FILED
Court of Appeals
Division II
State of Washington
10/11/2019 4:17 PM
No. 53359-6-II

COURT OF APPEALS, DIVISION II,
OF THE STATE OF WASHINGTON

---

DARNELL R. MOSLEY,
Appellant,

v.

ANGELIQUE E. MOSLEY
Respondent

---

# BRIEF OF RESPONDENT

---

Robert Helland, WSBA 9559
Attorney for Respondent

HELLAND LAW GROUP, PLLC
960 Market Street
Tacoma, WA 98402
(253) 572-2684

## TABLE OF CONTENTS

**TABLE OF AUTHORITIES……..……..ii**

**1.0 STATEMENT OF THE CASE……1**

**1.1. IDENTIFICATION OF THE PARTIES……..…1**

**2.1 PROCEDURAL HISTORY/BACKGROUND……..…..1**

**2.0. ARGUMENT AND LEGAL AUTHORITY……7**

**2.1 Summary of Position.…….....……7**

**2.2 Standard for Review…….…….....……...8**

**2.3 The trial court's mandate is to enter an adequate child support order……9**

**2.4 Appellant/father failed to produce evidence of court ordered retirement division order……....11**

**2.5 The trial Court calculated father's income……..….12**

**2.6 Appellant/father failed to produce evidence at trial of income tax calculation……....12**

**2.7 Granting appellant's requests would result in nominal adjustment…….…..13**

**2.8 Attorney's fees on appeal of Appellant's child support obligation……..……13**

**3.0. CONCLUSION……17**

**4.0. APPENDIX**

## TABLE OF AUTHORITIES

### TABLE OF CASES

*In re marriage of Pollard*, 99 Wn.App. 48, 52, 991 P.2d 1201 (2000).....8

*In re marriage of Bucklin*, 70 Wn.App. 837, 840, 855 P.2d 1197 (1993).10

*In re marriage of LaDouceur*, 58 Wn.App. 12, 16, 791 P.2d 253 (1990).10

*In re marriage of Booth(Griffin),* 114 Wn. 2d 772, 779, 791 P.2d 519 (1990).....11

*Tusbota v. Gunkel*, 58 Wn.2d 586, 364 P.2d 549 (1961).....11

*Fuller v. Ostruske*, 48 Wn.2d 802, 296 P.2d 996 (1956).....11

*In re Marriage of Low*, 44 Wn.App. 6, 10, 720 P.2d 850 (1986).....15

*Chapman the Perera*, 41 Wn.App. 444, 455, 704 P.2d 1224 (1985).....15

*Streater v. White*, 26 Wn.App. 430, 435, 613 P.2d 187 (1980).....16

### STATUTES

RCW 26.19.035(3).....8

RCW 26.19.001.....9

RCW 26.19.050.....9

RCW 26.19.071(5).....10

RCW 26.19.(3)(n).....10

RCW 26.19.071(4).....11

RCW 26.19.071(5).....12

RCW 26.19.071.....12

RCW 26.09.140.....13, 14

RCW 26.09.....15

**COURT RULES**

RAP 18.1.....13

RAP 18.1(a).....14

RAP 2.2.....16

# 1. STATEMENT OF THE CASE

## 1.1. Identification of the Parties

This appeal involves the final child support order entered on April 26, 2019 as a result of the respondent/mother's notice of intent to relocate. The appellant is the petitioner/Father, Darnell Raymond Mosley and the respondent is the respondent/Mother, Angelique Edna Mosley

## 1.2. Procedural History/Background

On October 22, 2018 the respondent/mother filed a Notice of Intent to Move with Children. CP 1 – 6.

On October 25, 2018 the appellant/father obtained an Immediate Order on Motion to Move with Children – Before Objection Deadline. CP 7 – 8.

On November 1, 2018 the appellant/father filed an Objection about Moving with Children and Petition about Changing a Parenting/Custody Order. CP 10 – 15. On May 21, 2019 following trial the court entered a Final Order and Findings on Objection about Moving with Children and Petition about Changing a Parent/Custody Order. CP 71 – 75.

On April 26, 2019 the court entered a Child Support Order Final as a result of the relocation trial. CP 56 – 70.

The court authorized the respondent/mother to relocate with the children. CP 73. The court also authorized the entry of a new child support order insofar as the previous support order was only temporary and the respondent/mother had obtained a full-time job at a significantly higher rate of pay. CP 73.

The appellant/father provided testimony at time of trial. He provided limited trial testimony with regard to child support. The appellant/father submitted Exhibit 11 which was admitted by the court. Exhibit 11 includes letters from the appellant/father's employer setting forth information pertaining to the appellant/father's income together with the fact that only half of his income is taxable. Exhibit 11 pages 2; 7; and 36.

Exhibit 11 also provides information pertaining to the appellant/father's retiree account issued by DFAS. Exhibit 11 pages 5 – 6. The retiree account statement reflects that the appellant/father receives $2221 per month in gross pay together with the VA waiver of $450.15 leaving taxable income of $1770 .85 per month. The document further reflects a garnishment in the amount of $850 payable to the Washington State Support Registry.

The appellant/father acknowledged that Exhibit 11 reflected his income information. RP 57.

Appellant/father's attorney questioned the appellant/father about his military retirement. Although the transcript makes reference to Exhibit 12 it appears that the questioning pertained to Exhibit 11. RP 58

The appellant/husband acknowledged that the retiree account statement is his military retirement. CP 58. There is no further testimony pertaining to retirement, division of retirement benefits, income, or the calculation of net income. The trial court attributed $1874.25 of respondents gross retirement pay of $2178 as income to the appellant/husband. CP 50. The trial court further attributed $351.63 as and for income tax on the taxable portions of appellant/father's total gross monthly income. CP 50

The parties concluded trial testimony without any testimony pertaining to appellant/father's retirement income or division thereof.

The only trial exhibit involving the appellant/father's retirement benefits was Exhibit number 11 reflecting the amount of retirement benefits received by the

appellant/father. No prior decrees or retirement division orders were offered or admitted into evidence.

The parties proceeded to closing arguments. Although closing arguments are not evidence before the court there was no closing argument pertaining to appellant/father's income/retirement benefits.

At the conclusion of the closing arguments the court set a hearing for April 19th, 2019 to give the court's ruling on child support, transportation costs, and any unresolved issues on the parenting plan. RP 128.

On April 19, 2019 the court reconvened to address the parenting plan and child support. RP 134.

The court did not take additional testimony nor did either party request to reopen the case to provide additional testimony or exhibits.

Appellant/father's counsel, for the first time, claimed that the appellant/father was subject to a retirement division order as a result of a divorce between the appellant/father and his first wife. RP 136. The appellant/father's counsel informed the court that the appellant/father had remarried his first wife. RP 136.

The respondent/mother's counsel took the position that insofar as husband had remarried his first wife and insofar as all retirement proceeds were paid directly to the appellant father that all sums received by the at appellant/father should be included as income to the appellant/father for child support purposes. RP 137.

The appellant/father's attorney acknowledged that all of the appellant/father's retirement benefits, including a portion which was presumably previously awarded to the appellant/father's first wife, and now his current wife, are being deposited into a community joint account by the appellant/father. RP 137 – 138.

Neither party requested to reopen the case and present additional evidence or testimony, even after questioning by the court.

The court ruled that from an equitable point of view the court would simply deduct from the appellant/father's retirement income 50% of the amount claimed to be owed to the appellant/father's first wife by prior court order. RP 140

The court set a hearing for Friday, April 26 for entry of the child support order and of the parenting plan. RP 141.

On April 26, 2019 the court held a hearing on of the parenting plan and order of child support. The parties presented an agreed parenting plan. The parties were not able to agree on the order of child support. The attorney for the appellant/father indicated that although she did not agree with the court's approach for division of retirement benefits the primary issue for the hearing on April 26, 2019 involved taxes. RP 145.

The respondent/mother claimed that the appellant/father does not pay any taxes on his DFAS retirement income. RP 147.

Both parties provided the court with proposed child support worksheets and the court indicated that the court would sign one of the sets of worksheets. RP 147.

It does not appear that either party filed with the clerk any proposed child support worksheets.

On April 26 the court entered its final child support order. CP 56 – 69.

The final order of child support indicates that the appellant/father was assigned his portion of the appellant/father's military retirement together with half the amount that the appellant/father's former wife was getting under their prior divorce decree since the parties have now remarried. CP 68. The court further indicated that taxes were based upon circular E with two withholdings for both parties, father married; mother single. CP 68.

Neither party moved for reconsideration

## 2. ARGUMENT AND LEGAL AUTHORITY

### 2.1 . Summary of Position

It is the respondent/mother's position that trial court did not abuse his discretion when entering the final child support order with worksheets in this case.

A trial court judge is given great discretion in family law proceedings and is in the best position to evaluate the evidence admitted as well as the absence of evidence offered.

Given that during trial the appellant/father failed to elicit any testimony or evidence of a retirement division order impacting the appellant/father's income, the trial court's decision to include most of the appellant/father's retirement income as income to the father for child support purposes is reasonable, supported by law, and is in the child's best interest.

Furthermore, given the fact that the appellant/father failed to admit any evidence of federal income tax liability on appellant/father's income or to submit any exhibits pertaining to same, the court's acceptance of proffered worksheets from a party is reasonable.

**2.2. Standard for review**

Appellate courts review child support orders for an abuse of discretion. *In re marriage of Pollard*, 99 Wn.App. 48, 52, 991 P.2d 1201 (2000). The trial court's discretion is limited only by the statutory requirement to use the Washington State child support schedule and corresponding worksheets.
RCW 26.19.035(3).

There is no evidence that the trial court abused his discretion by denying the admission of evidence or precluding testimony involving the entry of the parties child support order. There is no evidence that the trial court judge refused to allow the reopening of the case for additional testimony and exhibits insofar as no request was made.

**2.3. The trial court's mandate is to provide adequate child support orders**

RCW 26.19.001 provides in part as follows:

The legislature intends, in establishing a child support schedule, to ensure that child support orders are adequate to meet the child's basic needs and to provide additional child support commensurate with the parents income, resources and standard of living.

Judge Ashcraft entered child support worksheets consistent with RCW 26.19.050.

Judge Ashcraft took into consideration the parties' incomes as reflected in the trial exhibits entered at time of trial, specifically including

Exhibit 11 for the appellant/father. CP 135 – 136. The court took into consideration the appellant/father's retirement income. CP 136. Judge Ashcraft's inclusion of the father's retirement income is consistent with RCW 26.19.(3)(n). See also *In re marriage of Bucklin*, 70 Wn.App. 837, 840, 855 P.2d 1197 (1993).

A court's failure to include all sources of income not otherwise excluded by RCW 26.19.071(4) is reversible error. See *In re marriage of LaDouceur*, 58 Wn.App. 12, 16, 791 P.2d 253 (1990).

The statutory provisions require the court, after determining gross income, to determine net income. Deductions from net income include federal taxes. RCW 26.19.071(5). Although evidence was not produced at time of trial with regard to the appellant/father's retirement division order, Judge Ashcraft did hear the argument of counsel. CP 136 – 141. Based upon the comments of counsel the court gave the appellant/father credit for a portion of the military retirement benefits awarded to the appellant/father's prior spouse. CP 141. The Court did so out of equity. CP 146.

On appeal of a child support order the court defers to the discretion of the trial court unless that discretion is exercised in an untenable or manifestly unreasonable way. *In re marriage of Booth(Griffin)*, 114 Wn. 2d 772, 779, 791 P.2d 519 (1990).

**2.4. Appellant/father failed to produce evidence of court ordered retirement division order**

The appellant father failed to provide any testimony or exhibit pertaining to a military retirement division order.

Even though the court held two subsequent hearings with regard to entry of the child support order the appellant father never moved the court to reopen the case for additional testimony/evidence pertaining to the appellant/father's income and military division order. CP 134 – 149.

See *Tusbota v. Gunkel*, 58 Wn.2d 586, 364 P.2d 549 (1961); *Fuller v. Ostruske*, 48 Wn.2d 802, 296 P.2d 996 (1956).

**2.5 The trial court judge properly calculated father's income**

Exhibit 11, page 5 reflects that father's retirement military income was $2221 per month. Judge Ashcraft reduced said amount to $1874.25 to provide a reduction in father's income even though Judge Ashcraft had no evidence or exhibits supporting such a reduction.

Although RCW 26.19.071 requires the court to consider all income received by a parent, including all of the appellant/father's pension retirement benefits. The statute does not require the court to provide the father a deviation for the portion of his retirement benefits paid to his former wife. RCW 26.19.07(5) allows the trial court to deviate from the standard calculation for a number of enumerated reasons, which are not exclusive.

Judge Ashcraft deviated the child support by reducing the amount of the appellant/father's retirement income on the child support worksheets. CP 65.

**2.6. Appellant/father failed to produce evidence at time of trial of income tax calculations**

There is no evidence that the appellant/father produced any exhibit or testimony pertaining to his income tax obligation on his total income.

The child support worksheets entered by the court indicate that the appellant/father's tax withholding was calculated pursuant to IRS circular E, married with two withholdings. CP 68.

**2.7. Granting appellant's request would result in nominal adjustment of appellants child support obligation**

Granting appellants position would result in a nominal adjustment of child support and proportionate paid expenses.

Attached are child support worksheets reflecting the father's child support obligation based upon his position taken in this appeal.

**2.8. Attorney's fees**

The respondent/mother requests an award of attorney's fees based upon RCW 26.09.140 and RAP 18.1 and due to the appellant/father's appeal being frivolous.

RAP 18. 1(a) provides:

Generally, if applicable law grants to a party the right to recover reasonable attorney fees or expenses on review before either the Court of Appeals or Supreme Court, the party must request the fees or expenses as provided in this rule, unless a statute specified that the request is to be directed to the trial court.

RCW 26.09.140 provides:

The court from time to time after considering the financial resources of both parties may order a party to pay a reasonable amount for the cost to the other party of maintaining or defending any proceedings under this chapter and for reasonable attorney fees in connection there with, including sums for legal services rendered and costs incurred prior to the commencement of the proceeding or enforcement of modification proceedings after entry of judgment.

> Upon any appeal, the appellate court may, in its discretion, order a party to pay for the cost to the other party of maintaining the appeal and attorney fees in addition to statutory costs.
>
> The court may order that the attorney fees be paid directly to the attorney who may enforce the order in his or her name.

Respondent/wife request an award of attorney fees for this appeal. Appellant/father has greater income, including greater household income than the respondent/wife.

Upon any appeal based upon RCW 26.09 the Appellate Court may, in its discretion, order a party to pay for the cost to the other party of maintaining the appeal and attorney fees in addition to statutory costs. In *In re Marriage of Low*, 44 Wn.App. 6, 10, 720 P.2d 850 (1986). In determining whether attorney fees should be awarded, the needs of the requesting party must be balanced with the other party's ability to pay. *Chapman v. Perera*, 41 Wn.App. 444, 455, 704 P.2d 1224 (1985).

In determining whether an appeal is frivolous, the court should consider the following:

1. A civil appellant has a right to appeal under RAP 2.2; 2. All doubts as to whether the appeal is frivolous should be resolved in favor of the appellant; 3. The record should be considered as a whole; 4. An appeal that is affirmed simply because the arguments are rejected is not frivolous; 5. An appeal is frivolous if there are no debatable issues upon which reasonable minds might differ, and it is so totally devoid of merit that there was no reasonable possibility of reversal. *Streater v. White*, 26 Wn.App. 430, 435, 613 P.2d 187 (1980).

The appellant/father has failed to demonstrate how the trial court decision constituted an abuse of discretion.

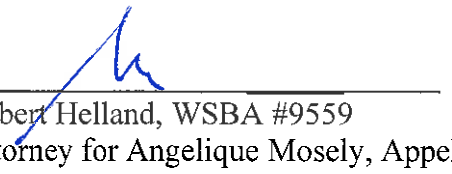
The appellant/father has failed to demonstrate how, even if appellant/father's requested relief was granted, the outcome of the child support worksheets would be materially different than that ordered by Judge Ashcraft.

## 3. CONCLUSION

For the reasons set forth above, the respondent/mother requests that the trial court's rulings be upheld and that the respondent/mother's request for attorney's fees and costs be granted.

DATED this 11th day of October 2019

RESPECTFULLY SUBMITTED,



Robert Helland, WSBA #9559
Attorney for Angelique Mosely, Appellee

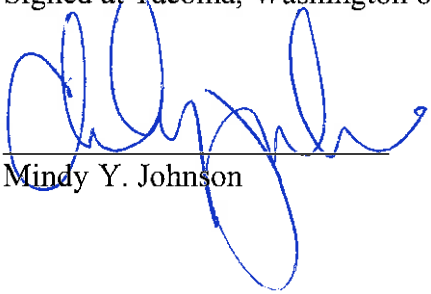
**Declaration of Transmittal**

Under penalty of perjury under the laws of the State of Washington I affirm the following to be true:

On this date I transmitted the original document to the Washington State Court of Appeals, Division II, by personal service and delivered a copy of this document via US POSTAL SERVICE:

Holly Stanton
Law Office of Holly Stanton
201 S. 34th Street
Tacoma WA 98418
stantonlawoffices@gmail.com

Signed at Tacoma, Washington on this 11th day of October 2019.



Mindy Y. Johnson

# 4. APPENDIX

ALL RETIREMENT INCOME TO FATHER

# Washington State Child Support Schedule Worksheets

[ ] Proposed by [ ] [ ] State of WA (CSWP)
Or, [ ] Signed by the Judicial/Reviewing Officer. (CSW)

**County** PIERCE **Case No.**

**Child/ren and Age/s:**

**Parents' names:**

| | (Column 1) DAD | (Column 2) MOM |
|---|---|---|
| **Part I: Income** (see Instructions, page 6) | | |
| 1. Gross Monthly Income | | |
| a. Wages and Salaries | $4,883.00 | $4,666.10 |
| b. Interest and Dividend Income | - | - |
| c. Business Income | - | - |
| d. Maintenance Received | - | - |
| e. Other Income- Retirement | $2,221.00 | - |
| f. Imputed Income | - | - |
| g. Total Gross Monthly Income (add lines 1a through 1f) | $7,104.00 | $4,666.10 |
| 2. Monthly Deductions from Gross Income | | |
| a. Income Taxes (Federal and State) Tax Year: Manual | $271.18 | $457.75 |
| b. FICA (Soc.Sec.+Medicare)/Self-Employment Taxes | $373.55 | $356.96 |
| c. State Industrial Insurance Deductions | - | $173.20 |
| d. Mandatory Union/Professional Dues | - | - |
| e. Mandatory Pension Plan Payments | - | - |
| f. Voluntary Retirement Contributions | - | $129.20 |
| g. Maintenance Paid | - | - |
| h. Normal Business Expenses | - | - |
| i. Total Deductions from Gross Income (add lines 2a through 2h) | $644.73 | $1,117.11 |
| 3. Monthly Net Income (line 1g minus 2i) | $6,459.27 | $3,548.99 |
| 4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3) | $10,008.26 | |
| 5. Basic Child Support Obligation Number of children: 1 x $1451.00 per child (enter total amount in box →) | $1,451.00 | |
| 6. Proportional Share of Income (divide line 3 by line 4 for each parent) | .645 | .355 |

| | | |
|---|---|---|
| **Part II: Basic Child Support Obligation** (see Instructions, page 7) | | |
| 7. Each Parent's Basic Child Support Obligation without consideration of low income limitations (Each parent's Line 6 times Line 5.) | **$935.90** | **$515.10** |
| 8. Calculating low income limitations: Fill in only those that apply. | | |
| Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.) | **$1,301.00** | |
| a. Is combined Net Income Less Than $1,000? **If yes,** for each parent enter the presumptive $50 **per child**. | - | - |
| b. Is Monthly Net Income Less Than Self-Support Reserve? **If yes,** for that parent enter the presumptive $50 **per child**. | - | - |
| c. Is Monthly Net Income equal to or more than Self-Support Reserve? **If yes,** for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive $50 per child, whichever is greater. | - | - |
| 9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive $50 per child. | **$935.90** | **$515.10** |
| **Part III: Health Care, Day Care, and Special Child Rearing Expenses** (see Instructions, page 8) | | |
| 10. Health Care Expenses | | |
| a. Monthly Health Insurance Premiums Paid for Child(ren) | **$74.90** | - |
| b. Uninsured Monthly Health Care Expenses Paid for Child(ren) | - | - |
| c. Total Monthly Health Care Expenses (line 10a plus line 10b) | **$74.90** | - |
| d. Combined Monthly Health Care Expenses (add both parents' totals from line 10c) | **$74.90** | |
| 11. Day Care and Special Expenses | | |
| a. Day Care Expenses | - | - |
| b. Education Expenses | - | - |
| c. Long Distance Transportation Expenses | - | - |
| d. Other Special Expenses (describe) | | |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| e. Total Day Care and Special Expenses (Add lines 11a through 11d) | - | - |
| 12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e) | - | |
| 13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12) | **$74.90** | |
| 14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13) | **$48.31** | **$26.59** |
| **Part IV: Gross Child Support Obligation** | | |
| 15. Gross Child Support Obligation (line 9 plus line 14) | **$984.21** | **$541.69** |

| | | |
|---|---|---|
| **Part V: Child Support Credits** (see Instructions, page 9) | | |
| 16. Child Support Credits | | |
| a. Monthly Health Care Expenses Credit | **$74.90** | - |
| b. Day Care and Special Expenses Credit | - | - |
| c. Other Ordinary Expenses Credit (describe) | - | - |
| | - | - |
| | - | - |
| d. Total Support Credits (add lines 16a through 16c) | **$74.90** | - |
| **Part VI: Standard Calculation/Presumptive Transfer Payment** (see Instructions, page 9) | | |
| 17. Standard Calculation (line 15 minus line 16d or $50 per child whichever is greater) | **$909.31** | **$541.69** |
| **Part VII: Additional Informational Calculations** | | |
| 18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent) | **$2,906.67** | **$1,597.05** |
| 19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent) | **$233.98** | **$128.78** |
| **Part VIII: Additional Factors for Consideration** (see Instructions, page 9) | | |
| 20. Household Assets (List the estimated present value of all major household assets.) | | |
| a. Real Estate | - | - |
| b. Investments | - | - |
| c. Vehicles and Boats | - | - |
| d. Bank Accounts and Cash | - | - |
| e. Retirement Accounts | - | - |
| f. Other: (describe) | - | - |
| | - | - |
| | - | - |
| | - | - |
| 21. Household Debt (List liens against household assets, extraordinary debt.) | | |
| a. | - | - |
| b. | - | - |
| c. | - | - |
| d. | - | - |
| e. | - | - |
| f. | - | - |
| 22. Other Household Income | | |
| a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action) | | |
| Name | - | - |
| Name | - | - |
| b. Income Of Other Adults in Household | | |
| Name | - | - |
| Name | - | - |

| | | |
|---|---|---|
| c. Gross Income from overtime or from second jobs the party is asking the court to exclude per Instructions, page 8 | - | - |
| d. Income Of Child(ren) (if considered extraordinary) | | |
| Name | - | - |
| Name | - | - |
| e. Income From Child Support | | |
| Name | - | - |
| Name | - | - |
| f. Income From Assistance Programs | | |
| Program | - | - |
| Program | - | - |
| g. Other Income (describe) | | |
| | - | - |
| | - | - |
| 23. Non-Recurring Income (describe) | | |
| | - | - |
| | - | - |
| 24. Monthly Child Support Ordered for Other Children | | |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| 25. Other Child(ren) Living In Each Household (First name(s) and age(s)) | | |
| | | |
| | | |
| | | |
| | | |
| 26. Other Factors For Consideration | | |

Other Factors For Consideration (continued) (**attach additional pages as necessary**)

## Signature and Dates

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

| | |
|---|---|
| Parent's Signature (Column 1) | Parent's Signature (Column 2) |
| Date City | Date City |

Judicial/Reviewing Officer

Date

**This Worksheet has been certified by the State of Washington Administrative Office of the Courts. Photocopying of the worksheet is permitted.**

FATHER'S INCOME
TAX CALCULATION

EARNED INCOME

$ 4883
X 0.5
$ 2441.50 (TAXABLE PORTION, EX 11, PAGE 36)

RETIREMENT

$ 1770.85 (TAXABLE PORTION, EX 11, PAGE 5)

TAX CALCULATION

| | |
|---|---|
| EARNED | $ 2441.50 |
| RETIREMENT | 1770.85 |
| | $ 4212.35 |

TAX: $ 271.18

PER: IRS CIR E / PUBLICATION 15
ATTACHED

**IRS PUBLICATION 15**
**(CIRCULAR E)**
**PERCENTAGE METHOD CALCULATION**

(1) Gross Income $ 4212.35

(2) Less Withholding Allowance (exemptions)

2 X $350 = - 700

(3) Adjusted Gross Income $ 3512.35

(4) Tax Calculation

Over $ 2600 But Not Over $ 7563 = $ 161.70

PLUS

12 % of excess over $2600 = + 109.48

TOTAL TAX $ 271.18

ALL RETIREMENT TO FATHER MINUS $860 TO FORMER WIFE

# Washington State Child Support Schedule Worksheets

[ ] Proposed by [ ] [ ] State of WA (CSWP)
Or, [ ] Signed by the Judicial/Reviewing Officer. (CSW)

**County** PIERCE **Case No.**

**Child/ren and Age/s:**

**Parents' names:**

| | (Column 1) DAD | (Column 2) MOM |
|---|---|---|
| **Part I: Income** (see Instructions, page 6) | | |
| 1. Gross Monthly Income | | |
| a. Wages and Salaries | $4,883.00 | $4,666.10 |
| b. Interest and Dividend Income | - | - |
| c. Business Income | - | - |
| d. Maintenance Received | - | - |
| e. Other Income- Retirement | $2,221.00 | - |
| f. Imputed Income | - | - |
| g. Total Gross Monthly Income (add lines 1a through 1f) | $7,104.00 | $4,666.10 |
| 2. Monthly Deductions from Gross Income | | |
| a. Income Taxes (Federal and State) Tax Year: Manual | $271.18 | $457.75 |
| b. FICA (Soc.Sec.+Medicare)/Self-Employment Taxes | $373.55 | $356.96 |
| c. State Industrial Insurance Deductions | - | $173.20 |
| d. Mandatory Union/Professional Dues | - | - |
| e. Former Wife's Deduction | $860.00 | - |
| f. Voluntary Retirement Contributions | - | $129.20 |
| g. Maintenance Paid | - | - |
| h. Normal Business Expenses | - | - |
| i. Total Deductions from Gross Income (add lines 2a through 2h) | $1,504.73 | $1,117.11 |
| 3. Monthly Net Income (line 1g minus 2i) | $5,599.27 | $3,548.99 |
| 4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3) | $9,148.26 | |
| 5. Basic Child Support Obligation Number of children: 1 x $1370.00 per child (enter total amount in box →) | $1,370.00 | |
| 6. Proportional Share of Income (divide line 3 by line 4 for each parent) | .612 | .388 |

| | | |
|---|---|---|
| **Part II: Basic Child Support Obligation** (see Instructions, page 7) | | |
| 7. Each Parent's Basic Child Support Obligation without consideration of low income limitations (Each parent's Line 6 times Line 5.) | **$838.44** | **$531.56** |
| 8. Calculating low income limitations: Fill in only those that apply. | | |
| Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.) | **$1,301.00** | |
| a. Is combined Net Income Less Than $1,000? **If yes,** for each parent enter the presumptive $50 **per child**. | - | - |
| b. Is Monthly Net Income Less Than Self-Support Reserve? **If yes,** for that parent enter the presumptive $50 **per child**. | - | - |
| c. Is Monthly Net Income equal to or more than Self-Support Reserve? **If yes,** for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive $50 per child, whichever is greater. | - | - |
| 9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive $50 per child. | **$838.44** | **$531.56** |
| **Part III: Health Care, Day Care, and Special Child Rearing Expenses** (see Instructions, page 8) | | |
| 10. Health Care Expenses | | |
| a. Monthly Health Insurance Premiums Paid for Child(ren) | **$74.90** | - |
| b. Uninsured Monthly Health Care Expenses Paid for Child(ren) | - | - |
| c. Total Monthly Health Care Expenses (line 10a plus line 10b) | **$74.90** | - |
| d. Combined Monthly Health Care Expenses (add both parents' totals from line 10c) | **$74.90** | |
| 11. Day Care and Special Expenses | | |
| a. Day Care Expenses | - | - |
| b. Education Expenses | - | - |
| c. Long Distance Transportation Expenses | - | - |
| d. Other Special Expenses (describe) | | |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| e. Total Day Care and Special Expenses (Add lines 11a through 11d) | - | - |
| 12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e) | - | |
| 13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12) | **$74.90** | |
| 14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13) | **$45.84** | **$29.06** |
| **Part IV: Gross Child Support Obligation** | | |
| 15. Gross Child Support Obligation (line 9 plus line 14) | **$884.28** | **$560.62** |

| | | |
|---|---|---|
| **Part V: Child Support Credits** (see Instructions, page 9) | | |
| 16. Child Support Credits | | |
| a. Monthly Health Care Expenses Credit | **$74.90** | - |
| b. Day Care and Special Expenses Credit | - | - |
| c. Other Ordinary Expenses Credit (describe) | - | - |
| | - | - |
| | - | - |
| d. Total Support Credits (add lines 16a through 16c) | **$74.90** | - |
| **Part VI: Standard Calculation/Presumptive Transfer Payment** (see Instructions, page 9) | | |
| 17. Standard Calculation (line 15 minus line 16d or $50 per child whichever is greater) | **$809.38** | **$560.62** |
| **Part VII: Additional Informational Calculations** | | |
| 18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent) | **$2,519.67** | **$1,597.05** |
| 19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent) | **$209.61** | **$132.89** |
| **Part VIII: Additional Factors for Consideration** (see Instructions, page 9) | | |
| 20. Household Assets (List the estimated present value of all major household assets.) | | |
| a. Real Estate | - | - |
| b. Investments | - | - |
| c. Vehicles and Boats | - | - |
| d. Bank Accounts and Cash | - | - |
| e. Retirement Accounts | - | - |
| f. Other: (describe) | - | - |
| | - | - |
| | - | - |
| | - | - |
| 21. Household Debt (List liens against household assets, extraordinary debt.) | | |
| a. | - | - |
| b. | - | - |
| c. | - | - |
| d. | - | - |
| e. | - | - |
| f. | - | - |
| 22. Other Household Income | | |
| a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action) | | |
| Name | - | - |
| Name | - | - |
| b. Income Of Other Adults in Household | | |
| Name | - | - |
| Name | - | - |

| | | |
|---|---|---|
| c. Gross Income from overtime or from second jobs the party is asking the court to exclude per Instructions, page 8 | - | - |
| d. Income Of Child(ren) (if considered extraordinary) | | |
| Name | - | - |
| Name | - | - |
| e. Income From Child Support | | |
| Name | - | - |
| Name | - | - |
| f. Income From Assistance Programs | | |
| Program | - | - |
| Program | - | - |
| g. Other Income (describe) | | |
| | - | - |
| | - | - |
| 23. Non-Recurring Income (describe) | | |
| | - | - |
| | - | - |
| 24. Monthly Child Support Ordered for Other Children | | |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| 25. Other Child(ren) Living In Each Household (First name(s) and age(s)) | | |
| | | |
| | | |
| | | |
| | | |
| 26. Other Factors For Consideration | | |

Other Factors For Consideration (continued) (**attach additional pages as necessary**)

## Signature and Dates

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

| | |
|---|---|
| Parent's Signature (Column 1) | Parent's Signature (Column 2) |
| Date City | Date City |

Judicial/Reviewing Officer

Date

**This Worksheet has been certified by the State of Washington Administrative Office of the Courts. Photocopying of the worksheet is permitted.**

FATHER'S INCOME
TAX CALCULATION

EARNED INCOME

$ 4883
X 0.5
$ 2441.50 (TAXABLE PORTION, EX 11, PAGE 36)

RETIREMENT

$ 1770.85 (TAXABLE PORTION, EX 11, PAGE 5)

TAX CALCULATION

| | |
|---|---|
| EARNED | $ 2441.50 |
| RETIREMENT | 1770.85 |
| | $ 4212.35 |

TAX: $ 271.18

PER: IRS CIR E / PUBLICATION 15
ATTACHED

**IRS PUBLICATION 15**
**(CIRCULAR E)**
**PERCENTAGE METHOD CALCULATION**

(1) Gross Income $ 4212.35

(2) Less Withholding Allowance (exemptions)

2 X $350 = - 700

(3) Adjusted Gross Income $ 3512.35

(4) Tax Calculation

Over $ 2600 But Not Over $ 7563 = $ 161.70

PLUS

12 % of excess over $2600 = + 109.48

TOTAL TAX $ 271.18

ALL RETIREMENT TO FATHER MINUS $430 TO FORMER WIFE

# Washington State Child Support Schedule Worksheets

[ ] Proposed by [ ] [ ] State of WA (CSWP)
Or, [ ] Signed by the Judicial/Reviewing Officer. (CSW)

**County** PIERCE **Case No.**

**Child/ren and Age/s:**

**Parents' names:**

| | (Column 1) DAD | (Column 2) MOM |
|---|---|---|
| **Part I: Income** (see Instructions, page 6) | | |
| 1. Gross Monthly Income | | |
| a. Wages and Salaries | $4,883.00 | $4,666.10 |
| b. Interest and Dividend Income | - | - |
| c. Business Income | - | - |
| d. Maintenance Received | - | - |
| e. Other Income- Retirement | $2,221.00 | - |
| f. Imputed Income | - | - |
| g. Total Gross Monthly Income (add lines 1a through 1f) | $7,104.00 | $4,666.10 |
| 2. Monthly Deductions from Gross Income | | |
| a. Income Taxes (Federal and State) Tax Year: Manual | $271.18 | $457.75 |
| b. FICA (Soc.Sec.+Medicare)/Self-Employment Taxes | $373.55 | $356.96 |
| c. State Industrial Insurance Deductions | - | $173.20 |
| d. Mandatory Union/Professional Dues | - | - |
| e. Former Wife's Deduction | $430.00 | - |
| f. Voluntary Retirement Contributions | - | $129.20 |
| g. Maintenance Paid | - | - |
| h. Normal Business Expenses | - | - |
| i. Total Deductions from Gross Income (add lines 2a through 2h) | $1,074.73 | $1,117.11 |
| 3. Monthly Net Income (line 1g minus 2i) | $6,029.27 | $3,548.99 |
| 4. Combined Monthly Net Income (add both parents' monthly net incomes from line 3) | $9,578.26 | |
| 5. Basic Child Support Obligation Number of children: 1 x $1414.00 per child (enter total amount in box →) | $1,414.00 | |
| 6. Proportional Share of Income (divide line 3 by line 4 for each parent) | .629 | .371 |

| | | |
|---|---|---|
| **Part II: Basic Child Support Obligation** (see Instructions, page 7) | | |
| 7. Each Parent's Basic Child Support Obligation without consideration of low income limitations (Each parent's Line 6 times Line 5.) | **$889.41** | **$524.59** |
| 8. Calculating low income limitations: Fill in only those that apply. | | |
| Self-Support Reserve: (125% of the federal poverty guideline for a one-person family.) | **$1,301.00** | |
| a. Is combined Net Income Less Than $1,000? **If yes,** for each parent enter the presumptive $50 **per child**. | - | - |
| b. Is Monthly Net Income Less Than Self-Support Reserve? **If yes,** for that parent enter the presumptive $50 **per child**. | - | - |
| c. Is Monthly Net Income equal to or more than Self-Support Reserve? **If yes,** for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive $50 per child, whichever is greater. | - | - |
| 9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive $50 per child. | **$889.41** | **$524.59** |
| **Part III: Health Care, Day Care, and Special Child Rearing Expenses** (see Instructions, page 8) | | |
| 10. Health Care Expenses | | |
| a. Monthly Health Insurance Premiums Paid for Child(ren) | **$74.90** | - |
| b. Uninsured Monthly Health Care Expenses Paid for Child(ren) | - | - |
| c. Total Monthly Health Care Expenses (line 10a plus line 10b) | **$74.90** | - |
| d. Combined Monthly Health Care Expenses (add both parents' totals from line 10c) | **$74.90** | |
| 11. Day Care and Special Expenses | | |
| a. Day Care Expenses | - | - |
| b. Education Expenses | - | - |
| c. Long Distance Transportation Expenses | - | - |
| d. Other Special Expenses (describe) | | |
| | - | - |
| | - | - |
| | - | - |
| | - | - |
| e. Total Day Care and Special Expenses (Add lines 11a through 11d) | - | - |
| 12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e) | - | |
| 13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12) | **$74.90** | |
| 14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13) | **$47.11** | **$27.79** |
| **Part IV: Gross Child Support Obligation** | | |
| 15. Gross Child Support Obligation (line 9 plus line 14) | **$936.52** | **$552.38** |

| | | |
|---|---|---|
| **Part V: Child Support Credits** (see Instructions, page 9) | | |
| 16. Child Support Credits | | |
| a. Monthly Health Care Expenses Credit | **$74.90** | - |
| b. Day Care and Special Expenses Credit | - | - |
| c. Other Ordinary Expenses Credit (describe) | - | - |
| | - | - |
| | - | - |
| d. Total Support Credits (add lines 16a through 16c) | **$74.90** | - |
| **Part VI: Standard Calculation/Presumptive Transfer Payment** (see Instructions, page 9) | | |
| 17. Standard Calculation (line 15 minus line 16d or $50 per child whichever is greater) | **$861.62** | **$552.38** |
| **Part VII: Additional Informational Calculations** | | |
| 18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent) | **$2,713.17** | **$1,597.05** |
| 19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent) | **$222.35** | **$131.15** |
| **Part VIII: Additional Factors for Consideration** (see Instructions, page 9) | | |
| 20. Household Assets (List the estimated present value of all major household assets.) | | |
| a. Real Estate | - | - |
| b. Investments | - | - |
| c. Vehicles and Boats | - | - |
| d. Bank Accounts and Cash | - | - |
| e. Retirement Accounts | - | - |
| f. Other: (describe) | - | - |
| | - | - |
| | - | - |
| | - | - |
| 21. Household Debt (List liens against household assets, extraordinary debt.) | | |
| a. | - | - |
| b. | - | - |
| c. | - | - |
| d. | - | - |
| e. | - | - |
| f. | - | - |
| 22. Other Household Income | | |
| a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action) | | |
| Name | - | - |
| Name | - | - |
| b. Income Of Other Adults in Household | | |
| Name | - | - |
| Name | - | - |

| | | |
|---|---|---|
| c. Gross Income from overtime or from second jobs the party is asking the court to exclude per Instructions, page 8 | - | - |
| d. Income Of Child(ren) (if considered extraordinary) | | |
| Name | - | - |
| Name | - | - |
| e. Income From Child Support | | |
| Name | - | - |
| Name | - | - |
| f. Income From Assistance Programs | | |
| Program | - | - |
| Program | - | - |
| g. Other Income (describe) | | |
| | - | - |
| | - | - |
| 23. Non-Recurring Income (describe) | | |
| | - | - |
| | - | - |
| 24. Monthly Child Support Ordered for Other Children | | |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| Name/age: Paid [ ] Yes [ ] No | - | - |
| 25. Other Child(ren) Living In Each Household (First name(s) and age(s)) | | |
| | | |
| | | |
| | | |
| | | |
| 26. Other Factors For Consideration | | |

Other Factors For Consideration (continued) (**attach additional pages as necessary**)

**Signature and Dates**

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

| | |
|---|---|
| Parent's Signature (Column 1) | Parent's Signature (Column 2) |
| Date City | Date City |

Judicial/Reviewing Officer

Date

**This Worksheet has been certified by the State of Washington Administrative Office of the Courts. Photocopying of the worksheet is permitted.**

FATHER'S INCOME
TAX CALCULATION

EARNED INCOME

$ 4883
X 0.5
$ 2441.50 (TAXABLE PORTION, EX 11, PAGE 36)

RETIREMENT

$ 1770.85 (TAXABLE PORTION, EX 11, PAGE 5)

TAX CALCULATION

| | |
|---|---|
| EARNED | $ 2441.50 |
| RETIREMENT | 1770.85 |
| | $ 4212.35 |

TAX: $ 271.18

PER: IRS CIR E / PUBLICATION 15
ATTACHED

**IRS PUBLICATION 15**
**(CIRCULAR E)**
**PERCENTAGE METHOD CALCULATION**

(1) Gross Income $ 4212.35

(2) Less Withholding Allowance (exemptions)

2 x $350 = - 700

(3) Adjusted Gross Income $ 3512.35

(4) Tax Calculation

Over $ 2600 But Not Over $ 7563 = $ 161.70

PLUS

12 % of excess over $2600 = + 109.48

TOTAL TAX $ 271.18

## HELLAND LAW GROUP

## October 11, 2019 - 4:17 PM

## Transmittal Information

| | |
|---|---|
| **Filed with Court:** | Court of Appeals Division II |
| **Appellate Court Case Number:** | 53359-6 |
| **Appellate Court Case Title:** | In Re The Marriage of Darnell R Mosley, Appellant v Angelique E Mosley, Respondent |
| **Superior Court Case Number:** | 17-3-01116-8 |

**The following documents have been uploaded:**

- 533596_Briefs_20191011161703D2258560_6493.pdf
  This File Contains:
  Briefs - Respondents
  *The Original File Name was respondents brief.pdf*

**A copy of the uploaded files will be sent to:**

- stantonlawoffices@gmail.com
- stantonlawofficesla@gmail.com

**Comments:**

---

Sender Name: Mindy Johnson - Email: mindy@hellandlawgroup.com
**Filing on Behalf of:** Robert Helland - Email: bob@hellandlawgroup.com (Alternate Email: mindy@hellandlawgroup.com)

Address:
960 Market St
TACOMA, WA, 98402
Phone: (253) 572-2684

**Note: The Filing Id is 20191011161703D2258560**