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

KAK,		: NO. 96-21,666
	Petitioner	:
		:
	VS.	: DOMESTIC RELATIONS SECTION
		: Exceptions
MPB,		:
	Respondent	:
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JL,		: NO. 00-21,117
	Petitioner	:
		:
	VS.	: DOMESTIC RELATIONS SECTION
		: Exceptions
MPB,		:
	Respondent	:

## OPINION AND ORDER

Before the Court are JL's exceptions to the Family Court Order dated March 20, 2003, in which Respondent was directed to pay child support to each Petitioner. Argument on the exceptions was heard May 7, 2003.

Ms. L contends the hearing officer erred in simply assessing KK with a minimum wage earning capacity but failing to consider any tax refund. It appears the hearing officer did include tax refunds in the incomes of both KK and Respondent. The Court agrees with Ms. L that consideration should have been given to Ms. K's refund.

Ms. K supplied the Court with a copy of her 2002 federal income tax return and it appears she is entitled to an earned income credit as well as an additional child tax credit. The minimum wage earning capacity assessed to her, \$5.15 per hour, would provide her with a gross annual wage of \$10,712.00. The child tax credit is therefore calculated at \$36.00 and the earned income credit at \$4,008.00. She pays no federal or state income tax. Her social security in Medicare tax is calculated at \$819.00 and her local tax at \$214.00. She therefore would have a net annual income of \$13,723.00, or \$1,144.00 per month. Considering this income and Respondent's income of \$1,902.00 per month, the guidelines suggest a payment for the support of one minor child of \$418.37 per month. Ms. K's percentage responsibility toward the health insurance premium is calculated at \$6.42 per month, for an overall payment from Respondent to Ms. K, of \$411.95 per month.

## ORDER

AND NOW, this 13<sup>th</sup> day of May, 2003, for the foregoing reasons, the Order of March 20, 2003 is hereby modified such that effective February 6, 2003, Respondent shall pay for the support of LK the sum of \$411.95 per month. Further, paragraph 5 of the Order of March 20, 2003 shall be modified with respect to the percentage responsibility for excess unreimbursed medical expenses such that Respondent shall be responsible for 62.44% of such and Ms. K shall be responsible for 37.56% of such.

As modified herein, the Order of March 20, 2003 is hereby affirmed.

By the Court,

Dudley N. Anderson, Judge

cc: Domestic Relations Office Family Court KK JL MB Dana Jacques, Esq. Gary Weber, Esq. Hon. Dudley N. Anderson