

IN THE COURT OF COMMON PLEAS OF LYCOMING COUNTY, PENNSYLVANIA

J.W.	,	: NO. 96 – 20,045
	Petitioner	: PACSES NO. 140100912
		:
	vs.	:
		: DOMESTIC RELATIONS SECTION
M.S.,		:
	Respondent	: Exceptions

OPINION AND ORDER

Before the Court are Respondent’s exceptions to the Family Court Order of July 31, 2007. Argument on the exceptions was heard October 2, 2007.

All of Respondent’s contentions of error concern the hearing officer’s calculation of his income. First, Respondent objects to the hearing officer’s inclusion of \$2072 which he says was earned by his wife.¹ The W-2 Statements included with his exceptions were not included with the information submitted after the hearing to Family Court, however, and all the hearing officer had to make her calculation was the tax return which does not distinguish and lists the wife as a “homemaker.” The Court cannot find any error, therefore, in including the income.

Next, Respondent contends it was error to note a payment of \$590 in state income tax, apparently believing this was the only amount considered. The hearing officer deducted this payment from Respondent’s net income, however, which necessarily considers the amount of state income tax already withheld. The Court finds no error in this regard.

Finally, Respondent objects to the hearing officer’s consideration of a \$1000 child tax credit. Since the credit resulted in Respondent receiving a larger refund of the taxes he paid, however, such is properly considered as income to him.²

¹ Respondent also questions the figure of \$43,620, indicating he calculates the total gross income to be \$41,548. The difference is the \$2072 he is not including as his income based on his contention it should have been attributed to his wife.

² To the extent that refund included \$77 of income withheld from his wife’s pay, again, that information was not made available to the hearing officer and therefore the Court cannot find error in failing to consider it.

ORDER

And now, this 3rd day of October 2007, for the foregoing reasons, Respondent's exceptions are hereby DENIED. The Order of July 31, 2007, is hereby AFFIRMED.

BY THE COURT,

Dudley N. Anderson, Judge

cc: Family Court
Domestic Relations Section
J.S.
M.S.
Gary Weber, Esq.
Hon. Dudley Anderson