

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

LMS,	: NO. 00-21,767
Petitioner	:
	:
vs.	: DOMESTIC RELATIONS SECTION
	: Exceptions
RTS,	:
Respondent	:

OPINION AND ORDER

Before the Court are Respondent’s exceptions to the Family Court Order dated October 2, 2003 in which Respondent was directed to pay alimony pendente lite to Petitioner. Argument on the exceptions was heard December 31, 2003.

In his exceptions, Respondent contends the hearing officer erred in determining Petitioner’s rate of pay, in the addition of a tax refund to Respondent’s income and in the calculation of Respondent’s tax obligation.

With respect to the rate of pay, Respondent contends Petitioner testified to earning \$7.20 per hour but the hearing officer based her pay on a rate of \$7.00 per hour. The pay stub presented at the hearing in Family Court shows a rate of pay at \$7.00 per hour and therefore no error is found.

With respect to the tax refund, it does appear that the total refund was added as a monthly amount, but since Respondent’s tax obligation is being recalculated, the refund is no longer relevant.

With respect to Respondent’s tax obligation, it appears Respondent is partially correct that his obligation is more than 20%. The hearing officer found a gross income of \$4,261.27 for a period of seven weeks. This extrapolates to an annual income of \$31,655.00. Adding the \$1,300.00 per month from the irrevocable trust, or \$15,600.00, results in a total annual income of \$47,255.00. Deducting one exemption and the standard deduction for a single person results

in a taxable income of \$39,555.00. Respondent's federal income tax obligation is therefore calculated at \$7,031.00, the social security tax on his employment income alone is calculated at \$2,421.00, the state income tax on his total income is calculated at \$1,323.00 and the local income tax of 1.7% is calculated on his employment income alone at \$538.00. Respondent will therefore have a net annual income of \$35,942.00, or \$2,995.00 per month.

Considering Petitioner's income of \$960.70 per month and Respondent's income of \$2,995.00 per month, Respondent's alimony pendente lite obligation is recalculated at \$813.72 per month.

ORDER

AND NOW, this 8th day of January, 2004, for the foregoing reasons, the Order of October 2, 2003 is hereby modified to provide, effective August 4, 2003, for a payment of alimony pendente lite of \$813.72 per month. The percentage responsibility for excess unreimbursed medical expenses is also modified such that Respondent shall be responsible for 75.71% of such and Petitioner shall be responsible for 24.29% of such.

As modified herein, the Order of October 2, 2003 is hereby affirmed.

By the Court,

Dudley N. Anderson, Judge

cc: Family Court
Domestic Relations
Jeff Yates, Esq.
William Miele, Esq.
Dana Jacques, Esq.
Gary Weber, Esq.
Hon. Dudley N. Anderson