

Chart 3

Post-Marital Income Awards: Tax Effecting And Cash Flow After Child Support Contribution						
Example Reference	1 Payor's Pre-Award Income	13 Payor's Income with Post-Marital Income Award Deducted (After Tax)	14 Payor's Cash Flow After Post-Marital Income Award, Taxes and Child Support (col 13 - col 12B)	2 Payee's Pre-Award Income	15 Payee's Income with Post-Marital Income Award Added (After Tax)	16 Payee's Cash Flow After Post-Marital Income Award, Taxes and Child Support (col 15 - col 12C)
<b>A</b>	\$50,000	\$25,855	\$18,277	\$0	\$14,265	\$10,562
<b>B</b>	\$50,000	\$36,435	\$25,242	\$35,000	\$27,002	\$19,137
<b>C</b>	\$100,000	\$45,819	\$30,724	\$0	\$25,949	\$18,620
<b>D</b>	\$100,000	\$65,747	\$43,426	\$75,000	\$50,910	\$34,172
<b>E</b>	\$200,000	\$89,850	\$58,256	\$0	\$46,714	\$32,155
<b>F</b>	\$350,000	\$160,837	\$115,844	\$100,000	\$114,961	\$84,954

Assumptions:

The Couple has 2 children.

Children live with Payee.

The only source of income is W-2 compensation.

Payor and payee are taxed as single.

Taxes include FICA and Medicare withholding.



Chart 4

<b>Post-Marital Compensation Obligation</b> <b>Payout Period, Based on Age at Date of Marriage and Length of Marriage</b>					
Length of Marriage	% of the Length of the Marriage for Which Post-Marital Income Shall Be Payable	Duration of Award	Age at Date of Marriage is 25 - Age the Post-Marital Obligation Ends	Age at Date of Marriage is 30 - Age the Post-Marital Obligation Ends	Age at Date of Marriage is 35 - Age the Post-Marital Obligation Ends
3 years	30%	1 Year	29	34	39
6 years	40%	2 years, 5 months	33 years, 5 months	38 years, 5 months	43 years, 5 months
8 years	50%	4 years	37	42	47
11 years	60%	6 years, 8 months	42 years, 8 months	47 years, 8 months	52 years, 8 months
16 years	70%	11 years, 3 months	52.25	57.25	62.25
19 years	80%	15 years, 3 months	59.25	64.25	69.25
23 years	90%	12 years, 9 months	60.75	65.75	70.75
25 years	100%	25 years	75	80	85

Assumption:

Both spouses are the same age.



**Lazar Lipton Valuation Services, LLC**