

**IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA**

LCJPO,	: NO. 00-21,875
Petitioner	:
	:
vs.	: DOMESTIC RELATIONS SECTION
	: Exceptions
JLA, SR.,	:
Respondent	:

OPINION AND ORDER

Before the Court are Respondent's exceptions to the Family Court Order dated April 3, 2001 in which Respondent was directed to pay child support for the support of one (1) minor child in placement with the Juvenile Probation Office. Argument on the exceptions was heard May 30, 2001, at which time the Court requested the Domestic Relations Office to obtain information regarding the child's mother's income. That information has finally been received from Florida and the matter is now ripe for decision.

In his exceptions Respondent contends the hearing officer erred in calculating his income in several respects and also contends the child's mother has more than the minimum wage earning capacity assessed to her by the hearing officer in calculating his support obligation.

With respect to Respondent's income, Respondent contends specifically that two (2) other deductions should be allowed: a deduction for a loan and a deduction for unpaid tax. At argument it was revealed that the loan is now paid off and that the unpaid tax is a payment plan for occupation tax. Neither is an appropriate deduction according to the guidelines which allows for deduction only of income taxes. This exception will therefore be denied.

Respondent also contends with respect to his income that the 10% federal income tax allowed on his unemployment compensation should be 15%. The Court will recalculate Respondent's tax

liability, discussed hereinafter, eliminating this issue.<sup>1</sup>

Finally, with respect to his income Respondent contends the hearing officer erred in adding \$250.00 per month to his income for a tax refund based on the fact that Respondent did not bring his tax return to the hearing. Respondent testified that he had not yet filed his 1999 or 2000 tax return. The hearing officer had Respondent's W-2 and therefore could have calculated his actual tax liability. The Court will therefore recalculate Respondent's income based upon that actual liability.

With respect to the child's mother's income, the information received from Florida indicates that she is employed by Modern Business Associates and has a monthly net income of \$1,179.00. This is significantly higher than the \$750.00 per month net used by the hearing officer to calculate Respondent's child support obligation and therefore the obligation will be recalculated.<sup>2</sup>

Considering Respondent's gross annual income from employment of \$27,048.00 and his gross annual income from unemployment compensation of \$2,600.00, estimating his federal tax based upon the standard deduction for a single person and one (1) exemption, Respondent would owe federal income tax of \$3,364.00. Social security and medicare tax is estimated at \$2,069.00 and state and local tax is estimated at \$1,028.00. Respondent would therefore have an annual net income of \$23,187.00, or \$1,932.00 per month.

Considering the child's mother's income of \$1,179.00 per month net and Respondent's income of \$1,932.00 per month net, the guidelines require a payment on Respondent's part of \$419.80 per month.

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<sup>1</sup>It should be noted the actual federal income tax on all of Respondent's income averages to 11%, although the rate applied to his taxable income, after the deduction and exemption, is 15%.

<sup>2</sup>The Family Court Order of April 3, 2001, did anticipate recalculation after the information was obtained through the petition filed by JPO against the mother.

ORDER

AND NOW, this 19<sup>th</sup> day of November, 2001, for the foregoing reasons the Family Court Order dated April 3, 2001 is hereby modified to provide for a payment of \$419.80 per month, effective December 4, 2000.

As modified herein the Order of April 3, 2001 is hereby affirmed.

By the Court,

Dudley N. Anderson, Judge

cc: Family Court  
Domestic Relations  
Juvenile Probation Office  
JA, Sr.  
Gary Weber, Esq.  
Hon. Dudley N. Anderson