



Practice Exercise #5

3 children between the parents: 1 child (age 16) lives with Dad
2 children (ages 12 & 14) live with Mom

Visitation:

First child visits Mom 1st, 3rd and 5th weekends each month.

Second child visits Dad 3 days per week.

Third child visits Dad alternate 3-day weekends, plus 1 evening per week.

Note: Amounts are monthly unless otherwise noted.

Parent 1 (Dad)

Married, filing jointly with new spouse
2 children with new spouse
1 child with Parent 2 (Dad claims)
1 child from another relationship (Dad claims)
\$2200 bi-weekly wages (W-2 earnings)
\$3000/month new spouse income (W-2 earnings)
\$200 income from interest
\$300 outgoing child support (other relationship)
\$200 property taxes
\$100 necessary job-related expenses
2 hardships for purposes of exercise

Parent 2 (Mom)

Married, filing separately
1 child with new spouse (Mom claims)
2 children with Parent 1 (Mom claims)
\$1500 2x/month worker's compensation
\$167 property taxes
\$400 catastrophic losses
1 hardship for purposes of exercise

RESULTS & ANALYSIS

PGC..... Father pays Mother **\$302.00** total child support

DM..... Father pays Mother \$309.00 total child support

DM uses the unrounded average visitation, where PGC uses the rounded approach. These combined differences impact net income, the K factor and H%, associated hardships, and only equates in a \$7 difference in the total support obligation.

Calculation Results Summary

Monthly Support Totals	Parent 1	Parent 2
Monthly Child Support Amount	302.00	0.00
Basic Child Support Amount	302.00	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	3557.00	2499.00
Monthly Taxable Gross Income	4966.00	0.00
Monthly Non-Taxable Gross Income	0.00	3000.00
Federal Adjusted Gross Income	7966.00	0.00
Federal Taxable Income	5308.00	0.00
Net Income Of Parties With Support	3255.00	2801.00
Federal Tax Filing Status	MARRIED FILING JOINTLY (NOT WITH PARENT 2)	MARRIED FILING SEPARATELY (NOT WITH PARENT 1)
Number of Tax Exemptions(Federal)	6	4
State Tax Filing Status	SAME AS FEDERAL	SAME AS FEDERAL
Number of Tax Exemptions(State)	6	4
Federal Tax Liabilities	247.00	0.00
State Tax Liabilities	158.00	0.00
FICA	365.00	0.00
Self Employment Tax	0.00	0.00
CASDI	38.00	0.00
TANF/CalWORKS	NO	NO
Other Monthly Deduction Totals	Parent 1	Parent 2
Child Support Paid (Other Relationships)	300.00	0.00
Required Union Dues	0.00	0.00
Mandatory Retirement	0.00	0.00
Other Guideline Deductions	100.00	0.00
Health Insurance Premium	0.00	0.00
Hardship Deduction Amount	201.00	101.00
Hardship Deduction Children	2.0	1.0
Necessary Job-Related Expenses	100.00	0.00
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	400.00

PARENT 1 is required to pay PARENT 2 \$302.00 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	85.0%	0.00	0.00	0.00	0.00	424.00	424.00
SECOND-BORN	43.0%	0.00	155.00	155.00	0.00	0.00	0.00
THIRD-BORN	28.0%	0.00	571.00	571.00	0.00	0.00	0.00
	%						
	%						
	%						
	%						
	%						
	%						

Average % Time with NCP	52.0%							0.00	726.00	726.00	0.00	424.00	424.00
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	4	3
Number of Children for Earned Income Credits	4	3
Number of Children for Child Tax Credits	4	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	NO	NO
Number of Children for Child Tax Credits	4	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

Wages/Salary	Parent 1	Parent 2
	4766.00	0.00
Parent 1: Based on earned income: \$2200.00 BI-WEEKLY		
Parent 2: Based on earned income: \$0.00 MONTHLY		

Self-Employment Income	0.00	0.00
Unemployment Compensation	0.00	0.00
Disability (Taxable)	0.00	0.00
Other Taxable Income	200.00	0.00
Interest Received	200.00	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	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Sectors 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
Other Non-Taxable Income	0.00	3000.00
Social Security Income (Non-Taxable)	0.00	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	3000.00
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	3000.00	0.00
Wages/Salary	3000.00	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)	300.00	0.00
Spousal Support Paid This Relationship	0.00	0.00
Property Tax	200.00	167.00
Mortgage Interest	0.00	0.00
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	0.00
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	0.00
Retirement Contributions	0.00	0.00
Mandatory Retirement(Tax-Deffered)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
Other Guideline Deductions	100.00	0.00
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	100.00	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	201.00	101.00
Hardship Deduction Children	2.0	1.0
Hardship Deduction Expenses		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	400.00
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 (2008)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)	Comb. net spendable	6087	6087
Number of children	1	2	Father	3589	Percent change	0%
% time with NCP	35.68	15.00	Mother	2497	Father, payor of CS, Prop. CS	
Filing Status	<-MFJ	MFS->	Total	6087	Payment cost	309
# federal exemptions	6	4	Support		Net spendable income	3281
Wages + salary	4767	0	Presumed CS	309	Change from guideline	0
Self-employment income	0	0	Basic CS	309	% of combined spendable	53.9%
Other taxable income	200	3000	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	772
Other nontaxable income	0	0	Child 1	-318	Dep. exemptions value	0
New-spouse income	3000	1800	Child 2	178	# withholding allowances	6
Wages + Salary	3000	0	Child 3	449	Net wage paycheck	4016
Self-employment income	0	1800	Spousal	blocke	Mother	
SS paid other marriage	0	0	Support	d	Payment benefit	309
Retirement contrib. if ATI	0	0	Total	309	Net spendable income	2806
Required union dues	0	0	Proposed, Tactic 9		Change from guideline	0
Nec. Job-related exp.	0	0	Presumed CS	309	% of combined spendable	46.1%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline	0%
SS paid other marriage	0	0	Total	309	Total Taxes	0
CS paid other relationship	300	0	Comb. Savings	0	Dep. exemptions value	0
Health insurance	0	0	Additional	0	# withholding allowances	0
Itemized deductions	200	167	releases		Net wage paycheck	0
Other medical expenses	0	0	Default Case Settings			
Property tax expenses	200	167	Default Tax Settings			
Ded. interest expense	0	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	0	0				
Mandatory retirement	0	0				
Hardship deduction	206*	503*				
Other guideline deductions	100	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				