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Research blog on child development and social emotional learning.

CHILD DEVELOPMENT (AGES 4-12)

EARLY CHILDHOOD DEVELOPMENT (AGES 0-3)

SOCIAL EMOTIONAL LEARNING

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POLICY SHOULD REFLECT FATHERS' IMPACT ON CHILD DEVELOPMENT



Professor Michael E, Lamb

Research has discredited cultural beliefs about fathers and their roles in child development but these mistaken beliefs still shape modern family policy.

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Many widely held cultural beliefs about fathers are wrong. Decades of research have proved that dads are not marginal, secondary, or dispensable in child development. Rather, the father-child relationship is of great importance. Dads' care, as far as children are concerned, is not discretionary.

These findings require changes in policies that continue to reflect mistaken cultural beliefs — policies relating to employment, maternity care, poverty and family separation. Policy and practice should,

instead, recognise and support father-child relationships and their beneficial impacts on child development.

We now know that young children bond with mothers and fathers similarly and that relationships with each parent matter a great deal to child development and long-term welfare.

Public rhetoric increasingly reflects these findings. But we're not walking the talk.

Policy and practice, the workplace, family dynamics and the law often lag far behind. Child development suffers when relationships with fathers are undervalued. Millions of children are unnecessarily let down by institutions and parents themselves when it comes to fathering. We could avoid many of these failures.

NEW FATHERS AND MOTHERS ARE SIMILARLY ABLE TO SUPPORT CHILD DEVELOPMENT

Here's what we know about fathers and about families. Both men and women share an intrinsic capacity to be good parents. Both are physiologically prepared for, and changed by, parenthood. New mothers and fathers are equivalently competent (or incompetent) at parenting. Any disparity in skills usually reflects women's greater experience and opportunities to learn, rather than a biologically given capacity.

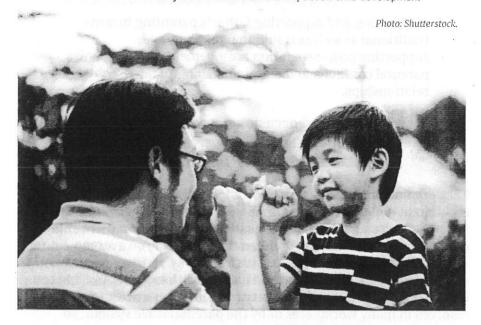
"We need to bring practice into line with rhetoric, to align what we do - regarding fatherhood - with what we know and what we say."

There does not seem to be a distinctive and necessary paternal way of behaving that makes the father-child relationship qualitatively different from the relationship between mother and child. Mothers and fathers influence child development in the same (non-gendered) ways – they promote psychological adjustment when they are caring, loving, engaged, and authoritative. Boys need their fathers no more and no less than girls: there is now plentiful evidence that girls, too, fall behind when their fathers are absent, offer poor care, or are inaccessible.

RELATIONSHIPS: ATTACHMENT TO BOTH IN THE FIRST YEAR

Fathers become psychologically important early in their children's lives by the middle of the first year, just as mothers do, and differences in the parents' sensitivity influence the relationships. From then on, the quality of these relationships continues to be important for child development and throughout later life.

However, the security of attachment relationships is not fixed in early life. They can be improved, and they can also be damaged. There is ample evidence that relationship quality can change when children's care and living experiences shift. These quality changes are closely linked to long-term child development.



CHILD DEVELOPMENT: WHAT CHILDREN NEED FROM THEIR FATHERS

We know what matters to children. Healthy child development depends overwhelmingly on qualities such as the parents' affection, consistency, reliability, responsiveness, and emotional commitment. It also depends on the quality and character of the relationships between parents and their intimates, and on the availability of sufficient economic and social resources.

Once these factors have been taken into account, the particularities of family structure (for example, single parents/same-sex parents, non-biological parents) have little impact on children's development. Indeed, since the 1980s, it has been well established that children and adolescents can adjust just as well in non-traditional settings as in traditional families.

For example, fathers can have a very positive effect on their children, whether or not they live with the children's mothers. The critically important factor is ensuring that children experience dad as a reliable source of psychological support. So having an appropriate amount of quality father time is crucial.

RECOMMENDATIONS FOR CHILD DEVELOPMENT POLICY AND PRACTICE

A consequence of these findings is that policy makers, practitioners, and the public in general should understand better how to promote strong child development through support for father-child relationships. At the moment, they sometimes fail to act in children's best interests. Research evidence makes an overwhelming case for:

- fully including fathers in preparation for birth and parenthood;
- alleviating family poverty;
- refashioning the workplace so that fathers of young children have the flexibility to combine their roles as earners and parents;

- recognising and supporting father's parenting in nontraditional as well as traditional families, and;
- supporting post-separation arrangements that minimise parental conflict and maintain meaningful father-child relationships.

"Brief dinners and occasional weekend visits with dad are not broad enough or extensive enough to nurture father-child relationships after separation."

Take employment, for example. We know that, with very young children, it's important to minimise the length of separations from mum and dad and maximise the quality of interaction when children are with a parent. This is a gendered issue because, on average, fathers earn more than mothers do, so, with the family's increased economic needs, there is extra pressure on dads to work longer hours. That can become a problem for their parenting. Such issues are far from resolved in many workplaces or by the parental leave system, so weakening investment in child development.

Evidence also highlights continuing failures to ensure that separated fathers spend sufficient quality time with their children. In a minority of cases, very limited contact may be appropriate because the relationship is poor or parental conflict is high. Generally, however, we know that post-divorce parenting plans which encourage regular participation by both parents are vital to building and maintaining the committed and meaningful parent-child relationships that children need. Brief dinners and occasional weekend visits with dad are not rich, broad, or extensive enough to nurture such relationships. In contrast, weekday and weekend daytime and night-time activities are important for child development at all ages.

As in the workplace, the legal, cultural and social supports for fathers' contributions to child development are often not yet in place to make these arrangements the norm, even though most people would acknowledge their importance. We need to bring practice into line with rhetoric, to align what we do regarding fatherhood with what we know and what we say. Dads are crucial to children, just as mothers are. This truth should be reflected in what happens at work, in the home, in public services and in decision—making and supports around children after their parents split up. It often isn't at the moment.

POLICY IMPLICATIONS

Governments should review family related policies to ensure that the father's contribution to child development is supported adequately.



MICHAEL E. LAMB

Professor of Psychology at the University of Cambridge,

Full profile

Posted on: Tuesday 22 May 2018

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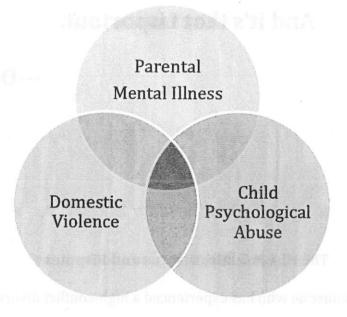
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High-conflict Disputes, Child Trauma, and Placement



No presumptions about child physical placement should be made without first ruling out the possibility that the divorce or post judgment dispute is high-conflict. High-conflict disputes are increasing in family court and carry an extremely high risk that children will be placed with an impaired/abusive parent.

Respectfully Submitted
by
Kay A. Johnson, BS, MEd
Founder & Executive Director
National Alliance for Targeted Parents,
www.targetedparent.com
608-643-6655

Relationships are the most important part of our having well-being in being human.

It's that simple.

And it's that important.

--- Dan Siegel

The High Conflict Divorce and Disputes

Most people know of someone who has experienced a high-conflict divorce. High-conflict divorces and custody disputes are long, arduous, and emotionally intense. Throughout these disputes, the courts tolerate excessive unsubstantiated lying, fail to enforce court orders and make decisions based on mistaken assumptions about parents and children in these cases (Warshak, 2015). High-conflict divorces and disputes are disturbing because there are numerous mistaken assumptions that easily lead to inaccurate and harmful judgments. The healthy, loving parent becomes targeted to take the responsibility and blame for the families problems and the ongoing conflict and is further traumatized by the court's blindness regarding the true nature of these cases and the problematic parent is awarded joint or sole physical placement and custody.

Targeted parents are stripped of their identity as a parent, their integrity, their financial security, and more often than not, they lose the cherished relationships that they had with their children. This causes irreparable damage to the targeted parent and the children. High-conflict cases are steadily increasing in Wisconsin's Family Court System. "More and more children and parents are suffering from "high-conflict" divorces – unnecessarily" (Eddy, 2010).

An Example

On August 15, 2018, after years of litigation, a Wisconsin family law Judge adopted the recommendations of the guardian ad litem and awarded placement of the teenager to the abusive, mentally ill father. The normal, healthy mother had been forced to represent herself because no lawyer would advocate for the protective separation her son needed from his father to recover from psychological trauma.

Regardless, the mother presented documented evidence. including the psychological evaluations and parenting capacity assessments of each parent. Evidence also included verified transcripts proving coercive control (domestic abuse) which should have raised this case to 2003 ACT 130. The professional reports identified that the father had Narcissistic Personality Disorder and described how he was harming the child and the mother. The report recommended protective separation while the mother and her son while were in recovery and that the father enroll in psychotherapy to learn how his patterns of abusive behaviors were hurting his family. There was no other evidence presented in this case.

Neither the GAL nor the mediator had screened for domestic abuse, or if they did they decided not to report it to the court. The GAL also did not report the results of the psychological evaluations or the transcripts to the court. Most of the factors for determining placement were ignored, especially parental mental illness, domestic abuse, child abuse, and the reports of other professionals. The final hearing had been bumped 6x, which extended this case to over 3½ years. Bumping was often because a lawyer had somewhere more important to be. During most of this time the mother was denied placement with her son without due process. Much of the time the placement schedule provided that she only have 1 meal a week with her son, but at times when she was allowed more placement by the court, the father consistently interfered without consequences. In the end, the placement decision was contrary to the evidence and consistent with the wishes of the controlling, mentally ill father and the psychologically enmeshed child.

High-conflict Cases

The atrocity is that it is not an isolated incident. Most prolonged, traumatic and confusing cases in which Judges make this type of error in placement arrangements involve intense, high levels of conflict. However, the conflict is not driven by divorce issues but in most cases the conflict is driven by one parent, with a high conflict personality. Therefore, the conflict stems from long-standing dysfunctional family dynamics that include but are not limited to parental mental illness, domestic abuse, and child psychological maltreatment (emotional abuse and neglect). The scientific constructs of these adversities are well established and explain why high-conflict cases are "marked by fear, projection of blame,

refusal to cooperate or communicate, allegations of abuse, and sabotage of parent-child relationships" (Joyce, 2015).

More importantly, "the level and intensity of parental conflict is now thought to be the most dominant factor in a child's post divorce adjustment and the single best predictor of a poor outcome" (Elrod, 2001). Therefore, no presumptions about child physical placement should be made without first ruling out the possibility that the divorce or post judgment dispute is high-conflict. High-conflict disputes are increasing in family court and carry an extremely high risk that children will be placed with an impaired/abusive parent.

Recognizing High-conflict Disputes

High conflict cases are particularly troublesome for family court because the origin and nature of the family dynamics are counterintuitive. This means that what the attorneys and the courts believe is going on between the parties and the children, is contrary to the evidence and facts.

First, most family law professionals believe that both parents are responsible for the conflict within the family. It is common to hear a family court judge tell parents to "just get along" or profess that conflict "always takes two." These comments do not hold up under the light of the research that shows that high-conflict cases are usually driven by one parent who has a harmful high-conflict personality. The majority of high-conflict cases "have only one parent with a high-conflict personality who is driving the dispute, while the

other parent is mostly acting reasonably and just trying to protect the children from the high-conflict parent (Eddy, 2010).

Second, parents with high-conflict personalities appear calm and confident in court compared to targeted parents. They are often intelligent and gainfully employed and appear healthy and normal. Family court professionals are not trained to identify these high-conflict parents without the help of a psychologist who has specific knowledge about personality disorders. However underneath this social persona, they have a profound lack of empathy and the need to manipulate and control others. People with high conflict personalities often fall into a category of mental illnesses called personality disorders. The most common personality disorders litigating in family court are narcissistic and/or borderline personality disorders. People with high-conflict personality disorders are adept at using psychological or emotional abuse to control their partners and children. In particular, child psychological maltreatment (emotional abuse and neglect) is the most prevalent and damaging type of child abuse; yet it is the least likely to be reported, investigated, or stopped. While physical and sexual abuse are assaults on a child's body, psychological abuse and neglect are assaults on a child's developing brain and mind causing lifelong physical and mental health problems. In fact, "Psychologically maltreated youth exhibited equivalent or greater baseline levels of behavioral problems, symptoms, and disorders compared with physically or sexually abused youth on most Indicators" (2014, Spinazolla, p. S18). Psychological abused and neglected children deserve the same level of protection as physically and sexually abused children.

The third counterintuitive family dynamics comes into play when the family gets to court. By this time, the abuser has been psychologically/emotionally manipulating and controlling the family for years. Many targeted parents don't understand or even recognize that they have been emotionally abused or they are afraid to raise the issue of domestic abuse to the court out of fear of retaliation. While GALs and mediators are required to screen for domestic abuse, it is clear that in high-conflict cases, they rarely, if ever do.

The non-abusing parent is usually suffering complex post traumatic stress disorder. Family law professionals consistently mistake the abused parent's symptoms of trauma as evidence that he or she is "emotional" or "unstable." This mistaken assumption further reinforces the suspicions that the non-abusing parent is at least partially to blame for the conflict. The most noticeable symptom of the targeted parent's trauma is that he or she appears nervous and anxious especially when speaking. Traumatized parents speak in a highly emotional, frantic way often using fragmented sentences and mixing relevant and irrelevant bits of information, which is called "fire hosing."

Traumatized parents are desperate to protect their children from the "high-conflict" parent. Under no other circumstance would a healthy parent voluntarily give up his or her right to make critical decisions about the children's future health and well-being unless there was no other way. Sadly, these parents believe that family court professionals will recognize and stop the emotional manipulation and control that the other parent holds over the family and protect the children, but this rarely happens.

The forth-counterintuitive dynamic is in regards to the relationships between the child and the parents. In high-conflict cases, the child will ally with the abusive, mentally ill parent and reject a relationship with the healthy non-abusing parent. The child will take a firm stand that he or she be placed with the "favored" parent at the near exclusion of the other parent. The abusive parent relies on the court, especially the guardian ad litem to put as much weight as possible on the child's wishes for placement and ignore the factors for placement including the mental health of the parents, child psychological abuse and domestic abuse.

While on the surface, the child and the abusive parent appear to have a healthy relationship; nothing could be further from the truth. The impaired parent has psychologically coerced the child, usually a teenager, into allying with them against the other parent. In other words, the child believes that he or she must choose between parents. To carve out a place of relative safety between the fighting parents the teen aligns with the more powerful parent against the targeted parent in what is scientifically called a "cross-generational coalition." This relationship violates the generational boundaries and is very developmentally harmful to the child. The high-conflict parent will add to the court's misinterpretation of the dysfunctional dynamics by constantly prodding the court to do what the child wants. The court's confusion and willingness to empower the child with a choice prolongs and escalates the severely developmentally damaging psychological maltreatment.

High-conflict Divorces and Adverse Childhood Experiences

Governor Scott Walker proclaimed May 2018 as Trauma-Informed Care Awareness Month. This proclamation recognized that unrelenting stress caused by actions and conditions such as repeated child abuse and neglect in the home can be toxic to a child's developing brain, which can result in poor physical and mental health outcomes. These actions and conditions are called Adverse Childhood Experiences (ACEs) and are very prevalent in Wisconsin. Sixty percent of Wisconsinites reported at least 1 ACE and 14% reported 4 or more. Governor Walker called for universally applying trauma-informed care (TIC) values and practices to reduce Wisconsin's children's exposure to ACEs and mitigate the long term negative impacts of adversity. One of the very easiest ways to reduce ACEs is to recognize and stop the excessive trauma of high-conflict divorces and disputes in family law courts.

Children exposed to high-conflict family disputes experience at least 6 ACEs, which puts them on an extremely steep, negative physical and mental health trajectory. These children are exposed to parental mental illness, psychological maltreatment (emotional abuse and neglect), witnessing coercive controlling or other domestic abuse/violence, divorce, and the loss of a parent. All of these ACEs cluster around the underlying pathology of the impaired parent and constitutes multiple childhood adversities.

According to reports of Childhood Adversities and Adult Psychopathology in the World Mental Health Surveys, "Childhood adversities were highly prevalent and interrelated.

Childhood adversities associated with maladaptive family functioning (e.g. parental mental

illness, child abuse, neglect) were the strongest predictors of disorders" (Kessler, R.C. et al., p. 387).

There is a very strong relationship between childhood adversity and the development of emotional and behavioral problems in children and youth. A significant body of knowledge found overwhelming evidence that childhood trauma from ACEs affects the development of mood and anxiety disorders, major depression, bipolar disorder, posttraumatic stress disorder, personality disorders and psychoses (Teicher, 2013). In addition traumatized children tend to adopt self-destructive coping skills such as substance abuse and have a 5000 percent increase in the risk of suicide. Maladaptive coping skills also increase the likelihood of pulmonary lung disease by 390 percent and hepatitis by 240 percent. (Blanch, et. al., 2014) On top of all of this child in high-conflict disputes have 3.5 x the increase risk of lung cancer and heart disease as well as a 20 year reduction in their lifespan(ACES 101). Without intervention, children and youth traumatized by high-conflict divorce and disputes will likely repeat the cycle of dysfunctional and abusive relationships and transmit the trauma into the next generation.

A Word About Parental Alienation

High-conflict personality disorders coalesce (becomes stable) during adolescence and early adulthood. However in adulthood, certain personality disorders get much worse under the unrelenting stress of divorce. High anxiety causes the high-conflict parent to melt down (decompensate) into persecutory and paranoid delusions about his or her ex-partner. The clinical term for this psychotic deterioration is called Attachment Trauma Reenactment

(ATR), but some people call this *parental alienation* or now more commonly *child* alienation.

High-conflict parents use psychologically abusive strategies to alienate the child from the other parent, but to be very clear, there is no such thing as parental alienation syndrome.

Parental alienation strategies exploit the child's heightened emotional vulnerability during post separation. The high-conflict parent puts unrelenting psychological stress on the child to choose one parent over the other. In addition, the child is corrupted to suppress his or her attachment and emotionally abuse the non-abusing parent (by proxy). Alienation strategies are directed at psychologically controlling the child's cognitive, emotional and moral behaviors toward the targeted parent. Some of these tactics include rejecting, isolating, exploiting, terrorizing, and corrupting.

High-conflict parents are obsessed with severing the relationship between their child and the other parent. Initially, high-conflict parents want revenge on the other parent for the divorce. However, the need for revenge is never satisfied and continued litigation causes the parent to believe false ideas (delusions) about the targeted parent.

These delusions are permanent. The high-conflict parent will never see the targeted parent as he or she really is; a loving parent willing to do whatever is in the best interest of their child. Therefore high-conflict personalities cannot co-parent, cooperate or even communicate effectively. Targeted parents are know not to retaliate against the high

conflict parent but want their children to have a chance for a healthy, happy life. However, NBPD parents will *always* target the other parent to be punished for divorcing them.

What Can Family Court Do?

One of the most important duties for any court system is to ensure that youth in the community are protected. According to the protocol manual for developing trauma informed courts, "Juvenile and family judges and courts are in a unique position to promote healing and prevent future trauma." In 2013, the National Council of Juvenile and Family Court Judges (NCJFCJ) undertook development of a court trauma consultation protocol in response to an increase in requests for assistance from courts seeking to become trauma-informed. The NCJFCJ and organizations such as the National Child Traumatic Stress Network (NCTSN) have an extensive history of providing training and technical assistance to courts on traumatic stress."

Family law professionals need to become aware that high-conflict divorce and custody disputes are not about custody or placement, but about child protection. To that end, judges can collaborate with Child Protective Services or manage their own interventions.*

Family courts should become trauma informed to adequately recognize and manage high-conflict disputes. This means that family law professionals would be able to apply the profound scientific knowledge about the horrific impact from Adverse Childhood Experiences that are part of high-conflict cases. In addition, family law judges should only considered documented evidence such as medical diagnoses and recommendations when considering placement arrangements.

*It is beyond the scope of this briefing to describe appropriate interventions. For more information about this and other topics presented here, please contact the author at targetedmom@gmail.com.

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August 27, 2018

Rep. Robert Brooks Room 309 North State Capitol PO Box 8952 Madison, WI 53708

Re: 2018 Legislative Council Study Committee on Child Placement and Support

Dear Rep. Brooks:

Thank you for taking the time to listen to my story. I hope my story can not only change my divorce outcome when it comes to child support, but lead the way for others in my same situation. I am a resident of the Town of Theresa and own a plumbing business (Bernhard Plumbing Inc.) in Mayville where I employee 10 people including myself. My business has been in existence since 1954 and I am a fourth generation owner. We are a growing company and have doubled in size in the last 10 years.

On October 21, 2014 I became officially divorced and thought everything would be good going forward. I am a proud father of three girls, ages 19, 15 and 13, I would do anything for them and would never turn my back on my obligations as a father. I have joint legal custody and equally shared physical placement. As part of the divorce MSA I agreed to pay the tuition for my daughters high school education (approx. \$6000 per year) to WLA (Winnebago Lutheran Academy High School) in Fond du Lac if I made more than \$100,000. If I made less than that amount we would split the tuition cost. Since the court ordered my income level above that amount, I am automatically responsible for the tuition. My income has generally been below that amount, but since it is ordered above \$100,000 I must cover it at 100%. This is not considered part of my child support, but believe it should be. I don't see any provision in the statue to consider this.

What primarily concerns me is how my income is determined or interpreted for child support. I was taken back into court on June 8, 2018 and a ruling was set forth by the Court Commissioner. I hired an attorney (Christine D'Angelo) and a forensics accountant from SVA (Craig Billings). Mr. Billings provide documentation proving my income in accordance with DCF 150. My total gross wages were my W2's and my rental income. No income from my business was included since the minimal net income was not significant and it was rolled back into the company to continue to grow and invest back into the company. I pay my daughters and that was not added in as well. I pay myself \$62,400 per year and if we have a good year I will bonus myself. The last 3 years my wages, including the rental income were

as follows: 2015 - \$84,825, 2016 - \$98,692 and 2017 - \$97,535. On average for the last three years my cash available income for support was \$93,684.

What my concern is and the reason I bring this to your attention is the following. My exwife's attorney included in my wages the following: my daughters wages that I paid them, real estate losses created by non-cash depreciation expense from my rentals, and the following from my plumbing business: net income before taxes, unrealized gain/loss on investments, charitable contributions, meals and entertainment, professional fees, depreciation expense (actual expense from financial statements and reasonable allowance for economic depreciation) which also includes my inventory that is needed to run my business (\$100,000) and my vehicle purchases (this year I replaced two (2) vans, one that was 15 years old and one that was 12 years old) which they say is discretionary spending and is part of my income.

Therefore, the court commission decided to take their unrealistic number and my actual number and split the difference. His ruling on my income to determine child support was \$172,011 and hers was \$78,603. He then order me to pay \$53,242.56 in back support for the past three years. In order for me to pay the back support and future support he ordered me to pay \$2000 every month or \$461.54 weekly. My weekly check is \$869.35.

The point is how can anyone pay support or be ordered an income level when the cash is not available. How can a court commissioner or judge determine that legitimate business expenses are discretionary spending and include them in your income for support? In order for my business to operate I have to have vehicles and inventory. I am also a good steward of the community and donate back to various organizations to not only promote my business but to promote the community and the children's programs. The court's ruling dramatically affects my business and my wellbeing. I can NOT just give myself a raise to match the court's ruling. I would be better off selling my business or closing the doors.

Thank you for taking the time to hear my concerns. I would be happy to come to Madison and testify in front of your committee or any other body in the state legislature. My forensic accountant Craig Billings would also be willing to do the same. I have attached a document that Craig has created to help further explain

Sincerely:

Scott R. Bernhard

150.02 (13) "Gross income." (a) "Gross income" means all of the following: 1. Salary and wages. 2. Interest and investment income. 3. Social Security disability and old–age insurance benefits under 42 USC 401 to 433. 4. Net proceeds resulting from worker's compensation or other personal injury awards intended to replace income. 5. Unemployment insurance. 6. Income continuation benefits. 7. Voluntary deferred compensation, employee contributions to any employee benefit plan or profit—sharing, and employee contributions to any pension or retirement account whether or not the account provides for tax deferral or avoidance. 8. Military allowances and veterans disability compensation benefits....

150.02 (13)(9) Undistributed income of a corporation, including a closely—held corporation, or any partnership, including a limited or limited liability partnership, in which the parent has an ownership interest sufficient to individually exercise control or to access the earnings of the business, unless the income included is an asset under s. DCF 150.03 (4).

In this paragraph: a. "Undistributed income" means federal taxable income of the closely held corporation, partnership, or other entity plus depreciation claimed on the entity's federal income tax return less a reasonable allowance for economic depreciation.

Note: Income considered under this subsection is subject to the adjustments under s. DCF 150.03 (2)

150.03 (2) In determining a parent's monthly income available for child support under sub. (1), the court may adjust a parent's gross income as follows: (a) Adding wages paid to dependent household members. (b) Adding undistributed income that meets the criteria in s. DCF 150.02 (13) (a) 9. and that the court determines is not reasonably necessary for the growth of the business. The parent shall have the burden of proof to show that any undistributed income is reasonably necessary for the growth of the business. (c) Reducing gross income by the business expenses that the court determines are reasonably necessary for the production of that income or operation of the business and that may differ from the determination of allowable business expenses for tax purposes.

DCF 150.02(13) defines the term "Gross Income". It is implied that "Income" in this case equates to cash inflows, as DCF 150.02(13)(a)(1-8) are all cash inflows to the payor.

Following the first eight categories, and moving into DCF 150.02(13)(a)(9) it is reasonable to assume that "undistributed income of a corporation" would also be cash in that it would be actual cash in the company's bank account and reported on the balance sheet. The company could pay out this cash to the owner(s) as a dividend/distribution and this cash distribution could be used for child support payments.

This makes sense, and is likely what was intended when drafting DCF 150. However, the problem is that DCF 150.02(13)(a)(9)(a) goes on to define undistributed income not as cash, but as a number reported on the company's tax return. This results in a disconnect, because an income tax return serves one purpose only – to determine how much tax the company should pay; not to report the company's cash inflows and outflows. Specifically, tax law contains numerous provisions whereby certain revenue and expense items are reported differently, or not at all, on the tax return as compared to the company's financial statements.

There is an attempt to correct this in DCF 150.03 (2). Subpart (b) basically says that just because a company has cash in the bank doesn't mean it should distribute every last dollar. The company likely needs some amount of cash on hand for operations. Subpart (c) basically says that the company might have needs for cash that aren't reported on the tax return. For example, purchasing equipment or vehicles, maintaining inventories, and required payments to creditors, including principal payments on loans. Each of these items are a cash need of the business and must be paid before the company can distribute any cash to the owner(s). This is logical.

However, there is a significant flaw in the verbiage used in DCF 150.03 (2)(c) when it states the term "business expenses". As discussed above, although DCF 150 specifically defines "Gross Income" to be more or less cash inflows (although it could be more specific and clear), it does not specifically define "business expenses" to be cash outflows and actually does not define the term.

This becomes a problem in that the term "expenses" has a specific meaning in generally accepted accounting principles which is different from cash outflows. Accordingly, if one falls back to the accounting definition of expenses, this can result in a calculated income available for child support that is too high because it considers all cash inflows of the company but leaves out significant and necessary outflows. In some cases, the company does not have or cannot generate enough cash to meet the "calculated" amount.

A quick fix would be to change the term "expenses" to "expenditures". Ultimately, it would be best to rewrite and clarify several of the terms in DCF 150. To avoid confusion with accounting terminology, eliminate references to "income" and "expenses" and replace them with "cash inflows" and "cash outflows".

Flemming, Darla

From:

Wendi Horcos Devan < whdevan@gmail.com>

Sent:

Sunday, August 26, 2018 7:57 PM

To:

Rep.Rob.Brooks; Sen.Taylor

Cc:

Rep.Brostoff

Subject:

Child support law review request

Attachments:

BONUS2018-05-07 Devan - Copy of DCF150 Sheets Short Form 2017 v.1.0.xlsx; Liam's

Expenses.xlsx

Hello Representative Brooks and Senator Taylor,

I understand you are both a part of a committee who meets to review child support laws. I would like to share my story with you.

Before I do so, I'd like to ask (or rather ask you to review and think about the answer yourselves), when were these laws written? What year was it and what was the demographic of divorce at that time? I understand laws are written to correct an injustice and protect people. Unfortunately, these laws seem very dated. Today they leave a lot of us with our jaws on the ground when we learn what is going to happen in our lives until our children turn 18. I have 10 more years to go.

I divorced my husband of 13 years this past year. Truthfully, it was a verbally abusive relationship, so my situation has a particular sting to it since I now write my abuser a check every month.

I went to college and have an undergraduate degree.

I am also a serial entrepreneur.

I gave up my corporate career in 2015 to follow my passion of small business.

In mid-2017 I filed for divorce.

My divorce became very ugly, very quick, and I found myself needing to go back to the corporate world to pay my legal bills. My ex and I had a verbal agreement we would spit expenses. That is until I got a new job with dramatically different pay.

When I resigned from my corporate job in 2015 my last gross salary was \$63k.

From 2016 to March 2018, I made a gross income of \$24,000, plus commission working in small business.

I filed for divorce August 28, 2017.

April 2018 I was hired at Kohler Co. for the biggest job of my life. Starting gross \$90,000.

My divorce date was June 20, 2018.

My ex's lawyer asked for my offer letter before I got it.

I have an \$11,000 bonus written in for 2019 upon completion of 1 year of work and my salary goes from \$90,000 to \$111,000.

As a result of my new income I am being asked to support my ex husband at the rate of \$450 a month. His lawyer came after me for my 2019 pay NOW, but my lawyer was able to fight him off.

Next year I have to start to pay him \$673 a month. This is an outrageous amount of money in my life and will prohibit how much I can actually save.

On top of paying child support, I am still responsible for 50% of my son's expenses.

Currently, I pay everything and then badger my ex to pay me back with the child support I pay him. It's like I'm an interest free bank.

In one perspective I understand wanting to "uphold" a standard of living a child has, but the reality is my son and I have never had this income. I am also in the highest tax bracket of my life and child support is taken off of my GROSS pay, not my net. Honestly, this is insulting. Why is gross pay even reviewed in this calculation?

Next, my ex earns \$42,000 a year as a butcher at Usinger's Sausage and is training to take over managing a whole plant. He's originally a fully trained Butcher from South Africa. This is what he went to school for and worked in 3 country's doing.

I actually sought council from 2 lawyers outside of my own when the issue of child support came up. Everyone in my life was saying, "This is crazy, you have to pay him?! He has a good job."

I offered to pay 100% of my child's expenses for the next 10 years in lieu of making a payment to him and he declined. I offered to pay 1/2 to him and put have in my son's college savings and he declined. He told me he "knows what he's entitled to."

I currently have a friend who is also a small business owner and has her corporate job too. She is getting divorced from her husband who's a doctor. They have 2 kids and she is going to have to pay him \$900 a month.

These are my recommendations of areas which need significant consideration based on how the law is currently written.

- The biggest problem today is child support is just a formula without circumstances applied.
- Child support should be for people who need it. Set a living wage.

o I agree people who live below a certain threshold need this support from their ex partners.

Parents who are above it would split expenses 50/50 or even 60/40. Monthly payments shouldn't be made to ex spouses who earn a living wage.

• Why is child support a tax insult? If it has to be paid, why can't it come off of net pay or be a reduction of gross like a 401k? Why can't the person receiving the funds pay the taxes on it? In my situation the \$450 outweighs my son's expenses. His father is getting money in his pocket that's tax free.

o I tried to get to always have a child credit and he gets to have it every other year for taxes too.

- Evaluate current child care costs. As stated above, my son's variable expenses do not meet \$450 a month.
- What was the child's standard of living when the family was together? Why am I being financially punished for having success in my career after my separation? My ex is now open to receiving a percentage of my income for the next 10 years.

As you can see, people aren't nice and take advantage of this situation.

I personally feel like the system has let me down more than once.

I tried to get myself out of a bad situation and start my life over and now I fund his.

Attached is a list of my son's current expenses I prepared this for my divorce lawyer to negotiate with my ex. Also attached the calculator my ex's lawyer Peter Ramiez used to try to extort more money from me on my bonus pay. This really demonstrates how gross income is used. Again, please really consider this part of the conversation. Gross income is a joke, because no one sees it except Uncle Sam.

I intend on finding my way back to small business. What really makes me sad is I was told I have to budget for my ex's \$450 a month if my income drops so that I'm not accused of shirking. Again, I'm an entrepreneur and it is sad to think I will be forced to pay him or accused of changing my career to avoid payments.

It really is time for things to change. Time's up on this one too. I appreciate your time and consideration to this matter. I look forward to hearing more.

Lastly, I know I'm not alone in this. If you need more people to share their story, please let me know.

Wendi Horcos Devan

whdevan@gmail.com 414-736-1340 Milwaukee, WI 53202

Liam's expenses

Camp - (10) Before & after school days a month	\$ 150.00	\$ 1,800.00
Accept a second		
Art Camp - (4) sessions per year	\$ 25.33	\$ 304.00
	72.56	io tal
Liam's Whole Life Insurance policy	\$ 33.00	\$ 396.00
	House	15865
Kumon Tutoring	\$ 140.00	\$ 560.00
1 150/5/1 (*C.N.C.) (2)		

	Monthly		Annually
Total	\$	348.33	\$ 3,060.00
50/50 split	\$	174.17	\$ 1,530.00

Child Support	\$ 450.00	\$ 5,400.00
Wendi	\$ 174.17	\$ 1,530.00
Wendi Total	\$ 624.17	\$ 6,930.00
Matthew's total	\$ 174.17	\$ 1,530.00

Wendi is paying this much more than Matthew	\$	450.00	\$	5,400.00	
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DCF 150 - Child Support

Case Information NameD	evan		Case	No		Number	
Prepared by P							
Child Support Factors Monthly income subject to ch	ild support		moral s. 200	la feores	Father 3,862.00	Mother 9,141.00	
Placement Scenarios	1	2	3	4	5	Total	Child Support
Children	24 68167					1	Health Care
Overnights: Father	182.50						YTD Calculation
Mother	182.50						
Percentages: Father	50.00%						
Mother	50.00%						
Child Support (Low and High Inc					Father	Mother 624.90	
Semi-month						312.45	
Bi-week						288.41	
Week						144.21	
Child Support Discretionary Ou							
				Mothe	r		

No Adj.

Mother

673.07

Father

High

Father

Mother

624.90

CAL	CUI	AT	IONS

Low and High	Income	Adjustments	Applied
Lon and ing.			

	Father		Mother		
	Total	Per Child	Total	Per Child	
Support Percentages Income	Percent	Percent	Percent	Percent	
Low Income Table	17% 14% 10%	17.00% 14.00% 10.00%	17% 14% 10%	17.00% 14.00% 10.00%	

Payer → No Adj.

Father

	rio 1	Scenari	io 2	Scenario	03	Scenar	10 4	Scenar	
ather	Mother	Father	Mother	Father	Mother	Father	Mother	Father	Mother
32.00	9,141.00								
56.54	1,190.00								
	299.74								
			160			2.00	0.00	0.00	0.00
56.54	1,489.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84.81	2,234.61								
.00%	50.00%							0.00	0.00
92.41	1.117.30	0.00	0.00	0.00	0.00				0.00
0.00	624.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	624.90		58						
	56.54 56.54 84.81 0.00% 92.41	56.54 1,190.00 299.74 56.54 1,489.74 84.81 2,234.61 1,00% 50.00% 92.41 1,117.30 0.00 624.90	56.54 1,190.00 299.74 0.00 56.54 1,489.74 0.00 84.81 2,234.61 0.00% 50.00% 92.41 1,117.30 0.00 0.00 624.90 0.00	56.54 1,190.00 299.74 0.00 0.00 84.81 2,234.61 1,00% 50.00% 92.41 1,117.30 0.00 0.00 0.00 624.90 0.00 0.00	56.54 1,190.00 299.74 0.00 0.00 0.00 84.81 2,234.61 1,00% 50.00% 92.41 1,117.30 0.00 0.00 0.00 0.00 624.90 0.00 0.00	56.54 1,190.00 299.74 56.54 1,489.74 0.00 0.00 0.00 0.00 84.81 2,234.61 0.00% 50.00% 92.41 1,117.30 0.00 0.00 0.00 0.00 0.00 0.00 0.00	56.54 1,190.00 299.74 56.54 1,489.74 0.00 0.00 0.00 0.00 0.00 84.81 2,234.61 0.00 50.00% 92.41 1,117.30 0.00 0.00 0.00 0.00 0.00 0.00 0.00	56.54 1,489.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	56.54 1,190.00 299.74 56.54 1,489.74 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

Net Support Calculation	Father	Mother
Scenario Totals	0.00	624.90
Net Obligation		624.90

Note

⁽¹⁾ Support obligation set at lower of primary placement and shared placement calculation for placement scenario.

From: Tyler Crubel < tylersrepair.llc@gmail.com >

Sent: Monday, August 27, 2018 3:28 PM

To: Rep.Rob.Brooks < Rep.Rob.Brooks@legis.wisconsin.gov>

Subject: Child Support Study

Representative Robert Brooks (Chair)

Room 309 North

State Capitol

PO Box 8952

Madison, WI 53708

Representative Brooks,

My name is Tyler Crubel and I am 36 years old. I grew up on a farm in Southwestern Wisconsin, helping my parents and four siblings with chores such as fieldwork, animal care, and milking. When I was old enough to get my driver's license, it was required of me, just as it was my siblings, to get a part time job off the farm to make money to buy my own car, and to be able to afford outings with friends. After I graduated high school, I worked as a mechanic for Waste Management, but was eventually let go due to downsizing. I then worked for Hermsen's Hardware, a family owned store in Bloomington, Wisconsin. In February of 2003, I joined the U.S. Army. During the 6 years I was in the Army, I deployed to Iraq 3 times during Operation Iraqi Freedom and Operation Enduring Freedom, totaling over 3 years of my service.

After my last tour, I was stationed at Fort Hood, Texas, where I met Breanna Sherwood, the mother of my children. During our courtship, she told me that she was unable to have children, so I was somewhat surprised when she became pregnant with our first child, Kailyn. After Kailyn was born is 2011, Breanna had to get a divorce from a previous marriage so that I could be listed as the father. She was married and separated prior to our dating and her husband took off, not letting her know his whereabouts. Our second child, Caden was born in 2012.

In October of 2013, I moved back to Wisconsin along with Breanna and the children, so that I could start Tyler's Repair, LLC in Mount Hope, Wisconsin, which has been my life-long dream. At the time, I owned two houses in Bloomington, Wisconsin and one in Copperas Cove, Texas. However, I did not have enough finances to start the business on my own, so my parents gave me the financial backing by mortgaging their farm to get the bank loan. When we opened the shop, my parents were 50% owners and I was 50% owner of Tyler's Repair, LLC. My mother took care of all the office work, while my father and I worked in the shop. That is until my father unexpectedly passed away in December of 2014. When my parents and I started Tyler's Repair, LLC, we rented a building in Mount Hope, as we could not afford to build a new one. The

building we rented was inefficient and was not big enough for our daily functions. In 2017, after we got the business up and running, my mother and I were able to get a loan to build a building that met our needs. My mother agreed to add an office for Breanna to work from for Lands' End, in an attempt to give her another chance, even though several people told me and my mother that Breanna did not deserve it.

When we moved here it was our intention for Breanna to be a partner in the business, however, shortly after moving to Wisconsin, Breanna began degrading my parents, other family members, friends, the community, and me. She also wanted to be in control of everything. She has posted (and still does) derogatory and defamatory comments on social media, through text messages, and printed messages. Everything she has done has caused a stressful environment both at the business and at home. She falsely accuses me and other members of my family of absurd behavior and activities, causing our relationship to deteriorate as well as my relationship with my family. Since we have lived in Wisconsin, she has packed up and gone back to Texas several times (with and without the kids) when she did not get her way. She has always complained that I work too long of hours, and therefore must be cheating. When in reality, I own a mechanic business in a farming community. My business also accommodates many local trucking companies, which includes road construction companies. I understand their immediate needs for repairs at all hours in order to keep going while weather permits.

The last time Breanna took off back to Texas, was April 15, 2017, (the day before Easter). She wanted to take both kids with her, but Kailyn was in school and I refused to let Breanna remove her from school, for the second time within a couple months. Therefore, she only took Caden and decided to return to pick up Kailyn when she was done with school. Breanna moved in with her parents, who rent the house I own in Texas from me. While there, she was bitten by her 7 year old nephew (who also lives with her parents) and slapped him in return. It drew a little blood and when his mother (Breanna's sister) found out, she threatened to turn Breanna into the cops. Breanna attempted to kick her nephew out of the house, but her parents resisted, so she told them to get out as well. Therefore, her parents called me and explained the whole situation. I was unwilling to kick them out as they were paying renters. Therefore, Breanna decided to move into a low-income apartment infested with cockroaches (which she brought back in her belongings when she moved back because we agreed to try to work things out again) During that time in Texas she refused to let me know where she was staying and accused me of trying to get Caden to tell me when he asked if I could come over and see him. When the school year ended, it had been seven weeks since Breanna had seen Kailyn and I hadn't seen Caden. Knowing this, Breanna purposely left Caden with a friend in Texas, while she came to pick Kailyn up to keep me from seeing him. She in turn required me to be home from the shop by a certain time so she could go party with a friend instead of spend the evening with Kailyn after not seeing her for seven weeks.

Shortly after Breanna left in April of 2017, I decided to file for custody, as well as acknowledgement of paternity. Since Breanna and I are not married and the kids were born in Texas, Wisconsin would not legally see them as my children unless we file their birth certificates here.

Once Breanna was served papers, in which she purposely avoided for several weeks, she and I attempted to work things out one last time. She moved back to Wisconsin under the agreement that we would both work on ourselves to improve our relationship. I began coming home earlier from work, among other requirements she had given me. Breanna, however, did not attempt to change one bit. In fact, she began harassing my mother again by typing letters on her phone and sending them from her office at the shop to the work printer in attempt to hide who was sending them. My mother eventually called the cops and had her removed from the shop and the cops told her not to return.

We have recently gone through a custody battle over the children due to Breanna taking off

and taking them back to Texas whenever she wants. The judge ruled 50/50 custody, placement, and expenses split right down the middle. However, I have to pay her an additional \$300 per month, due to the Child Custody Laws. My mother and I are not able to take hardly any money out of the business as we are so far in debt with the expenses of building the new shop and running a business. We currently have four employees besides ourselves. After we pay the employees, the taxes, the insurances, and the bills, there is very little money left to pay us. From the very beginning, my parents nor I have taken a paycheck, unless we absolutely needed it to get by financially. The amount I have taken amounts to about \$5-\$6 per hour. My mother takes even less. The judge stated in court that if he owned his own business and was paying his employees \$20 per hour, he surely would be making at least \$15. Unfortunately, that is not the case when a person owns a relatively new business. If you look at last year's taxes, I took home \$17,000 and Breanna took home \$20,000, yet due to a judgement call, I was ordered to pay her child support.

Immediately after this was awarded she posted on social media bragging, "When you wake up and realize that your ex not only has to help take care of the kids, but also has to pay you \$300 a month." Please note that I have been there taking care of the kids since day one. I am the one who has had to schedule dentist appointments, pay school dues, sign Kailyn up for speech therapy, and so forth. Breanna always says she is going to, but if I did not, it would never be done. All of our customers and parts delivery people can attest to the fact that my mother and I have cared for my children at the shop on a daily basis, even when Breanna did not even have to work, until they got old enough to go to school.

I am NOT trying to get out of taking care of my kids. In fact, I would love to have them more, but Breanna will not allow me to have extra time with them unless I do it at her place, under her supervision. I am the one who wanted 50/50 custody, placement, and expenses as I believe that the kids need both of their parents. Breanna wanted full custody and child support, as she would like to take the children back to Texas excluding me from their lives. I am in firm belief that 50/50 custody, placement, and expenses should mean there should be no child support. In reality, this is not 50/50 expenses, as I have to give Breanna \$300 a month to help her pay her portion of expenses.

I understand there are situations where one parent may make significantly more than the other may, however, even if I was making more than Breanna, it is her choice to sit at home and make \$12 per hour as a home agent for Lands' End. Why would she give that up when she watched

soap opras and movies during work hours, does not have any travel expense, and get awarded \$300 a month in child support. There are job openings everywhere you go theses day. Breanna could apply for several jobs to earn more money, but she refuses to. One thing I have learned throughout this whole process is that Breanna knows the laws and she uses them and the kids against me. She knew that if she asked for child support in court and made less than I do, that she would be awarded it. In fact, her offer to settle out of court was for no child support as long as I signed over full custody of the kids; an offer she knew I would never take because I am not willing to give up my kids.

I am not a deadbeat dad who does not care about his children. In fact, the business I am building, while I am capable, is for my children's future. If I continue to have to pay Breanna \$300 a month, I cannot guarantee that I will be able to continue to be successful in my business as my mother and I are already strapped financially.

I strongly urge you to change the CHILD SUPPORT STATUE (Wis. Stat. 767.511), specifically Wis. Stat. 767.511 (7), to take into consideration each cases circumstances and that 50/50 custody, placement, and expenses should truly be 50/50 with no child support.

Thank you for your time and consideration.

Very Respectfully,

Tyler Crubel

9653 Brookens Road

Mount Hope, WI 53816

Tyler's Repair, LLC

728 North Centre Street

Mount Hope, WI 53816

Tyler's Repair, LLC 728 North Centre Street Mount Hope, WI 53816 608 988-4355 608 988-4354