

**Characteristics of Shared-Placement
Child Support Formulas Used in the Fifty States**

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Characteristics of Shared-Placement Child Support Formulas Used in the Fifty States

INTRODUCTION

Most persons would agree that in divorce and paternity cases where separated parents share time with the child equally, where responsibilities for costs of raising the child are shared equally, and where incomes of the parents are similar, no child support payment is necessary. When the time spent with parents is not equal, the incomes of the parents are not equal, or the responsibilities for costs are not equal, most child support policy makers would agree that an order of child support is appropriate. Under these circumstances, however, child support guidelines are needed because it is not intuitively obvious what an equitable child support order would be.

This report is an update of a report by Melli and Brown (1994) that explored the use of guidelines in shared placement cases in the early 1990s. That report noted that eleven states did not address the issue of shared placement. As of June 2006,¹ however, only three states² did not acknowledge shared placement (alternatively referred to as “extended visitation,” “parenting time,” “joint physical custody,” or “dual residence”).

The Melli and Brown paper also indicated that another twenty states acknowledged shared placement situations and gave the court discretion to reduce child support to adjust for the direct costs incurred by the parent who spent less time with the child, but did not provide a specific formula to use in calculating an adjustment. Currently, the number of states that leave child support adjustments in shared placement situations to the “court’s discretion” has been reduced to fourteen. (See Appendix A for a list of these states.)³

¹State guidelines were reviewed for changes in guidelines, thresholds, and formula types as of June 2006.

² Kentucky, Mississippi, and Texas. See Appendix Legal 1 for a discussion of Kentucky law.

³Three of these are Alabama, Connecticut, and Washington. See Appendix Legal 2 for a discussion of the law in those three states.

In 2002 the American Law Institute recommended that shared placement guidelines be adopted by the states. As of June 2006 two-thirds of states specified in their child support guidelines a formula by which the court should compute a child support amount in shared placement cases. The adoption of child support guidelines by the various states has probably been fueled by an increase in the popularity of shared placement throughout the general population of divorcing parents. There is, however, little information on what rates of shared placement might be, nationally or for the individual states.⁴

Different states have developed a range of approaches to shared placement guidelines. These approaches govern the use of one or both parent's incomes; whether the greater-time parent should ever be the child support payor; what should be the time-share threshold, or starting point, for the calculation of a reduced child support order; the relationship of the basic child support guideline in sole custody situations to shared placement situations; the precise shared placement guideline formula; the primacy of guideline equity over guideline simplicity or vice versa; whether or not to tolerate a large drop in child support for a small increase in time with the child; when and how much of the direct costs for care of the child are absorbed by parents at various points along the time-share continuum; and how to treat costs for children that are not necessarily proportional to time spent with the child, such as educational or medical care costs.

In this paper we touch on many of these points, but focus primarily on the mathematics of the various formulas. The paper generally assumes the desirability of three principles. First, formulas governing shared placement should be easy to understand. Second, greater-time parents should, under certain circumstances, be expected to provide child support to a lower-income lesser-time parent. Third, "cliff effects," or situations in which a small increase in time spent with a child generates a large

⁴Information from Cohort 21 of the Wisconsin Court Record Database indicates that for divorce cases entering the Wisconsin court system in 2000 and 2001, about 22 percent adopted equal shared placement, and another 9 percent could be classified as shared placement, with time-share levels less than 50 percent but greater than 30 percent. See Cook and Brown (2006). Information from the state of Oregon indicates a similar rate of shared placement in divorce cases during this same time period: Brinig (2005) reports an average "joint physical custody" rate of 30 percent in the years 1998 to 2002.

reduction in child support, are likely to create an unnecessary tug-of-war between parents over time and money, and are therefore deleterious to the well-being of both parents and children. The paper concludes by recommending a formula which is not difficult to understand, which allows lesser-time parents to sometime become the child support payee, and which avoids the “cliff effect.”

Definitions

Unequal Shared Placement. We use the term “unequal” shared placement to refer to situations where there is some imbalance of time-share between the two parents, one parent having more time (the “greater-time” parent), and the other parent having less time (the “lesser-time” parent) with the child. Since a common assumption is that the lesser-time parent will normally be the one who should pay child support, the tables and graphs used in this paper refer to the child’s time with the “lesser-time” parent.

Equal Shared Placement. This refers to cases in which the parents share their time with the child/children equally, or 182–183 days per year, with each parent. This is sometimes considered a special case of shared placement, and a few states have separate guidelines that apply to equal shared cases.⁵ Equal shared cases are included on the tables and figures here, but at this level of time-share the table and figure titles are admittedly misnomers, there being no lesser-time or greater-time parents in equal shared cases.

Threshold. All but four states with a shared placement guideline make use of a defined “threshold” that identifies the point along the continuum of time-share above which an adjustment of child support should be made in order to take into account the direct costs of caring for the child incurred by the lesser-time parent. Threshold levels vary widely, and can be expressed as a percentage of time, or as the number of days or overnights that a child spends with their lesser-time parent:

⁵The state of Iowa currently has two separate guidelines for shared placement cases, one for unequal shared placement, and another for equal shared cases.

Court's discretion: Maine, Nebraska
 None (or 1 percent): Arizona, California
 14 percent (52 days/overnights): Indiana
 20 percent (74 days/overnights): Louisiana, Oregon
 25 percent (91–92 days/overnights): Colorado, Idaho, Tennessee, Virginia, Vermont, Wisconsin
 28 percent (102 days/overnights): New Jersey
 30 percent (109–110 days/overnights): Alaska, Delaware, Montana, South Carolina, Utah
 33 percent (120–123 days/overnights): North Carolina, Oklahoma, South Dakota
 35 percent (127–128 days/overnights): Iowa, Kansas, Maryland, Michigan, New Mexico, West Virginia
 40 percent (144–146 days/overnights): District of Columbia, Florida, Hawaii, Pennsylvania, Wyoming
 45 percent (164 days/nights): North Dakota

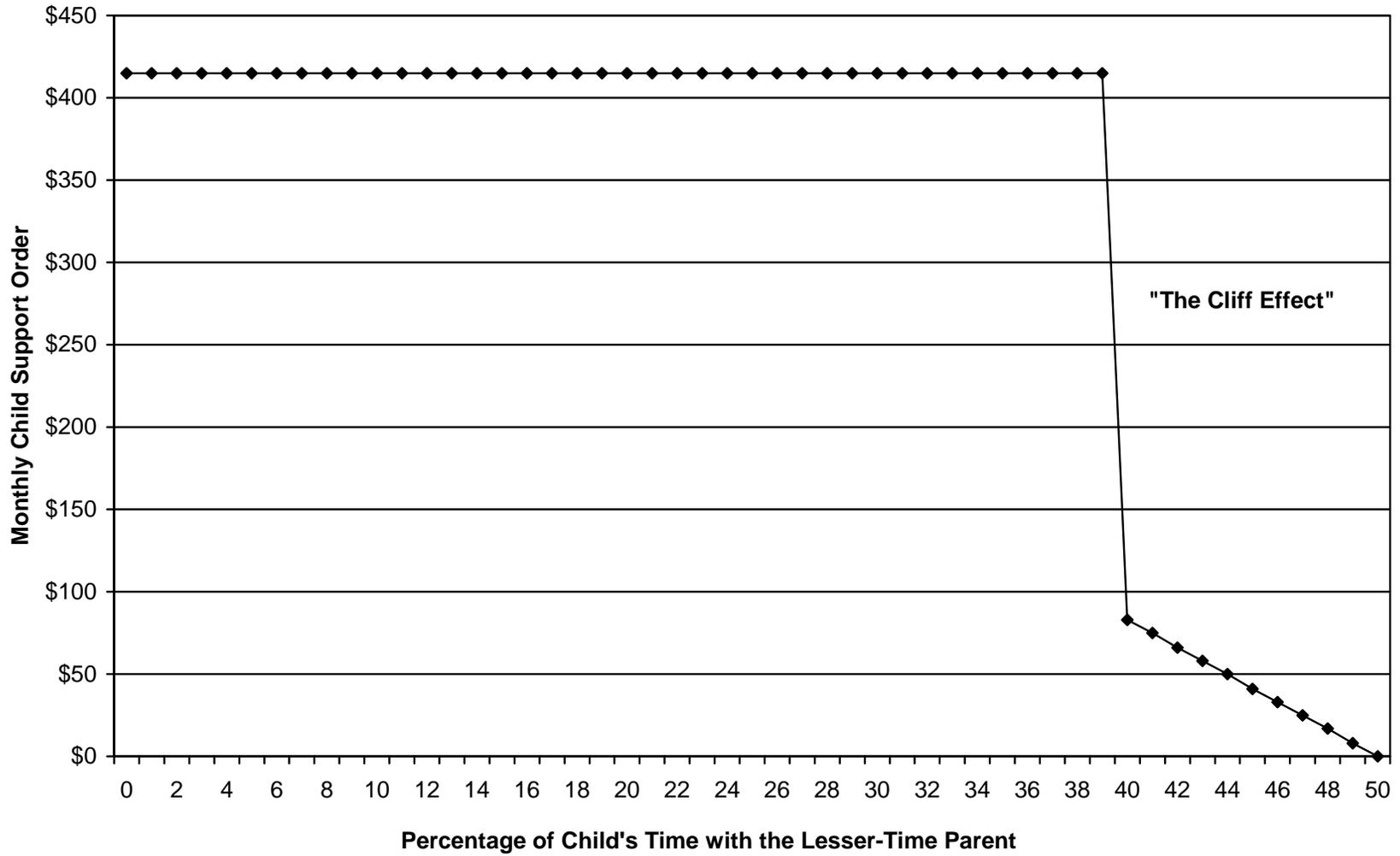
Except for the special cases of California and Arizona, Indiana has the lowest threshold level, at 51 days or overnights per year (14 percent of time). A lesser-time parent with time-share above that threshold would qualify for a reduction in child support. At the other end of the spectrum is North Dakota, which does not offer a reduction in child support until a time-share level of 164 days or overnights (45 percent of time) is reached. The modal percentages of time-share that define threshold levels are 25 percent time (six states), and 30 percent time (six states).⁶

Cliff Effect. In many formulas, the mathematical mechanics produce one or more large decreases in child support orders with only one day, or a 1 percentage-point, increase in time with the child. To illustrate this we present Figure 1, which shows the decrease in child support order amounts that could result from one type of formula, along the continuum of time-share from 0 to 50 percent time for the lesser-time parent. On this figure a “cliff effect” occurs when the threshold of 39 percent time-share increases by 1 percent (3 to 4 days), from 39 to 40 percent, and the child support order is reduced from \$415 per month to \$83 per month.

Large reductions in child support that occur with small increases in time-share can lead to parental conflict. As shown in this figure, if the greater-time parent can limit the amount of time with the

⁶Threshold levels are sometime referred to as “over 25 percent time”, or “25 percent and over.” “Over 25 percent time” would be a true 25 percent threshold; “25 percent or over” would actually be a 24 percent threshold. We group these two situations together, for simplicity's sake, and refer to both as 25 percent thresholds.

Figure 1
Wyoming Guidelines
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child



other parent to less than 40 percent, then he/she would stand to gain financially. On the other hand, if the lesser-time parent can increase his/her time to 40 percent or more, that parent will experience a considerable financial gain. A struggle between the parents over the child's time owing to a cliff effect in a child support guideline, and perhaps having nothing to do with what is good for the child, can be counterproductive to parental cooperation.

A Comparison of Formulas

The formulas used by the various states can be grouped into two broad categories, graduated and offset formulas, distinguished by whether or not the greater-time parent's income is used in the child support reduction calculation. Graduated formulas do not consider the greater-time parent's income when calculating a reduction in child support.⁷

Under the graduated formula it is not possible to produce a child support order that would require a high-earning greater-time parent to pay child support to a lower-earning lesser-time parent. Under offset formulas, on the other hand, a high-earning greater-time parent may become the child support payor.

Both graduated formulas and offset formulas, along with a number of variations, are used by different states. Different variations of the formulas have different characteristics and peculiarities at various levels of time-share and with variations in parents' relative incomes. A few states add to the complexity of their guidelines by employing different formulas or variations at different levels of time-share, most commonly making a distinction between unequal and equal time-share cases. We discuss a number of the important variations of the basic formula types currently in use, but we generally do not address the complexities introduced in a few states by the use of multiple guidelines at different points along the time-share continuum.

⁷Graduated formulas may use the greater-time parent's income to establish the level of basic child support that would be owed in a sole-custody case, however, these formulas do not consider the greater-time parent's income in later steps of the calculation that would reduce the child support order in shared placement situations.

To compare the child support orders resulting from the use of different formulas at various time-share levels, we include in Appendices B1–B6 a series of tables showing monthly child support dollar amounts for different parental income scenarios and for a range of the child’s time with the lesser-time parent, from 0 to 50 percent time.⁸ Appendices B1–B6 report the child support orders resulting from formulas used in eight states that are representative of the major variations of formulas.

Appendix B1 shows the results of various formulas in the case of equal-earning parents; in this example, each parent earns \$30,000.⁹ This intuitively easy example serves to point out problems with some formulas. Appendices B2 and B3 present tables based on parental incomes that are consistent with the average incomes of divorced parents, about \$30,000 for mothers, and about \$40,000 for fathers.¹⁰ Appendices B4, B5, and B6 are based on more extreme differences in income. We refer to these tables, as appropriate, to indicate certain peculiarities in certain formulas. The Appendix B tables all use negative dollar amounts to refer to situations where the formula would indicate that the lesser-time parent is to **receive** child support from the greater-time parent. In all appendices, the dollar amount of the monthly child support order is calculated for one child.

GRADUATED GUIDELINES

One method of reducing child support in recognition of the costs incurred in shared placement is a “simple graduated” reduction, based on the level of time-share and the lesser-time parent’s income. This guideline was more common in the past, but is currently used by only one state, Iowa,¹¹ which uses a

⁸Incomes are given as annual amounts of gross incomes. Many states base their formulas on net incomes, and for these states we have estimated “net income” based on a set of standardized deductions.

⁹And presumes that neither parent was assuming disproportionate financial responsibility for variable costs such as educational or medical expenses.

¹⁰Based on mean annual 2003 incomes from Current Population Survey data on divorced fathers with children (\$39,294), and divorced mothers with children (\$29,606).

¹¹In the cases of 50/50 time-share, Iowa invokes another formula that considers the income of both parents.

simple three-step reduction of child support with increasing time-share. Application of this guideline can result in several problems.

The first problem is that when there are only a few steps in the gradient, a cliff effect occurs after each step. The Iowa guideline provides a three-step gradient, and the first step in that gradient is when the lesser-time parent has the child 35 percent of the time. In a case in which both parents have equal annual incomes of \$30,000, a parent who has his or her child for 34 percent of the overnights per year would have a monthly child support order of about \$428, based on the Iowa basic sole custody guideline. However, a parent with the same income, but who has his or her child for 3–4 additional overnights per year over at the 35 percent-time threshold, would have a monthly child support order of only \$363, a reduction of \$65 per month resulting from a 3–4 day increase in time-share.

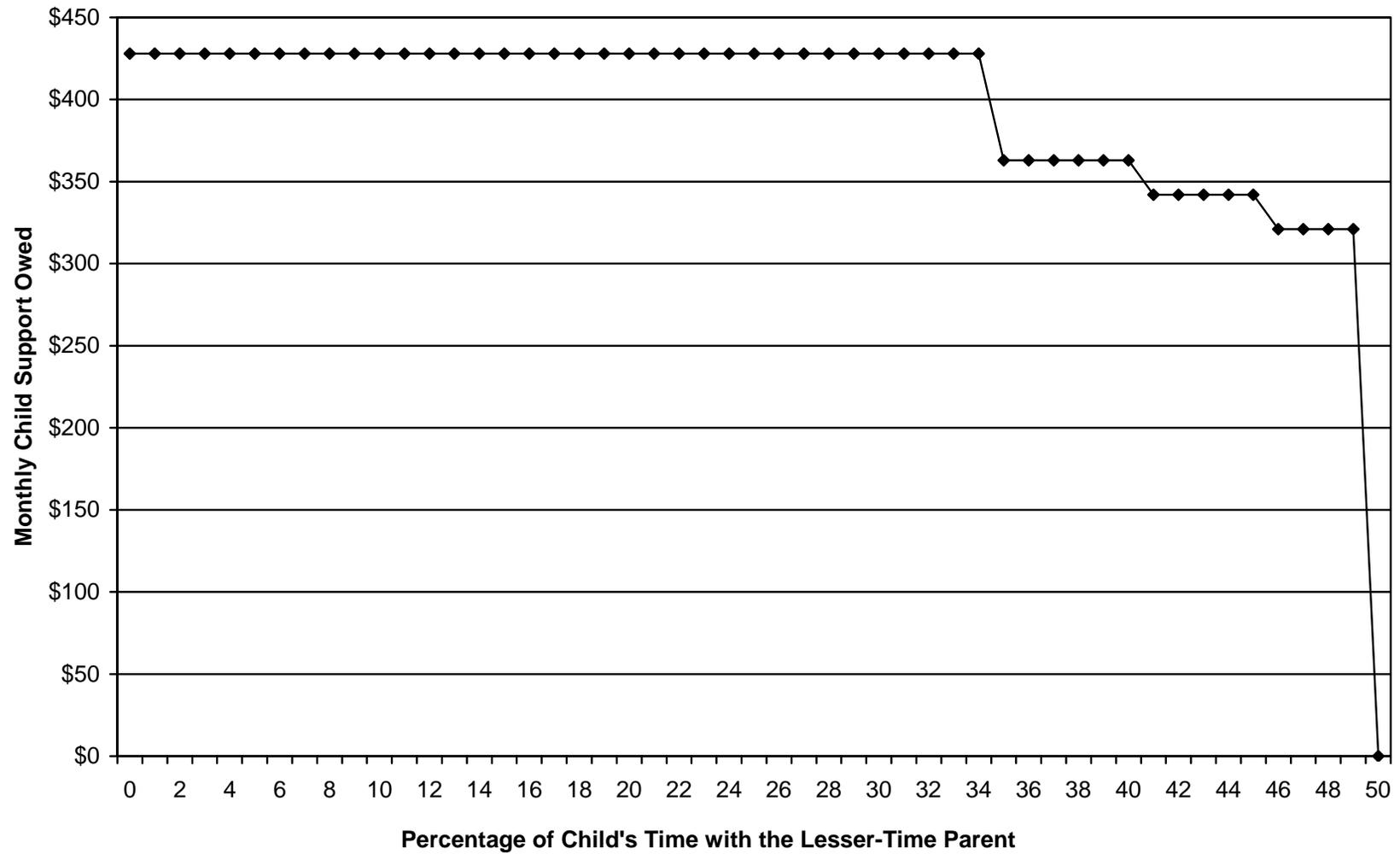
A larger cliff effect occurs, however, between 49 and 50 percent time under the Iowa simple graduated guideline. Using this same example of parents with equal annual incomes of \$30,000, the lesser-time parent would owe \$321 per month at 46–49 percent time, but would owe **nothing** at 50 percent time.¹² Figure 2 illustrates this (see also Appendix B1 for child support amounts in tabular form). At higher incomes these cliff effects can become much larger.

Graduated guidelines suffer from a second serious concern in that they do not consider dissimilar parental incomes. The thinking behind the graduated guidelines may be that the lesser-time parent is usually also the greater-income parent (probably assuming that fathers are both the lesser-time parent and the higher-earning parent). This can be an incorrect assumption; the lesser-time parent is often, in fact, the lower-earning parent.¹³

¹²Iowa employs an “offset” formula for cases with 50/50 time-share, which results in an order of \$0 in cases where the parents have equal incomes.

¹³Data from Cohorts 17, 18 and 21 of the Wisconsin Court Record Database indicate that in a sample of 228 unequal shared placement cases entering the Wisconsin court system from 1996 through 2002, 33 percent involved a situation where the lesser-time parent earned a lower income than the greater-time parent.

Figure 2
Iowa Guidelines
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child



Under graduated guidelines, a low-earning mother who has the child for less than one-half time, but for a substantial period of time, say 46 to 49 percent, would be ordered to pay child support to a very high-earning father. A graduated guideline does not provide for child support to be paid to parents who have the child a substantial, though less than half, amount of time, no matter how great the income disparities. Appendix B2 shows this situation. A lesser-time parent in Iowa with a substantial level of time-share, 46 to 49 percent time, earning \$30,000 annually, would be ordered to pay \$302 per month to a greater-time parent who earned \$40,000 annually, a potentially troubling order given the near equal levels of time share and the different income levels of the two parents.

Returning to the issue of cliff effects, this lower-earning parent could *receive* \$93, rather than *pay* \$302 per month, simply by increasing his or her time from 49 percent to 50 percent—a change in the net income of the lower-income parent of \$395 for an increase in time with the child of one percentage point. Figure 3 illustrates this by showing the child support order amount falling below the \$0 line, into negative numbers at the 50 percent time-share level. The simple gradient guideline risks parental discord over small increments in time-share.

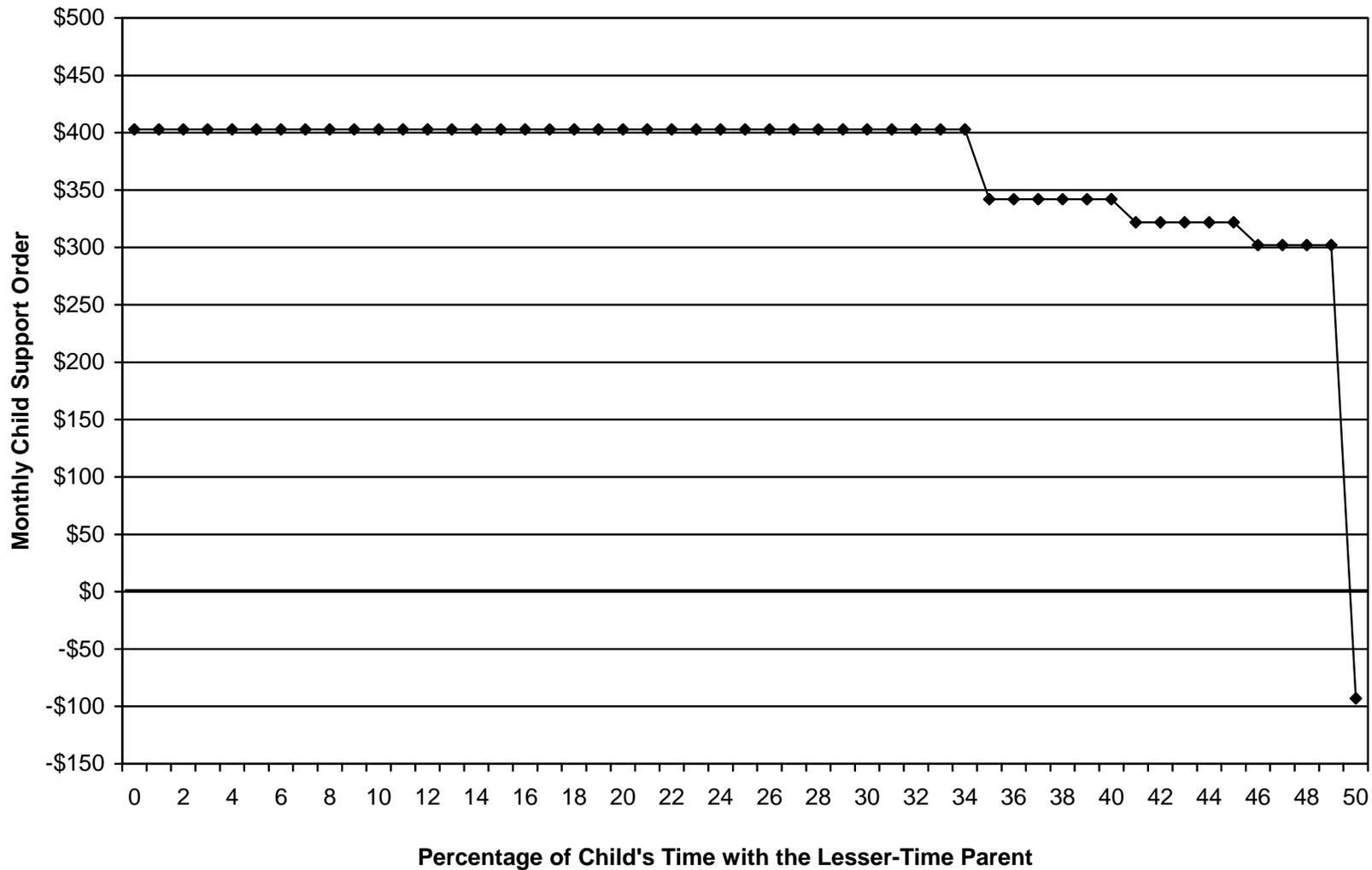
OFFSET GUIDELINES

The largest class of child support guidelines that address shared-time situations are “offset” formulas, which function by off-setting the parents’ incomes – one against the other. Offset formulas currently in place in various states differ widely, however, in several respects. These differences produce different problems in the application of the formulas and different levels of child support orders across states for similar income and time-share situations.

Offset formulas are generally used in combination with a particular threshold of time-share. The main function of a state’s threshold is to indicate the minimum level of time that the lesser-time parent must spend with the child for which the state will consider a reduction in child support.

Thresholds also function in another way, to limit child support orders that might otherwise be given to high-income, *greater-time* parents. For example, in states with a 30 percent threshold, in no case

Figure 3
Iowa Guidelines
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$40,000 Greater-Time Parent: One Child



would a greater-time parent with an extremely high income be ordered to pay child support to the parent who has the child for less than 30 percent time. In contrast, a state with a 20 percent threshold could allow for an order of child support from the greater-time parent to the lesser-time parent with a time-share level as low as 21 percent (given a very high income of the greater-time parent).

In the following discussion we divide offset formulas into three groups based on their relationship to the definition of threshold. The first set has no threshold, and we refer to this as a “without threshold offset formula.” This type of offset formula is currently used only in the state of California. California’s guidelines apply to all child support cases, sole and shared custody alike, without a threshold to distinguish them.

The second group we refer to as “below-threshold offset” formulas. The mathematics of these formulas are based on a reduction calculation which begins at one day, or 1 percent, well below any defined threshold, and a state’s threshold is *not embedded in the formula*. The child support reduction calculated by these formulas is not applied until a case has passed the threshold. Each state uniquely defines its threshold, but the formula is identical in all states that use one of the below-threshold offset variations. This is the most common shared custody formula in use today. It has several variations, which we will consider.

The third type of offset formula we characterize as an “above-threshold offset” formula. The threshold, as defined by each state, is *embedded in the mathematics of the formula itself*. We consider this approach to be the most equitable approach to child support calculation in shared custody cases in use today, for reasons we discuss below.

Without Threshold Offset Formula. This formula, as employed in the state of California, is based on a rather complex formulation that is a function of father’s income, mother’s income, father’s time with

the child, and mother's time with the child, applied to a base level of child support that amounts to about 25 percent of net income for one child.¹⁴ The formula used by California is:

$$CS = (K * T * (\text{HighIncN} - ((\text{HighIncTime}) * (\text{TN})))) * \text{CNM}$$

Where:

HighIncN = net monthly income of highest earning parent

TN = total net monthly income of father and mother, combined

HighIncTime = percentage of time-share of the highest-earning parent

K = .20 + TN/16,000, if TN is less than \$801/month, or

K = .25, if TN falls in the range of \$801–\$6,666/month, or

K = .10 + 1,000/TN, if TN falls in the range of \$6,667 – \$10,000/month, or

K = .12 + 800/TN if TN is greater than \$10,000/month

T = 1 + HighIncTime, if HighIncTime is less than or equal to 50%, or

T = 2 – HighIncTime, if HighIncTime is greater than 50%

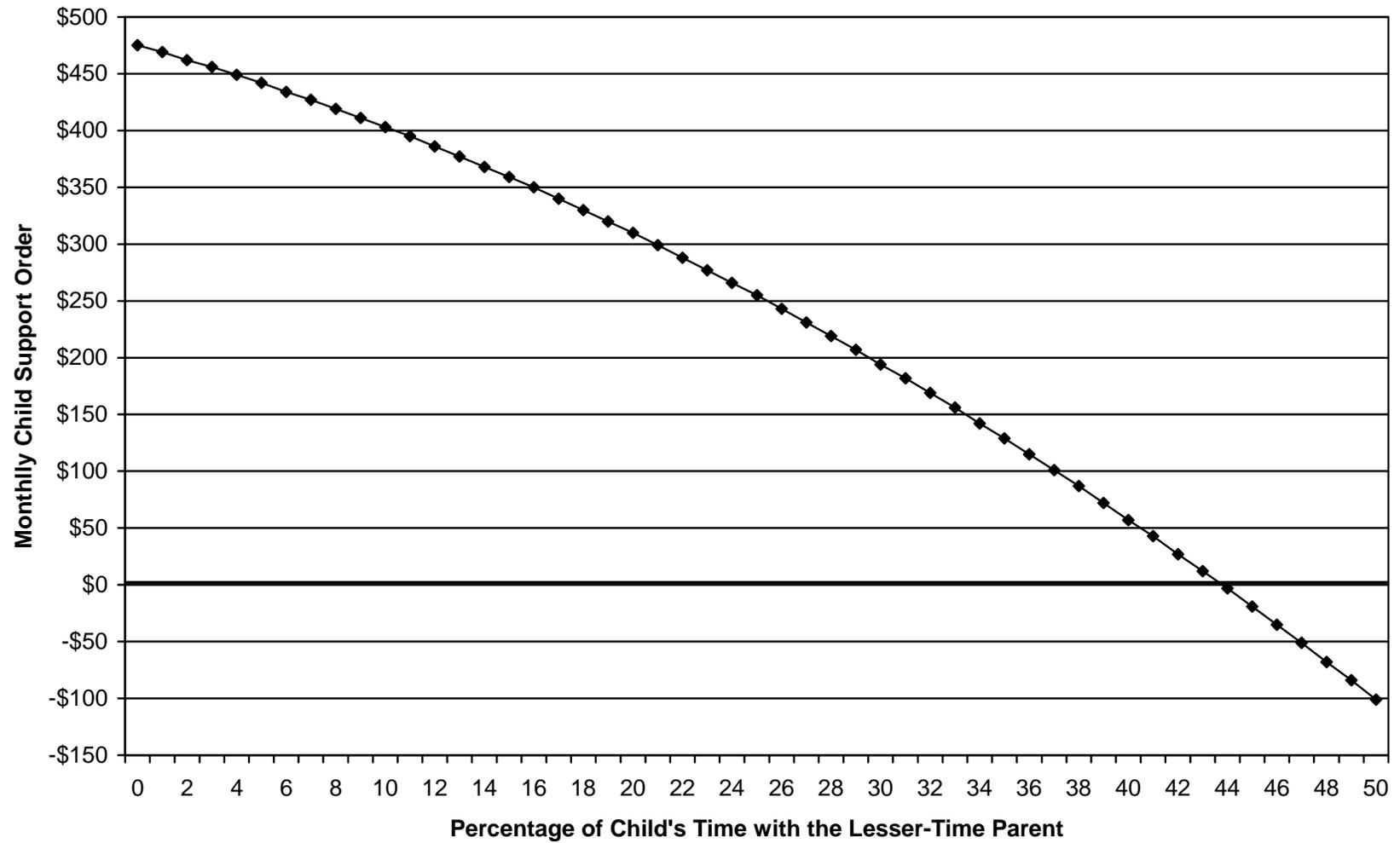
CNM = child number multiplier: 1.0 = one child; 1.6 = two children, etc., up to 2.86 for 10 children

The formula begins with a relatively high child support order, 25 percent of net income, for a parent scheduled to spend no time with his/her child. With each percentage increase in time with the child, the child support order is reduced. This reduction occurs at every percentage point along the time-share continuum from zero time to 50 percent time. The gradual decline in child support along the time-share continuum can be seen on Appendix B1 for parents with equal annual incomes of \$30,000, and the result of this formula can be compared to the simple graduated guideline used in Iowa at each percentage point of time-share from 0 to 50 percent.

Using the California formula, if the parents have equal incomes, then the child support owed at 50 percent time would be zero. If the parents have dissimilar incomes, however, at the 50/50 level of time-share the parent with the higher income will owe child support to the other parent. Figure 4 shows the

¹⁴This percentage varies in cases of exceptionally low and high incomes.

Figure 4
California Guidelines
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$40,000 Greater-Time Parent: One Child



gradual decline in monthly child support in California along the continuum of lesser-time parent time-share, in an example where the greater-time parent has the higher income. Note that, with these particular incomes, at the time-share level of 44 percent, the California formula produces a negative number, indicating that the *greater-time* parent would become the *payor*, not the recipient, of child support.

Two characteristics of the California formula should be emphasized. First, as shown in Figure 4, if the greater-time parent has a higher income than the lesser-time parent, the greater-time parent will become the payor of child support at dollar amounts and time-share levels which depend on the size of parental income discrepancies. Many policy makers, parents, and courts might consider it appropriate that a lesser-time parent who still spends considerable time with the child should receive some level of child support when the primary parent has a substantially greater income.¹⁵ This is a positive characteristic of the broad class of offset formulas, and is probably the reason why most states have chosen them.

Appendix B6, however, shows the child support order in the circumstance of a very high-income greater-time parent, and a modest-earning lesser-time parent. In this situation, the table shows that the greater-time parent would owe child support to the lesser-time parent at relatively low levels of time-share (in this income scenario, as low as 16 percent time). This situation, in which a lesser-time parent spending a small amount of time with the child is the child support recipient, might not appear to be intuitively fair by most courts, and is a very unusual aspect of the California “without threshold” offset formula.

A second characteristic of the California formula is the high level of child support amounts calculated at very low levels of time-share. Appendices B1 through B4 show that in comparison to the other seven states, the California formula produces the highest child support amounts owed by parents scheduled to spend little or no time with the child. The effect is to encourage parents to spend more time

¹⁵See Appendix Legal 3 for a discussion of California law on this point.

with their children.¹⁶ To our knowledge, only one other state, Tennessee, has adopted any formal method of assessing increased child support in cases in which there is a court order or agreement for the non-custodial parent to see the child little, or not at all.

For whatever reason—the amount of parent information necessary for calculating a child support order in every California support case, or the complexity of the formula, or because of the possibility of a lesser-time parent receiving child support at very low levels of time-share—no other state has adopted the guideline used by California.

Below-Threshold Offset Formulas. The most common child support guideline used by states in shared placement cases is some variation of the below-threshold offset formula, applied to a state's sole-custody guideline after reaching a defined threshold. There are several variations of this formula. Two states, Nebraska and Wyoming, still use the simple version of this formula.¹⁷ It is of the form:

$$CS = [FAincome * BasicCS) * MOtime) - (MOincome * BasicCS) * FAtime]$$

Where: FAincome = father's income

MOincome = mother's income

FAtime = percent of child's time with father, on an annual basis

MOtime = percent of child's time with mother, on an annual basis

BasicCS = the basic amount of child support that would be owed in a sole custody situation, if that parent were the paying parent.

This formula uses the same basic elements as does California: mother's and father's income, mother's and father's time with the child, and number of children. There are several important differences, however.

First, the "basic" child support order levels in these states are much lower dollar amounts than the initial amount (at zero time share) calculated by the California guideline. Basic child support guidelines, used in sole custody cases, are generally one of three types, "Melson formula," "income-shares model,"

¹⁶See Appendix Legal 4 for a discussion of a California court decision on this topic.

¹⁷This guideline was more popular in the past, and has been abandoned by several states in recent years (North Dakota and Virginia, for example).

or “percentage-of-income,” which average around 17 percent of gross income or 20 percent of net income (for one child). This lower level of basic child support paid by a parent with no time with the child is important, since the starting point for the reduction in child support for shared placement in below-threshold offset formulas begins at zero time, well below any particular state’s threshold level.

Table 1 shows this concept more clearly, using the example of Wyoming. The mathematical reduction calculation (column 2) along the time-share continuum is gradual, as it is in the California formula (as shown on Appendix B1). But the starting point for Wyoming’s reduction is more modest (\$415 per month in this example, compared to \$475 in California). This mathematical reduction calculation is not actually applied to any case, however, until after the threshold, which in Wyoming is currently defined as 40 percent time or more. The last column of Table 1 shows the amount of the order that would actually be applied to cases along the time-share continuum. In situations where both parents earned \$30,000 annually, the child support order would be assessed at \$415 per month for any case with time-share between 0 and 39 percent. The order would then drop abruptly to \$83 per month for cases with a 40 percent time-share agreement. Comparing both columns of Table 1 shows how the monthly child support order is calculated, and the “cliff effect” which results from its application.

The fact that this formula begins the reduction computation at zero time share (well below the threshold) is the defining characteristic of the below-threshold offset formulas. In its simplest form, this formula leads to low child support orders in shared placement cases. See Appendices B2 and B3 for the result of Wyoming’s shared placement guidelines, compared to other states, at the level of 40 percent time-share. Although Wyoming’s sole-custody child support guideline is not particularly low, compared to other states, after applying the below-threshold offset formula, Wyoming’s guideline results in the lowest child support order of any of the eight states included on the tables for shared placement cases.

We emphasize here that the guidelines used by below-threshold offset states contain no reference to the threshold in the calculation of the formula. The point at which the formula takes effect is based on the threshold, but the formula itself does not have the threshold embedded in it. This characteristics

Table 1
Wyoming Child Support Guideline Results
Lesser-Time Parent Earns \$30,000; Greater-Time Parent Earns \$30,000; One Child

| Percent Time-Share | Mathematical Reduction Calculation | Wyoming Guideline, as Applied |
|--------------------|------------------------------------|-------------------------------|
| 0 | \$415 | \$415 |
| 1 | \$406 | \$415 |
| 2 | \$398 | \$415 |
| 3 | \$390 | \$415 |
| 4 | \$382 | \$415 |
| 5 | \$373 | \$415 |
| 6 | \$365 | \$415 |
| 7 | \$357 | \$415 |
| 8 | \$348 | \$415 |
| 9 | \$340 | \$415 |
| 10 | \$332 | \$415 |
| 11 | \$323 | \$415 |
| 12 | \$315 | \$415 |
| 13 | \$307 | \$415 |
| 14 | \$299 | \$415 |
| 15 | \$290 | \$415 |
| 16 | \$282 | \$415 |
| 17 | \$274 | \$415 |
| 18 | \$265 | \$415 |
| 19 | \$257 | \$415 |
| 20 | \$249 | \$415 |
| 21 | \$241 | \$415 |
| 22 | \$232 | \$415 |
| 23 | \$224 | \$415 |
| 24 | \$216 | \$415 |
| 25 | \$207 | \$415 |
| 26 | \$199 | \$415 |
| 27 | \$191 | \$415 |
| 28 | \$182 | \$415 |
| 29 | \$174 | \$415 |
| 30 | \$166 | \$415 |
| 31 | \$158 | \$415 |
| 32 | \$149 | \$415 |
| 33 | \$141 | \$415 |
| 34 | \$133 | \$415 |
| 35 | \$124 | \$415 |
| 36 | \$116 | \$415 |
| 37 | \$108 | \$415 |
| 38 | \$100 | \$415 |
| 39 | \$91 | \$415 |
| 40 | \$83 | \$83 |
| 41 | \$75 | \$75 |
| 42 | \$66 | \$66 |
| 43 | \$58 | \$58 |
| 44 | \$50 | \$50 |
| 45 | \$41 | \$41 |
| 46 | \$33 | \$33 |
| 47 | \$25 | \$25 |
| 48 | \$17 | \$17 |
| 49 | \$8 | \$8 |
| 50 | \$0 | \$0 |

generates a cliff effect. The cliff effect shown above in Figure 1 is a graphic illustration of the results of the Wyoming formula, shown in tabular form on Table 1.

The size of the cliff effect depends on a number of factors. One factor is the situation of large income imbalances between the parents, particularly where the income of the greater-time parent is higher, relative to the lesser-time parent. For example, in a case where a lesser-time parent has an annual income of \$30,000 and a greater-time parent has an income of \$72,000, the lesser-time parent would *owe* \$336 per month under the current Wyoming basic guideline, at 39 percent time. But this same parent would *receive* child support in the amount of \$86 per month with an increase of 3–4 days, to 40 percent time (see Appendix B4). Because of these large cliff effects, relatively few states have adopted the simple below-threshold offset formula.

Complex Below-Threshold Offset Formulas. One approach to reducing the cliff effect found in below-threshold offset formulas is to adjust the mathematics of the formula in some way. We refer to these types of formulas as complex below-threshold offset formulas. They have become popular in recent years, and are used by many states.

The most common method of adjusting the formula to reduce cliff effects is to add a multiplier, such as “1.5”, as in the form of:

$$CS = ((FAinc * BasicCS) * Motime * 1.5) - ((MOinc * BasicCS) * FAtime * 1.5)$$

Where: FAinc = father’s income

MOinc = mother’s income

FAtime = percent of child’s time with father, on an annual basis

Motime = percent of child’s time with mother, on an annual basis

BasicCS = the basic amount of child support that would be owed in a sole custody situation, if that parent was the paying parent.

The effect of the “1.5” multiplier is to artificially increase the hypothetical basic child support amount owed at zero time to a higher dollar amount. The reduction computation of the formula starts from this artificially inflated beginning point. See the second column on Table 2 for the mathematical reduction calculation as it would be without the 1.5 multiplier; the third column of Table 2 for the

Table 2
Florida Child Support Guideline Results
Lesser-Time Parent Earns \$30,000; Greater-Time Parent Earns \$30,000; One Child

| Percent Time-Share | Mathematical Reduction Calculation | Mathematical Reduction Calculation $\times 1.5$ | Florida Guideline, as Applied |
|--------------------|---------------------------------------|----------------------------------------------------|----------------------------------|
| 0 | \$397 | \$595 | \$397 |
| 1 | \$389 | \$583 | \$397 |
| 2 | \$381 | \$571 | \$397 |
| 3 | \$373 | \$559 | \$397 |
| 4 | \$365 | \$547 | \$397 |
| 5 | \$357 | \$535 | \$397 |
| 6 | \$349 | \$523 | \$397 |
| 7 | \$341 | \$511 | \$397 |
| 8 | \$333 | \$500 | \$397 |
| 9 | \$325 | \$488 | \$397 |
| 10 | \$317 | \$476 | \$397 |
| 11 | \$309 | \$464 | \$397 |
| 12 | \$301 | \$452 | \$397 |
| 13 | \$293 | \$440 | \$397 |
| 14 | \$285 | \$428 | \$397 |
| 15 | \$278 | \$416 | \$397 |
| 16 | \$270 | \$404 | \$397 |
| 17 | \$262 | \$393 | \$397 |
| 18 | \$254 | \$381 | \$397 |
| 19 | \$246 | \$369 | \$397 |
| 20 | \$238 | \$357 | \$397 |
| 21 | \$230 | \$345 | \$397 |
| 22 | \$222 | \$333 | \$397 |
| 23 | \$214 | \$321 | \$397 |
| 24 | \$206 | \$309 | \$397 |
| 25 | \$198 | \$297 | \$397 |
| 26 | \$190 | \$285 | \$397 |
| 27 | \$182 | \$274 | \$397 |
| 28 | \$174 | \$262 | \$397 |
| 29 | \$167 | \$250 | \$397 |
| 30 | \$159 | \$238 | \$397 |
| 31 | \$151 | \$226 | \$397 |
| 32 | \$143 | \$214 | \$397 |
| 33 | \$135 | \$202 | \$397 |
| 34 | \$127 | \$190 | \$397 |
| 35 | \$119 | \$178 | \$397 |
| 36 | \$111 | \$167 | \$397 |
| 37 | \$103 | \$155 | \$397 |
| 38 | \$95 | \$143 | \$397 |
| 39 | \$87 | \$131 | \$397 |
| 40 | \$79 | \$119 | \$119 |
| 41 | \$71 | \$107 | \$107 |
| 42 | \$63 | \$95 | \$95 |
| 43 | \$56 | \$83 | \$83 |
| 44 | \$48 | \$71 | \$71 |
| 45 | \$40 | \$59 | \$59 |
| 46 | \$32 | \$48 | \$48 |
| 47 | \$24 | \$36 | \$36 |
| 48 | \$16 | \$24 | \$24 |
| 49 | \$8 | \$12 | \$12 |
| 50 | \$0 | \$0 | \$0 |

reduction calculation with a 1.5 multiplier; and the final column for the result as actually applied, before and after the threshold, in Florida, in a case where both parents earn \$30,000.

In Florida cases above the 40 percent threshold, the child support dollar amount resulting from the mathematical reduction calculation, multiplied times 1.5, is quite a bit higher than in the same case in Wyoming, and is comparable to that found in a 40 percent time-share case from California (see Appendix B1). A significant cliff effect would still occur, however, when using the Florida guideline: a reduction in child support of \$278 (\$397 – \$119) per month would occur between 39 percent and 40 percent time-share.

Two states use other adjustments to the below-threshold offset formulas. Virginia uses a “1.4” multiplier, rather than “1.5”. And in Michigan the various elements of the formula are squared, which has roughly the same effect as using a “1.5” multiplier. As in other below-threshold formulas, the Michigan formula does not include the threshold in its computation, and a cliff effect occurs at the point of the 35 percent threshold.

The rationale given by a number of states for the use of adjustments to the below-threshold offset formula is the increased total costs for child-rearing in shared custody families. Examples of the rationale given by various states are as follows:

Alaska: “. . . the total funds necessary to support children will be substantially greater when custody is shared. For example, each parent will have to provide housing for the children. Thus, the amount calculated . . . is increased by 50% to reflect these increased shared custody costs.” Civil Rule 90.3 Commentary, <http://www.state.ak.us/courts/civ2.htm#90.3>

Colorado: “Because shared physical care presumes that certain basic expenses for the children will be duplicated, an adjustment for shared physical care is made by multiplying the basic child support obligation by one and fifty one-hundredths (1.50).” Colorado Statutes 13.10.115, <http://www.courts.state.co.us/chs/court/forms/domestic/childsupportguidelines.htm>.

Wisconsin: “The 150% accounts for household maintenance expenditures duplicated by both parents, such as bedroom, clothes, and personal items.” Wisconsin Department of Workforce Development 40.04, <http://www.legis.state.wi.us/rsb/code/dwd/dwd040.pdf>

These rationales for adjustments to the below-threshold offset formulas are somewhat confusing. Most of the increased costs for shared placement families, such as duplicated housing costs, clothes and

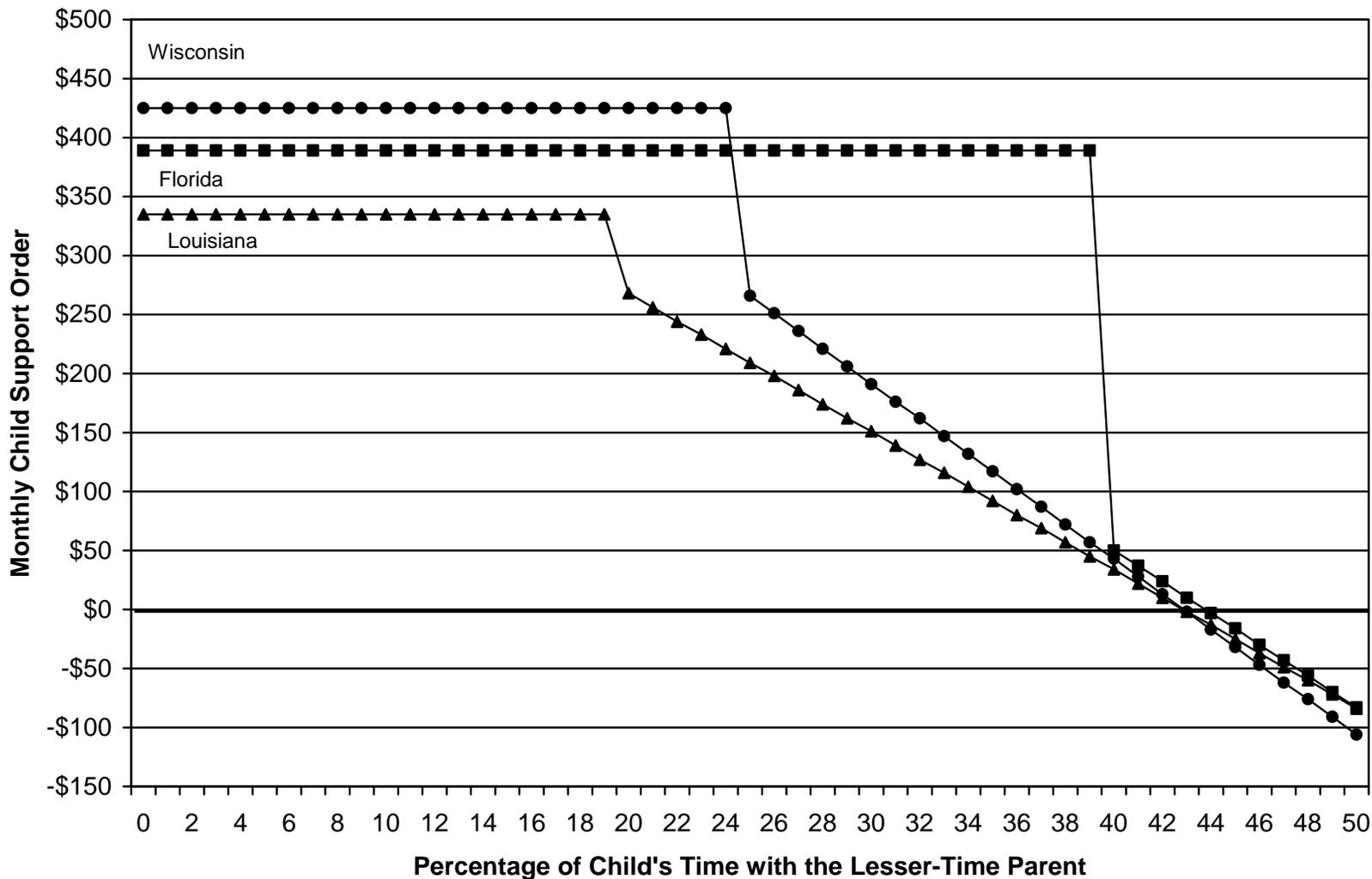
personal items, are borne by the lesser-time parent, who would otherwise not have provided these things for a child rarely in his or her home. Yet the primary effect of the formula adjustment is to increase the child support amount owed by the lesser-time parent, the very parent with arguably the greatest increase in child-rearing costs.

There is, however, a mathematical reason for using such a multiplier. Use of a multiplier artificially increases (only for purposes of the mathematical calculation) the “basic” child support that would hypothetically be owed at the zero time-share level, which has the effect of reducing, though not eliminating, the cliff effect. As is true of the simple below-threshold offset formula, as the income of the primary parent becomes larger relative to the lesser-time parent, the size of the cliff effect increases. This can be clearly seen in Appendices B2 and B4, which show steep drops in child support owed by a lesser-time parent from Florida with more than 40 percent time-share, even though Florida is a state using a “1.5” multiplier.

Complex “below-threshold offset” formulas can be used with any level of time-share threshold. Thresholds in states using this formula range from a low threshold of 20 percent time (Louisiana) to a high of 40 percent time (Florida and the District of Columbia). In each of these states the shared time formula is the same. The defining characteristic of the offset formulas used in these states is that the threshold is not an element of the formula. The basic child support amounts (derived from a Melson formula, an income shares model, or a percentage-of-income guideline) may differ somewhat, and the thresholds may differ. But in all cases, the point at which the mathematical reduction calculation begins is zero time, and the child support reduction formula is the same for all states using the “1.5” multiplier.

Different threshold levels also have an effect on the size of cliff effects. Figure 5 shows the results of the child support guidelines in three below-threshold offset states with a 1.5 multiplier, but with different threshold levels (and also different basic child support levels). This figure demonstrates quite clearly that in states with exactly the same formula, the lower the time-share threshold level, the lower the cliff effect. Louisiana has the lowest basic child support level, the lowest threshold level, and also the smallest cliff effect. Wisconsin, while having a higher basic child support level, has a lower threshold

Figure 5
Three Complex Below-Threshold Offset Formula States
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$40,000 Greater-Time Parent: One Child



level and therefore a smaller cliff effect than Florida, which has a high threshold level of 40 percent. (The numbers behind these figures are given in tabular form in Appendix B2.) Whatever the threshold, however, all states using below-threshold offset formulas, complex or simple, have cliff effects.

Although a low threshold level reduces the size of cliff effects, it also allows situations where the *lesser*-time parent, at fairly low time-share levels, can be named as the child support *payee*. At high time-share levels it is desirable that a lesser-time parent could receive child support if the greater-time parent has a higher income. However, at low levels of time-share, this might no longer be considered a positive feature of offset formulas. For example, in the case of Louisiana, with a 20 percent threshold, it is possible that a parent with only 21 percent time with the child could become the child support *payee*, if the primary parent has a much higher income. This is shown on Appendix B6.

Above-Threshold Offset Formulas. Four states currently employ *above*-threshold offset formulas: Hawaii, Montana, Utah, and Tennessee.¹⁸ The above-threshold offset formula differs from the other offset formulas in that the threshold level is *embedded in the formula*. The formula, therefore, accounts only for the percentage of above-threshold time that each parent has the child. (In contrast, all below-threshold offset formulas consider the percentage of time for the entire year that the child is with each parent.) Therefore, in a state like Montana, which has a 30 percent threshold, each shared custody parent has the child for at least 30 percent time, leaving the remaining 40 percent of the year as above-threshold time. The result of the Montana formula is that each parent is considered directly responsible for costs of the child for 30 percent of the time, and the guideline then focuses on an appropriate child support order, given the division of time-share for the remaining 40 percent of the child's time.

The above-threshold offset formula can be expressed as a percentage or as a number of days. The Montana formula with a 30 percent threshold looks like this, expressed in percentage terms:

¹⁸Tennessee has also implemented a second feature to its guideline that serves to penalize or to add a surcharge to parents who will be spending little or no time with their children: at time-share levels below 19 percent (69 days), an amount equal to 1/365th for each day less than 69 is added to the basic child support order.

$$CS = (FAinc * BasicCS * ((Motime - Threshold) / ATtime)) \text{ minus} \\ (MOinc * BasicCS * ((FAtime - Threshold) / ATtime))$$

Where: FAinc = father's income (ex: \$40,000)
 MOinc = mother's income (ex: \$25,000)
 FAtime = percent of child's time with father, on an annual basis (ex: 45%)
 Motime = percent of child's time with mother, on an annual basis (ex: 55%)
 Threshold defined by State of Montana = 30%
 ATtime = "above threshold" time remaining in the year (100% – (30% * 2) = 40%)
 BasicCS = the basic amount of child support that would be owed in a sole custody situation, if the that parent was the paying parent.

$$\text{For example: } CS = (\$40,000 * BasicCS * ((55\% - 30\%) / 40\%)) \text{ minus} \\ (\$25,000 * BasicCS * ((45\% - 30\%) / 40\%))$$

In other states using the same formula, but with a different threshold, the formula would change slightly, depending on the change in threshold. In Hawaii, which uses a threshold of 39 percent (shared custody is considered to be "40 percent or above"), using the same parental income and time-share example as above, the formula would look like this:

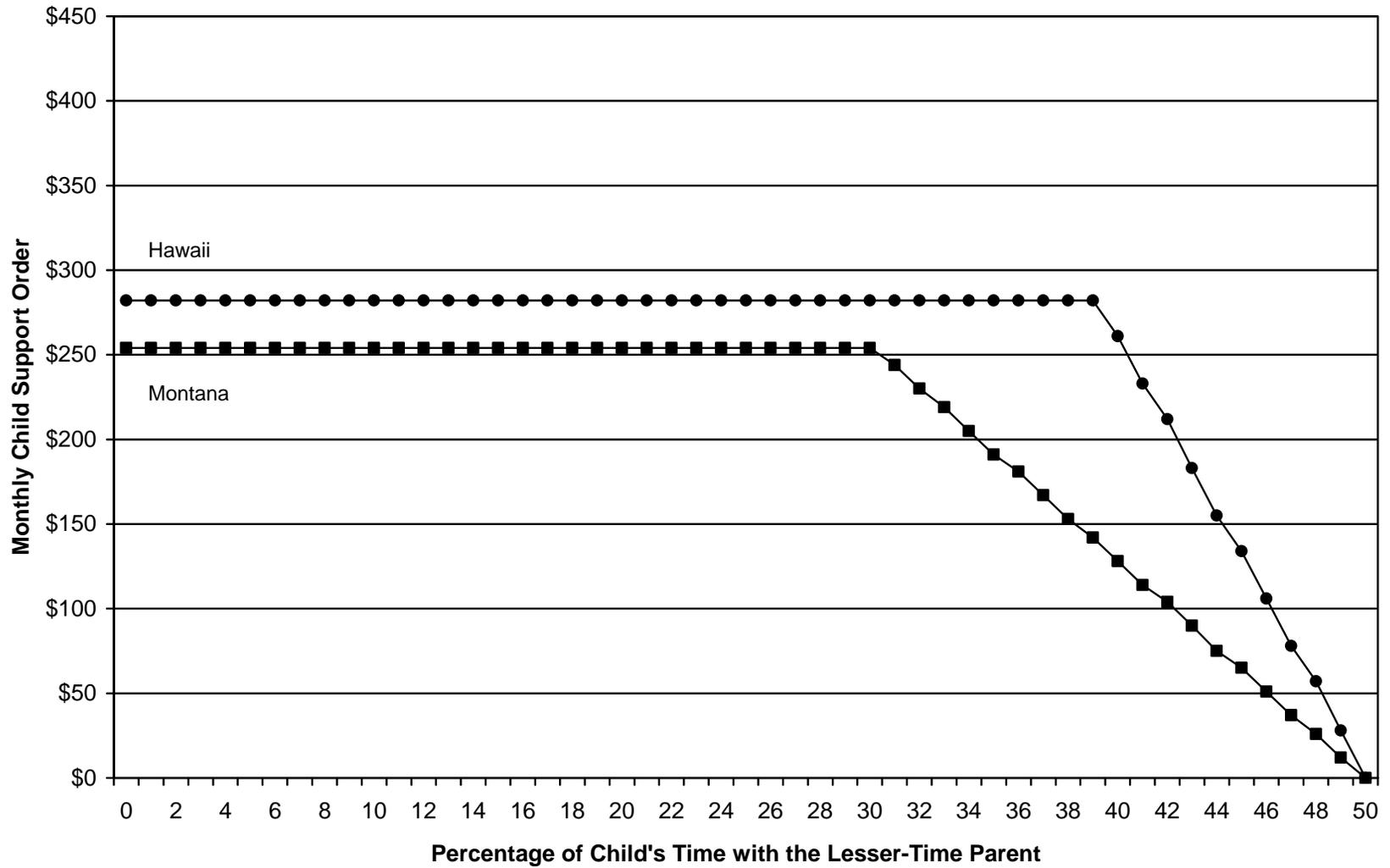
$$CS = (\$40,000 * BasicCS * ((55\% - 39\%) / 22\%)) \text{ minus} \\ (\$25,000 * BasicCS * ((45\% - 39\%) / 22\%))$$

The advantage of the above-threshold offset formula is that there *are no cliff effects*. Since the mathematics of the formula do not begin the reduction calculation at zero time-share level, but rather at the threshold, there is no opportunity for a cliff effect to be created. This can be seen in the plot of child support orders on Figure 6, using the formulas from Montana and Hawaii.

Even at larger discrepancies of income, or higher income, in general, no large cliff effects result from the use of above-threshold offset formulas. Appendices B1 through B6 show the computation of child support amounts using the Montana formula (with a 30 percent time-share threshold) and Hawaii (with a 39 percent time-share threshold), for six different income situations. Large cliff effects created by changing time-share by one percentage point cannot be detected in any of these examples.

Given the positive features of the above-threshold offset formula, we have developed a possible application of this formula for the State of Wisconsin. We have applied the above-threshold offset formula to the Wisconsin basic level of child support, based on percentage standard guidelines, in

Figure 6
Two Above-Threshold Offset Formula States
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child



conjunction with Wisconsin's current shared custody threshold of "25 percent time or more." See Addendum I for further discussion of these details. For purposes of comparing this formula with the other guidelines discussed above, we have added a "Proposed" column to each of the tables in Appendices B1 through B6.

CONCLUSION

The above-threshold offset formula has several attractive features. First, it takes into account time that both parents spend with children, as well as relative parental incomes. This formula does not presume that the lesser-time parent earns a larger income than the greater-time parent. Thus, it is possible for a lesser-time parent to receive child support in varying amounts, depending on the level of time-share and the imbalance in parental incomes. This outcome is precluded by the mechanics of simple graduated formulas.

Second, if the above-threshold offset formula is used in conjunction with a moderately set threshold level, it can avoid the situation of very low time-share parents becoming child support *receiving* parents, as can occur in states with low or no threshold levels.

Third, the above-threshold offset formula assures a gradual decrease in child support amounts for shared placement parents along the time-share continuum. By so doing, it avoids the sharp drops in child support orders ("cliff effects") that could be associated with only trivial increases in time-share. Cliff effects are inherent in the formulation of any of the below-threshold offset guidelines.

Appendix A
Shared Placement Guidelines by State, as of June 2006

1. No mention of a reduction in child support for shared placement, joint custody, extended visitation, or parenting time:

Kentucky, Mississippi, Texas
2. Give courts discretion to reduce child support to adjust for shared placement, joint custody, extended visitation, or parenting time:

Alabama, Arkansas, Connecticut, Georgia, Illinois, Massachusetts, Minnesota, Missouri, New Hampshire, Nevada, New York, Ohio, Rhode Island, Washington
3. Simple Graduated guidelines (for time-share below 50%):

Iowa
4. “Offset Without Threshold” formula:

California
5. “Below Threshold Offset” formulas:

Simple: Nebraska, Wyoming
 Complex: 1.4% multiplier: Virginia
 1.5% multiplier: Alaska, Colorado, District of Columbia, Florida, Idaho, Kansas, Louisiana, Maryland, Maine, North Carolina, New Mexico, Oklahoma, South Carolina, South Dakota, Wisconsin, West Virginia
 Squared elements: Michigan
6. “Above Threshold Offset” formulas:

Hawaii, Montana, Tennessee (2-part), Utah
7. Other formulas:

Complex Graduated formula: North Dakota, Pennsylvania
 Graduated Offset formulas: Arizona, Delaware, Indiana, Oregon
 Other: New Jersey, Vermont

Appendix Legal 1

Kentucky law provides that the child support guidelines shall apply to set the presumptive amount of the child support award but that courts may deviate from the guidelines where their application would be unjust or inappropriate.¹⁹ The statute further provides that the presumption that the guideline calculation will apply may be rebutted and an adjustment made if one of several criteria are established. Notably, the Kentucky child support statute does not specifically identify shared placement (or the amount of the lesser-time parent's time with the child) among the listed criteria as a basis for which an adjustment could be made.²⁰ Absent specific authorization, it is uncertain whether an adjustment in shared-time custodial situations would be permissible.

¹⁹Kentucky. Rev. Stat. §403-211(2).

²⁰Kentucky. Rev. Stat. §403-211(3). The statute does include a catch-all criteria that permits an "appropriate adjustment of the guideline award if based on . . . [a]ny similar factor of any extraordinary nature specifically identified by the court which would make application of the guidelines inappropriate." §403-211(3)(g).

Appendix Legal 2

Alabama provides that judges are given discretion to deviate from the guidelines when there is “[s]hared physical custody or visitation rights providing periods of physical custody or care of children by the obligor parent substantially in excess of those customarily approved by the court.”²¹

Like Alabama, Connecticut allows the court to exercise its discretion to reduce the lesser-time parent’s child support “where the noncustodial parent exercises visitation or physical care and control of the child for periods substantially in excess of a normal visitation schedule.”²² The Connecticut guidelines, however, further require that certain statutory criteria be met, in addition to a finding of shared custody. Specifically, the guidelines state that a deviation is permissible only when “such arrangement substantially reduces the custodial parent’s, or substantially increases the noncustodial parent’s, expenses for the child; and sufficient funds remain for the parent to meet the basic needs of the child after deviation.”

Washington also imposes additional criteria that constrain the court’s discretion to make adjustments in shared-time cases. The guidelines permit the court to deviate from the guideline calculation “if the child spends a significant amount of time” with the lesser-time parent. The court’s discretion may not be exercised “if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families.”

²¹Alabama Rule 32(A)(1)(a).

²²The guidelines state that a “normal visitation schedule is typically two overnights on alternate weekends; alternate holidays; some vacation time; and other visits of short duration, which may occasion an overnight stay during the week.”

Appendix Legal 3

In a recent case, the California court endorsed the principle that children should “share in their higher-earning parent’s standard of living even while living with the other parent.”²³ In *In re the Marriage of Judith George*, the parents had a timeshare of 50 percent each and the father earned substantially more than the mother; he had an annual income of \$146,589 and she had an annual income of \$58,240. The trial court ordered the father to pay the mother \$250 in monthly child support, a significant downward deviation from the \$1,457 guideline calculation. The trial court justified the reduction in child support on the ground that mother was not paying 50 percent of her daughter’s costs. Father paid “all costs of clothing, tutoring, education, sports, car expenses, allowance and auto and medical insurance, although he has 50 percent of the timeshare.” Thus, the trial court concluded that a reduction in child support was warranted because mother was not contributing to her daughter’s needs commensurate with her time with the child.

On appeal, the support order was reversed in the mother’s favor. The California Court of Appeals determined that a reduction in the child support award was not justified solely because the father paid more to support the daughter in an equal-time case. When parents have unequal incomes, according to the court, California law anticipates that they will make unequal contributions to their child’s support. Indeed, California child support law expressly provides that “[c]hildren should share in the standard of living of both parents. Child support may therefore appropriately improve the standard of living of the custodial household to improve the lives of the children.”²⁴

Though *In re the Marriage of Judith George* involved an equal time-share situation, California law contemplates that the higher-earning parent will pay support even when s/he is the primary parent.

²³*In re the Marriage of Judith George*, 2005 WL 120432, *4 (Cal.App. 1 Dist.).

²⁴*Id.* (citing Cal.Fam.Code § 4053, subd. (f)).

Indeed, the California guideline places no limits on the time-share situations in which a lesser-time parent may receive child support.

Appendix Legal 4

In a case heard by the California Supreme Court in *In re Marriage of Denise C. and Kevin C.*,²⁵ the lesser-time parent (the father) challenged the application of California's child support guidelines to his case. The father, who had custody of his child only 1 percent of the time, was required to pay \$1,121 monthly in child support under the guideline calculation. His objection to that award amount was rejected by the court, which stated that it is "just and proper" that the "presumptive support payment is increased because the payor parent's custodial share declines." The court further explained that "both the fiscal and non-fiscal burdens of parenthood increase in proportion to the extent they are not shared with another parent."

²⁵ *In re Marriage of Denise C. and Kevin C.*, 57 Cal.App.4th 1100, 67 Cal.Rptr.2d 508 (1997).

Appendix B2
Monthly Child Support Orders
Lesser-Time Parent Gross Income = \$30,000; Greater-Time Parent Gross Income = \$40,000; One Child

| % Time | Iowa | California | Wyoming | Florida | Louisiana | Wisconsin | Montana | Hawaii | Proposed |
|--------|------|------------|---------|---------|-----------|-----------|---------|--------|----------|
| 0 | 403 | 475 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 1 | 403 | 469 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 2 | 403 | 462 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 3 | 403 | 456 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 4 | 403 | 449 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 5 | 403 | 442 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 6 | 403 | 434 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 7 | 403 | 427 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 8 | 403 | 419 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 9 | 403 | 411 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 10 | 403 | 403 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 11 | 403 | 395 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 12 | 403 | 386 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 13 | 403 | 377 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 14 | 403 | 368 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 15 | 403 | 359 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 16 | 403 | 350 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 17 | 403 | 340 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 18 | 403 | 330 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 19 | 403 | 320 | 388 | 389 | 335 | 425 | 221 | 277 | 425 |
| 20 | 403 | 310 | 388 | 389 | 268 | 425 | 221 | 277 | 425 |
| 21 | 403 | 299 | 388 | 389 | 256 | 425 | 221 | 277 | 425 |
| 22 | 403 | 288 | 388 | 389 | 244 | 425 | 221 | 277 | 425 |
| 23 | 403 | 277 | 388 | 389 | 233 | 425 | 221 | 277 | 425 |
| 24 | 403 | 266 | 388 | 389 | 221 | 425 | 221 | 277 | 425 |
| 25 | 403 | 255 | 388 | 389 | 209 | 266 | 221 | 277 | 406 |
| 26 | 403 | 243 | 388 | 389 | 198 | 251 | 221 | 277 | 387 |
| 27 | 403 | 231 | 388 | 389 | 186 | 236 | 221 | 277 | 368 |
| 28 | 403 | 219 | 388 | 389 | 174 | 221 | 221 | 277 | 349 |
| 29 | 403 | 207 | 388 | 389 | 162 | 206 | 221 | 277 | 330 |
| 30 | 403 | 194 | 388 | 389 | 151 | 191 | 221 | 277 | 311 |
| 31 | 403 | 182 | 388 | 389 | 139 | 176 | 209 | 277 | 292 |
| 32 | 403 | 169 | 388 | 389 | 127 | 162 | 193 | 277 | 272 |
| 33 | 403 | 156 | 388 | 389 | 116 | 147 | 181 | 277 | 253 |
| 34 | 403 | 142 | 388 | 389 | 104 | 132 | 165 | 277 | 234 |
| 35 | 342 | 129 | 388 | 389 | 92 | 117 | 149 | 277 | 215 |
| 36 | 342 | 115 | 388 | 389 | 80 | 102 | 137 | 277 | 196 |
| 37 | 342 | 101 | 388 | 389 | 69 | 87 | 120 | 277 | 177 |
| 38 | 342 | 87 | 388 | 389 | 57 | 72 | 104 | 277 | 158 |
| 39 | 342 | 72 | 388 | 389 | 45 | 57 | 92 | 277 | 139 |
| 40 | 342 | 57 | 34 | 50 | 34 | 43 | 76 | 252 | 120 |
| 41 | 322 | 43 | 25 | 37 | 22 | 28 | 60 | 218 | 101 |
| 42 | 322 | 27 | 16 | 24 | 10 | 13 | 48 | 194 | 82 |
| 43 | 322 | 12 | 7 | 10 | -2 | -2 | 32 | 161 | 63 |
| 44 | 322 | -3 | -2 | -3 | -13 | -17 | 16 | 128 | 44 |
| 45 | 322 | -19 | -11 | -16 | -25 | -32 | 3 | 103 | 25 |
| 46 | 302 | -35 | -20 | -30 | -37 | -47 | -13 | 70 | 5 |
| 47 | 302 | -51 | -29 | -43 | -49 | -62 | -29 | 38 | -14 |
| 48 | 302 | -68 | -37 | -56 | -60 | -76 | -41 | 13 | -33 |
| 49 | 302 | -84 | -46 | -70 | -72 | -91 | -57 | -20 | -52 |
| 50 | -93 | -101 | -55 | -83 | -84 | -106 | -73 | -53 | -71 |

Appendix B3
Month Child Support Orders
Lesser-Time Parent Gross Income = \$40,000; Greater-Time Parent Gross Income = \$30,000; One Child

| % Time | Iowa | California | Wyoming | Florida | Louisiana | Wisconsin | Montana | Hawaii | Proposed |
|--------|------|------------|---------|---------|-----------|-----------|---------|--------|----------|
| 0 | 495 | 610 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 1 | 495 | 605 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 2 | 495 | 600 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 3 | 495 | 595 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 4 | 495 | 589 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 5 | 495 | 584 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 6 | 495 | 578 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 7 | 495 | 571 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 8 | 495 | 565 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 9 | 495 | 558 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 10 | 495 | 552 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 11 | 495 | 545 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 12 | 495 | 537 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 13 | 495 | 530 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 14 | 495 | 522 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 15 | 495 | 514 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 16 | 495 | 506 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 17 | 495 | 498 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 18 | 495 | 489 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 19 | 495 | 481 | 499 | 500 | 446 | 567 | 363 | 383 | 567 |
| 20 | 495 | 472 | 499 | 500 | 435 | 567 | 363 | 383 | 567 |
| 21 | 495 | 462 | 499 | 500 | 423 | 567 | 363 | 383 | 567 |
| 22 | 495 | 453 | 499 | 500 | 412 | 567 | 363 | 383 | 567 |
| 23 | 495 | 443 | 499 | 500 | 400 | 567 | 363 | 383 | 567 |
| 24 | 495 | 434 | 499 | 500 | 388 | 567 | 363 | 383 | 567 |
| 25 | 495 | 423 | 499 | 500 | 377 | 478 | 363 | 383 | 548 |
| 26 | 495 | 413 | 499 | 500 | 365 | 463 | 363 | 383 | 528 |
| 27 | 495 | 403 | 499 | 500 | 353 | 448 | 363 | 383 | 509 |
| 28 | 495 | 392 | 499 | 500 | 341 | 433 | 363 | 383 | 490 |
| 29 | 495 | 381 | 499 | 500 | 330 | 419 | 363 | 383 | 471 |
| 30 | 495 | 370 | 499 | 500 | 318 | 404 | 363 | 383 | 452 |
| 31 | 495 | 358 | 499 | 500 | 306 | 389 | 351 | 383 | 433 |
| 32 | 495 | 347 | 499 | 500 | 295 | 374 | 335 | 383 | 414 |
| 33 | 495 | 335 | 499 | 500 | 283 | 359 | 323 | 383 | 395 |
| 34 | 495 | 323 | 499 | 500 | 271 | 344 | 307 | 383 | 376 |
| 35 | 421 | 311 | 499 | 500 | 259 | 329 | 291 | 383 | 357 |
| 36 | 421 | 298 | 499 | 500 | 248 | 314 | 279 | 383 | 338 |
| 37 | 421 | 286 | 499 | 500 | 236 | 300 | 263 | 383 | 319 |
| 38 | 421 | 273 | 499 | 500 | 224 | 285 | 246 | 383 | 300 |
| 39 | 421 | 260 | 499 | 500 | 213 | 270 | 234 | 383 | 281 |
| 40 | 421 | 246 | 144 | 216 | 201 | 255 | 218 | 358 | 261 |
| 41 | 396 | 233 | 135 | 203 | 189 | 240 | 202 | 325 | 242 |
| 42 | 396 | 219 | 126 | 190 | 177 | 225 | 190 | 300 | 223 |
| 43 | 396 | 205 | 117 | 176 | 166 | 210 | 174 | 268 | 204 |
| 44 | 396 | 191 | 108 | 163 | 154 | 195 | 158 | 234 | 185 |
| 45 | 396 | 177 | 100 | 150 | 142 | 181 | 146 | 210 | 166 |
| 46 | 371 | 162 | 91 | 136 | 131 | 166 | 130 | 177 | 147 |
| 47 | 371 | 147 | 82 | 123 | 119 | 151 | 113 | 144 | 128 |
| 48 | 371 | 132 | 73 | 110 | 107 | 136 | 101 | 119 | 109 |
| 49 | 371 | 117 | 64 | 96 | 95 | 121 | 85 | 86 | 90 |
| 50 | 93 | 101 | 55 | 83 | 84 | 106 | 69 | 53 | 71 |

Appendix B4
Monthly Child Support Orders
Lesser-Time Parent Gross Income = \$30,000; Greater-Time Parent Gross Income = \$72,000; One Child

| % Time | Iowa | California | Wyoming | Florida | Louisiana | Wisconsin | Montana | Hawaii | Proposed |
|--------|------|------------|---------|---------|-----------|-----------|---------|--------|----------|
| 0 | 369 | 475 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 1 | 369 | 465 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 2 | 369 | 454 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 3 | 369 | 443 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 4 | 369 | 432 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 5 | 369 | 421 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 6 | 369 | 409 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 7 | 369 | 397 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 8 | 369 | 384 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 9 | 369 | 372 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 10 | 369 | 359 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 11 | 369 | 345 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 12 | 369 | 332 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 13 | 369 | 318 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 14 | 369 | 304 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 15 | 369 | 289 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 16 | 369 | 274 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 17 | 369 | 259 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 18 | 369 | 244 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 19 | 369 | 228 | 336 | 356 | 289 | 425 | 177 | 259 | 425 |
| 20 | 369 | 212 | 336 | 356 | 139 | 425 | 177 | 259 | 425 |
| 21 | 369 | 196 | 336 | 356 | 124 | 425 | 177 | 259 | 425 |
| 22 | 369 | 180 | 336 | 356 | 109 | 425 | 177 | 259 | 425 |
| 23 | 369 | 163 | 336 | 356 | 94 | 425 | 177 | 259 | 425 |
| 24 | 369 | 146 | 336 | 356 | 80 | 425 | 177 | 259 | 425 |
| 25 | 369 | 128 | 336 | 356 | 65 | 96 | 177 | 259 | 397 |
| 26 | 369 | 110 | 336 | 356 | 50 | 74 | 177 | 259 | 369 |
| 27 | 369 | 92 | 336 | 356 | 36 | 52 | 177 | 259 | 342 |
| 28 | 369 | 74 | 336 | 356 | 21 | 31 | 177 | 259 | 314 |
| 29 | 369 | 55 | 336 | 356 | 6 | 9 | 177 | 259 | 286 |
| 30 | 369 | 36 | 336 | 356 | -9 | -13 | 177 | 259 | 258 |
| 31 | 369 | 17 | 336 | 356 | -23 | -34 | 161 | 259 | 230 |
| 32 | 369 | -2 | 336 | 356 | -38 | -56 | 138 | 259 | 203 |
| 33 | 369 | -22 | 336 | 356 | -53 | -78 | 122 | 259 | 175 |
| 34 | 369 | -42 | 336 | 356 | -68 | -99 | 99 | 259 | 147 |
| 35 | 313 | -63 | 336 | 356 | -82 | -121 | 77 | 259 | 119 |
| 36 | 313 | -84 | 336 | 356 | -97 | -143 | 60 | 259 | 92 |
| 37 | 313 | -105 | 336 | 356 | -112 | -164 | 38 | 259 | 64 |
| 38 | 313 | -126 | 336 | 356 | -127 | -186 | 15 | 259 | 36 |
| 39 | 313 | -147 | 336 | 356 | -141 | -208 | -2 | 259 | 8 |
| 40 | 313 | -169 | -86 | -136 | -156 | -230 | -24 | 224 | -20 |
| 41 | 295 | -192 | -96 | -153 | -171 | -251 | -46 | 178 | -47 |
| 42 | 295 | -214 | -107 | -169 | -185 | -273 | -63 | 144 | -75 |
| 43 | 295 | -237 | -117 | -186 | -200 | -295 | -86 | 98 | -103 |
| 44 | 295 | -260 | -128 | -203 | -215 | -316 | -108 | 52 | -131 |
| 45 | 295 | -283 | -138 | -220 | -230 | -338 | -125 | 18 | -159 |
| 46 | 276 | -307 | -149 | -236 | -244 | -360 | -147 | -29 | -186 |
| 47 | 276 | -331 | -159 | -253 | -259 | -381 | -169 | -75 | -214 |
| 48 | 276 | -355 | -170 | -270 | -274 | -403 | -186 | -109 | -242 |
| 49 | 276 | -380 | -180 | -287 | -289 | -425 | -209 | -156 | -270 |
| 50 | -395 | -405 | -191 | -303 | -303 | -446 | -231 | -202 | -298 |

Appendix B5
Monthly Child Support Orders
Lesser-Time Parent Gross Income = \$72,000; Greater-Time Parent Gross Income = \$30,000; One Child

| % Time | Iowa | California | Wyoming | Florida | Louisiana | Wisconsin | Montana | Hawaii | Proposed |
|--------|------|------------|---------|---------|-----------|-----------|---------|--------|----------|
| 0 | 763 | 1015 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 1 | 763 | 1010 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 2 | 763 | 1005 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 3 | 763 | 999 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 4 | 763 | 994 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 5 | 763 | 988 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 6 | 763 | 981 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 7 | 763 | 974 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 8 | 763 | 967 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 9 | 763 | 960 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 10 | 763 | 953 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 11 | 763 | 945 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 12 | 763 | 937 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 13 | 763 | 928 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 14 | 763 | 919 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 15 | 763 | 910 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 16 | 763 | 901 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 17 | 763 | 891 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 18 | 763 | 881 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 19 | 763 | 871 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 20 | 763 | 860 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 21 | 763 | 850 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 22 | 763 | 838 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 23 | 763 | 827 | 717 | 760 | 693 | 1020 | 634 | 663 | 1020 |
| 24 | 763 | 815 | 717 | 760 | 686 | 1020 | 634 | 663 | 1020 |
| 25 | 763 | 803 | 717 | 760 | 672 | 988 | 634 | 663 | 992 |
| 26 | 763 | 791 | 717 | 760 | 657 | 966 | 634 | 663 | 964 |
| 27 | 763 | 778 | 717 | 760 | 642 | 945 | 634 | 663 | 937 |
| 28 | 763 | 765 | 717 | 760 | 627 | 923 | 634 | 663 | 909 |
| 29 | 763 | 752 | 717 | 760 | 613 | 901 | 634 | 663 | 881 |
| 30 | 763 | 738 | 717 | 760 | 598 | 880 | 634 | 663 | 853 |
| 31 | 763 | 725 | 717 | 760 | 583 | 858 | 617 | 663 | 825 |
| 32 | 763 | 710 | 717 | 760 | 568 | 836 | 595 | 663 | 798 |
| 33 | 763 | 696 | 717 | 760 | 554 | 815 | 578 | 663 | 770 |
| 34 | 763 | 681 | 717 | 760 | 539 | 793 | 556 | 663 | 742 |
| 35 | 649 | 666 | 717 | 760 | 524 | 771 | 533 | 663 | 714 |
| 36 | 649 | 651 | 717 | 760 | 509 | 750 | 516 | 663 | 687 |
| 37 | 649 | 635 | 717 | 760 | 495 | 728 | 494 | 663 | 659 |
| 38 | 649 | 619 | 717 | 760 | 480 | 706 | 472 | 663 | 631 |
| 39 | 649 | 603 | 717 | 760 | 465 | 685 | 455 | 663 | 603 |
| 40 | 649 | 587 | 296 | 471 | 451 | 663 | 432 | 628 | 575 |
| 41 | 611 | 570 | 286 | 454 | 436 | 641 | 410 | 582 | 548 |
| 42 | 611 | 553 | 275 | 437 | 421 | 620 | 393 | 548 | 520 |
| 43 | 611 | 535 | 265 | 421 | 406 | 598 | 371 | 501 | 492 |
| 44 | 611 | 518 | 254 | 404 | 392 | 576 | 348 | 455 | 464 |
| 45 | 611 | 500 | 243 | 387 | 377 | 555 | 332 | 421 | 436 |
| 46 | 572 | 481 | 233 | 370 | 362 | 533 | 309 | 374 | 409 |
| 47 | 572 | 463 | 222 | 354 | 347 | 511 | 287 | 328 | 381 |
| 48 | 572 | 444 | 212 | 337 | 333 | 490 | 270 | 294 | 353 |
| 49 | 572 | 425 | 201 | 320 | 318 | 468 | 248 | 248 | 325 |
| 50 | 395 | 405 | 191 | 303 | 303 | 446 | 225 | 202 | 298 |

Appendix B6
Monthly Child Support Orders
Lesser-Time Parent Gross Income = \$30,000; Greater-Time Parent Gross Income = \$200,000; One Child

| % Time | Iowa | California | Wyoming | Florida | Louisiana | Wisconsin* | Montana | Hawaii | Proposed* |
|--------|-------|------------|---------|---------|-----------|------------|---------|--------|-----------|
| 0 | 260 | 355 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 1 | 260 | 336 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 2 | 260 | 317 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 3 | 260 | 297 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 4 | 260 | 277 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 5 | 260 | 256 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 6 | 260 | 235 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 7 | 260 | 213 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 8 | 260 | 191 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 9 | 260 | 169 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 10 | 260 | 146 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 11 | 260 | 122 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 12 | 260 | 98 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 13 | 260 | 74 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 14 | 260 | 49 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 15 | 260 | 24 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 16 | 260 | -2 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 17 | 260 | -28 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 18 | 260 | -55 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 19 | 260 | -82 | 241 | 244 | 231 | 425 | 141 | 154 | 425 |
| 20 | 260 | -109 | 241 | 244 | -185 | 425 | 141 | 154 | 425 |
| 21 | 260 | -137 | 241 | 244 | -211 | 425 | 141 | 154 | 425 |
| 22 | 260 | -165 | 241 | 244 | -238 | 425 | 141 | 154 | 425 |
| 23 | 260 | -194 | 241 | 244 | -265 | 425 | 141 | 154 | 425 |
| 24 | 260 | -223 | 241 | 244 | -291 | 425 | 141 | 154 | 425 |
| 25 | 260 | -253 | 241 | 244 | -318 | -432 | 141 | 154 | 370 |
| 26 | 260 | -283 | 241 | 244 | -344 | -475 | 141 | 154 | 315 |
| 27 | 260 | -314 | 241 | 244 | -371 | -517 | 141 | 154 | 260 |
| 28 | 260 | -345 | 241 | 244 | -397 | -560 | 141 | 154 | 206 |
| 29 | 260 | -376 | 241 | 244 | -424 | -603 | 141 | 154 | 151 |
| 30 | 260 | -408 | 241 | 244 | -450 | -646 | 141 | 154 | 96 |
| 31 | 260 | -441 | 241 | 244 | -477 | -689 | 107 | 154 | 41 |
| 32 | 260 | -473 | 241 | 244 | -504 | -731 | 62 | 154 | -14 |
| 33 | 260 | -507 | 241 | 244 | -530 | -774 | 28 | 154 | -69 |
| 34 | 260 | -540 | 241 | 244 | -557 | -817 | -17 | 154 | -123 |
| 35 | 221 | -574 | 241 | 244 | -583 | -860 | -63 | 154 | -178 |
| 36 | 221 | -609 | 241 | 244 | -610 | -902 | -97 | 154 | -233 |
| 37 | 221 | -644 | 241 | 244 | -636 | -945 | -142 | 154 | -288 |
| 38 | 221 | -680 | 241 | 244 | -663 | -988 | -188 | 154 | -343 |
| 39 | 221 | -716 | 241 | 244 | -690 | -1031 | -222 | 154 | -398 |
| 40 | 221 | -752 | -364 | -554 | -716 | -1074 | -267 | 118 | -452 |
| 41 | 208 | -789 | -379 | -577 | -743 | -1116 | -313 | 68 | -507 |
| 42 | 208 | -826 | -395 | -600 | -769 | -1159 | -347 | 32 | -562 |
| 43 | 208 | -864 | -410 | -622 | -796 | -1202 | -392 | -18 | -617 |
| 44 | 208 | -902 | -425 | -645 | -822 | -1245 | -438 | -67 | -672 |
| 45 | 208 | -941 | -440 | -668 | -849 | -1287 | -472 | -103 | -727 |
| 46 | 195 | -980 | -455 | -691 | -875 | -1330 | -517 | -153 | -781 |
| 47 | 195 | -1019 | -470 | -714 | -902 | -1373 | -563 | -202 | -836 |
| 48 | 195 | -1059 | -485 | -737 | -929 | -1416 | -597 | -238 | -891 |
| 49 | 195 | -1100 | -500 | -760 | -955 | -1458 | -642 | -288 | -946 |
| 50 | -1114 | -1140 | -516 | -783 | -982 | -1501 | -688 | -337 | -1001 |

*Wisconsin and Proposed amounts both account for Wisconsin's high income payor guidelines.

Addendum I

The “above threshold offset” formula can be expressed in a wide variety of ways. Using the Wisconsin shared placement threshold of “25 percent of time or more”, we have prepared three methods of expressing this calculation. (The Wisconsin time-share threshold is stated as “25 percent of time or more,” and as such, is technically a 24 percent threshold, since reductions in child support amount take place after that level.)

One method of expressing this formula is presented in Addendum Ia, using the Wisconsin threshold level expressed as a percentage of time. A second method expresses the formula in terms of the number of days that each parent cares for the child. This method is presented with a number of examples in Addendum Ib. A third method also expresses the formula in terms of the percentage of time, but replaces some of the computation by referring to a table of multipliers. This method is presented, with a number of examples, in Addendum Ic and with a table of multipliers in Addendum Id.

In Figures 7.1–7.6 we compare three child support formulas, using the same income scenarios as Appendices B1 through B6. These three formulas are: a) the current Wisconsin shared placement guidelines, instituted in 2004, b) the guidelines that were in place in Wisconsin from 1995 through 2003,²⁶ and c) the “Proposed” formula. It should be noted that the current guideline and the proposed guideline are based on Wisconsin’s current time-share threshold of “25 percent of time or more”, whereas the former guideline of 1995–2003 used a “more than 30 percent” time-share threshold.

²⁶ The 1995–2003 Wisconsin shared placement guideline was a two-part formulation, which can be described as a complex graduated formula, with a percent-by-percent graduated reduction of the lesser-time parent’s child support order from 31 to 40 percent time-share, and an above threshold offset formula beginning at 41 percent time-share. As such, this guideline precluded a lesser-time parent from being a child support *payee* at time-share levels below 41 percent—an effect of the graduated part of the guideline. By switching to an offset formula at 41 percent time-share, the greater-time parent could have been named as the child support *payee* at that level of time-share or higher, if there had been a large imbalance between parent incomes.

Addendum 1a
Above-Threshold Offset Formula, with a 25% or More Threshold
Expressed in Terms of Percent Time

Description: Child support is calculated on the basis of both parents' income and the percentage of "above threshold" nights that the children spend with each parent.

Threshold is 25 percent of time or more.

The basic child support obligation is 17% of gross income for one child (25% for two children, 29% for three, 31% for four, and 34% for 5 or more children).

Example:

Father earns \$40,000 per year (\$3,333 monthly), and cares for child 112 nights.
 Mother earns \$24,000 per year (\$2,083 monthly), and cares for child 253 nights.

Step 1. Determine the number of nights over the threshold of 25% (91) that each parent will have the children.

Father: $112 - 91 = 21$ nights
 Mother: $253 - 91 = 162$ nights

Step 2. Calculate the percentage of time that each parent will be responsible for paying child support by dividing the number of 'above threshold' nights that each parent has the child by 183 (the total number of 'above threshold' nights for both parents, $162 + 21$).

Father: $21 / 183 = 11.5\%$
 Mother: $162 / 183 = 88.5\%$

Step 3. Calculate the gross amount of child support due from each parent by multiply their incomes by 17% (for one child), and by the percentage of 'above threshold' nights that the child is with the *other parent* (from Step 2).

Father: $\$3,333 * .17 * 88.5\% = \501
 Mother: $\$2,083 * .17 * 11.5\% = \41

Step 4. Determine the amount of child support due by subtracting the mother's gross child support from the father's gross child support (from Step 3).

$\$501 - \$41 = \$460$

Step 5. If the amount is a positive number, the father is the payor. Alternatively, if the amount is a negative number, then the mother is the payor.

Father is payor.

Addendum Ib
Above-Threshold Offset Formula, with a 25% or More Threshold
Expressed in Terms of Days

CS = (lesser time parent's obligation) minus (greater time parent's obligation)

$$\text{CS} = (\text{IncomeX} * \text{CNM} * ((183 - (\text{Ndays} - 91)) * \text{DM})) - (\text{IncomeY} * \text{CNM} * ((\text{Ndays} - 91) * \text{DM}))$$

Where:

CNM = child number multiplier: 17% for 1 child; 25% for 2; 29% for 3; 31% for 4; 34% for 5 or more

DM = daily reduction multiplier: .00546 [1 divided by 183 = .0054644]

IncomeX = gross monthly income of lesser time parent (X)

IncomeY = gross monthly income of greater time parent (Y)

Ndays = number of days that child lives with lesser time parent (X)

Negative results indicate that the greater time parent (Y) is the child support payor.

Some examples:

- a. Lesser time parent earns \$40,000/year (\$3,333 monthly), and cares for child 112 nights.
 Greater time parent earns \$25,000/year (\$2,083 monthly). One child.

$$\text{Formula: } (3333 * .17 * ((183 - (112 - 91)) * .00546)) - (2083 * .17 * ((112 - 91) * .00546)) =$$

$$\$501 - \$41 = \$460/\text{month CS}$$

Lesser time parent is the payor.

- b. Lesser time parent earns \$25,000/year (\$2,083 monthly), and cares for child 112 nights.
 Greater time parent earns \$40,000/year (\$3,333 monthly). One child.

$$\text{Formula: } (2083 * .17 * ((183 - (112 - 91)) * .00546)) - (3333 * .17 * ((112 - 91) * .00546)) =$$

$$\$313 - \$65 = \$248/\text{month CS}$$

Lesser time parent is the payor.

- c. Lesser time parent earns \$25,000/year (\$2,083 monthly), and cares for child 165 nights.
 Greater time parent earns \$40,000/year (\$3,333 monthly). One child.

$$\text{Formula: } (2083 * .17 * ((183 - (165 - 91)) * .00546)) - (3333 * .17 * ((165 - 91) * .00546)) =$$

$$\$211 - \$229 = -\$18/\text{month CS}$$

Greater time parent is the payor.

- d. Lesser time parent earns \$80,000/year (\$6,667 monthly), and cares for the child 112 nights.
 Greater time parent earns \$20,000/year (\$1,667 monthly). One child.

$$\text{Formula: } (6667 * .17 * ((183 - (112 - 91)) * .00546)) - (1667 * .17 * ((112 - 91) * .00546)) =$$

$$\$1002.50 - \$32.50 = \$970/\text{month CS}$$

Lesser time parent is payor.

- e. Lesser time parent earns \$20,000/year (\$1,667 monthly), and care for the child 112 nights.
Greater time parent earns \$80,000/year (\$6,667 monthly). One child.

$$\text{Formula: } (1667 * .17 * ((183 - (112 - 91)) * .00546)) - (6667 * .17 * ((112 - 91) * .00546)) = \\ \$251 - \$130 = \$121/\text{month CS}$$

Lesser time parent is payor.

Addendum Ic
Above-Threshold Offset Formula, with a 25% or More Threshold

$$\text{CS} = (\text{lesser time parent's obligation}) \text{ minus } (\text{greater time parent's obligation})$$

$$\text{CS} = (\text{IncomeX} * \text{CNM} * (1 - \text{ATmultiplier})) - (\text{IncomeY} * \text{CNM} * \text{ATmultiplier})$$

Where:

CNM = child number multiplier: 17% for 1 child; 25% for 2; 29% for 3; 31% for 4; 34% for 5 or more

IncomeX = gross monthly income of lesser time parent (X)

IncomeY = gross monthly income of greater time parent (Y)

TimeX = percentage of time that child lives with lesser time parent (X)

TimeY = percentage of time that child lives with greater time parent (Y)

Threshold = 24 percent time (i.e., “25% or more time-share” defines shared placement, for purposes of a reduction in child support.)

ATmultiplier = percentage of time *above the threshold* that child lives with the lesser time parent
 = (TimeX – Threshold) / (100 – (Threshold * 2)) [or see Addendum Id, Column C]

Negative results indicate that the greater time parent (Y) is the child support payor.

Some examples:

- a. Lesser time parent earns \$40,000/year (\$3,333 monthly), and cares for child 30% of the time. Greater time parent earns \$25,000/year (\$2,083 monthly). One child.

$$\text{ATmultiplier} = ((30 - 24) / (100 - (24 * 2))) = .115 \text{ [or see Addendum Id, Column C]}$$

$$\text{Formula: } (3333 * .17 * (1 - .115)) - (2083 * .17 * .115) = \$501 - \$41 = \$460/\text{month CS}$$

Lesser time parent is the payor.

- b. Lesser time parent earns \$25,000/year (\$2,083 monthly), and cares for child 30% of the time. Greater time parent earns \$40,000/year (\$3,333 monthly). One child.

$$\text{Formula: } (2083 * .17 * (1 - .115)) - (3333 * .17 * .115) = \$313 - \$65 = \$248/\text{month CS}$$

Lesser time parent is the payor.

- c. Lesser time parent earns \$25,000/year (\$2,083 monthly), and cares for child 45% of the time. Greater time parent earns \$40,000/year (\$3,333 monthly). One child.

$$\text{Formula: } (2083 * .17 * (1 - .404)) - (3333 * .17 * .404) = \$211 - \$229 = -\$18/\text{month CS}$$

Greater time parent is the payor.

- d. Lesser time parent earns \$80,000/year (\$6,667 monthly), and cares for the child 30% of the time. Greater time parent earns \$20,000/year (\$1,667 monthly). One child.

$$\text{Formula: } (6667 * .17 * (1 - .115)) - (1667 * .17 * .115) = \$1003 - \$33 = \$970/\text{month CS}$$

Lesser time parent is payor.

- e. Lesser time parent earns \$20,000/year (\$1,667 monthly), and care for the child 30% of the time. Greater time parent earns \$80,000/year (\$6,667 monthly). One child.

Formula: $(1667 * .17 * (1 - .115)) - (6667 * .17 * .115) = \$251 - \$130 = \$121/\text{month CS}$

Lesser time parent is payor.

Addendum Id
Child's Time with the Lesser-Time Parent and the Above- Threshold Multiplier

| A | B | C |
|-----------------|----------------|----------------------------|
| Percent of Time | Number of Days | Above-Threshold Multiplier |
| 25 | 92-94 | .019 |
| 26 | 95-98 | .038 |
| 27 | 99-101 | .058 |
| 28 | 102-105 | .077 |
| 29 | 106-109 | .096 |
| 30 | 110-112 | .115 |
| 31 | 113-116 | .135 |
| 32 | 117-119 | .154 |
| 33 | 120-123 | .173 |
| 34 | 124-127 | .192 |
| 35 | 128-130 | .212 |
| 36 | 131-134 | .231 |
| 37 | 135-138 | .250 |
| 38 | 139-141 | .269 |
| 39 | 142-145 | .288 |
| 40 | 146-149 | .308 |
| 41 | 150-152 | .327 |
| 42 | 153-156 | .346 |
| 43 | 157-160 | .365 |
| 44 | 161-163 | .385 |
| 45 | 164-167 | .404 |
| 46 | 168-171 | .423 |
| 47 | 172-174 | .442 |
| 48 | 175-178 | .462 |
| 49 | 179-181 | .481 |
| 50 | 182-183 | .500 |

Column C = (Column A - 24) / (100 - (24 × 2))

Figure 7.1
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child

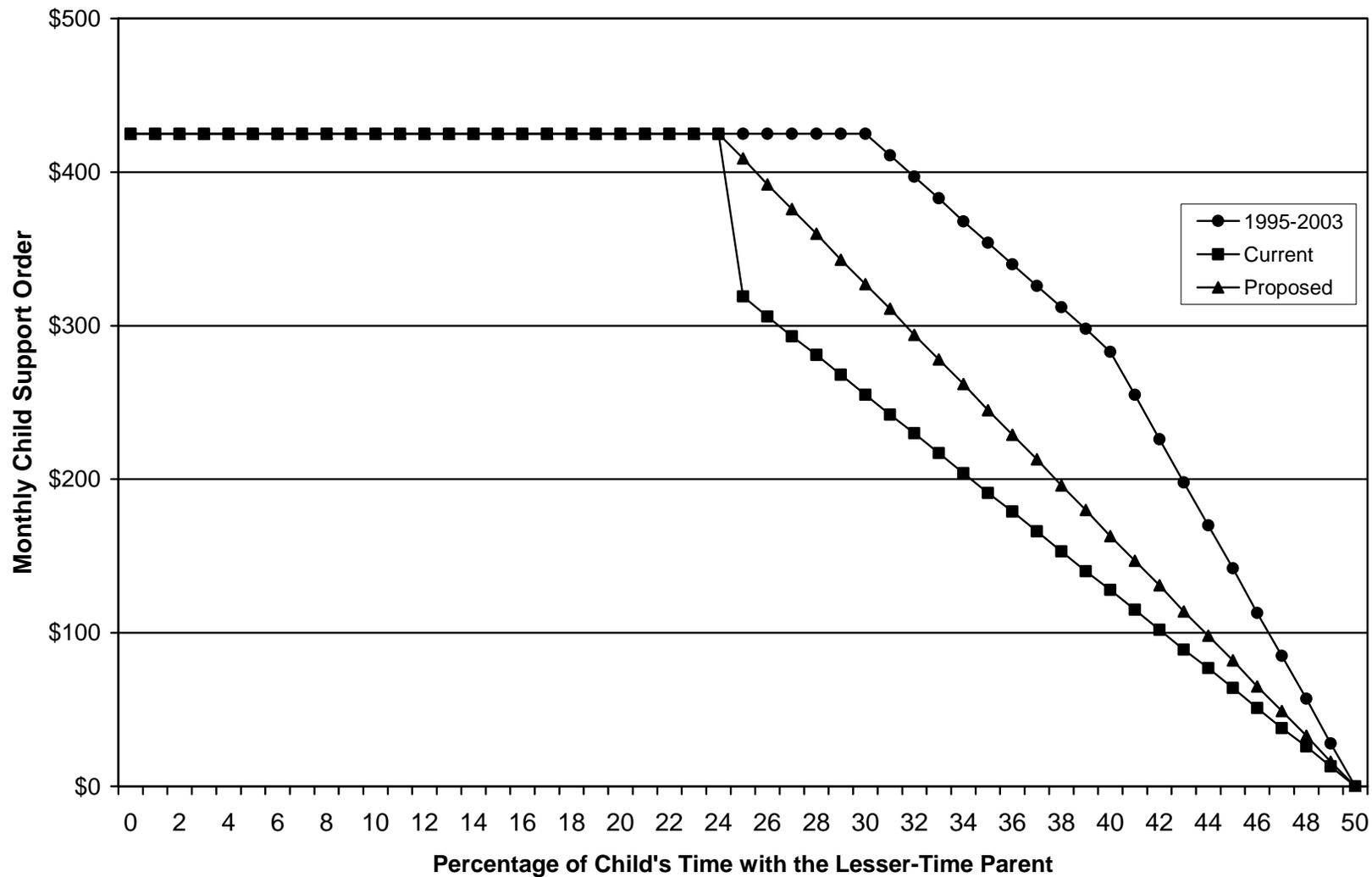


Figure 7.2
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$40,000 Greater-Time Parent: One Child

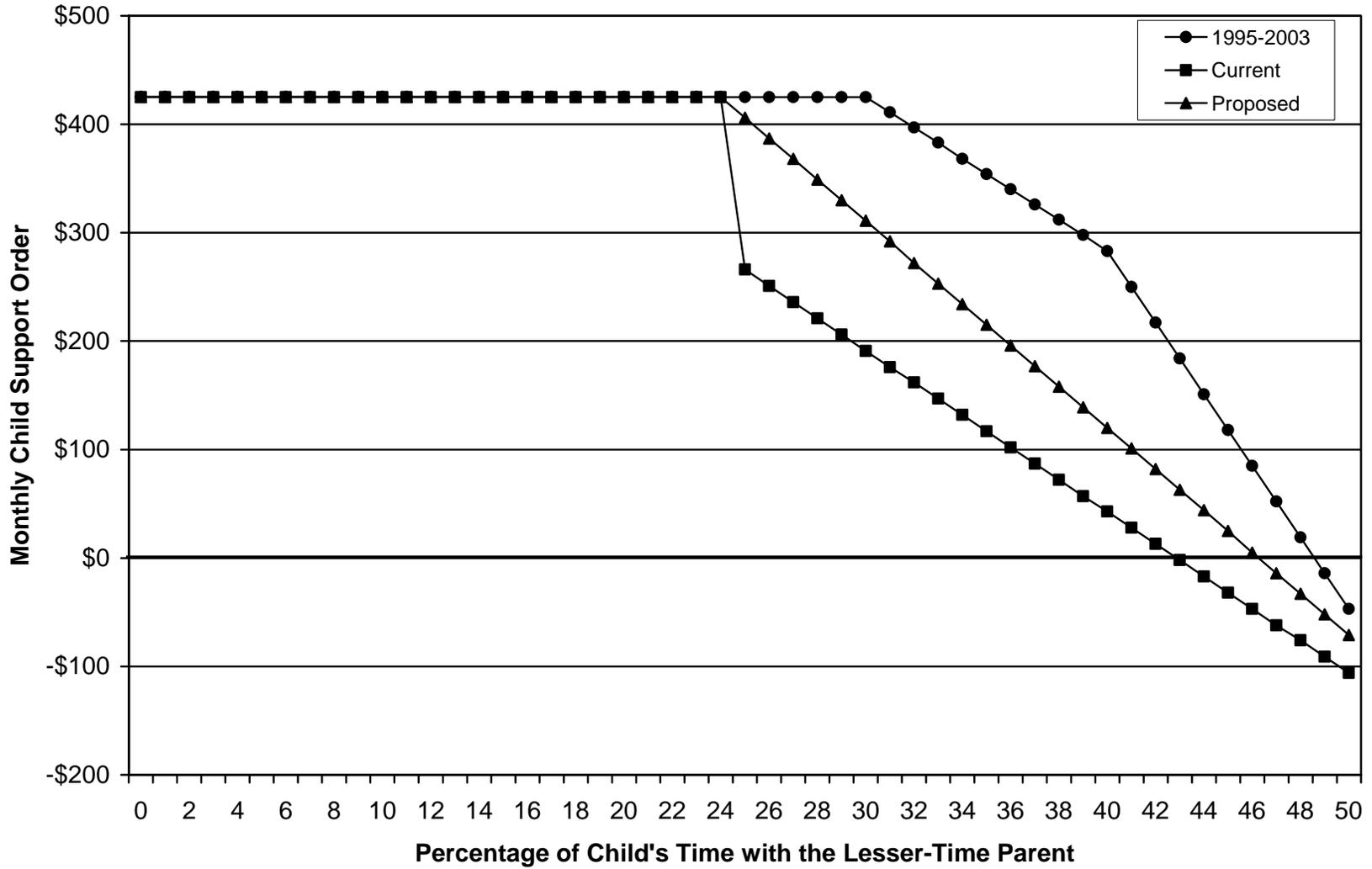


Figure 7.3
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$40,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child

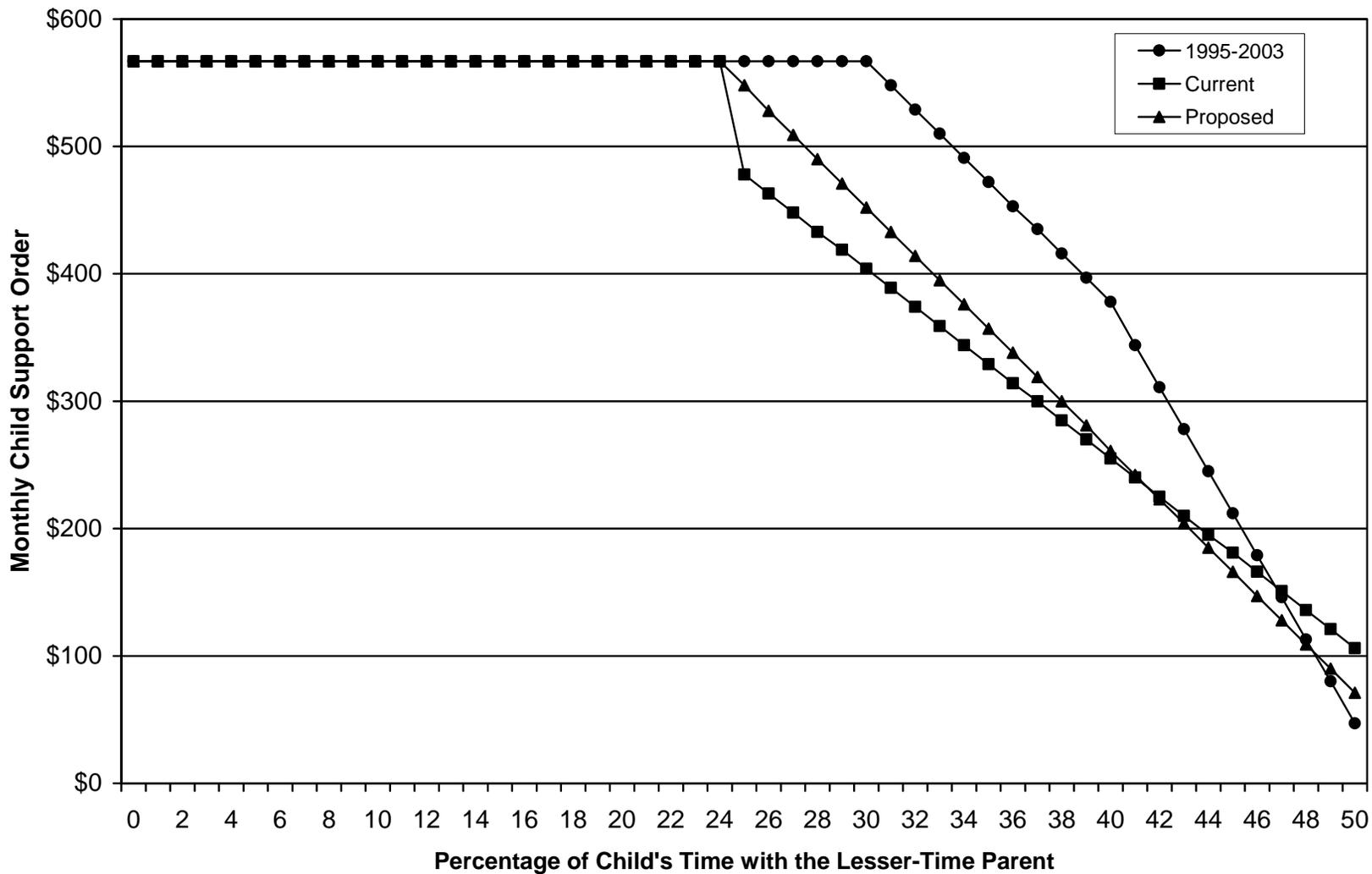


Figure 7.4
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$72,000 Greater-Time Parent: One Child

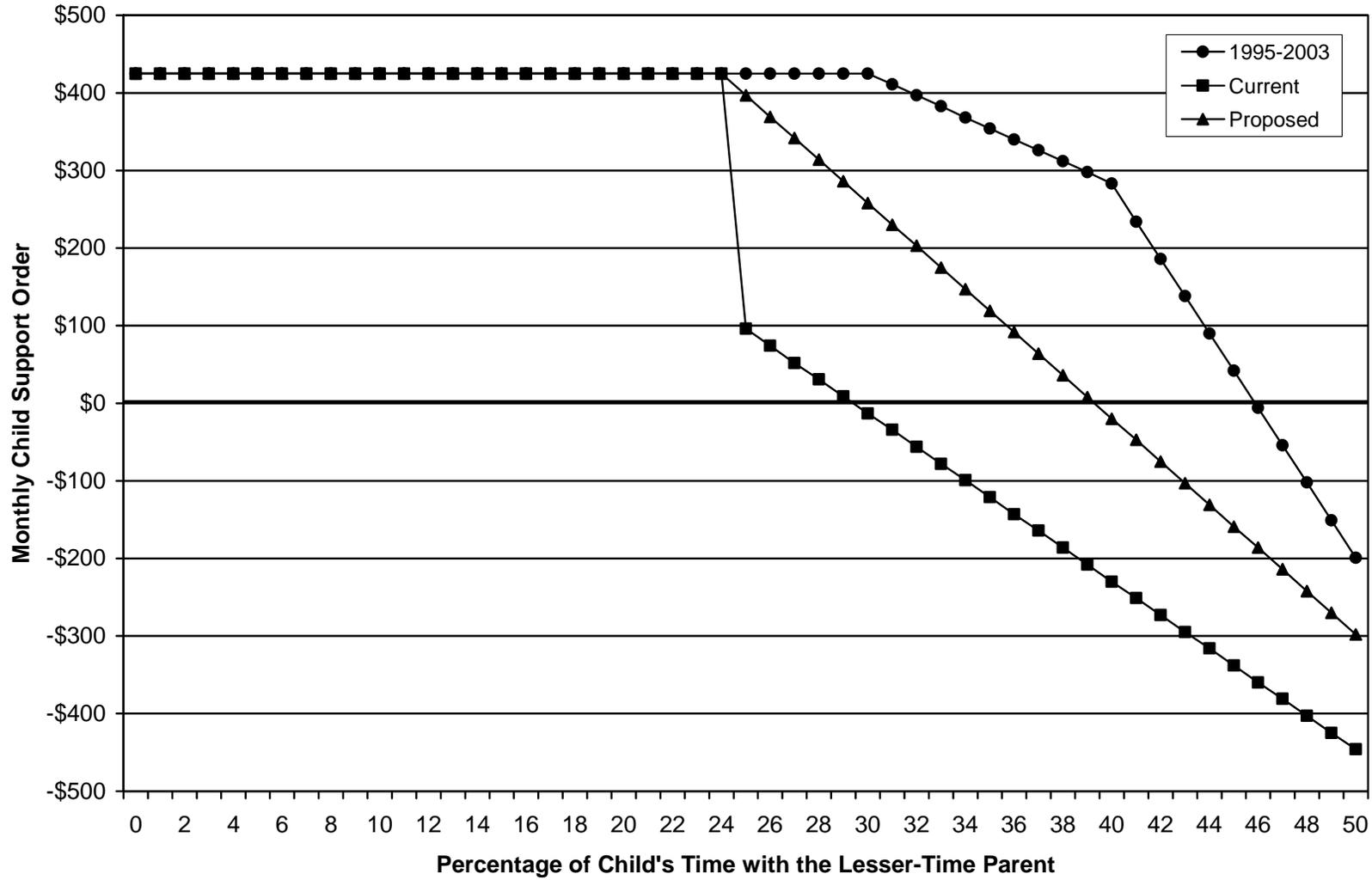


Figure 7.5
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$72,000 Lesser-Time Parent; \$30,000 Greater-Time Parent: One Child

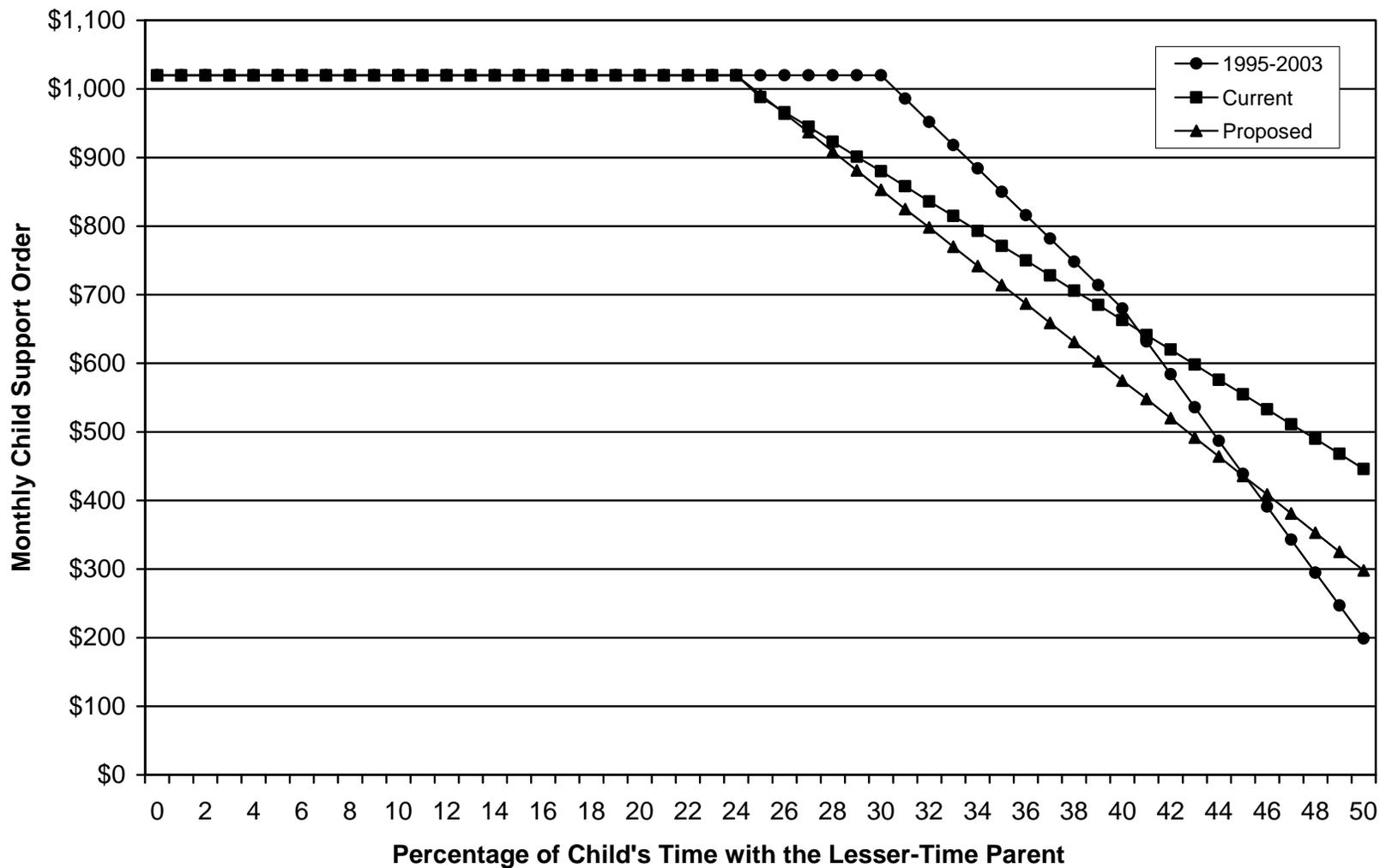
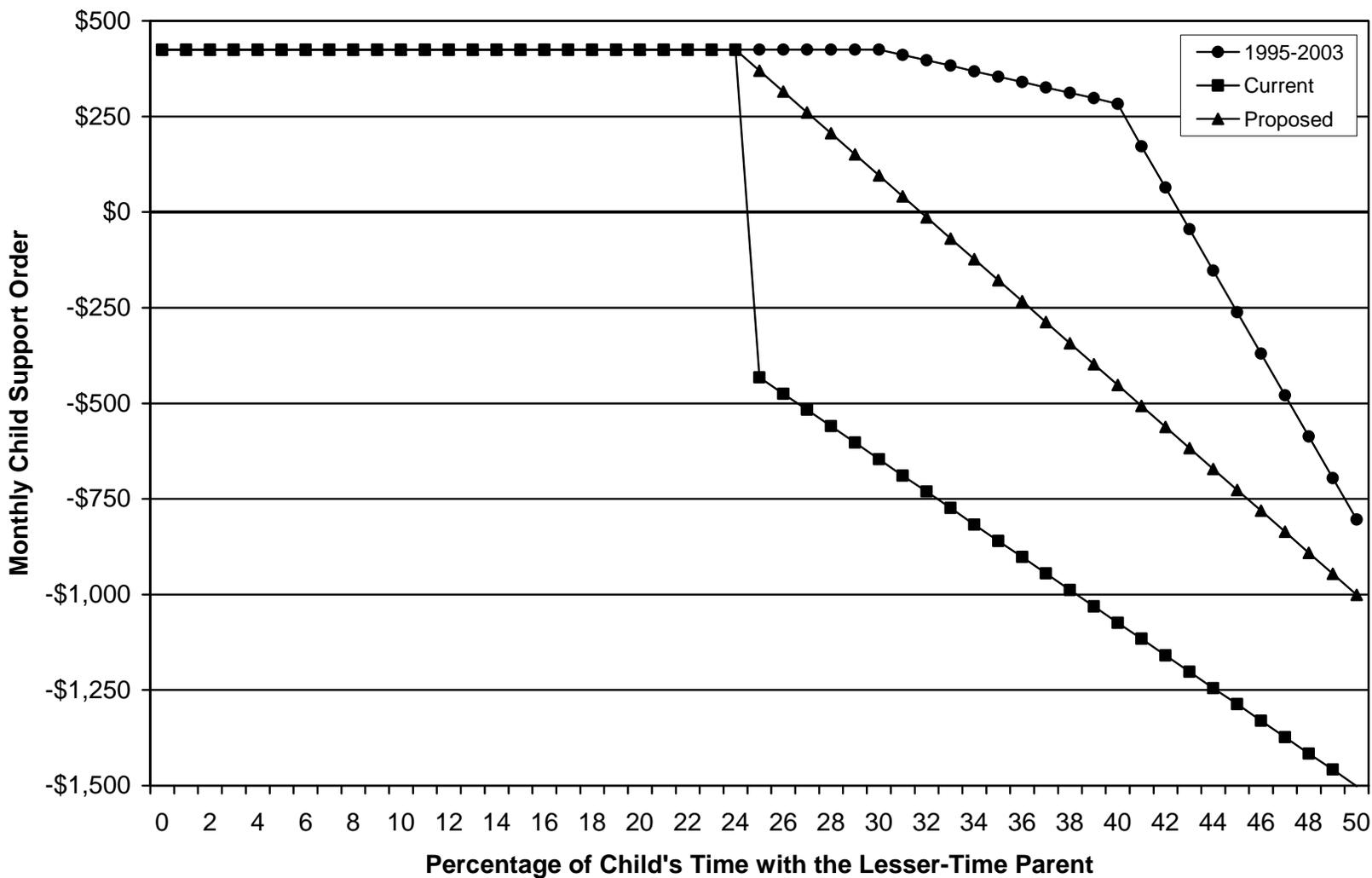


Figure 7.6
Current Wisconsin Guideline, Proposed Guideline, and 1995-2003 Wisconsin Guideline
Annual Parent Incomes \$30,000 Lesser-Time Parent; \$200,000 Greater-Time Parent: One Child



References

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