



Practice Exercise #3

3 children (ages 12, 15, 16), living primarily with Dad

Visitation: The youngest child visits Mom 25% of the time, and the other children visit Mom 5% of the time.

Note: Amounts are monthly unless otherwise noted.

Parent 1 (Mom)

Not married
No other children
\$1825 social security disability (non-taxable)
\$150 extraordinary medical expenses

Parent 2 (Dad)

Not married
No other children
\$48,000/year (W-2 earnings)
\$500 rental income
\$125 property tax
\$1200 mortgage interest
\$500 health insurance premium (post-tax)
\$250 mandatory retirement (tax-deferred)

RESULTS & ANALYSIS

PGC..... Mother pays Father **\$600.00** total child support

DM..... Mother pays Father \$601.00 total child support

There is a slight combined difference of \$29 in the father's calculated federal and state income tax liabilities, likely due to default settings and rounding/timing differences. Additionally, it appears DM uses the actual average of 11.67% timeshare in the calculation.

FC4055(b)(1)(D) states:

“In cases in which parents have different time-sharing arrangements for different children, H% equals the average of the approximate percentages of the time the high earner parent spends with each child.”

PGC uses the rounded average, while DM uses the unrounded average. Neither approach appears prohibited, depending on how “approximate percentages” is interpreted. Either way results in a \$1 difference in the amount of support.

Calculation Results Summary

Monthly Support Totals	Parent 1	Parent 2
Monthly Child Support Amount	600.00	0.00
Basic Child Support Amount	600.00	0.00
Child Support Add-Ons Amount	0.00	0.00
Child Care	0.00	0.00
Visit/Travel Expenses	0.00	0.00
School Expenses	0.00	0.00
Uninsured Health Expenses	0.00	0.00
Total Arrears Support Amount	0.00	0.00
Temporary Spousal Support Amount (N/A)	0.00	0.00

Monthly Tax/Income Information (Tax Year: 2009)	Parent 1	Parent 2
Monthly Net Disposable Income	1675.00	3478.00
Monthly Taxable Gross Income	0.00	4500.00
Monthly Non-Taxable Gross Income	1825.00	0.00
Federal Adjusted Gross Income	0.00	4250.00
Federal Taxable Income	0.00	1545.00
Net Income Of Parties With Support	1075.00	4078.00
Federal Tax Filing Status	SINGLE	HEAD OF HOUSEHOLD
Number of Tax Exemptions(Federal)	1	4
State Tax Filing Status	SAME AS FEDERAL	SAME AS FEDERAL
Number of Tax Exemptions(State)	1	4
Federal Tax Liabilities	0.00	-66.00
State Tax Liabilities	0.00	0.00
FICA	0.00	306.00
Self Employment Tax	0.00	0.00
CASDI	0.00	32.00
TANF/CalWORKS	NO	NO

Other Monthly Deduction Totals	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Required Union Dues	0.00	0.00
Mandatory Retirement	0.00	250.00
Other Guideline Deductions	0.00	0.00
Health Insurance Premium	0.00	500.00
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
Necessary Job-Related Expenses	0.00	0.00
Extraordinary Health Expenses	150.00	0.00
Uninsured Catastrophic Losses	0.00	0.00

PARENT 1 is required to pay PARENT 2 \$600.00 in CURRENT SUPPORT

Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	5.0%	0.00	176.00	176.00	0.00	0.00	0.00
SECOND-BORN	5.0%	0.00	283.00	283.00	0.00	0.00	0.00
THIRD-BORN	25.0%	0.00	141.00	141.00	0.00	0.00	0.00
	%						
	%						
	%						
	%						
	%						
	%						
Average % Time with NCP		12.0%	0.00	600.00	600.00	0.00	0.00

Total Child Support Arrears Per Child							
Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
THIRD-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
Federal Tax Settings		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	3
Number of Children for Earned Income Credits	0	3
Number of Children for Child Tax Credits	0	3
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
State Tax Settings		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	NO
Number of Children for Child Tax Credits	0	3
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

Monthly Income Details

	Parent 1	Parent 2
Wages/Salary	0.00	4000.00
Parent 1: Based on earned income: \$0.00 MONTHLY		
Parent 2: Based on earned income: \$48000.00 ANNUAL		
Self-Employment Income	0.00	0.00

Unemployment Compensation	0.00	0.00
Disability (Taxable)	0.00	0.00
Other Taxable Income	0.00	500.00
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	500.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
Other Non-Taxable Income	1825.00	0.00
Social Security Income (Non-Taxable)	1825.00	0.00
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
Public Assistance and Child Support Received	0.00	0.00
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
New-Spouse Income	0.00	0.00
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
Child Support Paid (Other Relationships)	0.00	0.00
Spousal Support Paid This Relationship	0.00	0.00
Property Tax	0.00	125.00
Mortgage Interest	0.00	1200.00
Other Itemized Deductions	0.00	0.00
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00

Miscellaneous Itemized	0.00	0.00
Required Union Dues	0.00	0.00
Health Insurance Premium	0.00	500.00
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	500.00
Retirement Contributions	0.00	250.00
Mandatory Retirement(Tax-Deffered)	0.00	250.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
Other Guideline Deductions	0.00	0.00
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
State Adjustments		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
Monthly Hardship Deduction		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
Hardship Deduction Expenses		
Extraordinary Health Expenses	150.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
Other Tax Deductions	0.00	0.00
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
Alternative Minimum Tax Information	0.00	0.00
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

DissoMaster Data Screen Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)	Comb. net spendable	5124	5124
Number of children	3	0	Father	3449	Percent change	0%
% time with NCP	0.00	11.67	Mother	1675	Father	0.0%
Filing Status	Single	HH/MLA	Total	5124	Payment benefit	601
# federal exemptions	4*	1*	Support		Net spendable income	4050
Wages + salary	4000	0	Presumed CS	-601	Change from guideline	0
Self-employment income	0	0	Basic CS	-601	% of combined spendable	79.0%
Other taxable income	500	1825	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	301
Other nontaxable income	0	0	Child 1	-174	Dep. exemptions value	0
New-spouse income	0	0	Child 2	-281	# withholding allowances	12
Wages + Salary	0	0	Child 3	-147	Net wage paycheck	3560
Self-employment income	0	0	Spousal	blocke	Mother, payor of CS, Prop. CS	
SS paid other marriage	0	0	Support	d	Payment cost	601
Retirement contrib. if ATI	0	0	Total	-601	Net spendable income	1074
Required union dues	0	0	Proposed, Tactic 9		Change from guideline	0
Nec. Job-related exp.	0	0	Presumed CS	-601	% of combined spendable	21.0%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline	0%
SS paid other marriage	0	0	Total	-601	Total Taxes	0
CS paid other relationship	0	0	Comb. Savings	0	Dep. exemptions value	0
Health insurance	500	0	Releases	0	# withholding allowances	0
Itemized deductions	1325	0	Default Case Settings		Net wage paycheck	0
Other medical expenses	0	0	Default Tax Settings			
Property tax expenses	125	0				
Ded. interest expense	1200	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	250	0				
Mandatory retirement	0	0				
Hardship deduction	0*	150*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				