

**Wisconsin Department of Children and Families  
Child Support Percentage of Income Standards**

**Authority and Purpose**

§49.22(9), Wis. Stats. requires the Department to adopt and publish a standard, based upon a percentage of the gross income and assets of either or both parents, to be used by courts in determining child support obligations. Chapter DCF 150 of the Wisconsin Administrative Code establishes Wisconsin's percentage of income standard for child support. It is based upon the principle that the child's standard of living should, to the degree possible, be the same as if the child's parents were living together.

Chapter DCF 150 defines the income upon which the support obligation is based, and sets the percentages of income for computing the support obligation based upon a number of children. It also explains optional procedures for adjusting the obligation when the parents share placement, when the parent has an obligation to support another family, or when the payer has particularly high or low income.

**Applicability**

The percentage standard applies to any temporary and final order for child support, including child support stipulations agreed to by both parents and modifications of existing child support orders. When used to calculate family support, the amount determined under the standard should be increased by the amount necessary to provide a net family support payment, after state and federal income taxes are paid, of at least the amount of a child support payment under the standard.

**Definition of Income and Assets**

Chapter DCF 150 defines gross income as income from any source, whether or not it is reported or taxed under federal law. The income can be in the form of money, property, or services. Public assistance or child support received from previous marriages or business expenses, which the court determines are reasonably necessary for the production of income or operation of a business are subtracted, and wages paid to dependent household member are added to determine "gross income available for child support."

The court may also determine that income may be "imputed" (assumed at a given level) based on earning capacity and/or assets, and that imputed income is added to the gross income for the calculation of the support obligation.

**THE PERCENTAGE STANDARD**

|                      |                               |
|----------------------|-------------------------------|
| The percentages are: | 17% for one child             |
|                      | 25% for two children          |
|                      | 29% for three children        |
|                      | 31% for four children         |
|                      | 34% for five or more children |

Wisconsin Statutes require temporary and final support orders to be expressed as fixed sum in most situations.

For further details, refer to Chapter DCF 150 of the Wisconsin Administrative Code and Wisconsin Statute 767 Actions Affecting the Family. (Choose "Wisconsin Law" on <http://www.legis.state.wi.us>)

**Statutory Factors Courts May Consider In Determining Child Support Awards for  
Paternity, Divorce, or Legal Separation**

**§767.511, Child Support.**

(1 m) Upon request by a party, the court may modify the amount of child support payments determined under §767.511 (1j) if, after considering the following factors, the court finds by the greater weight of the credible evidence that use of the percentage standard is unfair to the child or to any of the parties:

- (a) The financial resources of the child.
- (b) The financial resources of both parents.
- (bj) Maintenance received by either party.
- (bp) The needs of each party in order to support himself or herself at a level equal to or greater than that established under 42 USC 9902 (2).
- (bz) The needs of any person, other than the child, whom either party is legally obligated to support
- (c) If the parties were married, the standard of living the child would have enjoyed had the marriage not ended in annulment, divorce or legal separation.
- (d) The desirability that the custodian remain in the home as a full-time parent.
- (e) The cost of day care if the custodian works outside the home, or the value of custodial services performed by the custodian if the custodian remains in the home.
- (ej) The award of substantial periods of physical placement to both parents.
- (em) Extraordinary travel expenses incurred in exercising the right to periods of physical placement under §767.41.
- (f) The physical, mental and emotional health needs of the child, including any costs for health insurance as provided for under sub. (4m).
- (g) The child's educational needs.
- (h) The tax consequences to each party.
- (hm) The best interests of the child.
- (hs) The earning capacity of each parent, based on each parent's education, training and work experience and the availability of work in or near the parent's community.
- (i) Any other factors which the court in each case determines are relevant.