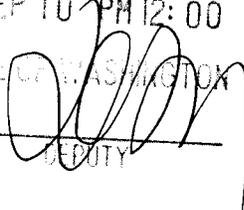


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COURT OF APPEALS
DIVISION II

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STATE OF WASHINGTON

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NO. 40402-8-II
COURT OF APPEALS, DIVISION II
STATE OF WASHINGTON

In re the Marriage of:

WALTER WILSON,

Appellant,

and

PAMELA WILSON,

Respondent.

SUPERIOR COURT FOR PIERCE COUNTY

HONORABLE KATHERINE M. STOLZ

BRIEF OF APPELLANT

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II. ASSIGNMENTS OF ERROR

The Court erred in the following manner:

1. The Court erred by refusing to comply with the requirements of RCW 26.19.035(3) which requires that the Court utilize worksheets for child support in the form developed by the Office of the Administrator for the Courts.

ISSUE:

The issue is the court's failure to comply with the requirements set forth in the statute and Administrative Office of the Courts directive, which resulted in a child support obligation computation which was erroneous and imposed a greater child support obligation on the Appellant than is required by law.

2. The Court erred by refusing to include in the child support worksheets the award of maintenance as income to the Respondent and to include the amount of maintenance to be paid by Appellant as a deduction from his income as is required by statute and the worksheets developed by the Office of the Administrator for the Courts.

ISSUE:

The issue relating to this Assignment of Error is that the court's failure to include maintenance as income for the wife and as a deduction in income to the husband overstated the income of the Petitioner and understated the income of Respondent, and resulted in an erroneous determination of net income of both parties. As a result, the ultimate determination of Appellant's child support obligation was erroneously grossly overstated and it imposed upon him an excessive child support obligation.

3. The Court erred in entering the Order of Child Support and child support worksheets.

ISSUE:

The issue is whether a court can enter a child support order which does not comply with the requirements of statute and the directions of the Administrative Office of the Courts, when the failure to comply results in an order which substantially overstates Appellant's obligation for child. Failure to comply may be harmless error, but in this case the error was substantial.

4. The Court erred by including overtime income of the Appellant in computing his child support obligation, when this income was no longer being received, nor was this income going to be received in the future.

ISSUE:

The issue of adding overtime to Appellant's regular income resulted in an overstatement of his gross income and ultimately his net income and was not supported by the evidence. The overstatement of his net income resulted in the calculation of a child support obligation which was greater than the amount of support prescribed for by law. The order likewise contained mathematical errors.

5. The Court erred by computing Appellant's income based on his historic earnings, rather than actual earnings which represents his current earning situation. The evidence indicated that his present overtime earnings were no longer going to be available.

ISSUE:

The issue in this Assignment of Error is the same as Assignment of Error No. 4. The court included as part of Appellant's income his prior historic overtime which due to economic factors ceased to be available to him. By failing to omit the historic overtime earnings supported by the

evidence in this case, the court used overstated amounts in defining Appellant's income, again resulting in the calculation of a support amount which was greater than that authorized by statute or the Washington Child Support Guidelines, which are definitive absent a request for a deviation of the calculated amount. No request for a deviation was ever made.

6. The Court erred by failing to include in the child support worksheets evidence of the use of the Arvey Formula, In re Marriage of Arvey where two children of the parties were going to reside with the Respondent and one child was going to reside with the Appellant.

ISSUE:

The issue in this assignment is again related to the correct calculation of child support. The Arvey formula requires a court to calculate the effects of split custody of children. Two of the children resided with Respondent and one child resided with the Petitioner. Once the child support amounts are determined, the court needs to then apportion the amounts based on the number of children residing with each parent. The court failed to do this. Even had the court attempted to do this, the court needed to have correct net incomes of each party to make the correct allocations. Therefore, the court appears to have avoided the allocation process, and in any event did not have correct net income figures to make the allocation.

7. The Court erred and abused its discretion by entering Finding of Fact 2.12 and Exhibit A incorporated therein in awarding maintenance to the Respondent for a period of twelve years which award was an abuse of discretion, and was not fair or equitable in light of the economic status of the parties and was unsupported by the evidence.

ISSUE:

The issue in this Assignment of Error and Assignment of Error No. 8 is whether there were sufficient facts to sustain a finding of long term maintenance in the amounts awarded to

Respondent. The court lacked any evidence of a reasonable educational plan alluded to by Respondent. There was no evidence to support any meaningful effort of Respondent in pursuing any further education. The Respondent was already employed having recently received training for her profession. Appellant's income has decreased and he was ordered to pay substantial community debt. Therefore, the court's findings of need for maintenance and in the amount stated and for the duration of time ordered were unsubstantiated by the evidence. Nor does the record support Appellant's ability to pay these amounts for twelve years while having his child support obligation, his court ordered substantial debt and award of attorney fees.

8. The Court erred and abused its discretion by entering Finding of Fact 2.12 and Exhibit A attached thereto and by awarding maintenance in Paragraph 3.7 of the Decree of Dissolution [CP 188] and abused its discretion by awarding maintenance which provided for payments of \$2,500 a month for three years, then \$2,000 a month for three years, then \$1,500 a month for three years and \$1,000 a month for three years, for a total of twelve years.

ISSUE:

See issues in Assignment of Error No. 7.

9. The Court erred by denying Appellant's Motion for Reconsideration.

ISSUE:

The issue is whether the court having been advised of the inherent errors made in entering an improper and an erroneous child support order, should have denied the Motion for Reconsideration.

10. The Court erred by entering an award of attorney fees for Respondent of \$500 entered in the Order Denying Respondent's Motion for Reconsideration.

ISSUE:

The Motion for Reconsideration was made in good faith and succinctly pointed out to the court the errors in the child support order. No written reply to the motion was made by Respondent. The court summarily denied the Motion for Reconsideration and ordered Appellant to pay attorney fees.

No consideration was given to Appellant's financial status or his ability to pay additional attorney fees.

11. The Court erred and abused its discretion by entering Finding of Fact 2.14 [CP 172] which awarded Respondent attorney fees of \$7,500 and a Conclusion of Law [CP 176].

ISSUE:

The issue in this Assignment of Error is that the court had no information testimony or verification as to the Respondent's attorney fees, even though the absence of this information was presented to the court. The trial court suggested that Appellant might be required to pay an even greater amount for attorney fees if he sought to have the matter presented to the court in a hearing to determine Respondent's need or Appellant's ability to pay the fees in addition to the reasonableness of the fees. There was little evidence to support Appellant's ability to pay.

12. The Court erred and abused its discretion by entering paragraph 3.13 of the Decree of Dissolution awarding \$7,500.00 to Respondent's attorney as and for attorney fees, such fees to be paid within thirty (30) days. [CP 191]

ISSUE:

The issues are the same as Assignment of Error No. 11.

13. The Court abused its discretion in entering paragraph 3.8 of the Conclusions of Law awarding Respondent \$2,500.00 for moving and relocations expenses.

ISSUE:

The issue in this Assignment of Error is the absence of any evidence to support Respondent's intent to move and there was no evidence as to any costs for moving nor was there any evidence or testimony requesting funds for this purpose.

14. The Court erred and abused its discretion in entering paragraph 2.10 of the Findings of Fact and Exhibit E attached thereto and incorporated by reference [CP 167-187] and Decree of Dissolution [CP 184], relating to the allocation of community debt.

ISSUE:

The issue relates to the court's order requiring Appellant to pay virtually all of the community debt (\$27,460), which when taken together with the court's order requiring Appellant to pay child support, attorney fees and moving expenses, makes this allocation unreasonable, burdensome, unfair and inequitable.

IV. STATEMENT OF THE CASE

Mr. and Ms. Wilson were married February 21, 1982 and separated on August 21, 2008. They had seven children, three of whom were dependent at the time of the dissolution. [RP 22] At the time of the dissolution, Alaena, age 14 and Nathaniel, age 15 were living with Ms. Wilson in Pierce County. Jacob, age 17 went to live with his father in Utah, where Mr. Wilson is now employed.

The parties lived in Utah most of their married life, but in 2007 returned to live in Washington state when Ms. Wilson's mother was stricken with cancer and was terminally ill. [RP 68-69] In making this transition, the parties sold their home in Provo, Utah and purchased a new home in Graham, Washington. They had a barn constructed to house horses which they maintained. [RP 124, l. 17-22]

While in Utah in 2005, Ms. Wilson undertook an 800 hour course of training as a massage therapist and completed her training in 2007. [RP 70] She became licensed both in Utah and Washington. [CP 65, line 1] Just prior to the filing of this dissolution action, Ms. Wilson obtained a job with a company named Vadis [RP 25], and was earning a monthly gross income of \$2,060. [RP 29, l. 12-15] She maintained that job and eventually

worked into establishing her practice in the field of massage therapy, earning an average net monthly income of \$1,800.

She testified that her net earnings based on a 20-30 hour work week would within six months be at least \$2,500 a month.

[RP 63]

Mr. Wilson is employed by Oracle, Inc. His income in prior years was substantial, earning in excess of \$130,000. This income contained substantial payments for overtime. Due to the cutbacks by his employer, the overtime pay was substantially reduced except for some short-term overtime that would become available. [RP 116, l. 24-25; 117, l. 1-10]

Mr Wilson's income was therefore reduced dramatically.

During the separation of the parties after the filing of this dissolution action, Mrs. Wilson kept and maintained three horses on the family property. The property purchased in 2007 [RP 142] was refinanced one time to build a barn and pay off consumer debt. [RP 143]

The home they purchased decreased in value due to market conditions. [RP 143] It was stipulated by Mrs. Wilson on the record that the family home had no equity. [RP 143, line 11]

A Temporary Order was entered by the Court on February 26, 2009 requiring the home to be listed for sale. [CP 297] It further required the Respondent to pay maintenance of \$500 per month and child support in the amount of \$986.48 per month. [RP 12] [CP 295]

On April 24, 2009 Ms. Wilson failed to comply with the Order listing the property for sale. A motion was filed with the Court to compel compliance. It was then listed and no further court intervention was necessary.

The parties attempted to arrange for a short sale of the home to avoid a foreclosure. Mr. Wilson, because of his financial inability to pay for all the obligations imposed by the Court, i.e. child support, maintenance, expenses, community debts and mortgage payments plus his own personal expenses, ceased making mortgage on the family home. [RP 143-144] Ms. Wilson knew the financial situation of the parties and that the home was in jeopardy. [RP 24-p. 28, l. 1-4, 27]

During the marriage of the parties, their management of financing was described as terrible by Ms. Wilson and that they were always “running out of money”. [RP 109-110]

No proposed child support worksheets were prepared prior to the trial date. Nor were any child support worksheets entered by the Court in support of the Temporary Order.

The only child support worksheets furnished to the Court prior to the time of trial were those submitted by the Appellant, Mr. Wilson. [CP 12; CP 110; CP 116]

On January 21, 2009, Mr. Wilson furnished proposed child support worksheets preliminary to a show cause hearing. [CP 12-17] On July 29, 2009, Mr. Wilson filed proposed child support worksheets. [CP 110] On September 4, 2009, Mr. Wilson filed a proposed child support worksheet to the court [CP 116] In each case, Mr. Wilson directed the Court's attention to the fact that there was a split custody arrangement with one child living with him in Utah and two children living with Ms. Wilson in Washington. [CP 206-207]

After the trial and before the final documents were entered by the Court, Respondent requested clarification of the court's ruling and submitted yet another set of child support worksheets. [CP 127] Again the fact of split custody was brought to the attention of the court

The final worksheets entered by the Court on January 15, 2010 was the first and only worksheet prepared by Respondent. [CP 146-166] No reference for split custody was contained in the final child support order.

The Court in its ruling ordered Mr. Wilson to pay child support in the amount of \$1,650 per month. He was ordered to pay maintenance on a sliding schedule as follows:

| | |
|-----------------|-----------------|
| 1/1/10-12/31/12 | \$2,500 a month |
| 1/1/13-12/31/15 | \$2,000 a month |
| 1/1/16-12/31/18 | \$1,500 a month |
| 1/1/19-12/31/21 | \$1,000 a month |

a period of twelve years.

Ms. Wilson testified that she was desirous of pursuing a program which would result in her becoming a nurse practitioner which would take six years to complete at a cost of Six thousand dollars a semester which would amount to \$72,000.

Mr. Wilson was ordered to pay attorney fees of \$7,500 in the Court's decision and an additional \$500 after hearing Respondent, Mr. Wilson's Motion for Reconsideration, which motion was denied.

Mr. Wilson was ordered to pay moving expenses of \$2,500.

Ms. Wilson was ordered to pay community debts amount to \$754 and Mr. Wilson was ordered to pay community debts amounting to \$27,469. There were few assets to be distributed except for minimal items of personal property. The home of the parties was foreclosed by the lender.

V. LEGAL ARGUMENT

Assignment of Error Nos. 1, 2 and 3

1. The Court erred by refusing to comply with the requirements of RCW 26.19.035(3) which requires that the Court utilize worksheets for child support in the form developed by the Office of the Administrator for the Courts.
2. The Court erred by refusing to include in the child support worksheets the award of maintenance as income to the Respondent and to include the amount of maintenance to be paid by Appellant as a deduction from his income as is required by statute and the worksheets developed by the Office of the Administrator for the Courts.
3. The Court erred in entering the Order of Child Support and child support worksheets.

The Washington State Child Support Worksheet Definitions and Standards provide as follows:

"Income Standards (3) provides as follows: Income sources included in the gross monthly income: monthly gross income shall include income from any source, including ... maintenance actually paid"

(5) Determination of Net Income. The following expenses shall be disclosed and deducted from gross income to calculate net monthly income ... court-ordered maintenance to the extent actually paid: up to \$5,000.00 per year in voluntary retirement contributions actually made if the contribution shows a pattern of contribution during the one year period preceding the action establishing the child support order"

Emphasis added. [See Appendix.] [p. A-2-A3]

The requirement to deduct the maintenance payment in the worksheet is mandatory. It is repeated in R.C.W 26.19.071(5) which provides as follows:

(5) Determination of net income. The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income:

- (a) Federal and state income taxes;
- (b) Federal insurance contributions and deductions;
- (c) Mandatory pension plan payments;
- (d) Mandatory union or professional dues;
- (e) State industrial insurance premiums;
- (f) Court-ordered maintenance to the extent actually paid;
- (g) Up to five thousand dollars per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; and
- (h) Normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about which there is disagreement.

Items deducted from gross income under this subsection shall not be a reason to deviate from the standard calculation. [Emphasis added.]

The Court's failure to deduct the maintenance payments from Mr. Wilson's income and its failure to include the receipt thereof by Ms. Wilson in the worksheets violates the mandate of the statute. The Court had no discretion to disregard the maintenance payments and the receipt thereof.

R.C.W 26.19.011(2) defines the child support schedules as follows:

(2) "Child Support Schedule" means the standards, economic table, worksheets, and instructions, as defined in this chapter."

The statutory standards set forth must be met.

It is erroneous for the trial court to fail to fill out the required child support worksheets. Marriage of Irwin, 64 Wn.App. 38 (1992); In re the Marriage of Sacco, 114 Wn.2d. 1, 784 P.2d 1266(1990).

The court shall not accept incomplete worksheets that vary from the worksheets developed by the Office of the Administrator for the Courts.

In Harmon v. Dept. of Social and Health Services, 134 Wn.2d 523 (1998), the court stated as follows at p. 538.

[10, 11] Therefore, our interpretation of any child support obligation imposed by RCW 26.16.205 must be made in light of the standards and policies set forth in RCW 26.19.

One of the overriding policies and a standard of the statewide child support schedule is that the obligation to support a child should be equitably apportioned between the *parents* of the child. *See, e.g.*, RCW 26.19.001; LAWS OF 1987, ch, 440, § 2(2)(e) (the support amount shall be based on the child's age, the parent's combined income, and the family size); WASHINGTON STATE CHILD SUPPORT SCHEDULE COMM'N REP. TO THE LEGISLATURE 8-9 (Nov. 1987).

Another aim of the law is to provide uniformity throughout the state for calculating support obligations. RCW 26.19.001(3); *In re Marriage of Sacco*, 114 Wn.2d 1, 3, 784 P.2d 1266 (1990). To that end, the law requires worksheets and instructions that must be used in every case. RCW 26.19.050; RCW 26.19.035(3)-(4); *Sacco*, 114 Wn.2d at 3.

RCW 26.19.035(3) provides:

“Worksheets in the form developed by the office of the administrator for the courts shall be completed under penalty of perjury and filed in every proceeding in which child support is determined. The court shall not accept incomplete worksheets or worksheets that vary from the worksheets developed by the office of the administrator for the courts.”

(Emphasis theirs.)

The worksheets adopted by the Court plainly omitted any reference to Mr. Wilson’s ordered obligation to pay maintenance in the amount of \$2,500 per month or any reference to Ms. Wilson’s receipt of maintenance initially in the amount of \$2,500 per month.

[CP 163]

The Decree provided as follows:

Beginning January 1, 2010 Respondent, Walter Wilson, shall pay to the Petitioner, Pamela Wilson, spousal maintenance of \$2,500.00 per month for a period of three (3) calendar years. On January 1, 2013 maintenance payments shall be reduced to \$2,000.00 per month, payable for three (3) more calendar years. Beginning January 1, 2016 spousal maintenance shall be reduced to \$1,500.00, payable for a period of three (3) more calendar years. On January 1, 2019 spousal support shall be reduced to \$1,000.00 per month for the following three (3) years. Spousal support shall end,

absent Court Order, on December 31, 2021. Spousal Maintenance shall be paid by the Respondent, Walter Wilson, through a wage assignment from his employer. [CP 188]

It should be noted that in cases relating to maintenance, the guidelines provide that the inclusion and/or exclusion or deduction for receipt in payment of maintenance are mandatory. There is no discretionary authority granted to the court to disregard this allocation of maintenance to the Respondent in determining child support. These standards are established by the administrative offices of the court. RCW 26.19.050 Standards for Determination of Income are likewise set forth in R.C.W 26.19.071(3). This statute provides in part as follows:

(3) Income sources included in gross monthly income. Except as specifically excluded in subsection (4) of this section, monthly gross income shall include income from any source, including:

(q) Maintenance actually received;

It is patently clear that the child support worksheets were improperly prepared and do not accurately reflect what should be Mr. Wilson's support obligation, but instead grossly overstates his obligation.

This is a clear error of law, and would have constituted an abuse of discretion, if in fact the court had any discretion in this matter.

In Marriage of Daubert, 124 Wn.App. 483, 99 P.3d 401 (2004) the issue before the court alleged that the trial court failed to enter separate findings of fact and conclusions of law to support an increase in support and that the scant findings were not supported by the evidence, and that the court used a flawed method of extrapolation to determine the support obligation.

In this case there are no findings of fact or conclusions of law in the Order of Child Support except for the inclusion of the flawed financial data contained in the worksheets. Most importantly is the failure to include the maintenance payment to be made by Mr. Wilson and to be received by Ms. Wilson, amongst other significant factors.

In Marriage of Daubert, supra, the court said at page 492 as follows:

“The child support worksheets adopted by the court constitute findings of fact to the extent of the information contained in them.”

The information contained in the worksheets became the court's findings. [CP 162-164] These findings are not supported by

the evidence. The court continually rejected all of Appellant's efforts to enter appropriate findings and correct worksheets.

The court in Daubert, supra at p. 503:

“. . . child support shall be determined under chapter 26.19 RCW. RCW 26.09.100(1). The child support schedule shall be applied in all proceedings in which child support is determined or modified. RCW 26.19.035(1)(c). If child support is not determined under the schedule, which is chapter 26.19 RCW, how is to be determined? Neither chapter 26.09 RCW nor chapter 26.19 RCW provides for an alternate basis to set support.

In this case there is no evidence to support the findings entered by the court.

Nor was there any provision in the Order of Child Support which would trigger a calculation modifying the child support based on the periodic changes in the maintenance amounts to be made as defined in the Decree of Dissolution. [CP 188]

Aside from the omission of maintenance payments in the support calculation, and the failure to properly determine Mr. Wilson's income in the child support worksheets, none of the numbers actually used are mathematically correct, nor is there any evidence to support items included in the worksheets. The following items are glaring errors in the worksheets:

1. The gross incomes of the parties are incorrect.

2. There is no information included to substantiate any deductions. The Court in its opinion merely states that Mr. Wilson's deductions amounted to \$2,072 and Ms. Wilson's net income amounted to \$1,750 without determining how this figure was calculated. [RP 208]. There was no evidence in support of these numbers. The Court used the figure of \$2,072 as Mr. Wilson's deductions based on both a gross income of \$11,851 and \$10,983.50. [RP 210].
3. While Mr. Wilson was paying \$400 for medical insurance and medical expenses for the children, shown on page 3 of the Mandatory Child Support Worksheets [CP 164], the total Health Care, Day Care and Special Expenses line, on page 3 shows a total of \$547. There is no rational basis for the figure of \$547.
4. Line 14 of the Mandatory Child Support Worksheets require that the expenses listed on line 13 be divided in accordance with the Proportional Share of Income, i.e. 83% and 17%. [CP 163]

5. The numbers listed on line 14 do not reflect a correct apportionment, and the numbers apportioned to father and mother, i.e. \$235 for father and \$46 for mother for a total of \$281 has no relationship with any other numbers on page 3 of the worksheets. It does not relate to the sum of \$400 shown on line 10(d) nor the \$547 figure shown on line 13 of the support worksheets. [CP 164]

Assignment of Error Nos. 4 and 5

4. The Court erred by including overtime income of the Appellant in computing his child support obligation, when this income was no longer being received, nor was this income going to be received in the future.
5. The Court erred by computing Appellant's income based on his historic earnings, rather than actual earnings which represents his current earning situation. The evidence indicated that his present overtime earnings were no longer going to be available.

The Court entered an Order of Child Support, with attached child support worksheets [CP 146-166]. The child support worksheets [CP 162-166] list the gross and net income of both Mr. Wilson and Ms. Wilson.

Mr. Wilson's gross monthly income was listed as \$11,851 and his net monthly income at \$8,911.50. [CP 163] How the Court reached these figures is problematic.

The Court made its determination based in part upon the Court's judicial assistant looking through a sealed file and finding a 2007 tax return. The Court also viewed a pay stub from June of 2008 and a pay stub from September of 2009. [RP 207-208]

Respondent Mr. Wilson filed a Sealed Financial Source Document and financial declaration on February 24, 2009, which included his W-2 for the year 2008. [CP 73] This showed taxable wages of \$135,653 and Social Security wages of \$102,000. The difference between the two figures would represent non-taxable income, such as 401(k)'s or other tax deferred payments.

Respondent Mr. Wilson filed a Sealed Financial Source document on July 29, 2009 which included his pay stub for the period June 1 through June 15, 2009 amounting to \$4,790.22 which is bi-monthly and would amount to \$9,580 per month. [CP 104-105] It also included overtime pay which Mr. Wilson testified was being dramatically reduced. [RP 117, 145]

Again on September 24, 2009 Mr. Wilson filed Sealed Financial Source Documents, which includes his September 2009

pay stubs and year to date figures [CP 305] which indicated his monthly gross income was less than the figure used by the Court in computing child support [CP 163]. His pay stubs in November of 2009 further verify that fact. [CP 145]

Utilizing this information, the Court first computed Mr. Wilson's net income based on the use of the selected information to be \$9,779, which was based on his being paid every two weeks, giving him twenty-six pay periods per year. [RP 207-208] The Court was made aware that Mr. Wilson was only paid two times a month or twenty-four pay periods per year [RP 209] and therefore the calculation made by the Court overstated Mr. Wilson's income by about 10%.

The Court originally concluded, relying on its notes, that Mr. Wilson's gross income based on his receiving 26 pay periods a year was \$11,851. The Court then deducted taxes of \$2,072 which allegedly included Utah State taxes and resulted in a net income of \$9,775. [RP 209] There is no way of knowing whether an allowance for Social Security taxes or retirement contributions were included in the \$2,072 figure used by the Court since no itemization of deductions was included in the final child support worksheets or

delineated by the Court. Nor is there any way to verify the accuracy of the deductions. [CP 163]

When the Court during its ruling discovered that in fact Mr. Wilson was paid only 24 times a year, the figures were hastily recalculated and the Court concluded that his monthly gross income was \$10,983.50. The Court then deducted taxes in the amount of \$2,072, which was the same figure as was used for the deductions from Mr. Wilson's pay based on the determination that Mr. Wilson's gross income was \$11,851.

The Court then recalculated his income saying the gross [incorrectly labeled as net by the court] was \$10,983.52 [RP 209]. Using the same tax deductions, which were used for the higher income, the Court arrived at a net income of \$8,911.52. [RP 210]

Mr. Wilson's income was dramatically reduced during the year 2009. Commencing March of 2009, his overtime earnings were dramatically reduced. His most recent semi-monthly pay stub in November of 2009 showed a gross income of \$4,599.00 [CP 141] which was the gross figure reflected as of November 15, 2009. The court should note that this pay stub showing a gross pay of \$4,599.19 included monies he received as a result of his tapping into his vacation pay which amounted to \$1,426.15. Without this,

his earned income was \$3,173.04. One needs to look at his total earnings for this period and it shows that he worked 59.5 hours, earning a gross income of \$3,173.04, or a monthly gross income of \$6,346.08. However, even if the court were to use his year-to-date earnings of \$113,938.00, which included vacation pay, the monthly income would have been \$10,850.00 (year to date as of November 15, 2009: \$113,938.00 divided by 10.5 equals \$10,851.00). In the child support worksheet adopted by the court, his monthly income was set at \$11,851.00, one thousand dollars more than his actual year to date income. [CP 163]

The child support worksheets, prepared by the Respondent is void of any documentation to provide how the net income was arrived at. [CP 163]

This disregarded Mr. Wilson's testimony as to his reduced overtime income. [RP 105; 116-167; 182-183] His pay stubs showing reduced income were also provided to the Court. Cutbacks in employment hours was not a unique experience or event in 2009 nor is it presently a unique experience or event.

Assignment of Error No. 6

The Court erred by failing to include in the child support worksheets evidence of the use of the Arvey Formula, In re Marriage of Arvey where two children of the parties were

going to reside with the Respondent and one child was going to reside with the Appellant.

Application of Arvey Formula:

Failure to Utilize the “Arvey Formula” in Determining Child Support where There is Split-Custody of the Children, one Child Residing with the Respondent and Two Children Residing with the Petitioner.

Where substantial residential time of a child or children is shared and spent with an obligor parent it is discretionary with the court to deviate from the calculated child support amount. The present case is not a shared residential case where the Arvey formula is inapplicable. This is a case where two children were residing with Ms. Wilson and one child was and is residing with Mr. Wilson. It is a split custody case.

When there is a split custody arrangement, the court must decide the apportionment of the total amount of child support. In Marriage of Arvey, 77 Wn.App. 817 (1995), the court said as follows at page 825:

. . . Accordingly, we find that once each parent’s basic or net obligation has been determined, the trial court must adjust this figure to reflect each parent’s proportional share. . . .”

In State Ex. Rel. M.M.G. v Graham, 159 Wn.2d 623 (2007), the court distinguished shared versus split custodial arrangements and said as follows at page 635:

“...Arvey nevertheless concluded that in split residential cases, the court must also ensure the child support

obligation is fairly *apportioned*. *Id.* It reasoned that it was appropriate to reduce each parent's obligation by half to reflect the fact that each bears an equivalent residential support burden and to net the support transfer payment to reflect the fact that both are obligors and obligees. ...”

[Emphasis theirs.]

In this case it does not appear evident that the Court used the Arvey method to determine the apportionment of child support between the parties. In any event the calculations for apportionment must be based on the child support calculations included in properly prepared and executed child support worksheets. The Arvey formula calculations are typically included on page 5 of the standard worksheets. [CP 166]

In the present case, neither party requested a deviation from the calculated worksheets.

Assignment of Error Nos. 7 and 8

7. The Court erred and abused its discretion by entering Finding of Fact 2.12 and Exhibit A incorporated therein in awarding maintenance to the Respondent for a period of twelve years which award was an abuse of discretion, and was not fair or equitable in light of the economic status of the parties and was unsupported by the evidence.
8. The Court erred and abused its discretion by entering Finding of Fact 2.12 and Exhibit A attached thereto and by awarding maintenance in Paragraph 3.7 of the Decree of Dissolution [CP 188] and abused its discretion by awarding maintenance which provided

for payments of \$2,500 a month for three years, then \$2,000 a month for three years, then \$1,500 a month for three years and \$1,000 a month for three years, for a total of twelve years.

The general criteria for an award of maintenance is contained in RCW 26.09.090 and provides as follows:

Maintenance orders for either spouse or either domestic partner – Factors.

- (1) In a proceeding for dissolution of marriage or domestic partnership, legal separation, declaration of invalidity, or in a proceeding for maintenance following dissolution of the marriage or domestic partnership by a court which lacked personal jurisdiction over the absent spouse or absent domestic partner, the court may grant a maintenance order for either spouse or either domestic partner. The maintenance order shall be in such amounts and for such periods of time as the court deems just, without regard to misconduct, after considering all relevant factors including but not limited to:
 - (a) The financial resources of the party seeking maintenance, including separate or community property apportioned to him or her, and his or her ability to meet his or her needs independently, including the extent to which a provision for support of a child living with the party includes a sum for that party;
 - (b) The time necessary to acquire sufficient education or training to enable the party seeking maintenance to find employment appropriate to his or her skill, interests, style of life, and other attendant circumstances;
 - (c) The standard of living established during the marriage or domestic partnership;
 - (d) The duration of the marriage or domestic partnership;

- (e) The age, physical and emotional condition, and financial obligations of the spouse or domestic partner seeking maintenance; and
- (f) The ability of the spouse or domestic partner from whom maintenance is sought to meet his or her needs and financial obligations while meeting those of the spouse or domestic partner seeking maintenance.

The Court entered the following findings:

RCW 26.09.090(d) states: *The duration of the marriage or domestic partnership*”

This is a twenty seven year marriage. The Petitioner was twenty (20) years old at the time of marriage, with a high school diploma. The Respondent was twenty seven (27) years old and had obtained an MBA degree.

[CP 179]

The Court entered this additional finding.

RCW 26.09.090(b) states: *The financial resources of the party seeking maintenance, including separate or community property apportioned to him or her, and his or her ability to meet his or her needs independently, including the extent to which a provision for support of a child living with the party includes a sum for that party.*”

This Court finds that the Petitioner was married to Respondent for twenty seven (27) years. Seven (7) children were born in this relationship, three (3) are still minors. For the length of the marriage the parties maintained a “traditional” marriage, the Mother took care of family needs and raised the children and performed the role and duties of a full time “stay at home” housewife, foregoing any meaningful outside work or education (she has a high school diploma). The Respondent worked outside the home, rising to an executive position with a large national company. His recent earnings have been in excess of \$130,000.00 per

year. He also has an MBA degree a stable job and a history of financial upward mobility . . .

The family home (currently occupied by the Petitioner and three(3) of the parties children) is in, or near, foreclosure; the Respondent having violated a February 26, 2009 Court Order requiring him to keep these payments current.

The Petitioner is employed, yet her income is substantially below an amount that would allow her to independently meet her needs. Without additional school and/or training she is likely to continue on a course of financial need.

[CP 178]

The Court entered this additional finding as well:

RCW 26.09.090(c) states: *“The standard of living established during the marriage of domestic partnership.”*

The parties maintained an upper middle class standard of living throughout this twenty seven (27) year marriage. They were able to afford a home/homes adequate for raising seven (7) children, with the financial ability to have the Petitioner unemployed so she could assume duties as a homemaker and housewife.

[CP 178-179]

The Court in the Decree of Dissolution ordered that the Respondent pay maintenance as follows:

Beginning January 1, 2010 Respondent, Walter Wilson, shall pay to the Petitioner, Pamela Wilson, spousal maintenance of \$2,500.00 per month for a period of three (3) calendar years. On January 1, 2013 maintenance payments shall be reduced to \$2,000.00 per month, payable for three (3) more calendar years. Beginning January 1, 2016 spousal maintenance shall be reduced to \$1,500.00, payable for a period of three (3) more calendar years. On January 1, 2019

spousal support shall be reduced to \$1,000.00 per month for the following three (3) years. Spousal support shall end, absent Court Order, on December 31, 2021. Spousal Maintenance shall be paid by the Respondent, Walter Wilson, through a wage assignment from his employer. [CP 188]

This is for a period of twelve years. The Petitioner is 47 years of age [RP 64], and maintenance is to continue until she is 59 years of age. The youngest of the two children residing with Ms. Wilson is 14 years of age, and absent any post-secondary expenses will be emancipated in four years. Mr. Wilson never held an executive position, nor is there evidence to sustain this fact.

The Court also made the following finding:

Based upon testimony at trial it is evident that the Petitioner, out of the work force for twenty seven (27) years, will need substantial education to become employable in a meaningful financial way. The Petitioner presented a meaningful educational plan, requiring extensive higher education attendance followed by training time. Absent any alternative offered by Respondent, this Court adopts the Petitioner's plan for education and training which would allow her to eventually "find employment appropriate to her skill, interests ..." and need. [CP 178]

It was alleged in part that Petitioner presented "a meaningful education plan, requiring extensive higher education followed by training time."

The only testimony offered by the Petitioner was as follows:

“Q - And what program and you – are you – do you have your heart set on?

A - I want to be a nurse practitioner.

Q - Okay. Were there any programs with – in this area? I understand you live in Graham, correct?

A - Mm-hmm.

Q - Are there any programs such as that in this area?

A - Honestly, I suppose there – there – probably, Highline college, probably, has the program.

Q - That’s still north, though; correct?

A - Yes. It’s in Des Moines, but the pay for a massage therapist is good over there in this area. They are \$17 an hour for referrals, and so I’d have to work more hours; and I wouldn’t be able to get the time to go to school.

Q - Okay. So is it fair to say that you’re doing this long commute from Graham up to Issaquah for work because that’s part of your plan to, also, be able to attend college in the nurse practitioner’s program?

A - Yes.

Q - Do you know what that’s going to cost you?

A - No. But I know it’s going to be a lot.

Q - Well, you must have checked into – or I’m presuming you’ve checked into it?

A - Yeah. It’s going to be at least \$6,000 a semester.

Q - Okay. And do you know how long the program is?

A - Six years.”

[RP p. 62, l. 1-25 to p. 63, l. 1]

This is the only evidence of the program produced at trial, Ms. Wilson’s belief that it would take 6 years, and would cost at least \$6,000 a year to become a nurse practitioner.

There was no evidence offered as to actual programs being offered by any institution. There is no evidence showing that Ms. Wilson has the pre-requisites to be admitted to such a program if it exists. Ms. Wilson testified that she didn’t know its cost, except that it would be a lot. There is no evidence that a nurse practitioner program takes six years to complete, when medical school requires four years. There was no evidence to support the finding that such a program requires training in addition to education. Ms. Wilson’s testimony was not a presentment of a meaningful education plan. Ms. Wilson testified that she talked to her children about the program, and received no response, but there was no evidence she ever communicated with anyone at an educational institution. [CP 64] She apparently had not submitted any application for admission, nor requested any catalog, brochure or written information as to this purported education plan.

Ms. Wilson likewise testified that she believed that should she pursue this training program, she would need \$1,200 a month, in addition to child support payments to fulfill her needs to enable her to pursue this educational goal. [RP p. 95, l. 12-21]

Ms. Wilson also indicated that she might pursue an LPN program or something. [RP 95, l. 19-21] This would have been in lieu of the nurse practitioner's program. No evidence or testimony was introduced as to that program.

The evidence presented at trial represented Ms. Wilson's wish list and there was no evidence of a "meaningful educational plan".

The provisions in RCW 26.09.090 are aimed in part at providing the opportunity for a party seeking maintenance to find employment. Ms. Wilson already was employed. She had a job and believed that she could increase her earnings in pursuit of her career as a licensed massage therapist. She believed that with one semester of school her net income would increase from \$1,700 to \$1,800 a month, to \$2,500 a month, an increase of 47%. [RP 63] That increase was based on her estimate of working twenty to thirty hours a week. In addition without Ms. Wilson having furnished any evidence of the requirements and pre-requisites to attend an

accredited institution offering the program she stated she would like to attend for six years. The court approved what was characterized as a “plan”. [RP 213, l. 14-15] It is impossible to determine if it was appropriate to her needs and ability, and there was insufficient evidence to support the court’s finding regarding the educational plan.

Ms. Wilson’s desire for further education was illusory and no substantive evidence was introduced to support her educational quests. Assuming arguendo that her educational pursuits were sufficiently established by the evidence, her anticipated program would require six years of school, yet the maintenance award was for a period of twelve years. Ms. Wilson would be approaching her 55th birthday at graduation. Mr. Wilson was 54 years of age at the date of the entry of the Decree and would be obligated until his 66th birthday.

Discretion is abused when it is exercised on untenable grounds for untenable reasons. The Court must consider the application of standards for an award of maintenance payments for the provision of RCW 26.09.090(1) and make such an award after considering all relevant factors including:

A court's award of maintenance is reversible if it fails to consider these statutory factors. Marriage of Matthews, 70 Wn.App. 116, 853 P.2d 462 (1993).

The parties' standard of living was not extreme considering it was a family with seven children.

The Court ordered Ms. Wilson to pay the Capital One account amounting to \$754. [RP 212]

By contrast, Mr. Wilson was ordered to pay the two debts to Utah Community Bank having a balance of \$9,554 and \$5,015, the American Education Service debt in the amount of \$6,500, Clear Visa, \$2,900 and Capital One of \$3,500. [CP 100-101] [RP 202] These totaled \$27,469 as compared to Ms. Wilson assuming \$724 of debt.

Child support was ordered to be paid at the rate of \$1,650 per month, Ms. Wilson was granted an award of attorney fees amounting to \$7,500, and the Court ordered Mr. Wilson to pay moving costs of \$2,500. [RP 215] This moving expense award was granted without any testimony requesting this sum, nor any testimony as to its need. Nor was there any evidence adduced at trial to substantiate what the moving costs would be.

The parties had some good years of income, but in light of having a family of seven children and two adults it was hardly an upper middle class home.

Ms. Wilson was asked by her husband to seek employment, despite having had one year of earnings which exceeded \$130,000. Ms. Wilson acknowledges the fact that their financial position was tight.

During examination by counsel the following colloquy took place:

“Q - So when you say that Walter wanted you to help with the household expenses, why did he need you to help with the household expenses to your knowledge?

A - Because things were really tight. We had a whole slew of kids there. We had ten people in our place and – but we – we were, especially, trying to help pay for the horses and because we were – at that time, we were boarding two horses, at that time, and – and so we wanted to be able to take care of that.

Q - So despite Mr. Wilson's relatively high income, money was tight because of your expenses?

A - As far as I know it was, yes.

Q - In terms of access to money, were you ever denied access to any money during the marriage?

A - No.

Q - Did Mr. Wilson ever not give you money or allow you access to joint funds?

A - He didn't – he was – he was all right.”

[RP 71, I. 21-25, 72, I. 1-13]

Ms. Wilson acknowledged high and low points in their financial life. [RP 74, I. 6-13]

At trial, Ms. Wilson offered little evidence about her financial needs. No financial declarations were filed or introduced at trial as evidence on behalf of the needs of the Petitioner. Only the paltry statement that she would need \$1,200 a month. There was no evidence to support a finding that 'Her income is substantially below an amount that would allow her to independently meet her need or that without additional school and/or training, she is likely to continue on a course of financial need.' [CP 178]

There was no testimony in the record to support these findings. Ms. Wilson testified that if she went to school, she anticipated that her income as a trained massage therapist would increase. There was no testimony or written evidence to her needs or her expenses. Any finding as to her need would have been pure speculation.

Mr. Wilson had kept the court continuously apprised of his financial situation starting in January of 2009 through his motion for

reconsideration in 2010. [CP 19-25; 26-29; 72-88; 93-95; 96-103; 104-109; 275-293; 302-335]

By contrast, Ms. Wilson only submitted a financial document in February of 2009 which was irrelevant at the time of trial [CP 30; 57], since the home was foreclosed upon and their maintenance of horses ended and the residences of the children change.

The amount of maintenance should be for a period that is right under the circumstances. Groves v. Groves, 70 Wn.2d 614, 424 P.2d 654 (1967). An award of maintenance for a period of 12 years, to attend an illusory educational program is not right.

The court must likewise consider as a paramount concern the economic circumstance in which the decree will leave the parties. In re Marriage of Tower, 55 Wn.App. 697, 780 P.2d 863 (1989).

Mr. Wilson was ordered to pay maintenance of \$2,500 per month and child support of \$1,650 per month for a total of \$4,150. This amount, based on his revised income amounts to more than half of his salary. In addition he must pay in excess of \$29,000 for debts and attorney fees of \$8,000. He likewise has the responsibility of raising one of the three minor children of the parties.

The evidence does not support the entry of the findings made by the court. Additionally, the findings and conclusions of the court are not fair and are based on faulty calculations.

In Marriage of Matthews, 70 Wn.App. 116, 853 P.2d 462 (1993) our court said that when an award of maintenance does not evidence a fair consideration of the statutory factors, it constitutes an abuse of discretion.

The Court did not fairly consider the award of maintenance in light of the time necessary for Ms. Wilson to find employment. She was already employed and hoped to pursue an illusory educational plan which would be for six years, not 12 years. The court did not recognize the standard of living of the parties during the marriage. There were periods of unemployment which required that they invade their entire retirement assets to survive. [RP 129] Their home was foreclosed upon and few assets were left at the time of the dissolution to divide between the parties. Basically, only debts were left. Mr. Wilson did not and does not have the ability to pay child support, assume most of the community debt, meet his own needs and pay maintenance and attorney fees.

When one views the child support obligation ordered by the Court, the amount of maintenance ordered, the payment of attorney

fees and the community debt ordered to be paid by Mr. Wilson it is clear that he does not have the ability to meet his needs and financial obligations.

Ms. Wilson testified that she was in need of \$1,200 a month to meet her expenses. [RP 95; 105]

In Morgan v. Morgan, 59 Wn.2d 629 (1962) the court was asked to review an award of maintenance made by the trial court. In that case the husband's income was more than twice that of the wife. Although the statute dealing with maintenance was amended since the decision in Morgan, supra, and other factors for the court's consideration in awarding maintenance, the underlying principles of Morgan still apply. It was argued in Morgan that the award of maintenance was based more on conjecture than reality. The court in this case believed Ms. Wilson was going to be burdened in returning to the work force. [RP 213] Ms. Wilson was employed. She was earning a living. The idea of her educational pursuit was unfounded. The court was concerned about providing security for Ms. Wilson after the end of a 27 year marriage.

In Morgan, supra, the same environment was encountered. The Morgan court said as follows at page 643:

“We agree with appellant that there is neither evidence in the record nor a finding of fact to support an alimony award on such a conjectural basis.”

Ms. Wilson herself stated that her needs did not exceed \$1,200 per month. [RP 95, line 15-16] In closing argument. Ms. Wilson’s counsel reaffirmed his client’s request for maintenance at \$1,200 per month, an amount being characterized as not being inflated. [RP 202, l. 10-12]

The court observed that there was a disparity in income and education. Neither party has any significant pension benefits and the tax return was divided 40% for the wife and 60% for Mr. Wilson. The Court characterized the division of the tax return as being inequitable. [RP 213, l. 10] The testimony of Ms. Wilson clearly showed that Mr. Wilson was always fair and generous. The following colloquy occurred at RP 77:

“Q – At some point after the tax season, did you receive funds from Mr. Wilson as your portion of the tax refund?

A - Yes, I did.

Q - Do you remember what amount that was?

A - No. I can’t remember.

Q - So would you say that – would you say it might have been around \$1,800, or \$1,800?

A - Yeah. Something like that.

Q - Would you say that – would it be fair to characterize Mr. Wilson as generous during the marriage in terms of making funds available for expenses for the family?

A - I believe that – I believe that Walter wanted to take care of his family, yes.”

Although this was a long term marriage [RP 212-213], the court’s characterization of Mr. Wilson as being inequitable was misplaced and not consistent with the testimony in this case and may have affected the Court’s analysis regarding the extent and length of time of the award of maintenance.

The court concluded that Mr. Wilson had the ability to pay maintenance as ordered. [RP 212, I. 15]

Assignment of Error Nos. 9 and 10

9. The Court erred by denying Appellant’s Motion for Reconsideration.
10. The Court erred by entering an award of attorney fees for Respondent of \$500 entered in the Order Denying Respondent’s Motion for Reconsideration.

Prior to entry of the Findings and Decree, Appellant filed a Motion and Declaration for Clarification of Findings directing the court to issues relating to maintenance payments being omitted from the support schedule and issues relating to the accuracy of the court’s findings relating to Mr. Wilson’s income. In presenting

his motion to the court, Mr. Wilson, provided the court with proposed Washington State Child Support Schedule Worksheets with calculations consistent with the rules and statutes. [CP 123-145] This was apparently ignored since none of the requests of Mr. Wilson were included in the Findings, Conclusions of Decree of Dissolution.

On January 22, 2010 Mr. Wilson filed a Motion for Reconsideration [CP 199-200) along with a legal memorandum explaining the court's failure to enter a prior child support order and provided worksheets that complied with the existing statutory and administrative requirements.

Respondent indicated that the child support worksheets failed to allocate tax exemption and failed to adequately include an Arvey formula allocation accounting and a request to reconsider the award of attorney fees and maintenance.

The specific statutes and directions of the Washington State Guideline requirements and the specific mandatory provisions of the guidelines that were not being complied with were specifically directed to the Court.

The motion was summarily dismissed by the court and Mr. Wilson was ordered to pay attorney fees of \$500, in addition to the

\$7,500 for attorney fees previously awarded to Ms. Wilson. [CP 215-216] This additional award of fees was not based on Mr. Wilson's ability to pay. The motion was appropriate and was made to avoid judicial error. This award could only represent the imposition of a penalty.

There is no evidence in this proceeding which supports a finding that Mr. Wilson was able to pay attorney fees, considering the maintenance ordered to be paid, the child support ordered to be paid and the substantial debt he was ordered to assume, and certainly no basis for adding additional fees.

Assignment of Error Nos. 11 and 12

11. The Court erred and abused its discretion by entering Finding of Fact 2.14 [CP 172] which awarded Respondent attorney fees of \$7,500 and a Conclusion of Law [CP 176].
12. The Court erred and abused its discretion by entering paragraph 3.13 of the Decree of Dissolution awarding \$7,500.00 to Respondent's attorney as and for attorney fees, such fees to be paid within thirty (30) days. [CP 191]

RCW 26.09.140 provides in part as follows:

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 proceeding under this chapter....

First, the court must determine the financial resources of both parties and then may order one party to pay a reasonable amount for attorney fees. See also, Spreen v. Spreen, 107 Wn.App. 341, 28 P.3d 769 (2001).

Ms. Wilson testified that she had borrowed \$2,600 to pay for her attorney fees. [RP 102] There was no further evidence or testimony regarding her attorney fees.

The Court stated in its oral ruling “. . . I’m going to give judgment for \$7,500 in attorney fees to Mr. Wood. If there’s more due and owing, she’s going to have to pay”. [RP 215]

Counsel for Mr. Wilson noted for the court that no affidavit had been filed as to what the actual expenses were for maintaining this action. The court responded and stated as follows:

“THE COURT: Well, then, we can go ahead and have that done by affidavit; but I mean, he’s going to be contributing to her attorney’s fees. If you have to come down here on a separate motions calendar, that may be more.

MR. WOOD: I just want to warn everybody here that the total amount of time is going to be far in excess of \$7,500 and maybe just by saying that, as an officer of the court, will prevent us from having to come down here; but I would be happy to.

THE COURT: I will award 7,500. In the event that you wish to have that considered, you can note it on the motions calendar; but if you come back down here, then, he may be paying more fees.” [RP 215-216]

There was no evidence to support the amount of fees incurred nor any finding that Mr. Wilson had the resources to pay.

The only statement of the Court was the veiled threat, that if the matter was to be presented to the court, with documentation supporting the reasonableness of the request for an award of attorney fees, Mr. Wilson would face the probability that he would be assessed an even greater amount for attorney fees. That is exactly what the Court did after hearing Mr. Wilson's Motion for Reconsideration.

Mr. Wilson asked the Court to reconsider the entry of the Order of Child Support. This was a reasonable request. The Court had clearly failed to follow the mandate of the statute and support guidelines. The request was made with the hope and expectation that perhaps an appeal could be avoided.

The Court summarily denied the motion and granted Ms. Wilson an additional award of attorney fees in the amount of \$500.

The motion was brought in good faith. The award of the additional attorney fees was consistent with the trial court's admonition of adding on attorney fees to be paid by Mr. Wilson if he argued any further matters.

Assignment of Error No. 13

The Court abused its discretion in entering paragraph 3.8 of the Conclusions of Law awarding Respondent \$2,500.00 for moving and relocations expenses.

The record contains no evidence of a need for moving expenses. There is no testimony in the record for a request for such moving expenses. Nor was there any evidence as to what the cost would be, if any, if a move occurred.

There was no evidence or testimony as to a time that a move was contemplated or a specific location where Ms. Wilson was going to locate.

It is an abuse of discretion to enter a finding of fact and a conclusion of law without any facts to substantiate the fact or conclusion.

Assignment of Error No. 14

The Court erred and abused its discretion in entering paragraph 2.10 of the Findings of Fact and Exhibit E attached thereto and incorporated by reference, relating to the allocation of community debt.

The Decree of Dissolution makes reference to an Exhibit E which is not attached to the Decree. [CP 184-192] Exhibit E is attached as an exhibit to the Findings and Conclusions. [CP 183]

The debt assigned to Respondent, a Capital One credit card had a balance of \$754. [CP 182]

However, the names of the creditors assigned to Appellant are included in the Decree but the amounts were not included. [CP 183]

The amounts of those debts were shown in Appellant's Financial Declaration [CP 101] and amount to \$27,469.

There were no assets of the community of any significant value awarded to each party save an automobile and miscellaneous items of personal property, all of minimal value. [CP 180-181]

Mr. Wilson was ordered to pay virtually all of the community debt.

This coupled with the enormous financial burden placed upon him for maintenance, child support and attorney fees constitute an unfair distribution of debt and was not indicative of a just and equitable distribution of property as required by RCW 26.09.080.

Attorney Fees

Appellant, pursuant to RAP 18.1(b) requests an award of attorney fees for his costs and fees incurred in this appeal. The

necessary affidavit of fees and expenses will be filed in accordance with RAP 18.1(d).

CONCLUSION

The court clearly failed to apply the mandatory standards and statutes relating to the entry of an order for child support and child support worksheets. The errors impose an undue financial burden on the Appellant, Mr. Wilson and the court's ruling should be reversed and this matter remanded requiring compliance with the statutes and regulatory standards.

The court should remand the case to the trial court for a reconsideration of the award of maintenance and require compliance with the standards imposed by RCW 26.09.090, to determine if there is a need for maintenance and Appellant's ability to pay; the duration of maintenance if a determination of need and ability to pay is established. Further a determination needs to be made if there is a need for the Respondent to pursue any further training.

There were no personal or real properties accumulated by the parties in their marriage to be awarded to either party except for nominal items. Nevertheless the trial court imposed an ongoing

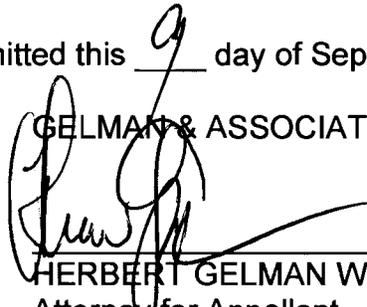
maintenance obligation totaling Two Hundred Fifty-Two Thousand Dollars (\$252,000).

The court should reverse the award of attorney fees since the award was made without a finding of Appellant's ability to pay.

Because of the court's seemingly intent to impose fees as a penalty, rather than based on the statutory requirement, it is requested that upon remand that this court direct that all future matters be heard in a different department.

Finally, Appellant should receive an award of attorney fees.

Respectfully submitted this 9 day of September, 2010.


GELMAN & ASSOCIATES
HERBERT GELMAN WSBA #1811
Attorney for Appellant

APPENDIX A

WASHINGTON STATE CHILD SUPPORT SCHEDULE

Including:

- Definitions and Standards
- Instructions
- Economic Table
- Worksheets

Effective Dates:

| | |
|-------------------------|-----------------|
| Definitions & Standards | October 1, 2009 |
| Instructions | October 1, 2009 |
| Economic Table | October 1, 2009 |
| Worksheets | October 1, 2009 |
| Worksheets – RDP | October 1, 2009 |



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Internet--download forms: <http://www.courts.wa.gov/>
Questions about the Instructions or Worksheets? Contact: Merrie Gough
Tel. (360) 357-2128 Fax (360) 956-5794
E-mail merrie.gough@courts.wa.gov or webmaster@courts.wa.gov

Child Support Hotline, State DSHS, 1 (800) 442-KIDS

A-1

WASHINGTON STATE CHILD SUPPORT SCHEDULE DEFINITIONS AND STANDARDS

Definitions

Unless the context clearly requires otherwise, these definitions apply to the standards following this section.

Basic child support obligation: means the monthly child support obligation determined from the economic table based on the parties' combined monthly net income and the number of children for whom support is owed.

Child support schedule: means the standards, economic table, worksheets and instructions, as defined in chapter 26.19 RCW.

Court: means a superior court judge, court commissioner, and presiding and reviewing officers who administratively determine or enforce child support orders.

Deviation: means a child support amount that differs from the standard calculation.

Economic table: means the child support table for the basic support obligation provided in RCW 26.19.020.

Instructions: means the instructions developed by the Administrative Office of the Courts pursuant to RCW 26.19.050 for use in completing the worksheets.

Standards: means the standards for determination of child support as provided in chapter 26.19 RCW.

Standard calculation: means the presumptive amount of child support owed as determined from the child support schedule before the court considers any reasons for deviation.

Support transfer payment: means the amount of money the court orders one parent to pay to another parent or custodian for child support after determination of the standard calculation and deviations. If certain expenses or credits are expected to fluctuate and the order states a formula or percentage to determine the additional amount or credit on an ongoing basis, the term "support transfer payment" does not mean the additional amount or credit.

Worksheets: means the forms developed by the Administrative Office of the Courts pursuant to RCW 26.19.050 for use in determining the amount of child support.

determined for minors, to adult children who are dependent on their parents and for whom support is ordered pursuant to RCW 26.09.100.

The provisions of RCW 26.19 for determining child support and reasons for deviation from the standard calculation shall be applied in the same manner by the court, presiding officers and reviewing officers.

2. Written findings of fact supported by the evidence: An order for child support shall be supported by written findings of fact upon which the support determination is based and shall include reasons for any deviation from the standard calculation and reasons for denial of a party's request for deviation from the standard calculation. RCW 26.19.035(2).
3. Completion of worksheets: Worksheets in the form developed by the Administrative Office of the Courts shall be completed under penalty of perjury and filed in every proceeding in which child support is determined. The court shall not accept incomplete worksheets or worksheets that vary from the worksheets developed by the Administrative Office of the Courts.
4. Court review of the worksheets and order: The court shall review the worksheets and the order setting child support for the adequacy of the reasons set forth for any deviation or denial of any request for deviation and for the adequacy of the amount of support ordered. Each order shall state the amount of child support calculated using the standard calculation and the amount of child support actually ordered. Worksheets shall be attached to the decree or order or if filed separately, shall be initialed or signed by the judge and filed with the order.

Income Standards

1. Consideration of all income: All income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent. Only the income of the parents of the children whose support is at issue shall be calculated for purposes of calculating the basic support obligation. Income and resources of any other person shall not be included in calculating the basic support obligation.
2. Verification of income: Tax returns for the preceding two years and current paystubs shall be provided to verify income and deductions. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs.
3. Income sources included in gross monthly income: Monthly gross income shall include income from any source, including: salaries; wages; commissions; deferred compensation; overtime, except as excluded from income in RCW 26.19.071(4)(h); contract-related benefits; income from second jobs except as excluded from income in RCW 26.19.071(4)(h); dividends; interest; trust income; severance pay; annuities; capital gains; pension retirement benefits; workers' compensation; unemployment benefits; maintenance actually received; bonuses; social security benefits; disability insurance benefits;

Application Standards

1. Application of the support schedule: The child support schedule shall be applied:
 - a. in each county of the state;
 - b. in judicial and administrative proceedings under titles 13, 26 and 74 RCW;
 - c. in all proceedings in which child support is determined or modified;
 - d. in setting temporary and permanent support;
 - e. in automatic modification provisions or decrees entered pursuant to RCW 26.09.100; and
 - f. in addition to proceedings in which child support is

and income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

Veterans' disability pensions: Veterans' disability pensions or regular compensation for disability incurred in or aggravated by service in the United States armed forces paid by the Veterans' Administration shall be disclosed to the court. The court may consider either type of compensation as disposable income for purposes of calculating the child support obligation.

4. Income sources excluded from gross monthly income: The following income and resources shall be disclosed but shall not be included in gross income: income of a new spouse or domestic partner or income of other adults in the household; child support received from other relationships; gifts and prizes; temporary assistance for needy families; Supplemental Security Income; general assistance; food stamps; and overtime or income from second jobs beyond forty hours per week averaged over a twelve-month period worked to provide for a current family's needs, to retire past relationship debts, or to retire child support debt, when the court finds the income will cease when the party has paid off his or her debts. Receipt of income and resources from temporary assistance for needy families, Supplemental Security Income, general assistance and food stamps shall not be a reason to deviate from the standard calculation.

VA aid and attendant care: Aid and attendant care payments to prevent hospitalization paid by the Veterans Administration solely to provide physical home care for a disabled veteran, and special compensation paid under 38 U.S.C. Sec. 314(k) through (r) to provide either special care or special aids, or both to assist with routine daily functions shall be disclosed. The court may not include either aid or attendant care or special medical compensation payments in gross income for purposes of calculating the child support obligation or for purposes of deviating from the standard calculation.

Other aid and attendant care: Payments from any source, other than veterans' aid and attendance allowance or special medical compensation paid under 38 U.S.C. Sec. 314(k) through (r) for services provided by an attendant in case of a disability when the disability necessitates the hiring of the services or an attendant shall be disclosed but shall not be included in gross income and shall not be a reason to deviate from the standard calculation.

5. Determination of net income: The following expenses shall be disclosed and deducted from gross monthly income to calculate net monthly income: federal and state income taxes (see the following paragraph); federal insurance contributions act deductions (FICA); mandatory pension plan payments; mandatory union or professional dues; state industrial insurance premiums; court-ordered maintenance to the extent actually paid; up to five thousand dollars per year in voluntary retirement contributions actually made if the contributions show a pattern of contributions during the one-year period preceding the action establishing the child support order unless there is a determination that the contributions were made for the purpose of reducing child support; and normal business expenses and self-employment taxes for self-employed persons. Justification shall be required for any business expense deduction about

which there is a disagreement. Items deducted from gross income shall not be a reason to deviate from the standard calculation.

Allocation of tax exemptions: The parties may agree which parent is entitled to claim the child or children as dependents for federal income tax exemptions. The court may award the exemption or exemptions and order a party to sign the federal income tax dependency exemption waiver. The court may divide the exemptions between the parties, alternate the exemptions between the parties or both.

6. Imputation of income: The court shall impute income to a parent when the parent is voluntarily unemployed or voluntarily underemployed. The court shall determine whether the parent is voluntarily underemployed or voluntarily unemployed based upon that parent's work history, education, health and age or any other relevant factors. A court shall not impute income to a parent who is gainfully employed on a full-time basis, unless the court finds that the parent is voluntarily underemployed and finds that the parent is purposely underemployed to reduce the parent's child support obligation. Income shall not be imputed for an unemployable parent. Income shall not be imputed to a parent to the extent the parent is unemployed or significantly underemployed due to the parent's efforts to comply with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child. In the absence of records of a parent's actual earnings, the court shall impute a parent's income in the following order of priority:
- (a) Full-time earnings at the current rate of pay;
 - (b) Full-time earnings at the historical rate of pay based on reliable information, such as employment security department data;
 - (c) Full-time earnings at a past rate of pay where information is incomplete or sporadic;
 - (d) Full-time earnings at minimum wage in the jurisdiction where the parent resides if the parent has a recent history of minimum wage earnings, is recently coming off public assistance, general assistance-unemployable, supplemental security income, or disability, has recently been released from incarceration, or is a high school student;
 - (e) Median net monthly income of year-round full-time workers as derived from the United States bureau of census, current population reports, or such replacement report as published by the bureau of census. (See "Approximate Median Net Monthly Income" table on page 6.)

Allocation Standards

1. Basic child support: The basic child support obligation derived from the economic table shall be allocated between the parents based on each parent's share of the combined monthly net income.
2. Health care expenses: Health care costs are not included in the economic table. Monthly health care costs shall be shared by the parents in the same proportion as the basic support obligation. Health care costs shall include, but not be limited to, medical,

dental, orthodontia, vision, chiropractic, mental health treatment, prescription medications, and other similar costs for care and treatment.

3. Day care and special child rearing expenses: Day care and special child rearing expenses, such as tuition and long distance transportation costs to and from the parents for visitation purposes, are not included in the economic table. These expenses shall be shared by the parents in the same proportion as the basic child support obligation. RCW 26.19.080.
4. The court may exercise its discretion to determine the necessity for and the reasonableness of all amounts ordered in excess of the basic child support obligation.

Limitations Standards

1. Limit at 45 percent of a parent's net income: Neither parent's child support obligation owed for all his or her biological or legal children may exceed 45 percent of net income except for good cause shown.
 - a. Each child is entitled to a pro rata share of the income available for support, but the court only applies the pro rata share to the children in the case before the court.
 - b. Before determining whether to apply the 45 percent limitation, the court must consider the best interests of the child(ren) and the circumstances of each parent. Such circumstances include, but are not limited to, leaving insufficient funds in the custodial parent's household to meet the basic needs of the child(ren), comparative hardship to the affected households, assets or liabilities, and any involuntary limits on either parent's earning capacity including incarceration, disabilities, or incapacity.
 - c. Good cause includes, but is not limited to, possession of substantial wealth, child(ren) with day care expenses, special medical need, educational need, psychological need, and larger families.
2. Presumptive minimum support obligation: When a parent's monthly net income is below 125% of the federal poverty guideline, a support order of not less than fifty dollars per child per month shall be entered unless the obligor parent establishes that it would be unjust to do so in that particular case. The decision whether there is a sufficient basis to go below the presumptive minimum payment must take into consideration the best interests of the child(ren) and circumstances of each parent. Such circumstances can include leaving insufficient funds in the custodial parent's household to meet the basic needs of the child(ren), comparative hardship to the affected households, assets or liabilities, and earning capacity.
3. Self-support reserve: The basic support obligation of the parent making the transfer payment, excluding health care, day care, and special child-rearing expenses, shall not reduce his or her net income below the self-support reserve of 125% of the federal poverty level, except for the presumptive minimum payment of fifty dollars per child per month or when it would be unjust to apply the self-support reserve limitation after considering the best interests of the child(ren) and the circumstances of each parent. Such circumstances include, but are not limited to,

leaving insufficient funds in the custodial parent's household to meet the basic needs of the child(ren), comparative hardship to the affected households, assets or liabilities, and earning capacity. This section shall not be construed to require monthly substantiation of income. (See the Self-Support Reserve memorandum on the courts' website www.courts.wa.gov/forms and at www.WashingtonJawHelp.org.)

4. Income above twelve thousand dollars: The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the maximum presumptive amount of support upon written findings of fact.

Deviation Standards

1. Reasons for deviation from the standard calculation include but are not limited to the following:
 - a. Sources of income and tax planning: The court may deviate from the standard calculation after consideration of the following:
 - i. Income of a new spouse or new domestic partner if the parent who is married to the new spouse or the parent who is in a domestic partnership with the new domestic partner is asking for a deviation based on any other reason. Income of a new spouse or domestic partner is not, by itself, a sufficient reason for deviation;
 - ii. Income of other adults in the household if the parent who is living with the other adult is asking for a deviation based on any other reason. Income of the other adults in the household is not, by itself, a sufficient reason for deviation;
 - iii. Child support actually received from other relationships;
 - iv. Gifts;
 - v. Prizes;
 - vi. Possession of wealth, including but not limited to savings, investments, real estate holdings and business interests, vehicles, boats, pensions, bank accounts, insurance plans or other assets;
 - vii. Extraordinary income of a child; or
 - viii. Tax planning considerations. A deviation for tax planning may be granted only if child(ren) would not receive a lesser economic benefit due to the tax planning;
 - ix. Income that has been excluded under RCW 26.19.071(4)(h) if the person earning that income asks for a deviation for any other reason.
 - b. Nonrecurring income: The court may deviate from the standard calculation based on a finding that a particular source of income included in the calculation of the basic support obligation is not a recurring source of income. Depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses or income from second jobs. Deviations for nonrecurring income shall be based on a review of the nonrecurring income received in the previous two calendar years.

- c. **Debt and high expenses:** The court may deviate from the standard calculation after consideration of the following expenses:
- i. Extraordinary debt not voluntarily incurred;
 - ii. A significant disparity in the living costs of the parents due to conditions beyond their control;
 - iii. Special needs of disabled child(ren); or
 - iv. Special medical, educational or psychological needs of the child(ren).
 - v. Costs anticipated to be incurred by the parents in compliance with court-ordered reunification efforts under chapter 13.34 RCW or under a voluntary placement agreement with an agency supervising the child.
- d. **Residential schedule:** The court may deviate from the standard calculation if the child(ren) spend(s) a significant amount of time with the parent who is obligated to make a support transfer payment. The court may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time spent with that parent and shall consider the decreased expenses, if any, to the party receiving the support resulting from the significant amount of time the child spends with the parent making the support transfer payment.
- e. **Children from other relationships:** The court may deviate from the standard calculation when either or both of the parents before the court have children from other relationships to whom the parent owes a duty of support.
- i. The child support schedule shall be applied to the parents and children of the family before the court to determine the presumptive amount of support.
 - ii. Children from other relationships shall not be counted in the number of children for purposes of determining the basic support obligation and the standard calculation.
 - iii. When considering a deviation from the standard calculation for children from other relationships, the court may consider only other children to whom the parent owes a duty of support. The court may consider court-ordered payments of child support for children from other relationships only to the extent that the support is actually paid.
 - iv. When the court has determined that either or both parents have children from other relationships, deviations under this section shall be based on consideration of the total circumstances of both households. All child support obligations paid, received, and owed for all children shall be disclosed and considered.
2. All income and resources of the parties before the court, new spouses or domestic partners, and other adults in the household shall be disclosed and considered as provided. The presumptive amount of support shall be determined according to the child support schedule. Unless specific reasons for deviation are set forth in the written findings of fact and are supported by the evidence, the court shall order each parent to pay the amount of support determined by using the standard calculation.
3. The court shall enter findings that specify reasons for any deviation or any denial of a party's request for any deviation from the standard calculation made by the court. The court shall not consider reasons for deviation until the court determines the standard calculation for each parent.
 4. When reasons exist for deviation, the court shall exercise discretion in considering the extent to which the factors would affect the support obligation.
 5. Agreement of the parties is not by itself adequate reason for any deviations from the standard calculations.

Post-Secondary Education Standards

1. The child support schedule shall be advisory and not mandatory for post-secondary educational support.
2. When considering whether to order support for post-secondary educational expenses, the court shall determine whether the child is in fact dependent and is relying upon the parents for the reasonable necessities of life. The court shall exercise its discretion when determining whether and for how long to award post-secondary educational support based upon consideration of factors that include but are not limited to the following: age of the child; the child's needs; the expectations of the parties for their child(ren) when the parents were together; the child(ren)'s prospects, desires, aptitudes, abilities or disabilities; the nature of the post-secondary education sought and the parent's level of education, standard of living and current and future resources. Also to be considered are the amount and type of support that the child would have been afforded if the parents had stayed together.
3. The child must enroll in an accredited academic or vocational school, must be actively pursuing a course of study commensurate with the child's vocational goals and must be in good academic standing as defined by the institution. The court-ordered post-secondary educational support shall be automatically suspended during the period or periods the child fails to comply with these conditions.
4. The child shall also make available all academic records and grades to both parents as a condition of receiving post-secondary educational support. Each parent shall have full and equal access to the post-secondary education records as provided by statute (RCW 26.09.225).
5. The court shall not order the payment of post-secondary educational expenses beyond the child's twenty-third birthday, except for exceptional circumstances, such as mental, physical or emotional disabilities.
6. The court shall direct that either or both parents' payments for post-secondary educational expenses are made directly to the educational institution if feasible. If direct payments are not feasible, then the court in its discretion may order that either or both parents' payments are made directly to the child if the child does not reside with either parent. If the child resides with one of the parents, the court may direct that the parent making the support transfer payments make the payments to the child or to the parent who has been receiving the support transfer payments.

WASHINGTON STATE CHILD SUPPORT SCHEDULE INSTRUCTIONS FOR WORKSHEETS

Child Support Order Summary Report:

Fill out the Child Support Order Summary Report only if you are also submitting a temporary or a final child support order to be signed by a judicial or reviewing officer.

Worksheets:

Fill in the names and ages of only those children whose support is at issue.

Part I: Basic Child Support Obligation

Pursuant to INCOME STANDARD #1: Consideration of all income, "only the income of the parents of the child(ren) whose support is at issue shall be calculated for purposes of calculating the basic support obligation." (See page 1.)

Pursuant to INCOME STANDARD #2: Verification of income, "tax returns for the preceding two years and current paystubs are required for income verification purposes. Other sufficient verification shall be required for income and deductions which do not appear on tax returns or paystubs." (See page 1.)

Gross Monthly Income

Gross monthly income is defined under INCOME STANDARD #3: Income sources included in gross monthly income. (See page 1.)

Income exclusions are defined under INCOME STANDARD #4: Income sources excluded from gross monthly income. (See page 2.) Excluded income must be disclosed and listed in Part VIII of the worksheets.

Monthly Average of Income:

- If income varies during the year, divide the annual total of the income by 12.
- If paid weekly, multiply the weekly income by 52 and divide by 12.
- If paid every other week, multiply the two-week income by 26 and divide by 12.
- If paid twice a month (bi-monthly), multiply the bi-monthly income by 24 and divide by 12.

LINE 1a, Wages and Salaries: Enter the average monthly total of all salaries, wages, contract-related benefits, bonuses, and income from overtime and second jobs that is not excluded from income by RCW 26.19.071(4)(h).

LINE 1b, Interest and Dividend Income: Enter the average monthly total of dividends and interest income.

LINE 1c, Business Income: Enter the average monthly income from self-employment, rent, royalties, contracts, proprietorship of a business, or joint ownership of a partnership or closely held corporation.

LINE 1d, Maintenance Received: Enter the monthly amount of maintenance actually received.

LINE 1e, Other Income: Enter the average monthly total of other income. (Other income includes, but is not limited to: trust income, severance pay, annuities, capital gains, pension retirement benefits, workers compensation, unemployment benefits, social security benefits and disability insurance benefits.)

LINE 1f, Imputed Income: Enter the imputed gross monthly income for a parent who is voluntarily unemployed, underemployed or if you do not have records of a parent's actual earnings. Refer to "INCOME STANDARD #6: Imputation of income." (See page 2.) Impute income using the first method possible based on the information you have in the following order:

Calculate full-time earnings using either:

1. Current rate of pay;
2. Historical rate of pay based on reliable information;
3. Past rate of pay, if current information is incomplete or sporadic; or
4. Minimum wage where the parent lives when the parent has a history of minimum wage or government assistance is recently released from incarceration or is a high school student.

Historical rate of pay information may be available from the Division of Child Support. Use form 18-701: "Request for Income Information for Purposes of Entering a Child Support Order", available online at: <http://www.dshs.wa.gov/dcs/Resources/Forms.asp>

If you impute income using one of the four methods, above, enter the amount in line 1f. Also, in line 26 of the Worksheets, explain which method you used to impute income and how you calculated the amount of imputed income.

If you cannot use any of the above methods, impute the parent's net monthly income using the table below, and enter the appropriate amount for the parent's age and gender on line 1f and on line 3. The table, below, shows net income, after deductions. So if you impute using this table, you will not enter any deductions on the worksheet under line 2. Leave lines 2a through 2i blank. For this parent, go to line 4. Also, in line 26 of the Worksheets, explain that net income was imputed using the Approximate Median Net Monthly Income Table.

Approximate Median Net Monthly Income

| MALE | age | FEMALE |
|---------|-------|---------|
| \$1,832 | 15-24 | \$1,632 |
| \$2,804 | 25-34 | \$2,446 |
| \$3,448 | 35-44 | \$2,693 |
| \$3,569 | 45-54 | \$2,714 |
| \$3,735 | 55-64 | \$2,814 |
| \$4,084 | 65 + | \$2,960 |

U.S. Census Bureau, Current Population Survey, 2009 Annual Social and Economic Supplement, Table PINC-01. Selected Characteristics of People 15 Years Old and Over by Total Money Income in 2008, Work Experience in 2008, Race, Hispanic Origin, and Sex, Worked Full Time, Year Round.

[Net income has been determined by subtracting FICA (7.65 percent) and the tax liability for a single person (one withholding allowance).]

LINE 1g, Total Gross Monthly Income: Add the monthly income amounts for each parent (lines 1a through 1f) and enter the totals on line 1g.

Monthly Deductions from Gross Income

Allowable monthly deductions from gross income are defined under INCOME STANDARD #5: Determination of net income. (See page 2.)

Monthly Average of Deductions: If a deduction is annual or varies during the year, divide the annual total of the deduction by 12 to determine a monthly amount.

LINE 2a, Income Taxes: Enter the monthly amount actually owed for state and federal income taxes. (The amount of income tax withheld on a paycheck may not be the actual amount of income tax owed due to tax refund, etc. It is appropriate to consider tax returns from prior years as indicating the actual amount of income tax owed if income has not changed.)

LINE 2b, FICA/Self Employment Taxes: Enter the total monthly amount of FICA, Social Security, Medicare and Self-employment taxes owed.

LINE 2c, State Industrial Insurance Deductions: Enter the monthly amount of state industrial insurance deductions.

LINE 2d, Mandatory Union/Professional Dues: Enter the monthly cost of mandatory union or professional dues.

LINE 2e, Mandatory Pension Plan Payments: Enter the monthly cost of mandatory pension plan payments amount.

LINE 2f, Voluntary Retirement Contributions: Enter the monthly cost of voluntary Retirement Contributions. Divide the amount of the voluntary retirement contribution, up to \$5,000 per year, by 12 to calculate the monthly cost. (For more information regarding limitations on the allowable deduction of voluntary retirement contributions, refer to INCOME STANDARD #5: Determination of net income. See page 2.)

LINE 2g, Maintenance Paid: Enter the monthly amount of maintenance actually paid pursuant to a court order.

LINE 2h, Normal Business Expenses: If self-employed, enter the amount of normal business expenses. (Pursuant to INCOME STANDARD #5: Determination of net income, "justification shall be required for any business expense deduction about which there is a disagreement." See page 2.)

LINE 2i, Total Deductions From Gross Income: Add the monthly deductions for each parent (lines 2a through 2h) and enter the totals on line 2i.

LINE 3, Monthly Net Income: For each parent, subtract total deductions (line 2i) from total gross monthly income (line 1g) and enter these amounts on line 3.

LINE 4, Combined Monthly Net Income: Add the parents' monthly net incomes (line 3) and enter the total on line 4.

LINE 5, Basic Child Support Obligation: In the work area provided on line 5, enter the basic support obligation amount determined for each child. Add these amounts together and enter the total in the box on line 5. (To determine a per child basic support obligation, see the following economic table instructions.)

Economic Table Instructions

To use the Economic Table to determine an individual support amount for each child:

- Locate in the left-hand column the combined monthly net income amount closest to the amount entered on line 4 of Worksheet (round up when the combined monthly net income falls halfway between the two amounts in the left-hand column);
- Locate on the top row the family size for the number of children for whom child support is being determined (when determining family size for the required worksheets, do not include child(ren) from other relationships); and
- circle the two numbers in the columns listed below the family size that are across from the net income. The amount in the "A" column is the basic support amount for a child up to age 11. The amount in the "B" column is the basic support amount for a child 12 years of age or older.

LINE 6, Proportional Share of Income: Divide the monthly net income for each parent (line 3) by the combined monthly net income (line 4) and enter these amounts on line 6. (The entries on line 6 when added together should equal 1.00.)

Part II: Basic Child Support Obligation

LINE 7, Each Parent's Basic Child Support Obligation without consideration of low income limitations: Multiply the total basic child support obligation (amount in box on line 5) by the income share proportion for each parent (line 6) and enter these amounts on line 7. (The amounts entered on line 7 added together should equal the amount entered on line 5.)

LINE 8, Calculating low income limitations: Complete only those that apply:

To calculate the low-income limitation standards in lines 8b and 8c, you will need to know the self-support reserve amount, which is 125 % of the current federal poverty guideline. As of February 2009, self-support reserve is \$1,128. The guideline and self-support reserve change roughly annually. To check the current self-support reserve amount go to the courts' web site at: www.courts.wa.gov, or go to www.WashingtonLawHelp.org. Enter the self-support reserve amount in the space provided in line 8. (For more information, see Limitation Standard #2 on page 3 of the Definitions and Standards.)

- 8a. Combined net income less than \$1,000.** If combined net monthly income on line 4 is less than \$1,000, enter each parent's presumptive support obligation of \$50 per child. Do not enter an amount on line 8a if combined income on line 4 is more than \$1,000.
- 8b. Monthly net income less than self-support reserve:** For each parent whose monthly net income on line 3 is less than the self support reserve, enter the parent's presumptive support obligation of \$50 per child. Do not use this box for a parent whose net income on line 3 is greater than the self-support reserve.
- 8c. Monthly net income greater than self-support reserve:** Subtract the self-support reserve from line 3 and enter this amount or enter \$50 per child whichever is greater. Do not use this box if the amount is greater than the amount in line 7.

LINE 9, Each parent's basic child support obligation after calculating applicable limitations: Enter the lowest amount from line 8a - 8c for each parent, or enter the amount from line 7 if the limitations in 8a - 8c did not apply.

Part III: Health Care, Day Care, and Special Child Rearing Expenses

Pursuant to ALLOCATION STANDARD #4: "the court may exercise its discretion to determine the necessity for and the reasonableness of all amounts ordered in excess of the basic child support obligation." (See page 2.)

Pursuant to ALLOCATION STANDARD #2: Health care expenses and #3: Day care and special child rearing expenses, health care, day care, and special child rearing expenses shall be shared by the parents in the same proportion as the basic support obligation. (See page 2.) NOTE: The court order should reflect that health care, day care and special child rearing expenses not listed should be apportioned by the same percentage as the basic child support obligation.

Monthly Average of Expenses: If a health care, day care, or special child rearing expense is annual or varies during the year, divide the annual total of the expense by 12 to determine a monthly amount.

Health Care Expenses

LINE 10a, Monthly Health Insurance Premiums Paid For Child(ren): List the monthly amount paid by each parent for health care insurance for the child(ren) of the relationship. (When determining an insurance premium amount, do not include the portion of the premium paid by an employer or other third party and/or the portion of the premium that covers the parent or other household members.)

LINE 10b, Uninsured Monthly Health Care Expenses Paid For Child(ren): List the monthly amount paid by each parent for the child(ren)'s health care expenses not reimbursed by insurance.

LINE 10c, Total Monthly Health Care Expenses: For each parent add the health insurance premium payments (line 10a) to the uninsured health care payments (line 10b) and enter these amounts on line 10c.

LINE 10d, Combined Monthly Health Care Expenses: Add the parents' total health care payments (line 10c) and enter this amount on line 10d.

Day Care and Special Child Rearing Expenses

LINE 11a, Day Care Expenses: Enter average monthly day care costs.

LINE 11b, Education Expenses: Enter the average monthly costs of tuition and other related educational expenses.

LINE 11c, Long Distance Transportation Expenses: Enter the average monthly costs of long distance travel incurred pursuant to the residential or visitation schedule.

LINE 11d, Other Special Expenses: Identify any other special expenses and enter the average monthly cost of each.

LINE 11e, Total Day Care and Special Expenses: Add the monthly expenses for each parent (lines 11a through 11d) and enter these totals on line 11e.

LINE 12, Combined Monthly Total of Day Care and Special Expenses: Add the parents' total expenses (line 11e) and enter this total on line 12.

LINE 13, Total Health Care, Day Care and Special Expenses: Add the health care expenses (line 10d) to the combined monthly total of day care and special expenses (line 12) and enter this amount on line 13.

LINE 14, Each Parent's Obligation For Health Care, Day Care And Special Expenses: Multiply the total health care, day care, and special expense amount (line 13) by the income proportion for each parent (line 6) and enter these amounts on line 14.

LINE 15, Gross Child Support Obligation: For each parent, add the basic child support obligation (line 9) to the obligation for extraordinary health care, day care and special expenses (line 14). Enter these amounts on line 15.

Part V: Child Support Credits

Child support credits are provided in cases where parents make direct payments to third parties for the cost of goods and services which are included in the standard calculation support obligation (e.g., payments to an insurance company or a day care provider).

LINE 16a, Monthly Health Care Expenses Credit: Enter the total monthly health care expenses amounts from line 10c for each parent.

LINE 16b, Day Care And Special Expenses Credit: Enter the total day care and special expenses amounts from line 11e for each parent.

LINE 16c, Other Ordinary Expense Credit: If approval of another ordinary expense credit is being requested, in the space provided, specify the expense and enter the average monthly cost in the column of the parent to receive the credit. (It is generally assumed that ordinary expenses are paid in accordance with the child(ren)'s residence. If payment of a specific ordinary expense does not follow this assumption, the parent paying for this expense may request approval of an ordinary expense credit. This credit is discretionary with the court.)

LINE 16d, Total Support Credits: For each parent, add the entries on lines 16 a through c and enter the totals on line 16d.

Part VI: Standard Calculation/Presumptive Transfer Payment

LINE 17, For Each Parent: subtract the total support credits (line 16d) from the gross child support obligation (line 15) and enter the resulting amounts on line 17. If the amount is less than \$50 per child for either parent, then enter the presumptive minimum support obligation of \$50 per child, instead of the lower amount.

Part VII: Additional Informational Calculations

LINE 18, 45% of Each Parent's Net Income From Line 3: For each parent, multiply line 3 by .45. Refer to LIMITATIONS Standards #1: Limit at 45% of a parent's net income.

LINE 19, 25% of Each Parent's Basic Support Obligation from Line 9: For each parent, multiply line 9 by .25.

Part VIII: Additional Factors for Consideration

Pursuant to INCOME STANDARD #1: Consideration of all income: "all income and resources of each parent's household shall be disclosed and considered by the court when the court determines the child support obligation of each parent." (See page 1.)

LINE 20 a-h, Household Assets: Enter the estimated present value of assets of the household.

LINE 21, Household Debt: Describe and enter the amount of liens against assets owned by the household and/or any extraordinary debt.

Other Household Income

LINE 22a, Income of Current Spouse or Domestic Partner: If a parent is currently married to or in a domestic partnership with someone other than the parent of the child(ren) for whom support is being determined, list the name and enter the income of the present spouse or domestic partner.

LINE 22b, Income of Other Adults In The Household: List the names and enter the incomes of other adults residing in the household.

LINE 22c, Gross income from overtime or from second jobs the party is asking the court to exclude per INCOME STANDARD #4, Income sources excluded from gross monthly income (see page 2).

LINE 22d, Income of Children: If the amount is considered to be extraordinary, list the name and enter the income of children residing in the home.

LINE 22e, Income from Child Support: List the name of the child(ren) for whom support is received and enter the amount of the support income. Do not include the child(ren) for whom support is being determined.

LINE 22f, Income from Assistance Programs: List the program and enter the amount of any income received from assistance programs. (Assistance programs include, but are not limited to: temporary assistance for needy families, SSI, general assistance, food stamps and aid and attendance allowances.)

LINE 22g, Other Income: Describe and enter the amount of any other income of the household. (Include income from gifts and prizes on this line.)

LINE 23, Nonrecurring Income: Describe and enter the amount of any income included in the calculation of gross income (LINE 1g) which is nonrecurring. (Pursuant to DEVIATION STANDARD #1b: Nonrecurring income, "depending on the circumstances, nonrecurring income may include overtime, contract-related benefits, bonuses or income from second jobs." See page 3.)

LINE 24, Child Support Owed, Monthly, for Biological or Legal Child(ren). List the names and ages and enter the amount of child support owed for other children, (not the children for whom support is being determined). Is the support paid? Check Yes or No.

LINE 25, Other Child(ren) Living in Each Household: List the names and ages of children, other than those for whom support is being determined, who are living in each household.

LINE 26, Other Factors For Consideration: In the space provided list any other factors that should be considered in determining the child support obligation. (For information regarding other factors for consideration, refer to DEVIATION STANDARDS. See page 3.) Also use this space to explain how you calculated the income and deductions in lines 1 and 2.

Nonparental Custody Cases: When the children do not reside with either parent, the household income and resources of the children's custodian(s) should be listed on line 26.

**WASHINGTON STATE CHILD SUPPORT SCHEDULE
ECONOMIC TABLE**

MONTHLY BASIC SUPPORT OBLIGATION PER CHILD

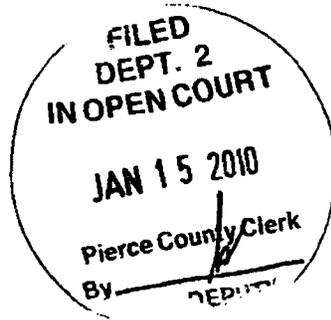
(KEY: A = AGE 0-11 B = AGE 12-18)

| Combined Monthly Net Income | One Child Family | | Two Children Family | | Three Children Family | | Four Children Family | | Five Children Family | |
|--|------------------|------|---------------------|------|-----------------------|-----|----------------------|-----|----------------------|-----|
| | A | B | A | B | A | B | A | B | A | B |
| For income less than \$1,000, the obligation is based upon the resources and living expenses of each household. Minimum support shall not be less than \$50 per child per month except when allowed by RCW 26.19.065(2). | | | | | | | | | | |
| 1000 | 220 | 272 | 171 | 211 | 143 | 177 | 121 | 149 | 105 | 130 |
| 1100 | 242 | 299 | 188 | 232 | 157 | 194 | 133 | 164 | 116 | 143 |
| 1200 | 264 | 326 | 205 | 253 | 171 | 211 | 144 | 179 | 126 | 156 |
| 1300 | 285 | 352 | 221 | 274 | 185 | 228 | 156 | 193 | 136 | 168 |
| 1400 | 307 | 379 | 238 | 294 | 199 | 246 | 168 | 208 | 147 | 181 |
| 1500 | 327 | 404 | 254 | 313 | 212 | 262 | 179 | 221 | 156 | 193 |
| 1600 | 347 | 428 | 269 | 333 | 225 | 278 | 190 | 235 | 166 | 205 |
| 1700 | 367 | 453 | 285 | 352 | 238 | 294 | 201 | 248 | 175 | 217 |
| 1800 | 387 | 478 | 300 | 371 | 251 | 310 | 212 | 262 | 185 | 228 |
| 1900 | 407 | 503 | 316 | 390 | 264 | 326 | 223 | 275 | 194 | 240 |
| 2000 | 427 | 527 | 331 | 409 | 277 | 342 | 234 | 289 | 204 | 252 |
| 2100 | 447 | 552 | 347 | 429 | 289 | 358 | 245 | 303 | 213 | 264 |
| 2200 | 467 | 577 | 362 | 448 | 302 | 374 | 256 | 316 | 223 | 276 |
| 2300 | 487 | 601 | 378 | 467 | 315 | 390 | 267 | 330 | 233 | 288 |
| 2400 | 506 | 626 | 393 | 486 | 328 | 406 | 278 | 343 | 242 | 299 |
| 2500 | 526 | 650 | 408 | 505 | 341 | 421 | 288 | 356 | 251 | 311 |
| 2600 | 534 | 661 | 416 | 513 | 346 | 428 | 293 | 362 | 256 | 316 |
| 2700 | 542 | 670 | 421 | 520 | 351 | 435 | 298 | 368 | 259 | 321 |
| 2800 | 549 | 679 | 427 | 527 | 356 | 440 | 301 | 372 | 262 | 324 |
| 2900 | 556 | 686 | 431 | 533 | 360 | 445 | 305 | 376 | 266 | 328 |
| 3000 | 561 | 693 | 436 | 538 | 364 | 449 | 308 | 380 | 268 | 331 |
| 3100 | 566 | 699 | 439 | 543 | 367 | 453 | 310 | 383 | 270 | 334 |
| 3200 | 569 | 704 | 442 | 546 | 369 | 457 | 312 | 386 | 272 | 336 |
| 3300 | 573 | 708 | 445 | 549 | 371 | 459 | 314 | 388 | 273 | 339 |
| 3400 | 574 | 710 | 446 | 551 | 372 | 460 | 315 | 389 | 274 | 340 |
| 3500 | 575 | 711 | 447 | 552 | 373 | 461 | 316 | 390 | 275 | 341 |
| 3600 | 577 | 712 | 448 | 553 | 374 | 462 | 317 | 391 | 276 | 342 |
| 3700 | 578 | 713 | 449 | 554 | 375 | 463 | 318 | 392 | 277 | 343 |
| 3800 | 581 | 719 | 452 | 558 | 377 | 466 | 319 | 394 | 278 | 344 |
| 3900 | 596 | 736 | 463 | 572 | 386 | 477 | 326 | 404 | 284 | 352 |
| 4000 | 609 | 753 | 473 | 584 | 395 | 488 | 334 | 413 | 291 | 360 |
| 4100 | 623 | 770 | 484 | 598 | 404 | 500 | 341 | 422 | 298 | 368 |
| 4200 | 638 | 788 | 495 | 611 | 413 | 511 | 350 | 431 | 305 | 377 |
| 4300 | 651 | 805 | 506 | 625 | 422 | 522 | 357 | 441 | 311 | 385 |
| 4400 | 664 | 821 | 516 | 637 | 431 | 532 | 364 | 449 | 317 | 392 |
| 4500 | 677 | 836 | 525 | 649 | 438 | 542 | 371 | 458 | 323 | 400 |
| 4600 | 689 | 851 | 535 | 661 | 446 | 552 | 377 | 467 | 329 | 407 |
| 4700 | 701 | 866 | 545 | 673 | 455 | 562 | 384 | 475 | 335 | 414 |
| 4800 | 713 | 882 | 554 | 685 | 463 | 572 | 391 | 483 | 341 | 422 |
| 4900 | 726 | 897 | 564 | 697 | 470 | 581 | 398 | 491 | 347 | 429 |
| 5000 | 738 | 912 | 574 | 708 | 479 | 592 | 404 | 500 | 353 | 437 |
| 5100 | 751 | 928 | 584 | 720 | 487 | 602 | 411 | 509 | 359 | 443 |
| 5200 | 763 | 943 | 593 | 732 | 494 | 611 | 418 | 517 | 365 | 451 |
| 5300 | 776 | 959 | 602 | 744 | 503 | 621 | 425 | 525 | 371 | 458 |
| 5400 | 788 | 974 | 612 | 756 | 511 | 632 | 432 | 533 | 377 | 466 |
| 5500 | 800 | 989 | 622 | 768 | 518 | 641 | 439 | 542 | 383 | 473 |
| 5600 | 812 | 1004 | 632 | 779 | 527 | 651 | 446 | 551 | 389 | 480 |
| 5700 | 825 | 1019 | 641 | 791 | 535 | 661 | 452 | 559 | 395 | 488 |
| 5800 | 837 | 1035 | 650 | 803 | 543 | 671 | 459 | 567 | 401 | 495 |
| 5900 | 850 | 1050 | 660 | 815 | 551 | 681 | 466 | 575 | 407 | 502 |
| 6000 | 862 | 1065 | 670 | 827 | 559 | 691 | 473 | 584 | 413 | 509 |
| 6100 | 875 | 1081 | 680 | 839 | 567 | 701 | 479 | 593 | 418 | 517 |
| 6200 | 887 | 1096 | 689 | 851 | 575 | 710 | 486 | 601 | 424 | 524 |
| 6300 | 899 | 1112 | 699 | 863 | 583 | 721 | 493 | 609 | 430 | 532 |
| 6400 | 911 | 1127 | 709 | 875 | 591 | 731 | 500 | 617 | 436 | 539 |
| 6500 | 924 | 1142 | 718 | 887 | 599 | 740 | 506 | 626 | 442 | 546 |
| 6600 | 936 | 1157 | 728 | 899 | 607 | 750 | 513 | 635 | 448 | 554 |
| 6700 | 949 | 1172 | 737 | 911 | 615 | 761 | 520 | 643 | 454 | 561 |
| 6800 | 961 | 1188 | 747 | 923 | 623 | 770 | 527 | 651 | 460 | 568 |
| 6900 | 974 | 1203 | 757 | 935 | 631 | 780 | 533 | 659 | 466 | 575 |
| 7000 | 986 | 1218 | 767 | 946 | 639 | 790 | 540 | 668 | 472 | 583 |
| 7100 | 998 | 1233 | 776 | 958 | 647 | 800 | 547 | 677 | 478 | 591 |
| 7200 | 1009 | 1248 | 785 | 971 | 654 | 809 | 554 | 684 | 484 | 598 |
| 7300 | 1021 | 1262 | 794 | 982 | 662 | 818 | 560 | 693 | 490 | 605 |
| 7400 | 1033 | 1276 | 803 | 993 | 670 | 828 | 567 | 701 | 496 | 613 |
| 7500 | 1044 | 1290 | 812 | 1004 | 677 | 837 | 574 | 709 | 502 | 620 |
| 7600 | 1055 | 1305 | 821 | 1015 | 685 | 846 | 581 | 718 | 507 | 627 |
| 7700 | 1067 | 1319 | 830 | 1026 | 692 | 855 | 587 | 726 | 513 | 634 |
| 7800 | 1078 | 1333 | 839 | 1037 | 700 | 865 | 594 | 734 | 519 | 642 |
| 7900 | 1089 | 1346 | 848 | 1048 | 707 | 874 | 601 | 742 | 525 | 649 |
| 8000 | 1100 | 1360 | 857 | 1059 | 714 | 883 | 607 | 750 | 531 | 656 |
| 8100 | 1112 | 1374 | 865 | 1069 | 722 | 892 | 614 | 759 | 536 | 663 |
| 8200 | 1123 | 1387 | 874 | 1080 | 729 | 901 | 620 | 767 | 542 | 670 |
| 8300 | 1134 | 1401 | 882 | 1091 | 736 | 910 | 627 | 775 | 548 | 677 |
| 8400 | 1144 | 1414 | 891 | 1101 | 743 | 919 | 633 | 783 | 553 | 684 |
| 8500 | 1155 | 1428 | 899 | 1112 | 750 | 928 | 640 | 791 | 559 | 691 |
| 8600 | 1166 | 1441 | 908 | 1122 | 758 | 936 | 646 | 799 | 565 | 698 |
| 8700 | 1177 | 1454 | 916 | 1133 | 765 | 945 | 653 | 807 | 570 | 705 |

| | | | | | | | | | | |
|-------|------|------|------|------|-----|------|-----|------|-----|-----|
| 8800 | 1187 | 1467 | 925 | 1143 | 772 | 954 | 659 | 815 | 576 | 712 |
| 8900 | 1198 | 1481 | 933 | 1153 | 779 | 962 | 665 | 822 | 582 | 719 |
| 9000 | 1208 | 1493 | 941 | 1163 | 786 | 971 | 672 | 830 | 587 | 726 |
| 9100 | 1219 | 1506 | 949 | 1173 | 792 | 980 | 678 | 838 | 593 | 732 |
| 9200 | 1229 | 1519 | 957 | 1183 | 799 | 988 | 684 | 846 | 598 | 739 |
| 9300 | 1239 | 1532 | 966 | 1193 | 806 | 996 | 691 | 854 | 604 | 746 |
| 9400 | 1250 | 1545 | 974 | 1203 | 813 | 1005 | 697 | 861 | 609 | 753 |
| 9500 | 1260 | 1557 | 982 | 1213 | 820 | 1013 | 703 | 869 | 614 | 759 |
| 9600 | 1270 | 1570 | 989 | 1223 | 826 | 1021 | 709 | 877 | 620 | 766 |
| 9700 | 1280 | 1582 | 997 | 1233 | 833 | 1030 | 716 | 884 | 625 | 773 |
| 9800 | 1290 | 1594 | 1005 | 1242 | 840 | 1038 | 722 | 892 | 631 | 779 |
| 9900 | 1300 | 1606 | 1013 | 1252 | 846 | 1046 | 728 | 900 | 636 | 786 |
| 10000 | 1310 | 1619 | 1021 | 1262 | 853 | 1054 | 734 | 907 | 641 | 793 |
| 10100 | 1319 | 1631 | 1028 | 1271 | 859 | 1062 | 740 | 915 | 647 | 799 |
| 10200 | 1329 | 1643 | 1036 | 1281 | 866 | 1070 | 746 | 922 | 652 | 806 |
| 10300 | 1339 | 1655 | 1044 | 1290 | 872 | 1078 | 752 | 930 | 657 | 812 |
| 10400 | 1348 | 1666 | 1051 | 1299 | 879 | 1086 | 758 | 937 | 662 | 819 |
| 10500 | 1358 | 1678 | 1059 | 1308 | 885 | 1094 | 764 | 944 | 668 | 825 |
| 10600 | 1367 | 1690 | 1066 | 1318 | 891 | 1102 | 770 | 952 | 673 | 832 |
| 10700 | 1377 | 1701 | 1073 | 1327 | 898 | 1109 | 776 | 959 | 678 | 838 |
| 10800 | 1386 | 1713 | 1081 | 1336 | 904 | 1117 | 782 | 966 | 683 | 844 |
| 10900 | 1395 | 1724 | 1088 | 1345 | 910 | 1125 | 788 | 974 | 688 | 851 |
| 11000 | 1404 | 1736 | 1095 | 1354 | 916 | 1132 | 794 | 981 | 693 | 857 |
| 11100 | 1413 | 1747 | 1102 | 1363 | 922 | 1140 | 799 | 988 | 698 | 863 |
| 11200 | 1422 | 1758 | 1110 | 1371 | 928 | 1147 | 805 | 995 | 703 | 869 |
| 11300 | 1431 | 1769 | 1117 | 1380 | 934 | 1155 | 811 | 1002 | 708 | 876 |
| 11400 | 1440 | 1780 | 1124 | 1389 | 940 | 1162 | 817 | 1009 | 714 | 882 |
| 11500 | 1449 | 1791 | 1131 | 1398 | 946 | 1170 | 822 | 1017 | 719 | 888 |
| 11600 | 1458 | 1802 | 1138 | 1406 | 952 | 1177 | 828 | 1024 | 723 | 894 |
| 11700 | 1467 | 1813 | 1145 | 1415 | 958 | 1184 | 834 | 1031 | 728 | 900 |
| 11800 | 1475 | 1823 | 1151 | 1423 | 964 | 1191 | 839 | 1038 | 733 | 906 |
| 11900 | 1484 | 1834 | 1158 | 1431 | 970 | 1199 | 845 | 1045 | 738 | 912 |
| 12000 | 1492 | 1844 | 1165 | 1440 | 975 | 1206 | 851 | 1051 | 743 | 919 |

The economic table is presumptive for combined monthly net incomes up to and including twelve thousand dollars. When combined monthly net income exceeds twelve thousand dollars, the court may exceed the maximum presumptive amount of support upon written findings of fact.

APPENDIX B



Washington State Child Support Schedule Worksheets

[x] Proposed by [] (name) Pamela Wilson [] State of WA [] Other _____ (CSWP)
Or, [] Signed by the Judicial/Reviewing Officer. (CSW)

Mother Pamela Wilson Father Walter Wilson
County Pierce Case No. 08-3-02919-0

Child Support Order Summary Report

This section must be completed for all Worksheets signed by the judicial/reviewing officer.

A. The order [] *does* [] *does not* replace a prior court or administrative order.

B. The **Standard Calculation** listed on line 17 of the Worksheet for the paying parent is: \$ 1,650.00.

C. The **Transfer Amount** ordered by the Court from the Order of Child Support is: \$ 1650.00 to be paid by [] mother [X] father

D. The Court deviated (changed) from the **Standard Calculation** for the following reasons:
 [] Does not apply
 [] Nonrecurring income [] Sources of income and tax planning
 [] Split custody [] Residential schedule (including shared custody)
 [] Child(ren) from other relationships for whom the parent owes support
 [] High debt not voluntarily incurred and high expenses for the child(ren)
 [] Other (please describe): _____

E. Income for the father is [] imputed [x] actual income.
 Income for the mother is [] imputed [x] actual income.
 Income was imputed for the following reasons: _____

F. If applicable: [] All health care, day care and special child rearing expenses are included in the worksheets in Part III.

Worksheets

B-1

| Child(ren) and Age(s): | | |
|--|------------|--------------|
| Part I: Income (see Instructions, page 6) | | |
| 1. Gross Monthly Income | Father | Mother |
| a. Wages and Salaries | \$ 11,851 | \$ 2,060 |
| b. Interest and Dividend Income | \$ | \$ |
| c. Business Income | \$ | \$ |
| d. Maintenance Received | \$ | \$ |
| e. Other Income | \$ | \$ |
| f. Imputed Income | \$ | \$ |
| g. Total Gross Monthly Income (add lines 1a through 1f) | \$ | \$ |
| 2. Monthly Deductions from Gross Income | | |
| a. Income Taxes (Federal and State) | \$ | \$ |
| b. FICA (Soc. Sec.+Medicare)/Self-Employment Taxes | \$ | \$ |
| c. State Industrial Insurance Deductions | \$ | \$ |
| d. Mandatory Union/Professional Dues | \$ | \$ |
| e. Mandatory Pension Plan Payments | \$ | \$ |
| f. Voluntary Retirement Contributions | \$ | \$ |
| g. Maintenance Paid | \$ | \$ |
| h. Normal Business Expenses | \$ | \$ |
| i. Total Deductions from Gross Income (add lines 2a through 2h) | \$ | \$ |
| 3. Monthly Net Income (line 1g minus 2i) | \$ 8911.52 | \$ 1750 |
| 4. Combined Monthly Net Income (add father's and mother's monthly net incomes from line 3) | | \$ 10,661.00 |
| 5. Basic Child Support Obligation (enter total amount in box →) Child #1 1107 Child #3 1108 Child #5 _____ Child #2 1107 Child #4 _____ | | \$ 3321.00 |
| 6. Proportional Share of Income (each parent's net income from line 3 divided by line 4) | .83 | .17 |
| Part II: Basic Child Support Obligation (see Instructions, page 8) | | |
| 7. Each Parent's Basic Child Support Obligation without consideration of low income limitations. (Multiply each number on line 6 by line 5.) | \$ 1840.00 | \$ 188.00 |
| 8. Calculating low income limitations: (Complete those that apply.) | | |
| Self-Support Reserve: (125% of the Federal Poverty Guideline.) | \$ | |
| a. Combined Net Income Less Than \$1,000: If line 4 is less than \$1000, then for each parent enter the presumptive \$50 per child. | \$ | \$ |
| b. Monthly Net Income Less Than Self-Support Reserve: If a parent's monthly net income on line 3 is less than the self-support reserve, then for that parent enter the presumptive \$50 per child. | \$ | \$ |
| c. Monthly Net Income Greater Than Self-Support Reserve: For each parent subtract the self-support reserve from line 3. If that amount is less than line 7, then 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, 8b or 8c. | \$ 1840.00 | \$ 188.00 |

| Part III: Health Care, Day Care, and Special Child Rearing Expenses (see Instructions, page 8) | | |
|---|---------------|---------------|
| 10. Health Care Expenses | Father | Mother |
| a. Monthly Health Insurance Premiums Paid for Child(ren) | \$ 400.00 | \$ |
| b. Uninsured Monthly Health Care Expenses Paid for Child(ren) | \$ | \$ |
| c. Total Monthly Health Care Expenses (line 10a plus line 10b) | \$ | \$ |
| d. Combined Monthly Health Care Expenses (add father's and mother's totals from line 10c) | \$ 400.00 | |
| 11. Day Care and Special Child Rearing 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 father's and mother's day care and special expenses from line 11e) | \$ | |
| 13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12) | \$ 547 | |
| 14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13) | \$ 235 | \$ 46 |
| Part IV: Gross Child Support Obligation | | |
| 15. Gross Child Support Obligation (line 9 plus line 14) | \$ 2075.00 | \$ 234.00 |
| Part V: Child Support Credits (see Instructions, page 9) | | |
| 16. Child Support Credits | | |
| a. Monthly Health Care Expenses Credit | \$ 400.00 | \$ |
| b. Day Care and Special Expenses Credit | \$ 25.00 | \$ |
| c. Other Ordinary Expenses Credit (describe) | \$ | \$ |
| d. Total Support Credits (add lines 16a through 16c) | \$ 425.00 | \$ |
| 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) | \$ 1650.00 | \$ 234 |
| 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) | \$ | \$ |
| 19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent) | \$ | \$ |

| Part VIII: Additional Factors for Consideration (see Instructions, page 9) | | |
|---|---------------------------|---------------------------|
| 20. Household Assets (List the estimated present value of all major household assets.) | Father's Household | Mother's Household |
| 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.) | | |
| | \$ | \$ |
| | \$ | \$ |
| | \$ | \$ |
| 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 10 _____ | \$ | \$ |
| 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. Child Support Owed, Monthly, for Biological or Legal Child(ren) | Father's Household | Mother's Household |
|---|--------------------|--------------------|
| Name/age: _____ Paid <input type="checkbox"/> Yes <input type="checkbox"/> No | \$ | \$ |
| Name/age: _____ Paid <input type="checkbox"/> Yes <input type="checkbox"/> No | \$ | \$ |
| Name/age: _____ Paid <input type="checkbox"/> Yes <input type="checkbox"/> No | \$ | \$ |
| 25. Other Child(ren) Living In Each Household | | |
| (First name(s) and age(s)) | | |
| | | |
| | | |
| | | |
| | | |
| | | |

26. Other Factors For Consideration (attach additional pages as necessary)

FILED
DEPT. 2
IN OPEN COURT
JAN 15 2010
Pierce County Clerk
By _____
DEPUTY

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.

| | |
|---|--|
| <p>Mother's Signature _____ Date _____ City _____</p> | <p>Father's Signature <i>D. Welin</i> Date <i>4/15/10</i> City <i>Tacoma</i></p> |
|---|--|

Judicial/Reviewing Officer *KATHERINE M. STOLZ* Date *01/15/10*

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

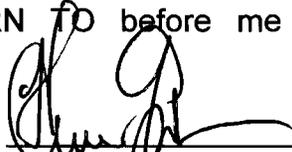
B-5

Appellant with the Court of Appeals, Division Two, 950 Broadway,
Suite 300, Tacoma, Washington 98402.



VIVIAN PARKER

SUBSCRIBED & SWORN TO before me this 10th day of
September, 2010.



Signature of Notary Public
My commission expires: 12/3/12