

Calculating Child Support under Wisconsin's Percentage Standard

The rules that control how much child support a person will pay or receive are found in the State of Wisconsin Administrative Code, Department of Children and Families (DCF) Chapter 150. The calculations are based on the amount of placement time each parent has, the incomes of both parents, the number of children, and whether the parent is supporting other children.

If a parent does not have placement at least 92 days/nights per year (25% of the time), and the parent's gross income is \$84,000 per year or less, support is set by applying the following percentages to the parent's gross income:

- 17% for 1 child
- 25% for 2 children
- 29% for 3 children
- 31% for 4 children
- 34% for 5 or more children

Wisconsin provides [a table to convert these percentages to a support number](#).

A court may order a parent to pay more or less than the amounts set by the Percentage Standard if the court decides that the Standard would be unfair to the child or one of the parents. The court must note the reason for not using the guidelines. See our article [Deviating from WI Child Support Guidelines](#).

Note: Periods of placement are usually calculated using the number of overnight stays. However, sometimes daytime placement may count. For example, a parent working 3rd shift who is generally unable to provide overnight care may be eligible to receive credit for care provided during the day.

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Last updated on January 13, 2025.

Shared Placement

This calculation is used by the court when both parents have court-ordered periods of placement of at least 25% or 92 days a year and the court has ordered each parent to pay the child(ren)'s basic support costs (food, shelter, clothing, etc.) in proportion to the time that the parent has placement of the child(ren).

To calculate the proportion of time a parent has placement with the child(ren), divide the number of days each parent spends with the child(ren) by 365. The days spent (placement) with each parent must be in the court order.

Example: $92 \div 365 = .25 = 25\%$

Shared-placement orders are based on the Percentage Standard (see above) as well as the time spent with each parent. You will also see a 150% multiplier used in the Shared-Placement calculation (below). This multiplier accounts for household costs that both parents will need to pay for the children, such as for bedroom furniture, clothes, and personal items.

Final Calculation example: Parents have 2 children.

Parent A: Monthly gross income is \$2,000. Cares for both children 219 days a year. $219 \div 365 = .6 = 60\%$ placement time.

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	Parent A	Parent B
Monthly income for child support	\$2,000	\$3,000

Multiply income by 25% (Percentage Standard for 2 children)	\$500	\$750
Multiply result by 150% (to account for children's basic needs)	\$750	\$1,125
Multiply result by percent of time spent with the OTHER parent	x 40%	x 60%
The parent with the higher dollar amount here will be the parent who ends up paying support	\$300	\$675
Subtract lower amount from higher amount		\$675 - \$300 = \$375

In this example, Parent B will pay an estimated \$375/month in child support*

*This estimate does not include payment of the children's variable costs. Variable costs are the reasonable costs above basic support costs, such as the costs of child care, tuition and a child's special needs. The court determines who is responsible for payment of variable costs, but the payments are not made through child support. The payment is either between the parents or payment is made directly to a third-party service provider (such as to a school, if the variable cost is tuition).

High Income

When a paying parent has income over \$84,000 per year (\$7,000/month), the law allows the court to apply lower percentages for support. These lower percentages are called the "high-income payer guidelines." One reduction applies to income between \$84,000 and \$150,000 per year and another reduction applies to income over \$150,000 per year.

Income		Number of Children				
Monthly	Yearly	1	2	3	4	5+
\$7,000	\$84,000	17%	25%	29%	31%	34%
\$7,000 - \$12,500	\$84,000 - \$150,000	14%	20%	23%	25%	27%
\$12,500+	\$150,000+	10%	15%	17%	19%	20%

DCF provides a [worksheet](#) and [calculator](#) to determine child support for a high-income parent.

Low Income

When a parent has income below 150% of the federal poverty guidelines, the court may use the [low-income payer guidelines](#) to set a lower amount. The federal poverty guideline level changes each year. DCF changes the low-income payer guidelines each year around March to reflect the changed federal poverty guidelines. DCF provides a [calculator](#) to determine child support for a low-income parent. If a parent's income is below 75% of the federal poverty level, the court may set the child support order at an amount that makes sense considering the parent's economic situation.

Split Placement

In some families, some of the children may live primarily with one of the parents and others with another of their parents. This is called split placement. The courts may then use split-placement percentage calculations that divide the child support percentages between the parents.

The Split-Placement formula pro-rates the Percentage Standard for each child:

- Cases with 2 children, 12.5% of income for each child (25% divided by 2)
- Cases with 3 children, 9.67% of income for each child (29% divided by 3)
- Cases with 4 children, 7.75% of income for each child (31% divided by 4)
- Cases with 5 children, 6.8% of income for each child (34% divided by 5)

Final Calculation Example: Parents have 3 children.

Parent A - Monthly income of \$3,000 and has placement of 2 children.

Parent B - Monthly income of \$2,800 and has placement of 1 child.

Prorated Percent based on 3 children (see above)

9.67% for each child
Parent A Parent B

Number of children living with OTHER parent	1	2
Multiply # of children (row above) by prorated percent	9.67%	19.34%
Monthly Income	\$3,000	\$2,800
Multiply income by percent	3000 x .0967	2800 x .1934
The parent with the higher dollar amount here will be the parent who ends up paying support	\$290	\$542
Subtract lower amount from higher amount	\$542 - \$290 = \$252	
In this example, Parent B will pay an estimated \$252/month in child support		

DCF provides a [worksheet](#) and [calculator](#) to determine split-placement child support amounts.

Serial Family

If the parent paying child support has other, older children to support from a different parent, the court might reduce the income used to set the support order for the younger child. The court can subtract either the amount of the current support order for the older child or the amount it would set now for that child. DCF provides a [worksheet](#) and [calculator](#) to determine serial-family parent child support.

Multiple Special Circumstances

The court may also combine these special circumstances, which may make the calculations even more complex. For example, the parents may have a combination of split-placement and shared-placement, or shared-placement and serial-family parent, or any of the above with high-income or low-income payer situations. DCF has a [worksheet](#) and [calculator](#) for combined split-placement and shared-placement.

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