 was modified to add language to DCF 150.04 (1) (b) (3) (a) to clarify the serial family formula. The change was intended to reduce the need for multiple court actions to determine and modify the child support obligations of a serial-family parent.

Under the rules, the court determines a serial-family parent's monthly income available for support of a child in a subsequent family by calculating the parent's monthly income available for child support under DCF 150.03 (1) and subtracting the monthly amount of the existing support order for the child in the first family. The rule now allows for the court to subtract the monthly amount of the existing support order or the amount that would currently be determined

under the child support standard whichever is greater. This new language provides a more consistent approach to the use of the formula across Wisconsin child support agencies.

### **Medical Support (DCF 150.05)**

Effective July 1, 2018, and prior to the last quadrennial review, DCF 150.05 (1) (b) (2) changed the measure of reasonable cost for the purpose of determining health care coverage from 5 percent of each parent's gross monthly income to an amount not more than 10 percent of the insuring parent's monthly income available for child support.

### **Recovery of Birth Costs**

DCF 150.05 (2) (a) was also amended to provide that the recovery of birth costs is inappropriate in cases where the alleged father is a member of an intact family that includes the mother and the subject child at the time paternity or support is established, and the father's income, if any, contributes to the support of the child.

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## **Economic Data and Research Reports**

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### **Economic Data**

The findings presented in this section are from the compilation of data summarized by BAR.<sup>1</sup> For this report, BAR gathered socioeconomic data, including labor market conditions, to help assess the cost of raising children compared to the time of the last review of Wisconsin's child support guidelines (see BAR's report for tables of data sources and details).

#### **The cost of raising children.**

Cost-of-raising-children indicators suggest worsening economic conditions. Families spend a larger share of their income on children and the amount of income needed to cover basic household expenses has increased.

When utilized, child care requires a substantial percentage of household income. On average, child care costs more than a typical monthly rent payment (Dopsoy, 2023). Child care is also difficult to access. In Wisconsin, 50 percent of the state is characterized as a childcare "desert," rising to 70 percent in rural areas (Raising Wisconsin, 2022). When care child is accessible, many facilities report significant waitlists, especially for infants (Shager et al., 2024).

Since the last guidelines review, housing/rental prices have increased considerably. For example, the fair market rent for a two-bedroom apartment in Milwaukee County increased by \$78 last year and by \$93 the year before, an increase of about 17 percent over the last two years (Office of Policy Development and Research, 2025).

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<sup>1</sup> DCF 150 Guideline Review – BAR Analysis

Housing is a common barrier for NCPs who have difficulty paying their child support order and are seeking employment assistance (Costanzo et al., 2024). An inadequate supply of housing to meet demand increases housing costs and leads to a lack of affordable housing (Patel et al., 2024).

**Labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill level for state and local job markets.**

Even with a strong labor market, families with children have difficulty maintaining employment that provides economic security (Gould & Cid-Martinez, 2023). This reality is especially salient in low-income households with single parents, young parents, families with young children, and multigenerational families (Wildsmith & Alvira-Hammond, 2023). Low-income households experience greater work-hour volatility and earnings instability, decreasing their overall financial stability and ability to pay bills (Bauer et al., 2025). This study also noted low-income households with additional earners still face economic challenges in terms of work hours and income volatility, despite additional earners.

**The impact of guidelines policies and amounts on custodial parents (CP) and NCPs who have family incomes below 200 percent of the federal poverty level.**

Even with a strong labor market, families with children have difficulty maintaining employment that provides economic security (Gould & Cid-Martinez, 2023). This reality is especially noticeable in low-income households with single parents, young parents, families with young children, and multigenerational families (Wildsmith & Alvira-Hammond, 2023). Low-income households experience greater work-hour volatility and earnings instability, decreasing their overall financial stability and ability to pay bills (Bauer et al., 2025). This study also noted low-income households with additional earners still face economic challenges in terms of work hours and income volatility, despite additional earners. These impacts reflect the unfortunate realities of the low-wage labor market.

**Factors that influence employment rates and compliance with child support orders among NCPs.**

Despite gains in median household income, inflation and rising housing/rental costs have reduced purchasing power, outweighing the gains of a strong labor market (Gould & Cid-Martinez, 2023). Low-income households experience greater work-hour volatility and earnings instability, decreasing their overall financial stability and ability to pay bills (Bauer et al., 2025). These findings include child support obligations.

Considering economic data that shows worsening economic conditions and rising costs for raising children, Wisconsin is interested in additional research on sharing of parental financial responsibility through shared placement guidelines.

## Research Reports

The narrative in this section is a summary provided by BAR<sup>2</sup>. This summarizes two recent research studies on the Wisconsin guidelines from IRP.

IRP analyzed court record data in 21 counties from 2002–2019 and 2017–2020, and a survey of divorced parents in 2020. IRP investigated guideline adherence related to case participants' income and custodial placement. Critically, these findings predate guidelines changes made in January 2024.

Overall, 37 percent of cases are consistent with guidelines, 36 percent are inconsistent, and 27 percent have unknown consistency. Consistency with guidelines decreases as case participants' income increases. Adherence to guidelines has remained stable since 2010; while lacking an order became more common and orders of unknown consistency became less common. Cases with inconsistent orders have the highest child support compliance rate (80 percent), which aligns with the fact that these case participants tend to have higher incomes. Cases with missing income information have the lowest compliance rate (52 percent), which could signal low incomes or orders higher than NCPs' ability to pay. For low-income payers, 57 percent of the orders follow low-income guidelines.

Shared placement increased 20 percent in the last two decades and continues to increase, particularly in divorce cases. Shared-placement cases adhere to guidelines less often than sole-placement cases. Specifically, equal shared-placement cases commonly have zero-dollar orders when guidelines suggest otherwise, while unequal shared-placement cases tend to have orders higher than guidelines suggest. However, compliance with child support orders is higher for shared-placement cases than sole-placement cases. Additionally, mothers with shared placement report higher rates of satisfaction and perceived fairness of cost sharing than mothers with sole-placement cases.

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## Public Input

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### Input from Child Support Participants

In 2024, Wisconsin's Bureau of Child Support launched the Parent Advisory Group to provide feedback to shape child support policy. The group supports the parents and caregivers who work hard to protect and support their children's futures by elevating their voices. It also informs child support professionals who assist Wisconsin's families by giving them access to substantive feedback.

To seek a meaningful opportunity for public input, including input from low-income CPs and NCPs and their representatives, IRP presented their research findings and welcomed discussion

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<sup>2</sup> IRP, Task 2 Synopsis from BAR

from Wisconsin's Parent Advisory Group.

The Parent Advisory Group provides the communities that the Wisconsin child support program serves with an opportunity to make their voices heard and share their concerns in a safe and respectful environment. The group helps shape policy to better support these communities.

Member responses largely included personal experiences with their child support orders. Although members did not expressly say that they felt the guidelines produced unfair outcomes, they did communicate that they did not understand the application of the guidelines. Examples of the member comments include:

- The process of setting and modifying a child support order is confusing and time consuming.
- There is a lack of legal assistance and other resources to navigate the process.
- Domestic violence concerns impact members' willingness to engage.

### **Input from Child Support Professionals**

To seek a meaningful opportunity for public input, including child support professionals, IRP presented their research findings and welcomed discussion from family law professionals as well as child support agency partners.

The legal professionals' feedback mirrored that of the participant feedback. Wisconsin has made great gains in its guidelines for producing fair and equitable outcomes since incorporating requirements from the rule change in January 2024. The legal community stressed the need for a more consistent understanding of the intention of the changes across Wisconsin. Examples of comments made during the discussion include the following statements:

- A difference in the interpretation of the guidelines is dependent on if the order was provided by a Court Commissioner or a Circuit Court Judge, a rural court or urban court, or if a child support agency attorney was involved in the judicial process.
- Research tends to show a more consistent interpretation of the guidelines when a child support agency attorney is involved. On the contrary, parental flexibility in the final court order outcome tends to be lessened when a child support agency attorney is involved.
- Courts (collectively) need to be more consistent or provide better reasoning in the orders on how guidelines are followed.

The child agency partners feedback focused on the economics of shared placement. Misunderstanding the intention of shared placement often leads to tension between parties when setting child support. The public perception is that it is household equalization and not child support. For example, one party is perceived to make themselves underemployed for the sake of the shared placement calculation.



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## Recommendation

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It has been forty years since Wisconsin adopted the child support guidelines. While they have served Wisconsin well, this review reveals that the guidelines continue to require in-depth review to ensure that they continue to serve the needs of Wisconsin families.

Economic data shows worsening economic conditions and rising costs for raising children; Wisconsin is interested in exploring the use of the guidelines to promote a whole family approach in which parents share financial responsibility.

The January 2024 updates to the guidelines impacted several portions of the child support standard. Wisconsin is still gathering and analyzing data to understand whether updates to the previous guidelines review led to improved outcomes before additional changes are made. The current assessment is that Wisconsin should continue to focus on the incorporation and practice of these changes to determine their effectiveness. It is sensed that Wisconsin should continue to focus on incorporating and practicing these changes to determine their effectiveness.

Wisconsin continues to develop strategies to provide a more consistent understanding of the guidelines, specifically the recent changes, for all participants and professionals that who are impacted by or work with them.