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MAINTENANCE: ALIMONY AND MAINTENANCE  
GUIDES: THE USE, EFFECTIVENESS AND  
DIFFICULTIES IN FORMULATING AND APPLYING  
THEM BY A TRIAL COURT. THE VIEW OF AN  
APPELLATE COURT - AN AMERICAN EXPERIENCE

Leon H. Jones

## SOME EARLY ATTEMPTS

The social cost of failure to support children is of ancient vintage. Hence, we find recorded in Timothy 5:8, written about 64 A.D., the following:

"But if any provides not for his own, and specially for those of his own house, he hath denied the faith and is worse than an infidel."

Other speakers on your program have dealt with this failure and its almost catastrophic effect on society today. My remarks will be confined solely to the use, effect, and difficulties in using child support guides by a trial court. My remarks will also of necessity be confined to the U. S. experience and mostly from my state (Wisconsin), although from your program assignments it is obvious that we share many problems in common.

In the early 1960s, the writer became concerned about the inconsistencies in child support and attempted to find a solution, at least for our local bench and bar. The situation had become as described by a Washington, D. C. attorney in writing in Trial magazine:

"Within the same jurisdiction, I have had one judge state that the income figure used in computing a support award was net income and a month later a different judge in the same courtroom state that awards were based on gross income."

It was worse than above - sometimes I even found myself being inconsistent in different cases! It was also discovered that the various commissioners setting temporary

support awards were likewise inconsistent. Clearly, guidance had to come from somewhere.

The result was a little Support and Alimony Guide which the writer had printed locally. It surprised everyone, including me, and I had it reprinted once when inflation overtook the wages used therein. It did not make the best seller list and no movie rights were granted, but the geographical distribution was substantial. First the requests came from parties in my own state and this was followed by orders from all over the place. How people from the Florida Everglades or the Maine woods found that guide I suppose I will never know but the orders came in a steady trickle. Copies are available free of charge at this meeting - help yourself.

As to the guide itself, it is rather simple. It is based on net income as somewhat narrowly defined by the guide, and since it was to be used for both alimony and child support, it refers to "persons" to be supported rather than to wife and children.

The primary concern in drafting any sort of guide has to be the establishment of a maximum total amount to be taken from the wage earner for the support of others. The payor must be left with a decent standard of living himself or his incentive will be destroyed.

After considerable thought and inquiry, it was felt that most wage earners would balk when more than half their pay went elsewhere, and probably justifiably so. Thus, it was decided that even under the worst possible scenario no more than 50% of earnings could be ordered.

We are now faced with allocating support on a scale of 0 to 50%. Assuming that a first child costs proportionately more than later children (as borne out by later studies), we assign 25% to the first child. The second and third children are cheaper to raise and we give them an additional 10% each, so we have one child, 25%, two children, 35%, three children, 45%. It is obvious that the arrival of any more children puts the wage earner off the chart, so we assign to four or more children 50% of wages. The father no longer has to consult the support guide before producing more children. An imperfect system but perhaps better than nothing. The writer even tossed in an hourly wage calibrator on the reverse of the guide rather than leaving it blank, and thus the Lawyers Alimony and Child Support Guide was launched. As I have already stated, the response to the guide was not overwhelming in numbers but the geographical requests for copies surprised me. It indicated that judges in all areas were having the same difficulty in setting support orders as was the writer.

There appeared to be little interest or activity in this area from the 1960s until about 1978-80 when the welfare rolls mushroomed and it was estimated that absent fathers could have paid about \$26.6 billion in child support - about 3.5 times what they actually paid. See Estimates of National Child Support Collections and Potential, etc., Bush Institute for Child and Family Policy, University of North Carolina at Chapel Hill, Final Report, Grant #18-P-00259-4-01, for a full discussion of this and other related matters. It is from the above report that

much of this paper is derived.

The figure of 26.6 billion missing dollars, of course, brought the politicians into the picture, and rightfully so. Much stirring in the legislative halls resulted in state and federal laws on collections across state lines, wage assignments, tracing provisions, tax refund interceptions and other enforcement measures in recent years, but relatively little attention on how the amounts to be collected were determined. This was usually left to the courts with the haphazard results heretofore indicated. Clearly a method of setting the amounts to be paid in a fair and more uniform manner was needed.

#### THE PRESENT RESPONSES

Without historical elaboration, it now appears that two methods of determining the amount of child support have evolved, each with its own adherents and detractors:

1. The Wisconsin Percentage of Income Standard, and
2. The Delaware Child Support System (also known as the "Melson Formula").

#### THE WISCONSIN SYSTEM

The Wisconsin System is simplicity itself. It is based on a philosophy of strict income sharing regardless of expenses. It merely assigns as child support the sums of 17% - 25% - 29% - 31% and 33% of gross earnings for one to five children. (For a

brief explanation as to how these figures were chosen, see Appendix B.) It considers that the custodial spouse is making a like contribution in time, care, incidental expenses, and other parental functions and makes no allowance for the earnings of said parent. There is no occasion to play the "numbers game" and no need for protracted judicial proceedings. It meets the goals of simplicity and certainly with ease. As to the acceptance of this standard by the bench and bar, more will be said at the conference.

#### THE DELAWARE SYSTEM

The Delaware System is anything but simple, but some believe it more equitable than Wisconsin's. Unlike Wisconsin which bases its system on strict income sharing, Delaware approaches the problem as one of cost sharing. Thus, the incomes of both parents are taken into account. In effect, this feature of Delaware is to reduce the amount owed by the absent parent in proportion to the amount earned by the custodial parent.

The Delaware system has been in effect for some years, has undergone several refinements, and is reported to be accepted by the bench and bar. (For a detailed explanation of how it works, please consult Appendix A.)

A brief outline of the Delaware system will be attempted, although the writer admittedly has had no previous experience with the same. Examples are attached hereto and we shall attempt illustrations at the meeting.

Delaware provides a two tier system:

1. Primary Child Support, and
2. Standard of Living Adjustment (SOLA) Child Support.

(To be applied if the income of the absent parent is greater than needed for primary support.)

### PRIMARY CHILD SUPPORT

Primary child support is determined by applying no less than nine variables for each party.

1. Gross Income (from employment, pensions, investments, transfers, etc.)
2. Income tax (state, federal, local)
3. Union dues and other deductions required by employers
4. Business expenses
5. Benefits maintained for dependents (e. g., hospitalization insurance)
6. Custodial parent's child care expenses
7. Number of Children
8. Marital status of each parent (including cohabitation)
9. New dependents of either spouse

These variables are used to determine the amount available for primary support.

From the above amount, we also subtract, according to the Delaware formula, either \$450 or \$365. The \$450 is deducted if the father is married to or cohabiting with one who is not employed and

\$350 if she is employed. We then apply this same formula to the mother to determine what she has available and reach a total for both parents..

Next we calculate primary support strictly by the Delaware formula before apportionment between the parents:

\$180	first child
135	second child
90	each additional child

The next step is to calculate the father's percentage of the above obligation by dividing the father's net income by the total income available from both parents, to arrive at the percentage of primary support the father owes and then translate this into dollars, so we can say the father owes, for example, 70% of primary support or \$\_\_\_\_\_.

#### STANDARD OF LIVING ADJUSTMENT (SOLA) CHILD SUPPORT

We next determine SOLA support, if any. SOLA recognizes the fact that not all dependents should live at the basic levels and that children of more affluent parents should share in the higher standard of living.

The first step in determining SOLA is to subtract from the total available as was calculated above. This gives us the amount available for SOLA. We then take:



15% for the first child

10% for the second child

5% for each additional child up to 50% of the father's discretionary income, translate this to dollars, and this is the amount due under SOLA.

Combine the amounts due under Primary and SOLA to arrive at total amount of child support due.

#### DELAWARE VS. WISCONSIN

Using as an example a father earning \$25,000, wife with \$500 available, and three children, we find that in:

Delaware - \$288 Primary, \$279 SOLA, or \$576. This is \$6,804 per year or 27% of the father's gross income.

Wisconsin - 29% of \$25,000 = \$7,250 per year, \$604 per month, 29% of gross income.

We shall have additional examples and comparisons available at the time of the meeting as well as some practical observations and comments on the acceptance of support guides by various segments of the legal profession.

Leon H. Jones

THE FAMILY COURT OF THE STATE OF DELAWARE  
PROCEDURE IN DECIDING CHILD SUPPORT CASES

Delaware law provides that in determining a parent's child support obligation the Court shall consider, among other things:

- "1. The health, relative economic condition, financial circumstance, income, including wages, and earning capacity of the parties, including the children;
2. The manner of living to which the parties have been accustomed when they were living under the same roof;
3. The general equities inherent in the situation." 13 Del.C. § 514.

IN ORDER TO PROVIDE A UNIFORM EQUITABLE APPROACH IN APPLYING DELAWARE LAW TO ALL CHILD SUPPORT CASES, THE FAMILY COURT OF DELAWARE HAS ADOPTED, AS A REBUTTABLE PRESUMPTION, THE FOLLOWING PROCEDURE.

PART I. PRIMARY CHILD SUPPORT

STEP A

1. DETERMINE EACH SUPPORT OBLIGOR'S NET INCOME.

Add:

- a. Income from employment, as well as all other sources (such as pensions, dividends, interest, etc.); and
- b. Business expense accounts to the extent that they provide the support obligor with something he would otherwise have to provide (such as automobile, lunches, etc.).

Subtract:

- a. Income taxes figured on the basis of the maximum allowable exemptions;
- b. Other deductions required by law, including attachments and child support payments made pursuant to Court order or written separation agreement;
- c. Deductions required by the employer, or the union, except credit union payments;
- d. Legitimate business expenses;
- e. Benefits such as hospitalization insurance which are maintained for the obligor's dependents.

Deductions for payments on credit union debts will not be recognized except to the extent that such debts were incurred for indispensable items in use by the dependents or necessary health care. Support obligors will not be allowed to reduce the child support obligation by incurring debts other than for necessities of life.

Where a support obligor has inadequate income to meet his support obligation but owns assets, he will be required to convert all or some portion of said assets to cash for payment of support. See, e.g., Rayias v. Rayias, Del.Fam., Civil No. C-6146, James, J. (July 11, 1979).

Where a support obligor is not working full time or is working below full earning capacity, the Court will examine the reasons for such a limitation on earnings. If the reason is a matter of choice by the obligor or is due to factors other than care required by the children to whom the parties have a joint legal responsibility for support, the Court may then consider evidence establishing the obligor's earning capacity in the local job market. See, e.g., Mayew v. Mayew, Del.Fam., Civil No. 5-7313, Wakefield, J. (April 23, 1979); Dempsey v. Blevins, Del.Fam., Civil No. 2-6717, Arsht, J. (August 10, 1979); Halsey v. Halsey, Del.Fam., Civil No. B-2342, James, J. (January 10, 1980). Alternatively, the Court may consider the value of the services of the stay-at-home support obligor as a homemaker and set a dollar value which shall be considered as that obligor's "income."

Once the reason for the support obligor's limited earnings has been determined, the Court may consider evidence relating to the total monthly net income of the support obligor and "spouse" where the support obligor is remarried or cohabitating with another person in the relation of husband and wife, attributing to the support obligor up to 50% of the household income. See, e.g., O'Malley v. Shavico, Del.Fam., Civil No. 3-7582, Poppiti, J. (May 29, 1979); McCarthy v. Butler, Del.Fam., Civil No. 5-5277, Arsht, J. (June 20, 1979); Swedenhjelm v. McNair,

"Amended effective June 1, 1984".

Del.Fam., Civil No. C-5643, Poppiti, J. (August 28, 1979). Earning capacity or income so established will then be used by the Court to determine the obligor's monthly net income for the purpose of calculating child support.

ALL INFORMATION PRESENTED TO THE COURT IN THESE CALCULATIONS SHOULD BE BASED ON MONTHLY AMOUNTS. WHERE A PARTY IS PAID WEEKLY, THE PAY SHOULD BE MULTIPLIED BY 52 AND DIVIDED BY 12 TO ARRIVE AT A CORRECT MONTHLY AMOUNT. LIKEWISE, IN ORDER TO BE CONSIDERED, ALL CHILD CARE EXPENSES, EXTRAORDINARY MEDICAL EXPENSES, MEDICAL INSURANCE PAYMENTS, ETC., MUST BE PRESENTED TO THE COURT IN ACCURATE MONTHLY AMOUNTS.

2. DETERMINE THE ABSOLUTE MINIMUM AMOUNT OF INCOME THAT EACH SUPPORT OBLIGOR MUST RETAIN TO FUNCTION AT MAXIMUM PRODUCTIVITY.

In determining what a support obligor needs (not what he spends), the Court will consider only expenses for food, clothing, shelter, medical care, and job-required transportation.

Four hundred fifty dollars (\$450) a month is established as a base figure for an income producing adult head-of-household. Where a support obligor is remarried or cohabitating with another person in the relation of husband and wife and both the support obligor and his/her present "spouse" are fully employed, the minimum self-support need of the couple is \$730 (\$450 as first person + \$180 as second person in the same household + \$100 additional work-related expense of a second employed "spouse"). The support obligor will be allowed 50% of this amount, \$365, as the minimum self-support deduction. See, e.g., McCarthy v. Butler, supra; Guthrie v. Guthrie, Del.Fam., Civil No. C-4403, Poppiti, J. (August 2, 1979); Dempsey v. Blevins, supra.

Where the Court has attributed 50% of the household income to a non-working support obligor who is remarried or cohabitating with another person in the relation of husband and wife, the minimum self-support deduction for such an obligor is established at \$315, this amount being equal to 50% of the minimum support needs of the obligor and "spouse" (\$450 + \$180). No additional work-related expenses will be allowed since the obligor is not employed outside the home. See, e.g., O'Malley v. Shavico, supra.

Any variance from these amounts must be supported by convincing evidence. See, e.g., Moore v. Moore, Del.Fam., Civil No. A-9-47, Horgan, J. (November 26, 1979).

STEP B

PRIMARY CHILD SUPPORT NEED

The minimum needs of the several members of a household are established below. The order of household members is ranked on the basis of age.

First member (usually a parent)	\$450 a month
Second member, 40% thereof, or	\$180 a month
Third & Fourth members, 30% thereof, or	\$135 a month
Each additional member, 20% thereof, or	\$ 90 a month

The primary child support need of each child in question will be considered by first determining that child's rank in the custodial parent's household and then using the appropriate figure shown above.

Add to the total primary needs of all the children in question the cost of extraordinary medical expenses and the cost of child care needed to allow a custodial parent to work. Other expenses incurred because of the special needs of a child may be allowed if found by the Court to be necessary. See, e.g., Swedenhjelm v. McNair, supra. Subtract from the minimum needs of any child such child's earnings or income.

STEP C

DETERMINE THE PRIMARY SUPPORT OBLIGATION OF EACH OBLIGOR

Divide each support obligor's available net income for child support by the total available net income for child support. The resulting percentage (%) establishes the burden each obligor should carry with respect to their children's primary support. This percentage should then be multiplied by the total primary child support need in order to arrive at the primary support obligation of each obligor.

PART II. STANDARD OF LIVING ADJUSTMENT (SOLA) CHILD SUPPORT

STEP A DETERMINE THE AVAILABLE NET INCOME FOR SOLA SUPPORT

SOLA is designed to apportion, as equitable considerations require, the income available to a support obligor after he has met his own primary needs and those of

his dependents. See, e.g., I.B. v. R.S.W.B., Del.Fam., Civil No. A-3000, Melson, J. (November 10, 1977); Flaherty v. Fidance, Del.Fam., Civil No. B-2900, James, J. (January 8, 1980). Therefore, from the AVAILABLE NET FOR PRIMARY SUPPORT established in PART 1, STEP A, of the Child Support Calculation,

Subtract:

- a. The primary support obligation calculated in PART 1, STEP C;
- b. Other primary support obligations owed to children of the support obligor not of the union between the parents in this case;
- c. Where the support obligor is remarried, or has other dependents as specified in 13 Del.C. § 505\*, the support obligor may be entitled to a deduction for such a dependent before calculating the SOLA obligation.

STEP B CALCULATE SOLA SUPPORT OBLIGATION

Where income is available, both support obligors shall be required to pay 15% for the first child, 10% each for the second and third child, 5% each for the fourth, fifth, and sixth child, of the AVAILABLE NET FOR SOLA SUPPORT established in PART II, STEP A, of the Child Support Calculation. See, e.g., Flaherty v. Fidance, supra. Total SOLA ordered shall not exceed 50% of the discretionary income unless there is a prior finding of a specific need.

STEP C CALCULATE THE PER-CHILD SHARE OF SOLA SUPPORT

PART III. TOTAL MONTHLY SUPPORT OBLIGATIONS

Where a support obligor is also a custodial parent, the obligor retains that share of the support obligation owed to the child in his custody and pays the difference, if any, to the other custodial parent for the benefit of other children.

This formula contemplates normal visitation arrangements. Where a parent establishes visitation or has physical joint custody significantly beyond the norm, then some adjustment in the amount derived from a formula calculation may result. This adjustment is allowable regardless of how the custodial arrangements are titled.

Where parties share physical joint custody on an equal basis, each will be considered to have the child for six months during the course of a year. To avoid unnecessary transfers of funds, the "pay out" of each parent for the year should be determined by multiplying the monthly support obligation times six months. If one parent's yearly obligation is greater than that owed by the other, the excess amount shall be divided by 12 and paid monthly over the course of the year, unless the parties agree otherwise. See, e.g., Long v. Long, Del.Fam., Civil No. A-4228, Poppiti, J. (October 23, 1981).

PART IV. OPTIONAL SUPPLEMENTAL QUARTERLY CHILD SUPPORT

The Court may order a parent to pay supplemental quarterly child support directly to the child and custodial parent jointly. These payments are designed to relieve the custodial parent of periodic child-related expenses and to make the child aware of the support received for his benefit from the other parent. See, e.g., Alexander v. Alexander, Del.Fam., Civil No. 16860, Buckson, J. (April 6, 1978). Where there is a substantial discrepancy in the respective incomes of the custodial and non-custodial parent after primary and SOLA child support have been determined, the Court may consider a supplemental award to enable the children to live at the higher standard of living enjoyed by the more affluent parent. See, e.g., Flaherty v. Fidance, supra. Any payments so ordered will be due on September 1, December 1, March 1, and June 1, unless a variance is warranted by convincing evidence.

\*13 Del.C. § 505 states:

- "(a) The duties of support specified in § 501 and § 504 of this title shall be performed according to the following order or priority:
- (1) Duty to support one's own minor child;
  - (2) Duty to support a spouse;
  - (3) Duty to support a woman pregnant with child conceived out of wedlock;
  - (4) Duty to support a step-child or the child of a person with whom the obligor cohabits in the relationship of husband and wife;
  - (5) Duty to support a poor person."

EXAMPLES OF HOW THE SYSTEM WORKS

- (A) Father and Mother are divorced. Father lives alone; Mother and the parties' two children live together. Father nets \$1,200/month; Mother nets \$800/month. Both Mother and Father are income-producing obligors; therefore, each parent's minimum self-support need is \$450/month. After deducting their own minimum need, Father has \$750/month available net income for primary support; Mother has \$350/month available for the same purpose.

The primary support need of the two children is \$315/month (\$180 plus \$135). Mother's child care expense encumbered to enable her to work is \$100/month. Thus, total primary support need equals \$415/month. Father would be responsible for 68% ( $\$750 \div \$1,100$ ) of the primary support need of \$415, or \$282.20/month, and Mother would be responsible for 32% ( $\$350 \div \$1,100$ ) of that need, or \$132.80/month.

After deducting the primary child support obligation from the available net income, Father has \$467.80/month, and Mother has \$217.20/month available net income for SOLA support. Of this sum, Father should pay 25%, or \$116.95/month; Mother should pay \$54.30/month. As Mother is the custodial parent, she retains all her support obligation for the benefit of the two children; and Father pays Mother \$399.15/month for child support (\$282.20 plus \$116.95 SOLA = \$399.15/month).

- (B) Father and Mother share both joint custody and physical custody of their one child on a 50/50 basis. Father earns \$1,500/month; Mother earns \$800/month. Neither is remarried; thus, the child is the second person in each household. Each parent's primary support need is \$450/month, and the child's primary support need, regardless of which household wherein the child resides, is \$180/month.

After deducting their own primary support needs, Father has \$1,050/month, and Mother has \$350/month available for the support of the child. Thus, Father would be responsible for 75% ( $\$1,050 \div \$1,400$ ) of the primary support need of \$180, or \$135/month, and Mother would be responsible for 25% ( $\$350 \div \$1,400$ ) of that need, or \$45.00.

The SOLA support obligation of the parents is 15% of the funds remaining after they meet their own and the child's primary support needs. Thus, the Father owes \$137.25 ( $\$1,050 - \$135 = \$915 \times 15\%$ ); and Mother owes \$45.75 ( $\$350 - \$45 = \$305.00 \times 15\%$ ).

According to the above figures, Father's total monthly obligation is \$272.25 and Mother's total monthly obligation is \$90.75. Because they share custody 50/50 over the course of a year, Father would retain the support he owes for the child during the six months he has custody and pay to Mother support during the other six months. Mother would likewise pay support to Father during the six months he has custody and retain her support obligation during the six months in which she has custody. Thus, over a year, Father would pay to Mother \$272.25 times six months, or \$1,633.50; and Mother would pay to Father \$90.75 times six months, or \$544.50. Accordingly, Father owes \$1,089 per year more than Mother owes to Father; thus, Father should pay \$90.75/month to Mother to meet this obligation (\$1,089 divided by 12 months).

APPENDIX "B"

This memo is a very brief explanation of how we derived our recommendations for a child support standard. Many of the issues are treated in far more detail in the issue papers in Volume II of Child Support: Weaknesses of the Old and Features of a Proposed New System.

The first principle upon which the child support reform is based is that when individuals parent children, they incur an obligation to share their income with the children. In determining what proportion of their income absent parents should share with their children, a good starting point is the proportion that they would have devoted to their children had they lived with the children.

Estimating how much income married parents share with their children is very difficult because so many expenses, like housing, are jointly consumed. As a consequence of this difficulty estimates of the costs of children vary. As part of the child support project, Jacques van der Gaag, a former research associate at the Institute for Research on Poverty and now a research economist at the World Bank, conducted a review of the literature on the costs of children (see "On Measuring the Costs of Children" in Child Support: Weaknesses of the Old and Features of a Proposed New System, Volume III, by Irwin Garfinkel and Margo Meili, a report prepared for the Division of Economic Assistance, Department of Health and Social Services, State of Wisconsin, February 1982). Based on this review and his own research, van der Gaag concludes:

- 1) the cost of a first child is between 20 and 30 percent of income;
- 2) the cost remains roughly proportional up to very high income;
- 3) the second child costs about half as much as the first, the third as much as the second, and subsequent children about half as much as the second and third;

For several reasons, the proportion of their incomes that absent parents share with their children should be lower than the proportion they would have shared had they been living with the children. First, a parent derives less benefit from a child when he or she lives apart from rather than together with the child. Second, the absent parent will incur some costs for the children in the course of normal visitation. Finally, extremely high child support tax rates on absent parents should be avoided because it will encourage evasion.

None of these reasons for expecting absent parents to share less of their income with their children than if they lived with them suggest an exact amount. Ultimately, decisions about how much the absent parent should pay depend also upon judgements about how to balance the conflicting objectives of: (1) providing well for the children; (2) minimizing public costs; and (3) retaining incentives and a decent standard of living for the absent parent.

Combining the midpoint of the estimated range of what percent of income parents who live with their children share with their first child--25%, with the first three reasons for expecting absent parents to contribute a smaller percentage of their income to the children, led us to recommend a child support rate of 17% for the first child. Based upon estimates of the cost of a child, the rate for the second child should be about half the rate for the first child. The rates for subsequent children, however, bump up against the last consideration that total rates not be too high. Based upon this consideration, we suggested that the highest rate for children in one family be 33%, hence the recommended rates of 17, 25, 29, 31 and 33% for 1, 2, 3, 4, and 5 children.

*Erwin H. Helffer*

# ALIMONY AND SUPPORT GUIDE

Judge Leon H. Jones

Take Home Pay		Spouse or Child only or (1 person)		Spouse and 1 Child or (2 persons)		Spouse and 2 Children or (3 persons)		Spouse and 3 or more Children or (4 or more persons)	
WEEK	MONTH	WEEK	MONTH	WEEK	MONTH	WEEK	MONTH	WEEK	MONTH
00	344.00	20.00	86.00	28.00	120.50	36.00	155.00	40.00	172.00
00	365.00	21.25	91.00	29.75	128.00	38.25	164.00	42.50	183.00
90.00	387.00	22.50	97.00	31.50	135.50	40.50	174.00	45.00	193.50
95.00	408.50	23.75	102.00	33.25	143.00	42.75	184.00	47.50	204.00
100.00	430.00	25.00	107.50	35.00	150.00	45.00	193.50	50.00	215.00
105.00	451.50	26.25	113.00	36.75	158.00	47.25	203.00	52.50	226.00
110.00	473.00	27.50	118.00	38.50	165.50	49.50	213.00	55.00	236.50
115.00	494.50	28.75	124.00	40.25	173.00	51.75	222.50	57.50	247.00
120.00	516.00	30.30	129.00	42.00	181.00	54.00	232.00	60.00	258.00
125.00	537.50	31.25	134.50	43.75	188.00	56.25	242.00	62.50	269.00
130.00	559.00	32.50	140.00	45.50	196.00	58.50	252.00	65.00	279.50
135.00	580.50	33.75	145.00	47.25	203.00	60.75	261.00	67.50	290.00
140.00	602.00	35.00	150.50	49.00	211.00	63.00	271.00	70.00	301.00
145.00	623.50	36.25	156.00	50.75	218.00	65.25	281.00	72.50	312.00
150.00	645.00	37.50	161.00	52.50	226.00	67.50	290.00	75.00	322.50
155.00	666.50	38.75	167.00	54.25	233.50	69.75	300.00	77.50	333.00
160.00	688.00	40.00	172.00	56.00	241.00	72.00	310.00	80.00	344.00
165.00	709.50	41.25	177.50	57.75	248.50	74.25	319.00	82.50	355.00
170.00	731.00	42.50	183.00	59.50	256.00	76.50	329.00	85.00	365.50
175.00	752.50	43.75	188.00	61.25	263.50	78.75	339.00	87.50	376.00
180.00	774.00	45.00	193.50	63.00	271.00	81.00	348.00	90.00	387.00
185.00	795.50	46.25	199.00	64.75	278.50	83.25	358.00	92.50	398.00
190.00	817.00	47.50	204.00	66.50	286.00	85.50	368.00	95.00	408.50
195.00	838.50	48.75	210.00	68.25	293.50	87.75	377.00	97.50	419.00
200.00	860.00	50.00	215.00	70.00	301.00	90.00	387.00	100.00	430.00
205.00	881.50	51.25	220.50	71.75	308.50	92.25	397.00	102.50	441.00
210.00	903.00	52.50	226.00	73.50	316.00	94.50	406.00	105.00	451.50
215.00	924.50	53.75	231.00	75.25	323.50	96.75	416.00	107.50	462.00
220.00	946.00	55.00	236.50	77.00	331.00	99.00	426.00	110.00	473.00
225.00	967.50	56.25	242.00	78.75	338.50	101.25	435.50	112.50	484.00
230.00	989.00	57.50	247.00	80.50	346.00	103.50	445.00	115.00	494.50
235.00	1,010.50	58.75	253.00	82.25	354.00	105.75	455.00	117.50	505.00
240.00	1,032.00	60.00	258.00	84.00	361.00	108.00	464.50	120.00	516.00
245.00	1,053.00	61.25	263.50	85.75	369.00	110.25	474.00	122.50	527.00
250.00	1,075.00	62.50	269.00	87.50	376.00	112.50	484.00	125.00	537.50
255.00	1,096.50	63.75	274.00	89.25	383.50	115.00	494.50	127.50	548.00
260.00	1,118.00	65.00	279.50	91.00	391.00	117.00	503.00	130.00	559.00
265.00	1,139.50	66.25	285.00	92.75	399.00	119.00	512.00	132.50	570.00
270.00	1,161.00	67.50	290.00	94.50	406.50	121.50	522.50	135.00	580.50
275.00	1,182.50	68.75	296.00	96.25	414.00	124.00	533.00	137.50	591.00
280.00	1,204.00	70.00	301.00	98.00	421.50	126.00	542.00	140.00	602.00
285.00	1,225.50	71.25	306.50	99.75	429.00	128.00	550.50	142.50	613.00
290.00	1,247.00	72.50	312.00	101.50	436.50	130.50	561.00	145.00	623.50
295.00	1,268.00	73.75	317.00	103.25	444.00	133.00	572.00	147.50	634.00
300.00	1,290.00	75.00	322.50	105.00	451.50	135.00	580.50	150.00	645.00

The above tables are intended as a GUIDE for Judges, Court Commissioners and Attorneys in determining support payments in cases where wages constitute the primary assets of the family. It is designed to provide protection for the family while preserving incentive in the wage-earner.

If no alimony is awarded, deletion of spouse (1 person) is accomplished by use of table immediately to the left.

TAKE HOME PAY consists of gross pay less deductions over which the wage-earner has no control such as taxes, social security, union dues, etc. No deductions should be made for voluntary contributions and credit unions, bond purchases, etc.

Support indicates a non-employed spouse in reasonable good health. Adjustments should be made for employment and according to health and for any LEGAL OBLIGATIONS to be incurred such as mortgage or installment payments.

The monthly figures are the weekly figures multiplied by 4.3 (weeks in a month) and rounded to the nearest half-dollar.

On the reverse is a handy table to convert hourly rates for a 40 hour week to gross pay on a weekly, monthly or annual basis.

\$1.00 Postpaid - Order from Lex Press, Courthouse (Branch I), Manitowoc, Wisconsin 54220 ©



# SALARY CONVERSION CHART

Based on a 40 hour week - 4 1/3 week month - 52 week year

HOUR	WEEK	MONTH	ANNUAL	HOUR	WEEK	MONTH	ANNUAL
1.80	72.00	310.00	3,744.00	4.70	188.00	808.00	9,776.00
1.85	74.00	318.00	3,848.00	4.75	190.00	817.00	9,880.00
1.90	76.00	327.00	3,952.00	4.80	192.00	826.00	9,984.00
1.95	78.00	335.00	4,056.00	4.85	194.00	834.00	10,089.00
2.00	80.00	344.00	4,160.00	4.90	196.00	843.00	10,192.00
2.05	82.00	353.00	4,264.00	4.95	198.00	851.00	10,296.00
2.10	84.00	361.00	4,368.00	5.00	200.00	860.00	10,400.00
2.15	86.00	370.00	4,472.00	5.05	202.00	869.00	10,504.00
2.20	88.00	378.00	4,576.00	5.10	204.00	877.00	10,608.00
2.25	90.00	387.00	4,680.00	5.15	206.00	886.00	10,712.00
2.30	92.00	396.00	4,784.00	5.20	208.00	894.00	10,816.00
2.35	94.00	404.00	4,888.00	5.25	210.00	903.00	10,920.00
2.40	96.00	413.00	4,992.00	5.30	212.00	912.00	11,024.00
2.45	98.00	421.00	5,096.00	5.35	214.00	920.00	11,128.00
2.50	100.00	430.00	5,200.00	5.40	216.00	929.00	11,232.00
2.55	102.00	439.00	5,304.00	5.45	218.00	937.00	11,336.00
2.60	104.00	447.00	5,408.00	5.50	220.00	946.00	11,440.00
2.65	106.00	456.00	5,512.00	5.55	222.00	955.00	11,544.00
2.70	108.00	464.00	5,616.00	5.60	224.00	964.00	11,648.00
2.75	110.00	477.00	5,720.00	5.65	226.00	972.00	11,752.00
2.80	112.00	482.00	5,824.00	5.70	228.00	980.00	11,856.00
2.85	114.00	490.00	5,928.00	5.75	230.00	989.00	11,960.00
2.90	116.00	499.00	6,032.00	5.80	232.00	998.00	12,064.00
2.95	118.00	507.00	6,136.00	5.85	234.00	1006.00	12,168.00
3.00	120.00	516.00	6,240.00	5.90	236.00	1015.00	12,272.00
3.05	122.00	525.00	6,344.00	5.95	238.00	1023.00	12,376.00
3.10	124.00	533.00	6,448.00	6.00	240.00	1032.00	12,480.00
3.15	126.00	542.00	6,552.00	6.05	242.00	1041.00	12,584.00
3.20	128.00	550.00	6,656.00	6.10	244.00	1049.00	12,688.00
3.25	130.00	559.00	6,760.00	6.15	246.00	1058.00	12,792.00
3.30	132.00	568.00	6,864.00	6.20	248.00	1066.00	12,896.00
3.35	134.00	576.00	6,968.00	6.25	250.00	1075.00	13,000.00
3.40	136.00	585.00	7,072.00	6.30	252.00	1084.00	13,104.00
3.45	138.00	593.00	7,176.00	6.35	254.00	1092.00	13,208.00
3.50	140.00	602.00	7,280.00	6.40	256.00	1101.00	13,312.00
3.55	142.00	611.00	7,384.00	6.45	258.00	1109.00	13,416.00
3.60	144.00	619.00	7,488.00	6.50	260.00	1118.00	13,520.00
3.65	146.00	628.00	7,592.00	6.55	262.00	1127.00	13,624.00
3.70	148.00	636.00	7,696.00	6.60	264.00	1135.00	13,728.00
3.75	150.00	645.00	7,800.00	6.65	266.00	1144.00	13,832.00
3.80	152.00	654.00	7,904.00	6.70	268.00	1152.00	13,936.00
3.85	154.00	662.00	8,008.00	6.75	270.00	1161.00	14,040.00
3.90	156.00	671.00	8,112.00	6.80	272.00	1170.00	14,144.00
3.95	158.00	679.00	8,216.00	6.85	274.00	1178.00	14,248.00
4.00	160.00	688.00	8,320.00	6.90	276.00	1187.00	14,352.00
4.05	162.00	697.00	8,424.00	6.95	278.00	1195.00	14,456.00
4.10	164.00	705.00	8,528.00	7.00	280.00	1204.00	14,560.00
4.15	166.00	714.00	8,632.00	7.05	282.00	1213.00	14,664.00
4.20	168.00	722.00	8,736.00	7.10	284.00	1221.00	14,768.00
4.25	170.00	731.00	8,840.00	7.15	286.00	1230.00	14,872.00
4.30	172.00	740.00	8,944.00	7.20	288.00	1238.00	14,976.00
4.35	174.00	748.00	9,048.00	7.25	290.00	1247.00	15,080.00
4.40	176.00	757.00	9,152.00	7.30	292.00	1256.00	15,184.00
4.45	178.00	765.00	9,256.00	7.35	294.00	1264.00	15,288.00
4.50	180.00	774.00	9,360.00	7.40	296.00	1273.00	15,392.00
4.55	182.00	783.00	9,464.00	7.45	298.00	1281.00	15,496.00
4.60	184.00	791.00	9,568.00	7.50	300.00	1290.00	15,600.00
4.65	186.00	800.00	9,672.00				