

Calculation of WI Guideline Child Support: Serial Family Reduction

Branch: 36
 Judge: John Judge
 Case No.: 2011-0427

Check one: Temporary
 Final

Mother: Mary Jones
 Father: Jim Jones

Custody Type: Shared

	<u>Jim</u>	<u>Mary</u>
Total Serial Family Reduction (DCF 150.04(1))	1,020	0

Serial Family Parent with Jim

	Court Order Date	No. of Children	Monthly Obligation Amount	Obligation Type
1	03/31/2008	1	1,020	Intact
2		0	0	None
3		0	0	None
4		0	0	None
5		0	0	None

Total Serial Family Reduction 1,020

Serial Family Parent with Mary

	Court Order Date	No. of Children	Monthly Obligation Amount	Obligation Type
1		0	0	None
2		0	0	None
3		0	0	None
4		0	0	None
5		0	0	None

Total Serial Family Reduction 0

Comments: Case 2 is a mix of alimony and guideline child support so that mother meets budget cash needs. In case 3, the child dependency exemptions & Under 17 Child Tax Cr are allocated to father because father saves more tax. Alimony is increased to split the additional tax savings between mother and father.

Prepared by: The tax rates for Married, Separate in WI are significantly higher than rates for Single taxpayers. This will lead more divorcing individuals to continue to file joint returns while still married and save over filing separate returns. This report provides accurate comparisons to assist divorcing individuals in their tax planning.