2015-2016 Pennsylvania Child Support Guidelines Review: Economic Review and Analysis of Case File Data

TABLE OF CONTENTS

SECTION I: INTRODUCTION

Purpose of Report

Pennsylvania is reviewing its child support guidelines as required by federal regulation and state laws and rules.[1] In Pennsylvania, child support orders are calculated using the child support guidelines provided under rules of civil procedure [Pa.R.C.P. 1910.16-1, *et seq.*]. Federal regulation requires that a state's guidelines review consider economic data on the cost of raising children and examine case file data to analyze the application and deviation from the guidelines. This report fulfills these requirements.

The Domestic Relations Procedural Rules Committee of the Pennsylvania Supreme Court is charged with conducting the guidelines review. The Committee is considering many factors in its review. It may recommend guidelines changes, including the updated schedule provided in this report. The standard process for recommended rule changes involves publishing them for public comment. Upon reviewing the public comments, the Committee may revise or finalize its recommended changes before submitting them to the Supreme Court of Pennsylvania. Ultimately, the Supreme Court may adopt, amend, or reject any recommendation.

Child support income is an important source of income to many families. National data from 2013 finds that child support income accounts for 70.3 percent of the mean annual income for custodial parents below poverty who receive full child support.[2] The Pennsylvania child support program collected and distributed almost $1.3 billion in child support in Federal Fiscal Year 2014.[3] The Pennsylvania child support program includes the combined efforts of the federal Office of Child Support Enforcement (OCSE), the Pennsylvania Department of Human Services (DHS) Child Support Program (CSP), and the Domestic Relations Sections (DRSs) of the county courts of common pleas.[4] According to OCSE, there were 541,120 children in the 2014 Pennsylvania child support program caseload.[5] In contrast, the U.S. Census Bureau counts 2,700,178 Pennsylvania children total in 2014.[6] In addition to the children in the state child support program caseload, there is unknown number of Pennsylvania children eligible for child support. Many receive child support that is not paid through the state child support system. Although state data are not available, the U.S. Census Bureau finds that nationally, 26.6 percent of all

---

[1]Title 45, Code of Federal Regulations, CFR §302.56(e), 23 Pa.C.S.A. §4322(a) and Pa.R.C.P. 1910.16-1(e).

[2] Grall, Timothy. (January 2016). *Custodial Mothers and Fathers and Their Child Support: 2013.* Current Population Survey, Report P60-246. U.S. Census Bureau, Washington, D.C. Retrieved from http://www.census.gov/content/dam/Census/library/publications/2016/demo/P60-255.pdf .

[3] Federal Office of Child Support Enforcement (OCSE), *Report to Congress: Preliminary 2014*, Washington, D.C. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/fy2014_preliminary.pdf

[4] See Pennsylvania Department of Human Services (DHS)for more information about how the program is administered and services are provided. Note that the DHS was formerly called the Department of Public Welfare. https://www.humanservices.state.pa.us/CSWS/csws_controller.aspx?HtWspJxl7ngbuxSR5seD4miXoFSzsh_H4DYs7 tBzZv1KJnnqykaNllhKaq6bxb9cktJrS@yIUUaVcLmIZj5bX9cmA7MA3yt7zyUqGkJIQhGgVngermSb.

[5] *Supra* note 3, Table P-93.

[6] State caseload data is from the OCSE report. The number of children is from the U.S. Census American Community Survey and retrieved from http://factfinder.census.gov.

children under 21 years old lived in families with only one of their parents while the other parent lived elsewhere.[7]

A state's guidelines are to be used to determine the award amount in all proceedings involving a child support issue regardless whether the case is in the state caseload. Federal regulation requires each state to have one set of guidelines that are to be applied presumptively. It also requires each state to establish deviation criteria that allow for the rebuttal of the state's presumptive guidelines. The state-determined criteria must take into consideration the best interest of the child.

The core of the Pennsylvania guidelines calculation is a lookup schedule of monthly basic obligations for a range of incomes and number of children. (Exhibit 1 shows an excerpt of the current schedule.) The basic obligations in the schedule reflect economic data on the costs of raising children. They relate to the combined income of the parents. The support award is

Exhibit 1: Excerpt from Schedule of Basic Support Obligations						
Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3000	704	1015	1189	1328	1461	1588
3050	716	1032	1209	1350	1485	1614
3100	727	1048	1228	1372	1509	1640
3150	738	1065	1247	1393	1532	1666
3200	747	1077	1261	1408	1549	1684
3250	756	1089	1274	1423	1565	1701
3300	765	1101	1287	1438	1582	1719
3350	774	1113	1300	1453	1598	1737
3400	783	1125	1314	1468	1614	1755
3450	792	1137	1327	1482	1631	1772

determined by prorating the obligated parent's share of the basic obligation. For example, if each parent's net income is $1,500 per month, the combined net income would be $3,000 per month and, using the schedule in Exhibit 1, the basic obligation for one child is $704. The obligated parent's prorated amount in this example would be $352. This is the basis of the support award amount although there may be other adjustments for other considerations such as the cost of the child's health insurance or substantial shared custody.

The Center for Policy Research (CPR), as a technical and economic advisor on the guidelines review to Pennsylvania, has prepared this report. CPR has provided similar technical assistance for Pennsylvania's last two reviews and for about 25 states in the past nine years. CPR also has prepared an updated schedule with input and direction from the Committee, analyzed case file data, and provided other technical assistance.

This report is organized into the following sections.

- Section II summarizes the findings from an analysis of casefile data on the application and deviation from the guidelines.

- Section III compares guidelines models and summarizes the current economic data on the cost of raising children that is available for updating the schedule or this is used by state.

---

[7] Grall (2016), *supra* note 2.

- Section IV details the methodology used to prepare an updated child support schedule.   It also compares the existing schedule and proposed updated schedule to those of bordering states.

- Section V compares Pennsylvania's provisions for other factors considered in the calculation of support (*e.g.*, shared parenting and multiple families) to those of other states.

- Section VI provides a summary and conclusion.

SECTION II: FINDINGS FROM THE CASE FILE REVIEW ON GUIDELINES APPLICATION AND DEVIATION

Purpose of Case File Review

Federal regulation (Title 45, CFR §302.56(h)) requires states to analyze case data on the application of and the deviations from the guidelines. The data is to be examined by the state reviewing its guidelines to ensure that deviations from the guidelines are limited. This section summarizes the findings from the analysis of case data conducted for the 2015-2016 guidelines review of the Pennsylvania guidelines.

Sampling and Methodology

New and modified orders were randomly selected from the Pennsylvania Child Support Enforcement system (PACSES) used to track and manage child support cases. Orders were selected from those in which the PACSES automated child support guidelines calculator was applied and the information from that calculation was stored. A random sample was obtained from 5,000 orders that included 2,500 newly established orders and 2,500 modified orders in a 12-month period spanning 2013-2014. In calendar year 2013, PACSES recorded 80,791 new order establishments and 114,599 modified orders. The number of modified orders began outsizing the number of new order establishments around the time of the Great Recession of 2008-2009. Parties may have sought modifications to their orders in response to job losses and income changes.

The sample size is more than adequate to detect statistics differences in guidelines deviation rates from earlier samples and conduct sub-analysis. Samples from PACSES were also drawn for earlier reviews. Previous samples included established orders or modified orders in 2010-2011, 2005-2006, and 2001-2002. Findings from earlier studies are included as part of the analysis when appropriate.

The PACSES automated guidelines calculator is typically used by County Domestic Relations Sections (DRSs). The PACSES guidelines calculators consists of dozens of data fields including number of children, each parent's income, adjustments to each parent's income by type and amount, other factors considered in the calculation of support (*e.g.*, the cost of the child's health insurance and the identification of the parent covering that cost) and data fields noting whether there is a guidelines deviation, the amount of the deviation, reason for the deviation, and other data. Case data were also matched to payment data. Appendix A documents the methodology for measuring deviations from the PACSES data. Like previous random samples, one limitation of the PACSES data is that some orders are established or modified without a guidelines calculation being entered into PACSES.

Average Order Amounts and Payments

Exhibit 2 compares average order amounts over time. Based on the 2013-2014 sample, the average support order is $426 per month among new orders and $421 per month among modified orders. The median order amounts among 2013-2014 new and modified orders are $324 and $350 per month, respectively. Exhibit 2 shows a small increase in the average monthly support award among new orders over time, but no significant change in the average monthly support award among modified orders over time.

Exhibit 2:
Average Child Support Award over Time
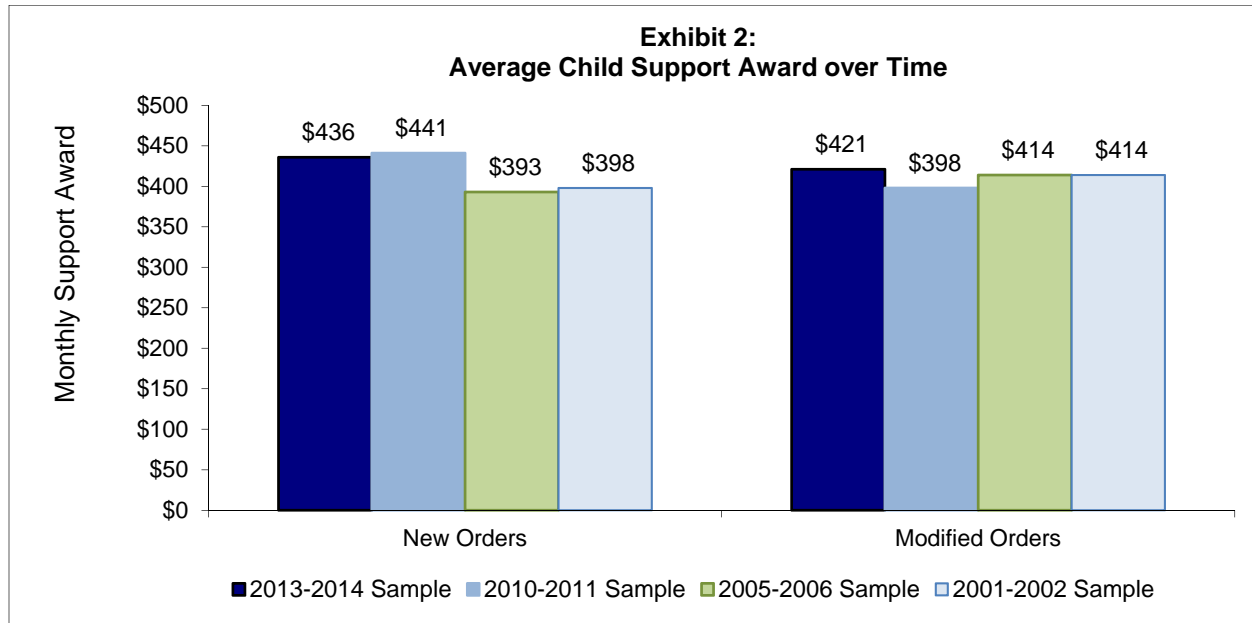
Several factors affect award amounts. The major factors are the schedule, the self-support reserve, the incomes of the parents, and the number of children for whom support is being determined. Pennsylvania has kept its guidelines schedule and self-support reserve updated for changes in the price level. Increases in price levels push support award levels up, but increases in the self-support reserve, which affect very low-income noncustodial parents, pull order amounts down. This push-pull may explain why the average order amount is relatively unchanged over time. Changes that resulted from changes in income and other factors are explored later in this section.

Another comparison of interest is how Pennsylvania orders compare to orders nationally. The U.S. Census collects data on child support. Its usefulness as a comparison, however, is limited due to the differences in data collection methodologies. The most recent national data (which is from 2013) finds that child support orders averaged $481 per month nationally.[8] In contrast, Pennsylvania orders average $421(among modified orders) to $436 (among new orders). The U.S. sample, which is collected through a survey, may include more high-income cases than the PACSES sample. Another way to compare Pennsylvania is to compare the Pennsylvania child support guidelines to other state guidelines using a range of case scenarios. This comparison is conducted in Section VI.

Minimum and Zero Orders

Another consideration is the percentage of orders that are set at zero or $50 per month, which was the presumptive minimum order at the time of the 2010-2011 data extract. There is no change in the percentage of orders set at zero. Three percent of new orders in both the 2013-2014 sample and the

---

[8] Grall, Timothy. (2016). *Custodial Mothers and Fathers and Their Child Support: 2013.* Current Population Survey, Report P60-246. U.S. Census Bureau, Washington, D.C. Table 2 shows the average amount due is $5,774. It is converted to a monthly amount. Retrieved from http://www.census.gov/content/dam/Census/library/publications/2016/demo/P60-255.pdf .

2010-2011 sample are set at zero and 9 percent of modified orders in both the 2013-14 sample and the 2010-2011 sample are set at zero. Fewer orders are set at $50 per month: 4 percent of new 2013-2014 orders; 2 percent of 2013-2014 modified orders; 4 percent of new 2010-2011 orders; and one percent of modified 2010-2011 orders. The low frequencies of zero and $50 per month orders suggests that elimination of the minimum order amount has little to no impact on the frequency of very low orders.

Payments

The 2013-2014 data and the 2010-2011 data included payment information; specifically, the amount of child support due and the amount of child support paid over the past year. Data extracts from previous years do not include payment data. Exhibit 3 shows that the average percentage of current support paid increased among new orders but declined among modified orders since the last review.   The average percentage paid among

Exhibit 3:
Percentage of Current Support Paid

new orders increased from 68.7 percent in 2010-2011 to 72.6 percent in 2013-2014. It decreased among modified orders from 81.8 percent in 2010-2011 to 77.8 percent in 2013-2014. The differences are statistically significant for both order types.
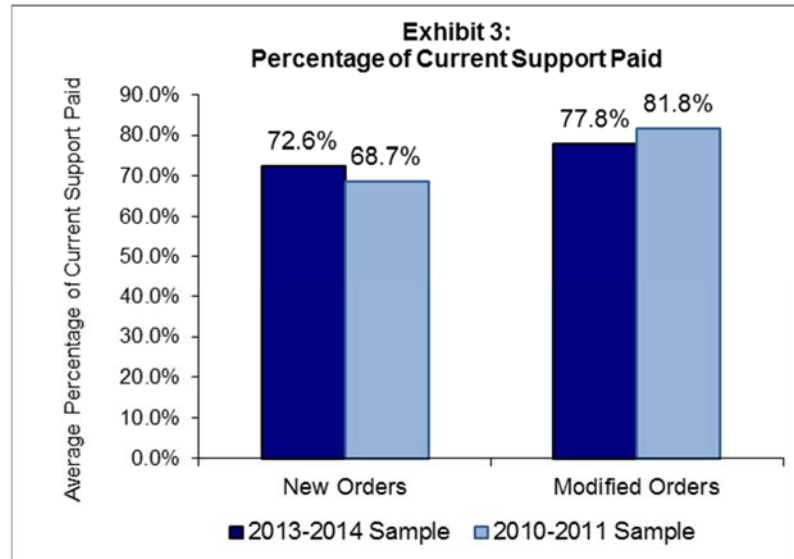
The case characteristics and application of specific guidelines provision correlated with payment patterns is explored in the rest of this section. Each case characteristic and specific guidelines provision is discussed separately.

There are no national data tracking payments for the first year following an order establishment or order modification. The most comparable data available consists of a ratio of current support distributed to current support due in a federal fiscal year (FFY), which runs from October 1 through September 30 of the following year. The FFY is denoted by the year of the September 30 date. According to federal Office of Child Support Enforcement (OCSE) data,[9] the percentage of current paid stayed about the same in Pennsylvania cases reported to OCSE (*i.e.*, the percentage paid was 83.9 percent in FFY2011 and 83.5 percent in FFY2014). In contrast, the percentage of current paid increased for the nation as a whole from 62.4 percent to 64.2 percent over the same time period. The comparisons illustrate that Pennsylvania collects more that the rest of the nation in general, and that at a statewide level, Pennsylvania did not experience an increase in payment compliance from 2011 to

---

[9] Federal Office of Child Support Enforcement (April 2015). *Preliminary Report: FY2014.* Retrieved from http://www.acf.hhs.gov/programs/css/resource/fy-2014-preliminary-report. Tables P-83 and P-84.

2014. Nonetheless, as shown by the comparison of newly established and modified orders, there may be some variation for subgroups.

Guidelines Deviations and Reasons

Exhibit 4 shows that the guidelines deviation rate has increased over time. Among new orders, it increased from 18 percent last review to 25 percent this review. Among modified orders, it increased from 15 percent last review to 22 percent this review. The differences are statistically significant.
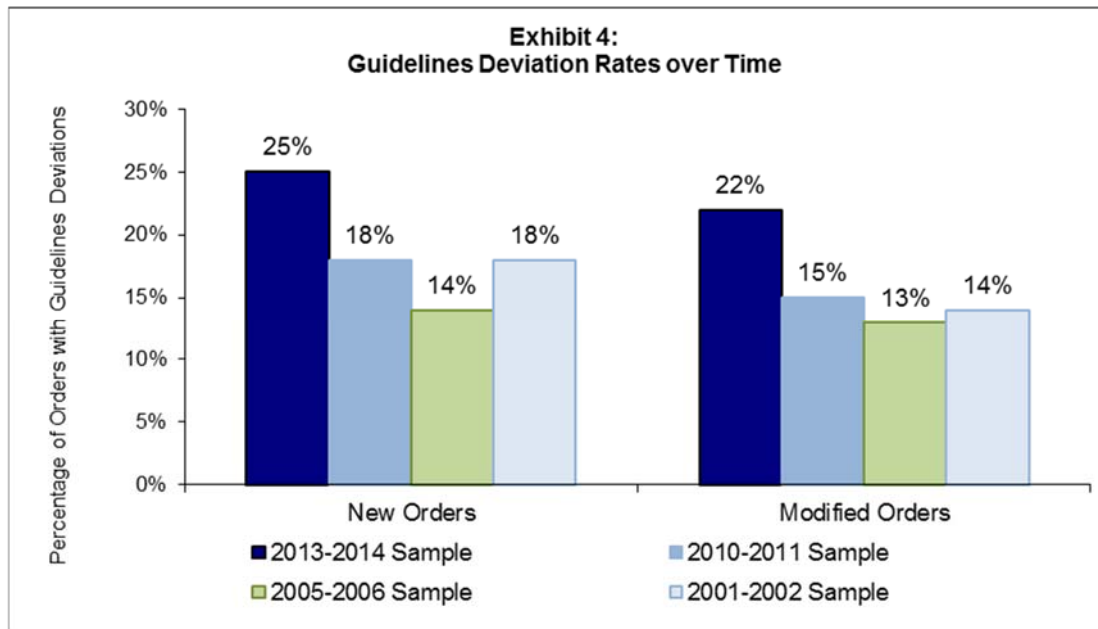
The reasons for increased guidelines deviations are unclear. Increased deviation rates were noted after the Great Recession in several states, including Pennsylvania during its 2010-2011 review. The weighted average deviation rate of all 2013-2014 Pennsylvania orders (*i.e.*, when newly established and modified orders in the 2013-2014 sample are combined into one pool) is 23 percent. This is a common deviation rate among neighboring states such as Delaware, Maryland, and Ohio. It is also the deviation rate of Arizona, a state that recently conducted a comprehensive review and sampled from court files, and thus had fewer data limitations than the Pennsylvania data, which is limited to those orders recorded by a PACSES guidelines calculation.

- Delaware's guidelines deviation rate was 23 percent in 2010.[10]   Delaware's most recent report of its guidelines review (2014) does not provide a statewide deviation rate. Instead, it provides deviation rates for subgroups: 17 percent among orders issued from Commissioners and 29 percent among orders issued from mediation.[11]

---

[10] Delaware Family Court. (Nov. 2010). *Delaware Child Support Formula, Evaluation and Update*, Report to the Judiciary submitted to Honorable Chandree Johnson Kuhn, Chief Judge, Wilmington, Delaware,
[11] Delaware Family Court. (Nov. 2014). *Delaware Child Support Formula Evaluation and Update*. Wilmington, Delaware. Retrieved from http://courts.delaware.gov/forms/download.aspx?id=39228

- Maryland reports a guidelines deviation rate of 23 percent for each of its last two reviews: one conducted in 2008[12] and the other conducted in 2012.[13] The 2012 study analyzed case data from 2007 through 2010, so is not as recent as the data for the Pennsylvania study.
- New York is about to conduct a guidelines review. Its last review dates back to 2010 and found a guidelines deviation rate of 23 percent.[14]
- Ohio completed its last guidelines review in 2013 and found a guidelines deviation rate of 23 percent.[15]
- West Virginia completed its last guidelines review in 2014 and found a guidelines deviation rate of 15 percent.[16]
- The deviation rate of Arizona remained the same at 23 percent from 2008 to 2014. [17]

Other findings about Pennsylvania guidelines deviation from the 2013-2014 data are summarized below.

- Most (89 percent of Pennsylvania deviations) were downward. The comparable percentage was 74 percent last review. Most states find that the majority of deviations are also downward.

- The frequencies of deviations by deviation reasons are provided in Exhibit 5. The percentages do not add up to 100 percent because multiple reasons are documented in some cases. "Other relevant and appropriate factor" accounts for the majority of the deviations (*i.e.*, 66 percent of the deviations among newly established orders and 61 percent of modified orders). Other reasons accounting for at least 5 percent of the deviations are "agreement between the parties," "assets of the parties," "best interest of the child(ren),"and "other support obligations of the parties." Similar trends were noted last review; that is, the majority of deviations were "other relevant and appropriate factors," and "agreement between the parties" and the "best interest of the child(ren)" were the second and third most common reasons for guidelines deviation, respectively. The frequency that each guidelines deviation criterion was used, however, increased from the last review. This suggests that not any one particular factor caused the increase in guidelines deviations.

---

[12] Saunders, C., Young, D., Ovwigho, P.C. & Born, C. E. (2008). *Maryland Child Support Guidelines: Case File Review*, Family Welfare and Research Training Group, University of Maryland, Baltimore, MD.

[13] Hall, L., Logan Paserella, L., and Born, C.E. (2012). *Maryland Child Support Guidelines: Case Level Review 2007-2010.* Family Welfare and Research Training Group, University of Maryland, Baltimore, MD. Retrieved from: http://www.familywelfare.umaryland.edu/reports1/guidelines12.pdf .

[14] Venohr, Jane and Everett, Carly (2010), *Review of the New York Guidelines*, Report to the New York State Department of Temporary and Disability Assistance, Center for Policy Research (October 2010).

[15] Ohio Department of Jobs and Family Services. (2013). *2013 Child Support Guidelines Review.* Report to the General Assembly. Retrieved from http://jfs.ohio.gov/Ocs/pdf/2013CSGuidelinesAdvCouncilReport.stm

[16] Venohr, J.C. (2014). *Economic Review of the West Virginia Child Support Table.* Report to the West Virginia Department of Health and Human Resources, Bureau of Child Support. Center for Policy Research, Denver, CO.

[17]Venohr, J.C. (2014). *Arizona Child Support Guidelines Review: Findings from the Case File Data*. Report to Arizona Supreme Court Administrative Office of the Courts. Retrieved from http://www.azcourts.gov/Portals/31/GuidelinesReview/AZChildSupportGuidelinesReviewFindingsfromCaseFileData082014RED.pdf

Exhibit 5: Reasons for Deviations from the Child Support Guidelines (percentage of deviations)		
	Newly Established Orders (orders with deviations = 630)	Modified Orders (orders with deviations = 554)
Agreement	23%	31%
Assets of Parties	11%	13%
Best Interest of Child(ren)	20%	23%
Other Support Obligations of the Parties	8%	8%
Other Relevant and Appropriate Factors	66%	61%

- When newly established orders and modified orders in the 2013-2014 sample are combined, the average order amount among orders without and with guidelines deviations is $458 and $333 per month, respectively. The difference is statistically significant. Last review, the comparable amounts were $441 and $315 per month, respectively. The lower average among deviated orders reflects that most deviations are downward adjustments to the guidelines calculation.

- The average payment compliance rate does not vary among orders with and without deviations. It is 75 percent, regardless.

Custody and Gender of Custodial Parents

The analysis of the 2013-2014 sample finds little change in the characteristics of custodial parents by custody and gender from the 2010-2011 sample. The support award is calculated assuming that primary custody is granted to only one parent in 99 percent of both new and modified orders in the 2013-2014 sample. Split custody is noted in 1 percent of both new and modified orders. A split custody calculation requires at least two children and at least one child living with one parent and at least one other child living with the other parent. Although there are few split custody cases, the guidelines deviation rate is high among 2013-2014 new orders involving split custody (42 percent) and low among 2013-2014 modified orders involving split custody (11 percent). Last review, the deviation rate was low for all split custody cases regardless whether it was a new or modified order. The high deviation rate among new orders with split custody in the 2013-2014 sample is of concern and should be monitored in the future to ensure that the guidelines provision for split custody is appropriate. Pa.R.C.P. 1910.16-4(d) provides a formula for split custody situations that essentially calculates support for the children living with each parent assuming the other parent is the obligated parent, then offsetting the difference between the two order amounts. However, the high deviation rate observed among new orders with split custody in the 2013-2014 sample could be caused by small sample size: there are only 26 new orders with split custody.

The majority of custodial parents in the 2013-2014 sample are female. Females comprise 84 percent of the custodial parents with new orders and 93 percent of the custodial parents with modified orders. Males comprise 9 percent of custodial parents with new orders and 5 percent of custodial parents with modified orders. The data extract does not discern whether or how a female or male custodial parent is related to the child. For example, a female custodial parent could be a mother, grandmother, or aunt.

There is a code for "other" although it is not clear how often this is used to indicate that a non-parent party, such as a grandmother has custody. The other code is used among 7 percent of new orders and 2 percent of modified orders in the 2013-2014 sample. As a comparison, national data gathered by the U.S. Census Bureau find that mothers comprise 82 percent of the custodial parents.[18]

Average award amounts in the 2013-2014 sample (that combines new and modified orders) are higher when the custodial parent is female than when the custodial parent is male (*i.e.*, average award amounts are $452 and $280 per month, respectively, for female and male custodial parents). This may reflect that female noncustodial parents generally have lower incomes than male noncustodial parents. The average net income of male noncustodial parents is $2,207 per month, and the average net income of female noncustodial parents is $1,510 per month. Female noncustodial parents, on average, pay less child support than male noncustodial parents. Their respective child support compliance rates are 72.3 and 76.2 percent. The guidelines deviation rate is higher among cases with male custodial parents than female custodial parents (29 percent compared to 22 percent, respectively).

Number of Children

Exhibit 6 shows that the vast majority of 2013-2014 orders cover one child: 69 percent of new orders cover one child, while 64 percent of modified orders cover one child. This is the number of children for whom support is determined. It does not consider that a parent may have more children with another partner. The patterns illustrated in Exhibit 6 differ little from the patterns observed in the previous case file data review. Similar patterns exist in other states also.

The average support award amount increases as the number of children increases. The guidelines deviation rate and child support compliance rate do not vary with the number of children.

Exhibit 6:
Number of Children Covered by Child Support Awards
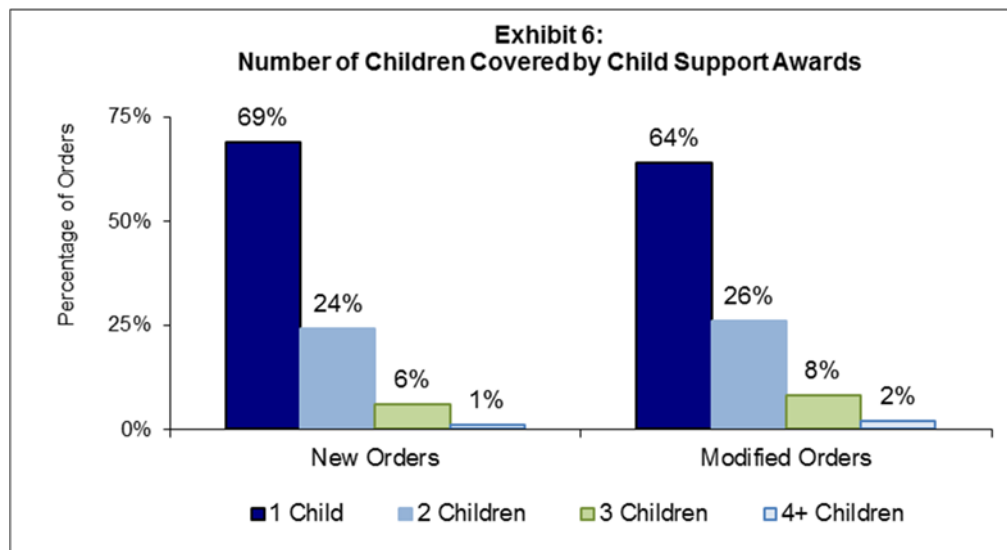
Public Assistance Status and Medicaid Receipt

Exhibit 7 explores the public assistance status and Medicaid receipt of the 2013-2014 sample. Due to data limitations, the public assistance status is at the time of the data extract rather than at the time of

---

[18] Grall, Timothy. (2013). *Custodial Mothers and Fathers and Their Child Support: 2011*. Census Current Population Report P60-246. Retrieved from http://www.census.gov/prod/2013pubs/p60-246.pdf.

the order establishment or modification. The majority of new and modified orders (74 and 63 percent, respectively) are categorized as "never public assistance," which means the children never received Temporary Assistance to Needy Families (TANF). With a few exceptions, TANF applicants must cooperate with the establishment and enforcement of child support orders as a condition of receiving TANF benefits.   As a result, children in child support cases are more likely to receive public assistance than children in general do. On average in 2014, there were 122,947 Pennsylvania children receiving TANF in any given month.[19] Based on U.S. Census data, 2,700,178 children under the age 18 years old live in Pennsylvania.[20] This suggests that 4.5 percent of Pennsylvania children are enrolled in TANF at any point of time. Child support can be an important source of income to current and former public assistance case and help never-public assistance cases avoid public assistance. The percentage of never-public assistance has increased since the last review. This may reflect a better economy, more employment opportunities, and less need for TANF.

Exhibit 7:
Current Public Assistance Status and Medicaid History
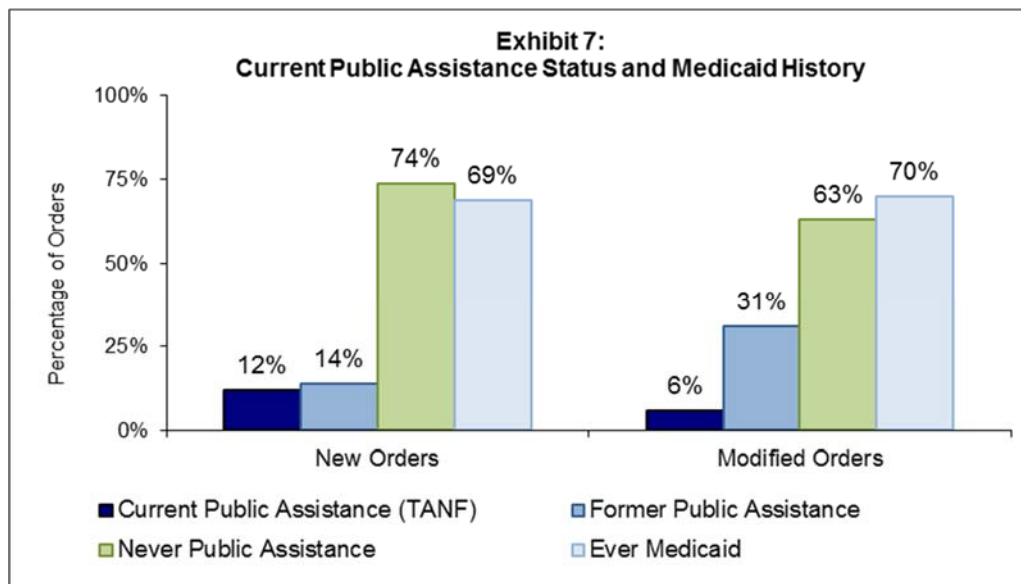
Exhibit 7 also shows that in the majority of new and modified orders (*i.e.*, 69 and 70 percent, respectively), the children have received Medicaid at some time. Due to data limitations, current Medicaid status cannot be discerned from "ever Medicaid status." These rates are much higher than those from the previous review. They may reflect recent national campaigns to enroll more children in Medicaid or implementation of various provisions of the Affordable Care Act in 2014. As a comparison, there were an estimated 993,000 non-disabled children enrolled in Pennsylvania's Medicaid program in

---

[19] U.S. Department of Health and Human Services Administration for Children and Families. (Apr. 2015). *TANF: Total Number of Children Recipients.* Retrieved from http://www.acf.hhs.gov/sites/default/files/ofa/2014_children_tan.pdf .

[20] U.S. Census Bureau (n.d.) *Population under 18 Years by Age: 2014 American Community Survey: Pennsylvania.* Retrieved from http://factfinder.census.gov .

2013.[21] This amounts to about 37 percent of Pennsylvania children being enrolled in family Medicaid in Pennsylvania at any point of time.

Order amounts and deviation rates for all orders in the 2013-2014 sample vary by public assistance status. Average order amounts are higher among never-public assistance cases ($517 per month) than current public assistance or former public assistance cases ($173 and $265 per month, respectively). Deviation rates and child support compliance rates are higher among never public assistance cases than current and former public assistance cases. Deviation rates are 26 percent among never-public assistance cases, 19 percent among current public assistance cases, and 20 percent among former public assistance cases. Child support compliance rates are 80 percent among never-public assistance cases, 57 percent among current public assistance cases, and 68 percent among former public assistance cases. The patterns are generally similar between new and modified orders and the findings from the last review.

Average order amounts and child support compliance rates are also higher among cases with no Medicaid history than those that were ever Medicaid. The average order amounts are $669 and $333 per month, respectively. The average compliance rates are 82 and 68 percent, respectively. There is no difference in the guidelines deviation rates, however. The patterns regarding Medicaid status are generally similar between new and modified orders and to the findings from the last review.

Incomes of Noncustodial Parents

Exhibit 8 compares the average and median incomes of noncustodial parents used for the guidelines calculation based on the 2013-2014 sample and the 2010-2011 sample.   Several observations from Exhibit 8 are made.

- The net incomes of noncustodial parents in the 2013-2014 sample are low when compared to statewide data on wages. For example, the average net income of a noncustodial parent from the 2013-2014 data is $2,200 per month among new orders. The average gross income of a noncustodial parent from the 2013-2014 data is $2,743 per month among new orders.   In contrast, Pennsylvania labor market information finds that gross incomes in the state are generally higher. The labor market information shows that the 2014 average statewide wage was $22 per hour, the average annual salary was $45,760 ($3,813 per month), median annual salary was $35,640 ($2,970 per month), and entry annual wage was $20,530 ($1,711 per month).[22]

- There is a slight increase in noncustodial parents' incomes from 2010-2011 to 2013-2014, but the difference is not statistically significant. For example, average net income of noncustodial parents with new orders was $2,126 per month in the 2010-2011 sample and is $2,200 per month in the

---

[21] The Henry J. Kaiser Family Foundation. (n.d.) "Monthly Medicaid Enrollment for Adults and Children." *State Health Facts.* Retrieved from http://kff.org/medicaid/state-indicator/monthly-medicaid-enrollment-for-adults-and-children-in-thousands/

[22] Pennsylvania Department of Labor and Industry. The Center for Workforce Information and Analysis. (n.d.) *Pennsylvania Occupational Wages Statewide (May 2014).* Retrieved from http://www.portal.state.pa.us/portal/server.pt?open=514&objID=814815&mode=2.

2013-2014 sample. This is an increase of about 3 percent. In contrast, the average wage statewide increased almost 17 percent from 2011 to 2014, specifically from $18.84 per hour in 2011 to $22.00 per hour in 2014.[23]

- There is little difference in incomes among new and modified orders. New orders tend to have slightly more income, but the difference is not statistically significant.

- The fact that the median income is less than the average income means that *more* noncustodial parents have low incomes than high incomes. This is consistent with national trends indicating that incomes, in general, are not rising and more low-paying jobs are being created than high-paying jobs.
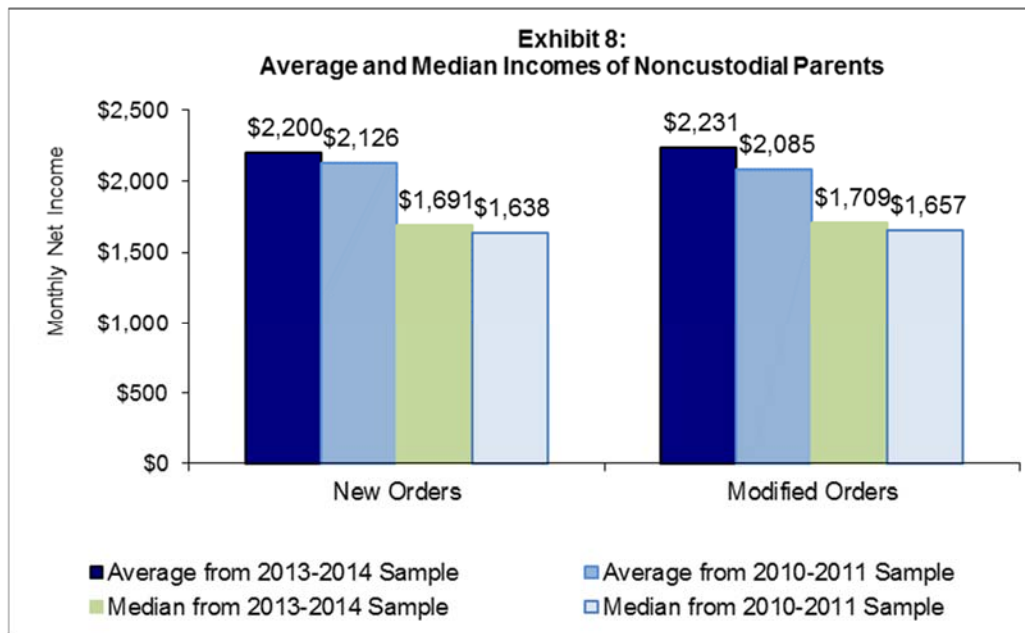
Exhibit 9 shows the income distribution of noncustodial parents. It shows a concentration of noncustodial parents with net incomes that are essentially equivalent to after-tax earnings from full-time minimum-wage employment.   The net income used for the guidelines calculation ranges from $1,000 to $1,250 per month for 25 percent of noncustodial parents with new orders and 20 percent of noncustodial parents with modified orders. Pennsylvania relied on the federal minimum wage ($7.25 per hour) in the years that the sampled orders were established or modified (2013 and 2014). Gross income from a 40-hour work week at $7.25 per hour is $1,257 per month. The net income equivalent of this is about $1,082 per month.   The income distribution patterns observed from this case file review are similar to those observed last review.   There is no significant increase or decrease in the proportion of noncustodial parents in any income category. This suggests that noncustodial parents' incomes have remained fairly constant since the last review.

---

[23] U.S. Bureau of Labor Statistics, (n.d.) *State Occupation and Wage Estimates*, May 2014 and May 2011. Retrieved from http://www.bls.gov/oes/current/oessrcst.htm.

The guidelines deviation rates are generally lower for the very lowest income group (*i.e.*, net incomes less than $1,000 per month) and the highest income groups (*i.e.*, net incomes above $5,000 per month). The deviation rate for both these groups is less than 20 percent. For all other income ranges, the deviation rate is over 20 percent. The payment compliance rate is generally higher the higher the income.

Exhibit 9:
Distribution of Net Incomes of Noncustodial Parents
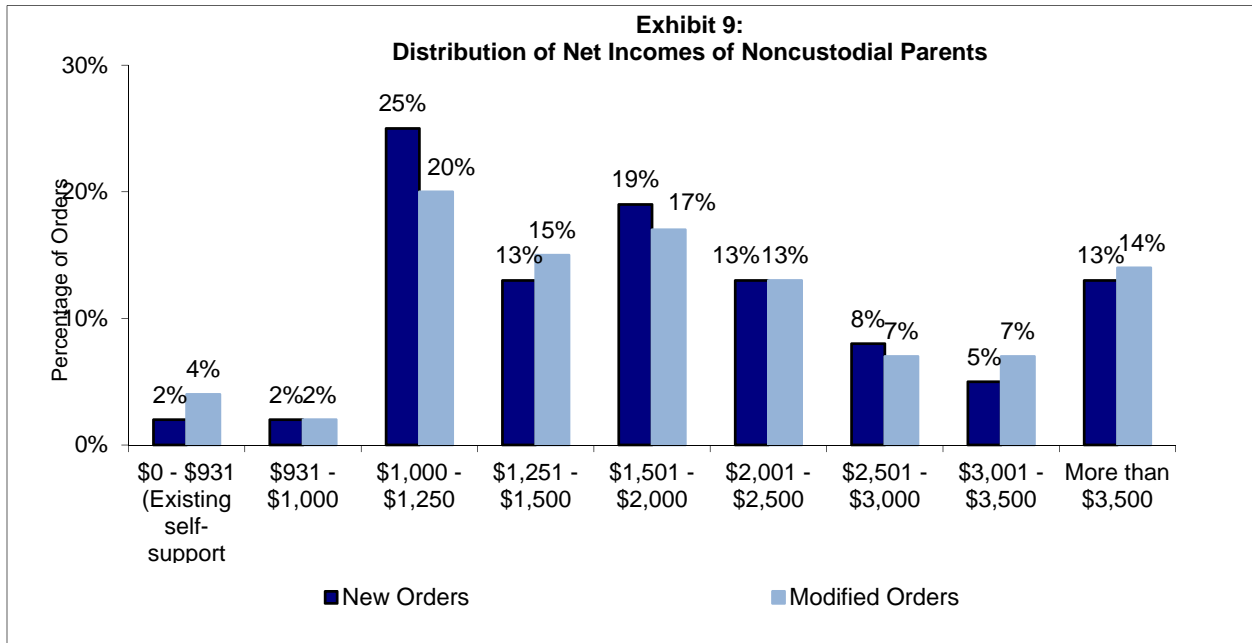
Self-Support Reserve

Exhibit 9 also shows that few noncustodial parents had incomes below the current self-support reserve, which is $931 per month. Only two percent of noncustodial parents with new orders and four percent of noncustodial parents with modified orders have net incomes below $931 per month. The self-support reserve, however, is incorporated into the schedule, so applies up to net incomes of $1,300 per month if support is being determined for one child. The comparable net income thresholds are up to $1,550 per month for two children, $1,700 per month for three children, $1,850 per month for four children, $2,050 per month for five children, and $2,150 per month for six children. Over a third (36) percent of new orders and 35 percent of modified orders involve noncustodial parents whose incomes are below these thresholds for the respective number of children for whom support is being determined. The average order for noncustodial parents eligible for the self-support reserve is $157 per month, while the average order for noncustodial parents not eligible for the self-support reserve is $577 per month.

Range of Noncustodial Parents' Gross Incomes

Exhibit 10 shows the distribution of cases by the noncustodial parent's gross incomes for both new and modified orders in the 2013-2014 sample. The average and median gross incomes of all noncustodial parents in the combined 2013-2014 sample of both new and modified orders is $2,761 and $2,016, respectively. There is no statistical difference in the gross incomes of noncustodial parents with new and modified orders.

Exhibit 10: Distribution of Gross Incomes of Noncustodial Parents		
Gross Monthly Income Range	Net Income Used for Guidelines Calculation	Percentage of *All* (New and Modified) Orders
$0- 1,000	$0 - $1,008	4%
$1,001 - $1,200	$804 - $1,208	6%
$1,201 - $1,300	$855 - $1,394	11%
$1,301 - $1,500	$986 - $1,571	10%
$1,501 - $2,000	$1,141 - $2,111	19%
$2,001 - $2,500	$1,018 - $2,500	12%
$2,501 - $3,000	$1,667 - $3,000	9%
$3,001 - $4,000	$1,275 - $4,000	11%
$4,001 - $5,000	$2,143 - $4,935	7%
More than $5,000	$2,992 - $44,000	11%
ALL	**$0 - $44,000**	**100%**

Exhibit 10 also shows the range of after-tax income. In other words, the after-tax incomes are net incomes that are used to calculate support since the Pennsylvania child support schedule relates to the net incomes of the parents. In general, the difference between gross and net income is federal, state and local income taxes and FICA. Less common deductions but noted in at least 5 percent of the cases are: mandatory retirement contributions (5 percent of noncustodial parents) and union dues (8 percent of noncustodial parents). There were only 11 cases in which the noncustodial parent's net income used in the guidelines calculation was more than his or her gross income. The net incomes of these noncustodial parents ranged from $686 to $1,695 per month. All but one had an adjustment for the earned income tax credit (EITC), which could result in after-tax income more than gross income. A noncustodial parent could be eligible for the EITC if he or she has additional children living in his or her home.

Evidence and Source of Noncustodial Parent's Income

The predominant income source for 73 percent of the noncustodial parents (including noncustodial parents with new and modified orders) is wages or salaries. Guidelines deviation rates are higher among those with wage or salary income than those without wage or salary income (*i.e.*, 25 and 20 percent, respectively). Payment compliance rates are also higher among those with wage/salary income than those without wage or salary income (*i.e.*, 79 and 66 percent, respectively).

Income is imputed at earning capacity for 10 percent of the noncustodial parents. Unemployment compensation is the income source for 3 percent of the noncustodial parents. The source of the noncustodial parents' income is agreed to by the parties for 10 percent of the noncustodial parents. In other words, this is similar to the parties agreeing to an order amount (which may be a reason for a guidelines deviation), but instead the parties agree to what income should be used in the guidelines calculation.   Agreed-to income may be arrived at during the DRS negotiation conference. The median and average gross income among cases with agreed-to income is $2,470 and $1,600 per month, respectively.   The guidelines deviation rate is lower when the noncustodial parent's income is agreed to by the parties (19 percent) than when the noncustodial parent's income is not arrived at through

agreement between the parties (24 percent). This may reflect that when the parents negotiate income they do not negotiate the award amount. The payment compliance rate did not vary between those with and with agreed-to income.

Full-time, minimum-wage earnings appear to be the most common income amount when the income source is imputation at earning capacity. The median gross income in these cases is $1,260 per month, and 52 percent have gross incomes of $1,200 to $1,300 per month. As mentioned earlier, gross earnings from full-time minimum-wage employment would be $1,257 per month. Some guidelines users round the amount up or down or assume more or less workdays in an average month. The median *net* income in cases with gross incomes of $1,200 to $1,300 per month is $1,102 per month, which approximates the after-tax income from full-time, minimum-wage earnings. There is no difference in guidelines deviation rates between those with and without imputed incomes. There is, however, a significant difference in payment compliance rate. Those without income imputation paid 78 percent of current support due and those with income imputation paid 51 percent of current support due.

Order Amount as a Percentage of Gross Income and Payments

The current federal administration proposes major changes to child support policy that they base on research finding a negative correlation between order amounts as a percentage of the noncustodial parent's gross income and payment of child support. In 2014, the Federal Office of Child Support Enforcement (OCSE) proposed rule changes that essentially would require state child support guidelines to include a self-support reserve and limit the use of imputed income.[24] The underlying research finds that payment rates sharply decline when the order exceeds 20 percent of the obligor's gross income for one child and 28 percent of the obligor's gross income for two or more children.[25] Most (77 percent) of all new and modified orders in the Pennsylvania 2013-2014 sample are below 20 percent of the noncustodial parent's gross income. Among orders for one child, 86 percent are less than 20 percent of the noncustodial parent's gross income. Among orders for two or more children, 84 percent are less than 28 percent of the noncustodial parent's gross income.   Moreover, the payment patterns in the Pennsylvania 2013-2014 sample are not consistent with the research about the 20-percent threshold. For example, among one-child orders in the Pennsylvania 2013-2014 sample, the average compliance rate is *more* among orders that are 20 percent or more of the noncustodial parent's gross income than the compliance rate among orders that are less than 20 percent of the noncustodial parent's gross income. The payment compliance rate is 79 percent for one-child orders that are 20 percent or more of the noncustodial parent's gross income and 74 percent for one-child orders that are less than 20 percent of the noncustodial parent's gross income.

Exhibit 11 explores whether there is a correlation between order amount as a percentage of gross income and compliance rates in more detail. It shows that order amount as a percentage of gross

---

[24] Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, No. 221, p. 68580. Retrieved from http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs.

[25] For example, see Takayesu, Mark, *A "Guideline" to Improving Collections*, Presentation to the National Child Support Enforcement Association Policy Briefing on February 10, 2012, Washington, D.C.

income average 15 percent for all income ranges. It also shows that compliance and the average number of months with payment are generally less at lower incomes than higher incomes. For example, the average payment compliance rate is 62 percent among noncustodial parents with gross incomes of $0 to $1,000 per month, and noncustodial parents in this income range make payments in seven of the 12-month period tracked, on average. In contrast, the average payment compliance rate is 92 percent and the average number of months of payments is nine out of 12 months among noncustodial parents with gross incomes more than $5,000 per month.

As shown in Exhibit 11, the income range with the lowest average compliance rate and lowest average number of months with payments is $1,201 to $1,300 gross per month. Noncustodial parents whose income is imputed at full-time minimum wage would fall into this income range.

Exhibit 11: Payment Patterns by Gross Income of Noncustodial Parents					
Gross Monthly Income Range	Order Amount as Percentage of Gross Income (Average)	Average Monthly Order Amount	Average Amount Paid Per Month	Average Compliance Rate	Average Number of Months with Payments (within 12 months)
$0- 1,000	12%	$86	$51	62%	7 months
$1,001 - $1,200	10%	$107	$64	61%	7 months
$1,201- $1,300	9%	$108	$56	53%	6 months
$1,301 - $1,500	13%	$185	$110	64%	7 months
$1,501 - $2,000	17%	$292	$185	70%	7 months
$2,001 - $2,500	18%	$402	$270	78%	8 months
$2,501 - $3,000	18%	$496	$359	84%	8 months
$3,001 - $4,000	17%	$581	$433	87%	9 months
$4,001 - $5,000	16%	$696	$550	95%	9 months
More than $5,000	15%	$1,154	$930	92%	9 months
ALL	**15%**	**$428**	**$311**	**75%**	**8 months**

Incomes of Custodial Parents

Exhibit 12 compares the average and median incomes of the custodial parents that were used for the guidelines calculations in the 2013-2014 and 2010-2011 samples. It is similar to Exhibit 7 that compares the incomes of noncustodial parents, but instead Exhibit 12 compares the incomes of custodial parents. As shown in Exhibit 12, the average and median incomes of custodial parents are low. The average net incomes of custodial parents in the 2013-2014 sample are $1,413 and $1,599 per month, respectively, for new and modified orders. These amounts are not much more than the after-tax income from full-time earnings at minimum wage. The 2013-2014 averages are more than the 2010-2011 averages. This indicates a small increase in income over time. Like the 2010-2011 averages, however, the incomes of custodial parents are also substantially less than the average incomes of noncustodial parents.

Exhibit 12:
Average and Median Incomes of Custodial Parents

New Orders:
- $1,413
- $1,318
- $1,192
- $1,140

Modified Orders:
- $1,599
- $1,490
- $1,369
- $1,363

Monthly Net Income axis: $0, $200, $400, $600, $800, $1,000, $1,200, $1,400, $1,600, $1,800

Legend:
- ■ Average from 2013-2014 Sample
- ■ Average from 2010-2011 Sample
- ■ Median from 2013-2014 Sample
- □ Median from 2010-2011 Sample
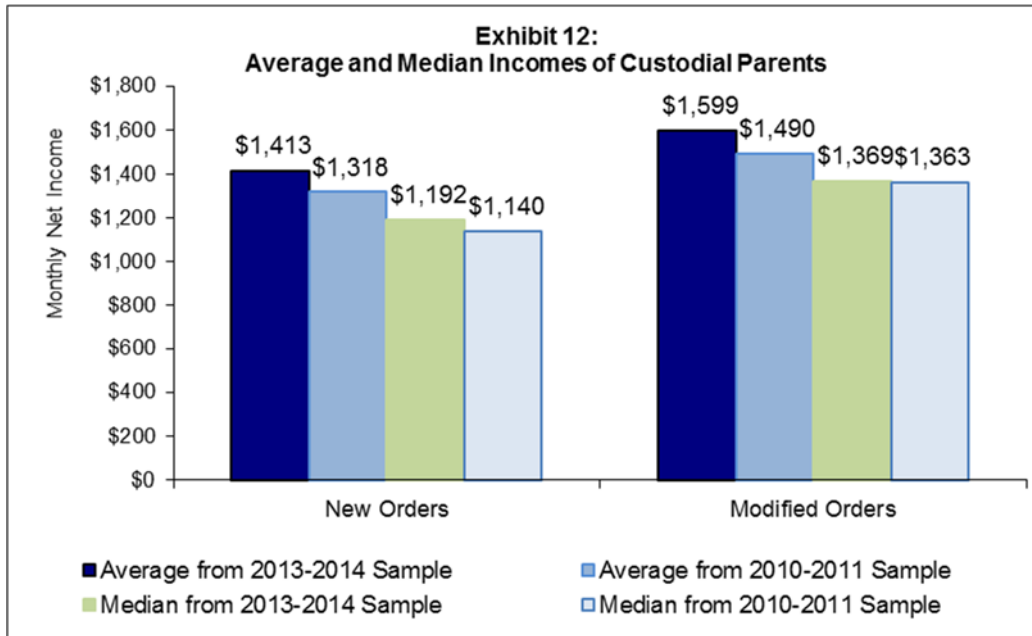
The significant share of custodial parents with zero income contributes to the low average income of custodial parents. About one-quarter (24 percent) of the custodial parents with new orders have zero income and 15 percent of the custodial parents with modified orders have zero income. This is shown in Exhibit 13, which shows the income distribution of custodial parents. In contrast, zero income is used for very few noncustodial parents in the guidelines calculation. One reason that zero income is more likely to be used for a custodial parent in the guidelines calculation is that the Pennsylvania guidelines provides that income from public assistance is not counted as income for the guidelines calculation and that income shall be imputed at earning capacity only if the party has willfully failed to obtain or maintain appropriate employment. The majority of custodial parents with zero income are current or former public assistance (*i.e.*, 63 percent of custodial parents with zero income in new orders are current or former public assistance and 72 percent of custodial parents with zero income in modified orders are current or former public assistance recipients.) In general, custodial parents with zero income (regardless whether they have a new or modified order) receive less child support for various reasons including that their noncustodial-parent counterparts also have low incomes. Custodial parents with zero income have statistically significant lower order amounts, lower payment compliance rates, and fewer months of payments than custodial parents with non-zero income. The noncustodial parents matched to custodial parents with zero income also have statistically significant less income and are more likely to have imputed income than custodial parents with non-zero income.

Exhibit 13 also shows that most custodial parents have lower incomes, and that only a small share have higher incomes. For example, only 7 percent of custodial parents have net incomes of more than $3,500 per month. Order amounts are generally higher for higher income custodial parents. As seen later, this is because higher income custodial parents usually have children with higher income noncustodial parents. Undoubtedly, for similar reasons, payment compliance rates are generally more for higher custodial parent incomes. There is no correlation between deviation rates and custodial parents' incomes.

Exhibit 13:
Distribution of Net Incomes of Custodial Parents
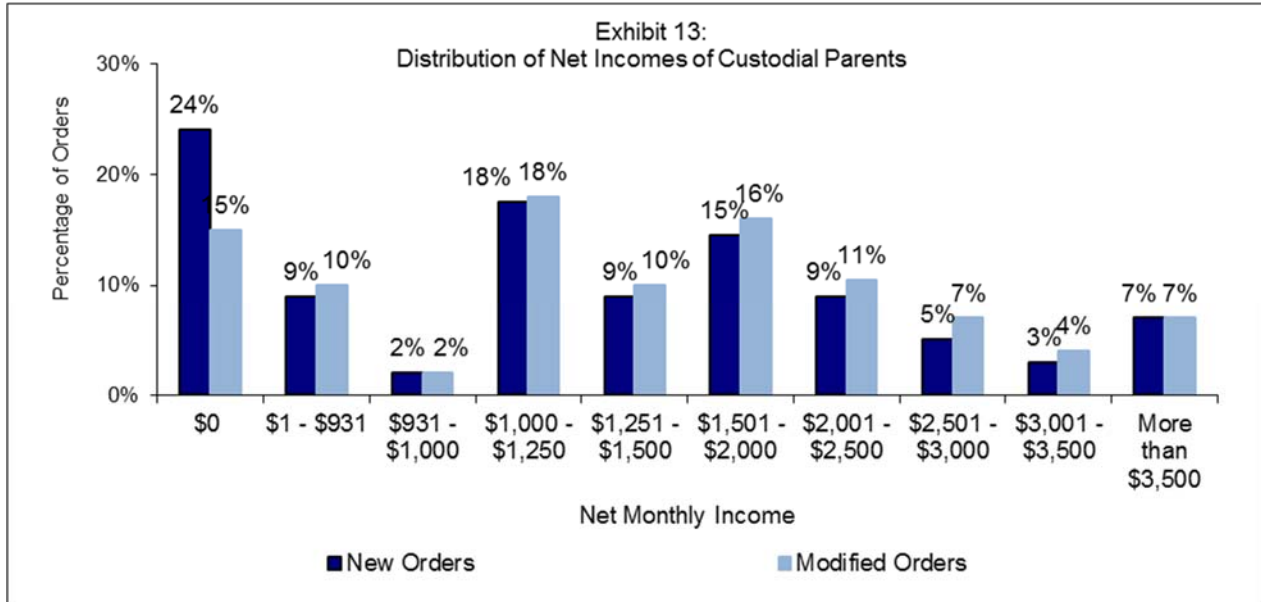
Gross Income of Custodial Parents

The average and median gross income of custodial parents for all orders (*i.e.*, new and modified orders) in the 2013-2014 sample is $1,781 and $1,284 per month, respectively. When converting gross income to after-tax income for use in the guidelines calculation, the tax filing status is head-of-household for 62 percent of custodial parents and single for 28 percent of custodial parents.   Almost half (41 percent) of the custodial parents with single tax-filing status have incomes of zero.

Evidence and Source of Custodial Parent's Income

The predominant income source for 72 percent of the custodial parent in the 2013-2014 sample is wages and salaries.   As shown earlier, income from wages and salaries is also the predominant source of income for noncustodial parents. Income, however, is imputed at earning capacity more often for custodial parents than noncustodial parents. Thirteen percent of custodial parents have income imputed at earning capacity, while only 10 percent of noncustodial parents have incomes imputed at earning capacity. Another notable difference is guidelines income based on unemployment compensation. Unemployment compensation is more often a source of income for custodial parents than noncustodial parents: unemployment compensation was noted as a source of income among 7 percent of custodial parents and only 3 percent of noncustodial parents.

Combined Parental Income

The Pennsylvania child support schedule relates to the combined net incomes of the parents. Among both new and modified orders in the 2013-2014 sample, the average and median combined net income of the parents is $3,722 and $3,194 per month, respectively.   The average combined parental income is somewhat less among new orders ($3,614 net per month) than among modified orders ($3,830 net per month.) Exhibit 14 shows the distribution of the parents' combined net incomes. The combined parental net income is $2,001 to $3,000 per month for 25 percent of new orders and for 26 percent of modified orders. Almost one quarter (22 percent) of new orders have combined parental incomes

below $2,000 per month and 17 percent of modified orders have combined parental incomes below $2,000 per month. A small percentage of orders have combined parental incomes above $7,000 per month (*i.e.*, 7 percent of new orders and 9 percent of modified orders), which is the highest income range examined in Exhibit 14.

Exhibit 14:
Distribution of Combined Parental Incomes
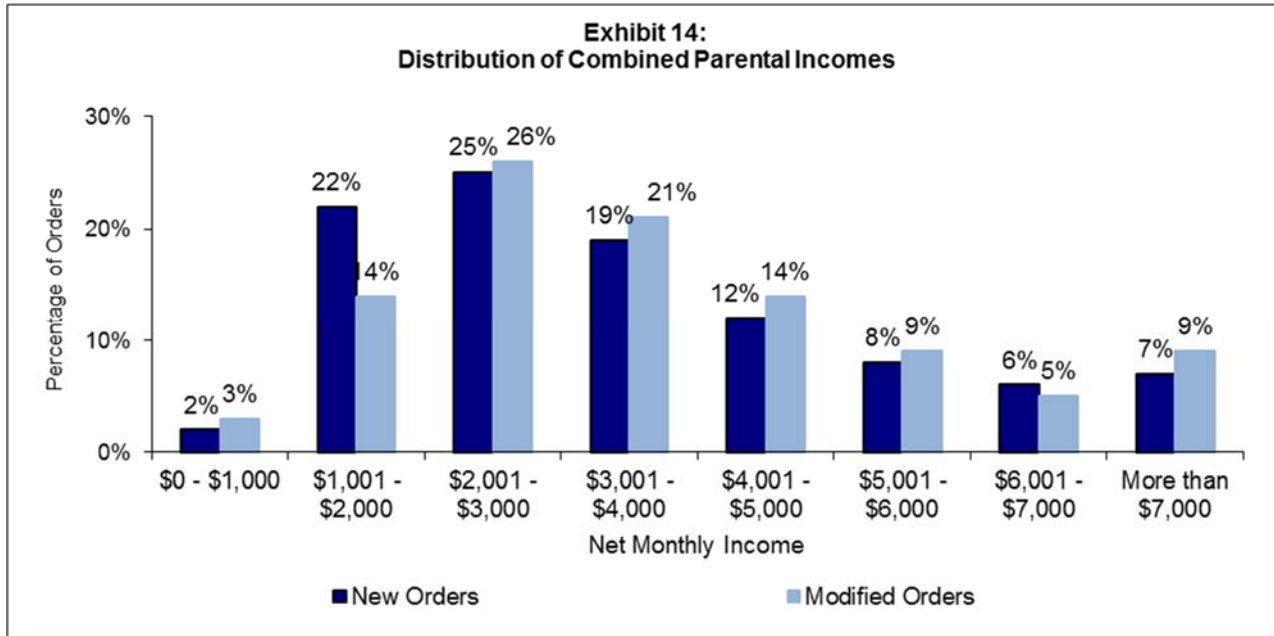
Average order amounts and compliance rates are generally higher when combined parental income is higher. However, combined parental income does not correlate with the guidelines deviation rate. In all, these patterns are the same patterns observed with obligor income. They reflect that obligor income is part of the parents' combined income and income is an integral component of the guidelines formula.

Noncustodial Parent's Share of Combined Income

In the income shares guidelines, which is discussed more in the next section, each parent is financially responsible for his or her prorated share of child-rearing expenses. This includes the schedule amount and additional child-rearing expenses such as actual child care expenses and the child's health insurance premium. In the 2013-2014 sample, the noncustodial parent's average share of the parental combined income is 66 percent in new orders and 61 percent in modified orders. The median noncustodial parent's share is 60 percent in new orders and 57 percent in modified orders.   In the 2010-2011 sample, the median noncustodial parent's share was 74 percent in new orders and 70 percent in modified orders. The noncustodial parent's share in the 2013-2014 sample is statistically less than the noncustodial parent's share in the 2010-2011 sample. This is because noncustodial parents' incomes have generally not increased as much as custodial parents' incomes over time.

Exhibit 15 show the frequency of orders by the noncustodial parent's prorated share of the parental combined income. It places noncustodial parent's prorated share of income into four categories. The first category is when the custodial parent has no income, which means the noncustodial parent's

prorated share is 100 percent. This accounts for almost a quarter (24 percent) of new orders and 15 percent of modified orders. The second category is when the custodial parent has income, but the noncustodial parent's income is significantly more that the custodial parent's income (*i.e.*, it is 55 to 99 percent of the parental combined income. Over a third (37 percent) of new orders fall and 40 percent of modified orders fall into this category. The third category is when the parents' incomes are almost equal, which is when the noncustodial parent's share is 45 to 55 percent of the parental combined income. This accounts for just under a quarter (23 and 24 percent, respectively) of new and modified orders. The final category is when the custodial parent has significantly more income than the noncustodial parent, which is defined as the noncustodial parent's share being less than 45 percent of the parental combined income. This accounts for 16 percent of the new orders and 21 percent of the modified orders.

Exhibit 15:
Distribution of Orders by Noncustodial Parent's Share of Combined Income
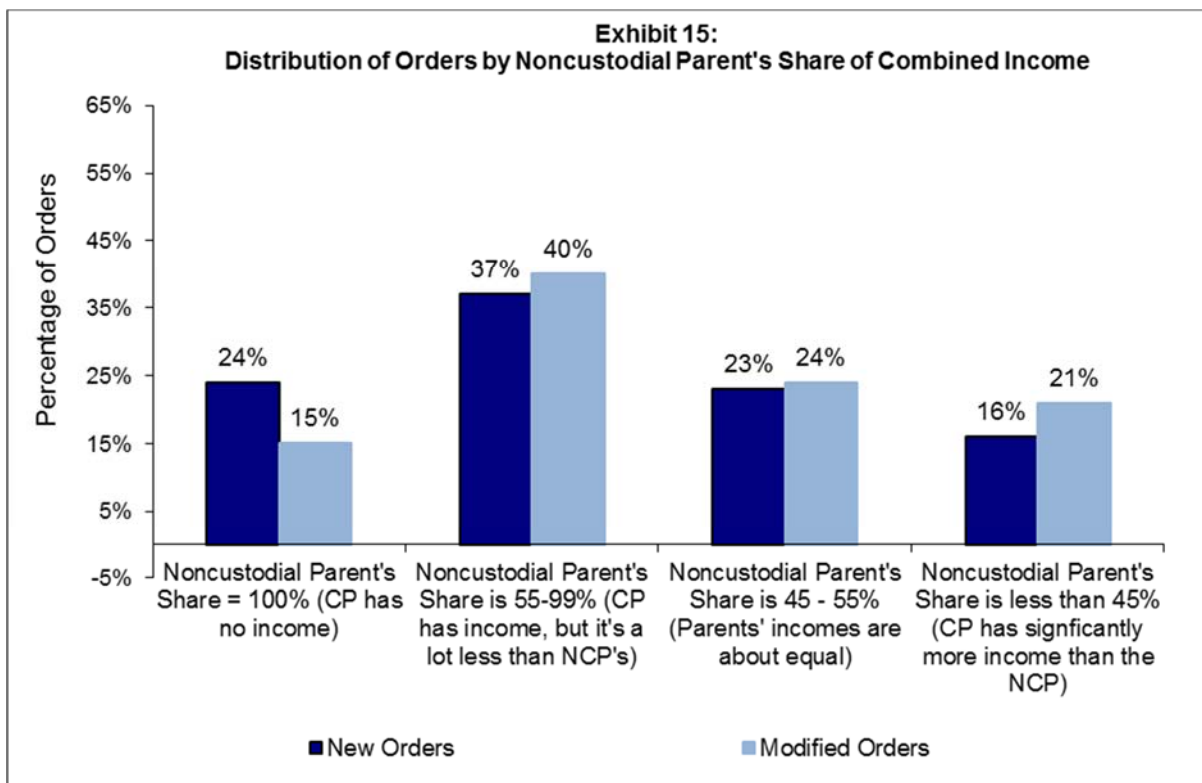
Application of Other Guidelines Provisions

The guidelines provide that additional child-rearing expenses are be added to the basic obligation.[26] This includes work-related child care expenses; the child's health insurance premiums; the child's unreimbursed medical expenses; other expenses such as private school tuition, summer camp, and other needs; and mortgage payments. The actual amount of these expenses may be added to the basic obligation on a case-by-case basis. Exhibit 16 shows the frequency that these additional expenses are part of the support award for new and modified orders in the 2013-2014 sample and the 2010-2011

---

[26] Pa. R.C.P. 1910.16-6.

sample.   Child care expenses are considered in 17 and 16 percent of new and modified orders, respectively, in the 2013-2014 sample. This is an increase in the percentage for new orders from the last review, which found that child care expenses were considered in 14 percent of new orders. A similar change did not occur among modified orders.   When child care expenses are considered in the 2013-2014 sample, the average child care expense is $375 per month while the median is $300 per month. This is not statistically more than the amount of childcare expense in the 2010-2011 sample.

Exhibit 16:
Additional Expenses Considered in the Support Award
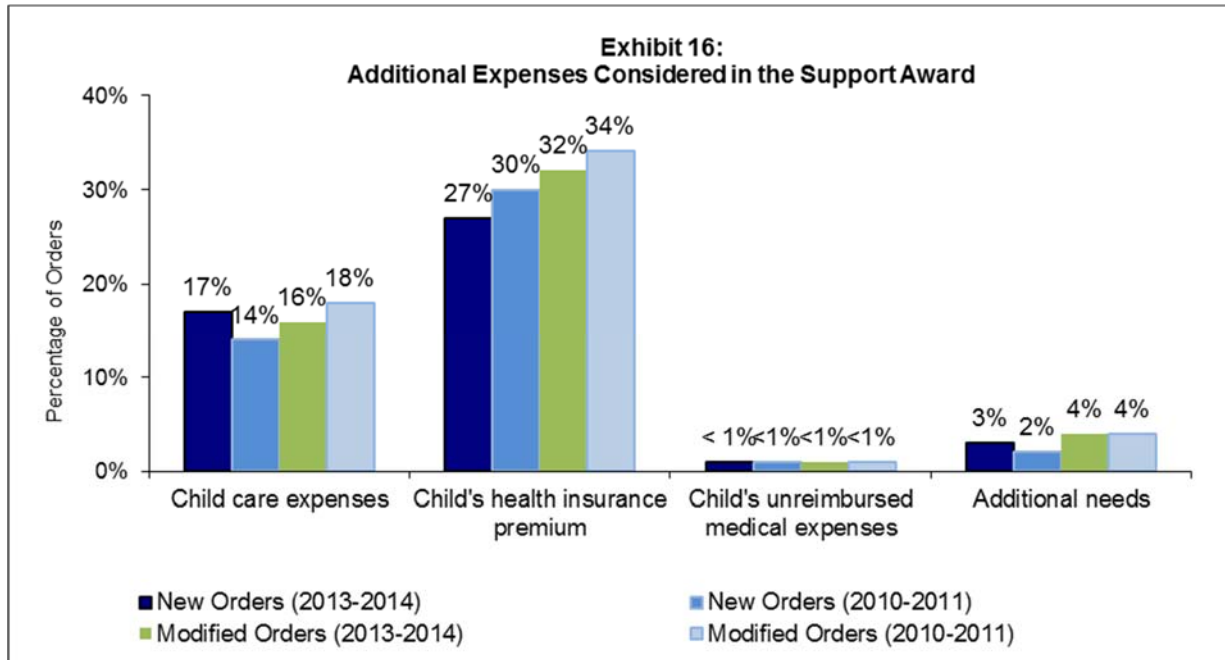
Exhibit 16 shows that 27 percent of 2013-2014 new orders and 32 percent of 2013-2014 modified orders have an adjustment for the cost of the child's health insurance. These percentages are less than the last review (*i.e.*, 30 percent of 2010-2011 new orders and 34 percent of 2010-2011 modified orders). The decrease is consistent with an increase in the percentage of children who have ever been enrolled in Medicaid. If more children are enrolled in Medicaid, there may be fewer children relying on the parent's health insurance. The parent responsible for providing private health insurance is the custodial parent in 44 percent of the 2013-2014 new orders, the noncustodial parent in 51 percent of the 2013-2014 new orders, and both parents in 5 percent of the 2013-2014 new orders.   The parent responsible for providing private health insurance is the custodial parent in 50 percent of the 2013-2014 modified orders, the noncustodial parent in 44 percent of the 2013-2014 modified orders, and both parents in 6 percent of the 2013-2014 modified orders. The median cost of private health insurance for the child(ren) for whom support is being determined that are part of the guidelines calculation are $96 per month among custodial parents with new orders, $90 among custodial parents with modified orders, $104 per month among noncustodial parents with new orders, and $109 per month among noncustodial parents with modified orders.   The 2013-2014 medians are somewhat more than the 2011-12 medians (*i.e.*, $74 per month among custodial parents and $83 per month among noncustodial parents).   This undoubtedly reflects increases in health care costs. Each parent's health plan covers an average of three persons regardless whether it is the custodial parent or noncustodial parent who is carrying the

insurance or whether it is a new or modified order. The number covered by a healthplan is important because only the cost for the child(ren) for whom support is being determined can be considered in the guidelines calculation.

Exhibit 16 also shows that the child's unreimbursed medical expenses and additional needs are considered in few cases. Less than 1 percent of the cases include an adjustment for the child's unreimbursed medical expenses, and 3 percent of new orders and 4 percent of modified orders include adjustments for the child's additional needs.

Order amounts that are adjusted for childcare expenses are statistically higher than those that are not adjusted for childcare expenses and have a higher guidelines deviation rate and payment rate than those not adjusted for childcare expenses. In general, orders adjusted for childcare expenses have higher income parents. The trends for orders that are adjusted for the child's health insurance provided for by the custodial parent also have similar patterns (*i.e.*, higher orders, higher guidelines deviation rates, and higher compliance rates). Again, this may reflect higher income cases. The trends among orders in which the noncustodial parent provides for the child's health insurance also have higher order amounts and compliance rates than those in which the noncustodial parent doesn't provide for the child's health insurance, but they do not have higher guidelines deviation rates. In fact, the guidelines deviation rates are significantly higher when the noncustodial parent does not provide for the child's health insurance.   This may reflect a traditional expectation that the noncustodial parent is responsible for the child's health insurance.

Adjustments for Substantial Shared Physical Custody

The guidelines provide an additional adjustment when the children spend 40 percent or more of their time during the year with the obligor.[27]   The adjustment is applied in 9 percent of new orders and 7 percent of modified orders. These percentages are essentially the same as last review. The typical timesharing arrangement considered in these cases is that the child spends 182 overnights with one parent and 183 overnights with the other parent.

The average order amount is $587 per month among those with a shared-physical custody adjustment and $414 per month among those cases in which the adjustment was not applied. The guidelines deviation rate is 24 percent regardless whether the adjustment is applied. Payment compliance rates are significantly more among orders with the adjustment (the average payment compliance rate is 86 percent and 74 percent, respectively, among cases in which the adjustment was and was not applied.)

Adjustments for Multiple Families

The guidelines provide that the obligor's child support order can be reduced if the total of the obligor's basic child support obligations equals more than 50 percent of his or her monthly net income.[28] The intent of the adjustment is to treat all children of the obligor equally and not give preference to an obligor's first or later family. The adjustment is applied to 14 percent of new orders and 16 percent of

---

[27] Pa.R.C.P. 1910.16-4(c).
[28] Pa.R.C.P. 1910.16-7.

modified orders. This is statistically more than the application rate in the 2010-2011 sample, which was 10 percent of new orders and 14 percent of modified orders.

The adjustment reduces the order amount. The average order among cases adjusted for multiple families is $223 per month, while the average order amount for those not adjusted is $465 per month. The payment compliance rate is 67 percent among those with the adjustment and 77 percent among those without the adjustment. The lower payment reflect that the noncustodial parent is also paying for other orders, so the total amount paid for all of his or her orders may be spread thinner.

Spousal Support/Alimony Pendente Lite (APL)

In addition to child support, spousal support or alimony pendente lite (APL) may be ordered. In a small proportion of the sample (13 percent of new orders and 8 percent of modified orders), spousal support/APL is combined with the child support order. These were the same percentages as in the 2010-2011 sample.

SECTION III: GUIDELINES MODELS AND ECONOMIC EVIDENCE ON THE COST OF RAISING CHILDREN

Introduction

State guidelines are partially based on economic data and partially based on policy. Most state guidelines, including Pennsylvania, base their guideline schedules on measurements of child-rearing expenditures. Federal regulation (45 C.F.R. §302.56(h)) require the consideration of economic data on the cost of child rearing in a state's guidelines review. The intent is to ensure that state guidelines reflect current economic data. Most states base their child support guidelines on principles and models relating to the cost of raising children. Further, all states provide for higher support awards when the noncustodial parent has more income. No state limits its guidelines amounts to a subsistence level or how much is spent on children in single-parent families. One reason is that states do not use child-rearing expenditures in single-parent families is that an inordinate number of single-parent families live in poverty. Based on 2014 Census data, 39.7 percent of Pennsylvania female-headed families with children lived in poverty, and only 13.7 percent of Pennsylvania female-headed families with children had incomes above $60,000 per year. In contrast, 74.5 percent of Pennsylvania two-parent families with children had incomes above $60,000 per year.   For most states, it is important that its guidelines schedule/formula cover a wide range of incomes.

Guidelines Models

The most common principle used for state guidelines models is what University of Wisconsin researchers call "continuity of expenditures model;" that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.[29] The consequence is that continuity-of-expenditures model states base their guidelines on measurements of child-rearing expenditures in intact families. State guidelines based on this principle essentially believe that the guidelines should apply equally to children of divorce and children of unmarried parents, regardless of whether the parents ever lived together, because most states believe that children should not be the economic victims of their parents' decisions to live apart.

States rely on two variations of the continuity-of-expenditures model: the income shares guidelines model, and the percentage-of-obligor income model. As shown in Exhibit 17, 39 states including Pennsylvania rely on the income shares model and 9 states rely on the percentage-of-obligor income model. Besides these two models, 3 states rely on the "Melson" formula. All of the states bordering Pennsylvania rely on the income shares except for New York, which uses the percentage-of-obligor income model and Delaware, which uses the Melson formula.

---

[29] Ingrid Rothe and Lawrence Berger, "Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines" (April 2007), *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, Wisconsin.

Exhibit 17.
State Usage of Child Support Guidelines Models
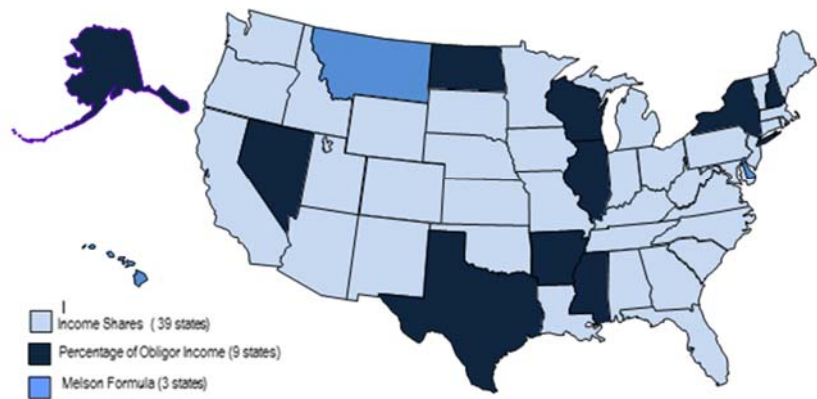
Income Shares Model

The income shares model was developed through the 1984-1987 National Child Support Guidelines Project that was convened and tasked with making recommendations to states to help them develop statewide guidelines in order to fulfill a congressional request. Federal law (the Child Support Amendments of 1984 and the Family Support Act of 1988,

Income Shares (39 states)
Percentage of Obligor Income (9 states)
Melson Formula (3 states)

respectively) required each state to have advisory guidelines by 1987 and rebuttal, presumptive guidelines by 1989.

The income shares model was developed to embody the principles of state child support guidelines identified by the Guidelines Project's Advisory Panel. Among other things, these principles state that both parents should share in the financial support of their children and the guidelines should not assume whether the mother or father is the custodial parent.[30]

All six states (*e.g.*, District of Columbia and West Virginia) that switched guidelines models in the last two decades switched to the income shares model.   The income shares model is perceived to be more equitable because it explicitly considers both parents' incomes and can accommodate many special factors in the calculation, such as parenting time and the actual cost of childcare in a particular case.

Percentage-of-Obligor Income Model

The percentage-of-obligor income only considers the income of the noncustodial parent. Nonetheless, most percentage-of-obligor models assume that the primary custodial parent devotes the same dollar amount or percentage of income to child-rearing expenditures as what the noncustodial parent owes for the support award. On a practical level, the key difference between the income shares model and the percentage-of-obligor income model is that under the income shares model, the support award is lowered if the custodial parent has income and the more income that the custodial parent has, the lower the support award. Under the percentage-of-obligor income model, the custodial parent income has no bearing on the support award amount. New York bases its percentage-of-obligor income on the Wisconsin percentage-of-obligor model, which is one of the earliest guidelines models used. The

---

[30] National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders*, Final Report. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

Wisconsin percentage were developed by a University of Wisconsin professor and relate to measurements of child-rearing costs.

Melson Formula

Used by Delaware, Hawaii, and Montana, the Melson formula is named after a Delaware judge. It first considers the basic needs of the children and each parent. If the obligated parent's income is more than sufficient to cover his or her share of the basic needs of the children and his or her basic needs, an additional percentage of that parent's remaining income is assigned to child support. This additional percentage ensures that the children share in the standard of living afforded by the obligated parent.

Other Guidelines Model

Over the decades, several alternative guidelines models have been proposed but never adopted. For example, Arizona explored the child outcome-based support model (COBS) in 2009[31] and several states explored the cost shares model earlier.[32]   Many of these alternative models consider the living standard of each parent and the child after the transfer of support. Despite this commonality, the alternative models vary in outcomes because of variations in the assumption about parenting time and how that is addressed, tax assumptions, and the barometer used to compare standard of living.   There are many nuances in tax assumptions. For example, some believe that the child tax credit should offset the child support award. Others oppose that because not all custodial households realize the federal child tax credit, and those that do, do not get it until tax filing time because it is not advanced. In other words, it does not benefit their monthly income, which constrains monthly budgeting of household expenses.

Other State Guidelines Differences

States using the same guidelines model rarely yield similar amounts for the same case circumstances.[33] This is because state guidelines use different studies of child-rearing measurements as the base of their schedule, price levels and tax rates from different years, and different state tax rates. State guidelines also vary considerably in their assumptions and treatment of the child's time with each parent, adjustments for low-income parents, and other factors.

Economic Evidence on the Cost of Raising Children

There are several studies measuring the cost of raising children. Most state guidelines rely on studies of child-rearing expenditures across a range of incomes rather than studies that examine the minimum and basic needs of children. This is because the premise of most state guidelines is that children should share in the lifestyle afforded by their parents. The studies typically develop measurements from examining expenditures data from thousands of families participating in the Consumer Expenditure Survey (CES), the nation's largest and most comprehensive survey of household expenditures.   The studies of child-rearing expenditures vary in the age of the data used, the methodology used to separate

---

[31] Arizona Child Support Guidelines Review Committee, *Interim Report of the Committee*, Submitted to Arizona Judicial Council, Phoenix, Arizona on October 21, 2009.

[32] Beld, Jo Michelle and Len Biernat (2003). "Federal Intent for State Child Support Guidelines, Income Shares, Cost Shares, and the Realities of Shared Parenting." 37 *Family Law Quarterly* 165.

[33] Jane C. Venohr (2013) "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," 43 *Family Law Quarterly*, 3 (Fall 2013).

the child's share of expenditures from total household expenditures, and other data or methodological issues.

Economists do not agree on which methodology best measures actual child-rearing expenditures. Nonetheless, economists generally agree on which methodologies understate and overstate actual child-rearing expenditures. It is widely accepted that any guidelines amount between the lower and upper bounds of credible measurements of child-rearing expenditures are appropriate guidelines amounts. In general, guidelines amounts below the lower bound are deemed to be inadequate for the support of children.

Through a contract with the U.S. Department of Health and Human Services, Lewin/ICF (1990)[34] developed this approach for assessing state guidelines. Since then, several states have used this approach and continue to use it. The most commonly used methodology, the "Rothbarth" methodology is generally considered the lower bound in the range of available estimates. The Betson-Rothbarth (BR) measurements form the basis of 29 state guidelines including Pennsylvania's. Over time, four sets of BR measurements have been produced. For Betson's first study,[35] he used 1980-1986 CES Data. For his second study, [36] he initially used from 1996-1998 CES data, but later expanded it to encompass 1996-1999. For his third[37]and fourth studies,[38] respectively, he used data from the 1998-2004 and 2004-2009 CES. The existing Pennsylvania schedule is based on BR3.

The most current study considered for the upper bound is conducted by the United States Department of Agriculture (USDA). Minnesota is the only state to use the USDA study as the basis of its guidelines. With the exception of New Jersey, which is discussed in more detail later, most of the states that do not rely on BR measurements for their guidelines rely on very old studies of child-rearing expenditures dating back to the 1980s.[39]

---

[34] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

[35] David M. Betson (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

[36] Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." in Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, California.

[37] Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs" in *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Prepared by Policy Studies Inc., Denver Colorado. Available at
http://www.oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf

[38] Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, California.

[39] Over a dozen of states base their guidelines on the following two studies: Jacques van der Gaag (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin, and Thomas J. Espenshade. (1984). *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C.

Current Studies of Child-Rearing Expenditures

There are three new and credible studies of child-rearing expenditures.

- Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Fran-cisco, California. Retrieved from http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf

- New Jersey Child Support Institute. (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf

- Lino, Mark (2014). *Expenditures on Children by Families: 2013 Annual Report.* U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2013, Washington, D.C. Retrieved from http://www.cnpp.usda.gov/publications/crc/crc2013.pdf

Betson-Rothbarth Measurements

Betson's four different studies estimating child-rearing expenditures over the past few decades vary in other ways besides data years. Some of his studies use other methodologies besides the Rothbarth methodology to measure child-rearing expenditures. Betson's first study was conducted in 1990 and responded to a congressional mandate to provide information about child-rearing expenditures for states to develop and revise child support guidelines. For this study, he used and compared five different methodologies for measuring child-rearing expenditures and concluded that the Rothbarth estimator produced the most "robust" (*i.e.*, sound and statistically reliable) results and recommended its use for state guidelines.

The Rothbarth methodology is a marginal cost approach that compares expenditures of two sets of equally well-off households: one set consists of two-parent families with children and the other consists of couples without children. The difference in their expenditures is presumed to be spent on child rearing. The Rothbarth methodology relies on the percentage of total expenditures devoted to adult goods (*i.e.*, adult clothing in Betson's application) to determine equally well-off families.

The first three sets of BR measurements (BR1, BR2, and BR3) rely on the same assumptions and methodologies, but different data years. The most recent BR measurements (BR4) included two changes in data assumptions. Earlier BR measurement considers "expenditures," while BR4 considers "expenditures-outlays." Expenditures include the purchase price (and sales tax) on any item purchased within the survey year regardless of whether the item was purchased through installments. In contrast, outlays only capture what was actually paid toward that item during the survey period. So, if there were only four out of 20 installment payments made during the survey period, only those four payments are captured.

Unlike expenditures, outlays also capture mortgage principal payments, payments on second mortgages, and payments on home equity loans. Both expenditures and outlays capture interest on the first mortgage among homeowners and rent, utilities, and other housing expenses among renters. The

merit of expenditures for use of state guidelines is that it excludes mortgage principal payments. This is consistent with property settlements that have historically addressed equity in the home as part of the divorce settlement. The merit of outlays for use in state guidelines is it is a better reflection of actual family budgeting on a monthly basis.

The second difference is that Betson relied on a newly available measure of income developed by the U.S. Bureau of Labor Statistics, the organization that conducts the CES. The under-reporting of income is a problem inherent to most surveys. The new measure attempts to correct under-reporting, particularly at low incomes. The problem was identified from findings from earlier CES that revealed that many low-income families spend considerably more than what they report as income. The new measurement essentially bumps income for some families, hence reducing the percentage of their income spent on child rearing.

The findings from the BR3 measurements are that, on average, child-rearing expenditures as a percentage of total household expenditures are 25 percent for one child, 37 percent for two children, and 44 percent for four children. The comparable percentages from the BR4 measurements are 27 percent for one child, 37 percent for two children, and 45 percent for four children. BR4 produces smaller amounts at low incomes and larger amounts at high incomes than BR3 does. The decrease at low incomes may be attributable to the refinement to the income measurement, while the increase at high income may be attributable to the use of outlays because higher income families are more likely to have more and larger installment payments.

Seven states (*i.e.*, Colorado, Maine, North Carolina, Rhode Island, Vermont, Virginia, and Wyoming) rely on the most recent Betson-Rothbarth (BR4) measurements. Still other states (*i.e.*, Arizona, Iowa, and Pennsylvania) have decided to retain the BR3 measurements to avoid a reduction in the schedule amounts just because of the data assumption changes from BR3 to BR4. Another justification for retaining BR3 is that it produces schedule amounts still within the range of BR4 and the USDA measurements.

USDA Study

The United States Department of Agriculture (USDA) estimates child-rearing expenditures individually for several expenditure categories (*e.g.*, food, transportation, housing), then adds them to develop a total. Only one state (Minnesota) relies on the USDA measurements as the basis of its child support guidelines. The USDA study is considered the upper bound of current measurements of child-rearing expenditures. The most recent USDA study is for 2013, and it found that average child-rearing expenses are $10,890 to $29,060 per year for the youngest child in a two-child family in the urban region, including Pennsylvania, depending on family income and child age. The comparable amount for a child in rural areas ranges from $7,510 to $19,070 per year depending on family income and child age. The USDA finds that child-rearing expenditures are higher in high-income families and for older children. When converted to a schedule, the USDA amounts are generally much higher than the BR amounts. As a comparison, the USDA suggests the schedule amount for a combined gross income of just under $40,000 per year would be $1,229 per month for one child. In contrast, the existing schedule amount is $623 per month for one child at the comparable net income amount. Exhibit 18 illustrates the

differences between the USDA and the existing Pennsylvania schedule amounts for a range of incomes. It also illustrates the differences with the BR4 and the New Jersey-Rothbarth measurements.

Exhibit 18: Comparisons of Basic Obligations Using Current Studies on Child-Rearing Expenditures: One Child
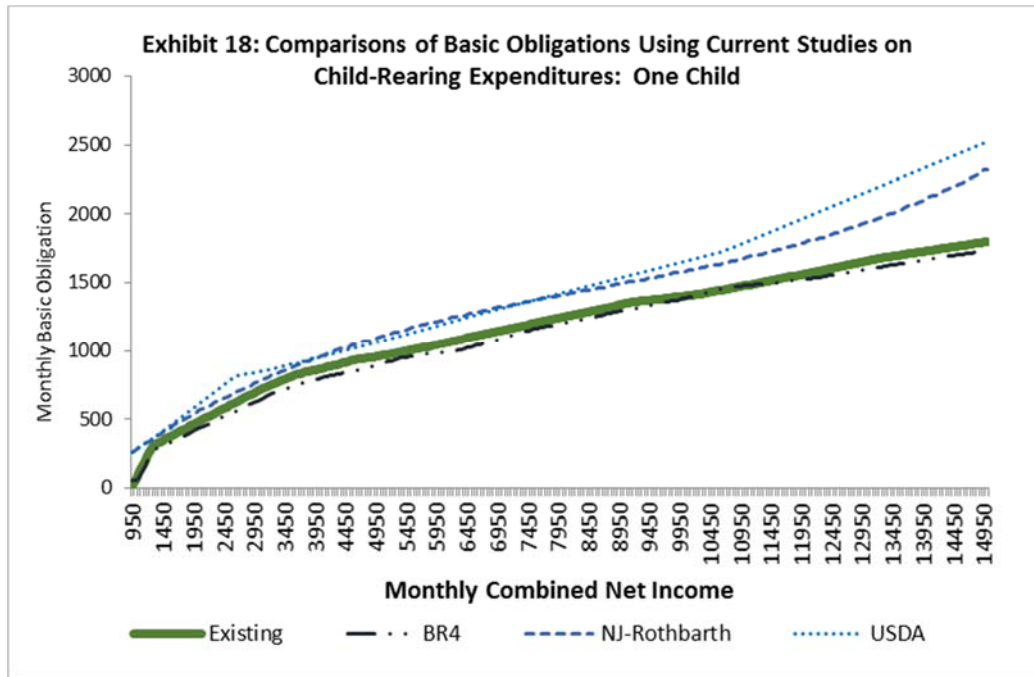
New Jersey Study

In 2013, New Jersey updated its guidelines using a study that was conducted by a Rutgers University professor applying the Rothbarth methodology. However, it produced very different results from the BR measurements. It generally shows that the percentage expended on one child is more than the BR measurement for one child. The Rutgers study also suggests that two children do not cost much more than one child (*i.e.*, the amount allocated for two children is about 10 percent more than the amount allocated for one child based on the New Jersey study).[40] The Rutgers study considers expenditures data from a larger time period (2000 through 2011), and made an adjustment to reflect New Jersey's higher incomes because New Jersey has one of the highest median family incomes in the nation. The Rutgers study also considers single-parent families and families with more than two adults living in the household, while the BR studies consider dual-parent families only.

Data Source of the Estimates

All of the economists of the studies cited above estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the U.S. Bureau of Labor Statistics (BLS). Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 6,000 households per quarter on expenditures, income, and household characteristics (*e.g.*, family size). Households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most

---

[40] Jane C. Venohr. (2013.) "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," 43 *Family Law Quarterly*, 3 (Fall 2013).

economists use at least three quarters or a year of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

The BLS designed the CES to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state. We know of no state that has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive.

More information about the CES, specifically how it was used to create the BR3 measurements is provided in the last two Pennsylvania guidelines review reports[41] and the Oregon report,[42] which is where the BR3 measurements were originally published. Exhibit 19, which is adopted from the 2008 Pennsylvania guidelines report, below summarizes some of the expenditures included in the CES.

Exhibit 19: Partial List of Expenditures Items Considered in Estimates of Child-Rearing Expenditures (adopted from 2008 review)	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores as well as meals, including tips, purchased away from home (e.g., full service and fast food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

---

[41] Venohr, Jane C. (2012). *Review of the Pennsylvania Child Support Guidelines*. Report to the Pennsylvania Department of Public Welfare, Bureau of Child Support Enforcement, Center for Policy Research, Denver, CO and Policy Studies Inc. (2008). *2008 Update of the Pennsylvania Child Support Schedule*. Report to the Pennsylvania Department of Public Welfare, Bureau of Child Support Enforcement. Policy Studies Inc., Denver, CO.

[42] Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs" in *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*. Report to State of Oregon. Prepared by Policy Studies Inc., Denver Colorado. Available at http://www.oregonchildsupport.gov/laws/guidelines_archive/docs/psi_guidelines_review_2006.pdf

SECTION IV: DEVELOPMENT OF AN UPDATED SCHEDULE

There are several considerations and steps taken to update the schedule. The economic data and assumptions underlying the updated schedule are summarized below.

- There are no significant changes in the underlying principles and guidelines model. (Guidelines principles and models were discussed in the previous section.)

- The basis for the schedule is the third set of Betson-Rothbarth measurements, which are described in the previous section.

- The schedule is updated for changes in price levels.

- The schedule does not include childcare, the cost of the child's health insurance premium, and any out-of-pocket expenses for the child's healthcare. The guidelines calculation considers the actual amounts expended for these items on a case-by-case basis. Specifically, each parent is responsible for his or her prorated share of these expenses.

- The schedule is based on the average of all expenditures on children from ages 0 through 17 years. There is no adjustment for the child's age.

- The schedule factors in an adjustment for the reduction to the custodial parent's child-rearing expenditures when the child is with the noncustodial parent.

- The schedule incorporates a self-support reserve (SSR), and the SSR is updated for changes in the federal poverty level.

- The measurements of child-rearing expenditures are extrapolated so the schedule can cover very high incomes and provide formulas for combined parental incomes above $30,000 net per month.

An updated schedule based on these considerations is provided in Appendix B.

Considerations, Steps, and Assumptions

More detail on the assumptions and data updates are provided in the remainder of this section.

Betson-Rothbarth Measurements

As discussed in the previous section, the Pennsylvania schedule relies on BR3. The updated schedule developed in this report is also based on BR3. Schedules based on the BR4 and USDA measurements were considered for both this review and the 2012 review. They were rejected because either measurement would have resulted in significant or non-intuitive schedule changes that were caused by differences in measurement methodology or assumptions, rather than real changes in child-rearing expenditures over time. As discussed in the previous section, there is no consensus that either the BR or USDA approach is a better approach to measuring actual child-rearing expenditures, and any amount between the two measurements is considered appropriate for state guidelines usage. The BR3

measurement is within this range (*e.g.*, see Exhibit 18).   The sense of the 2012 committee is still applicable today.

In time, one additional consideration is that the USDA measurement is typically updated annually by the USDA, while there is no government agency or institution that routinely updates the BR measurements.

Change in Price Levels

The existing schedule relies on September 2011 price levels. The updated schedule relies on September 2015 price levels. Price levels have increased 4.9 percent since the existing schedule was updated.

When updating for price levels, it is assumed that changes in income and consumption have kept up with or surpassed changes in prices. Average consumption for two-parent families with children and one-parent families with children has increased 10.5 percent and 6.5 percent, respectively, from 2011 to 2014.[43] Recent data compiled by the Pennsylvania Department of Labor and Industry, also shows that the average annual wage increased from $42,040 per year in 2011 to $45,750 in 2014, which is an 8.8 percent increase.[44] (2014 is the most recent year for which data are available.) In other words, average wage growth has surpassed price increases in recent years. Some of the increase is catch-up from the Great Recession of 2008-2009 and its lingering aftermath, which included lackluster employment and wage growth. One caveat is that it only reflects wages of those who are working and not those who lost their job and never returned to work. Another caveat is other data finds that wage growth has varied by occupation.

The increases are made to the BR3 measurements shown in Exhibit 20, which also appeared in the 2012 and 2008 reports.

Excluded Expenses

The studies measuring child-rearing expenditures include all expenditures on the children, including work-related child care expenses, the cost of the child's health insurance benefit, and the child's unreimbursed medical expenses.[45] In contrast, most income shares guidelines, including the existing Pennsylvania guidelines, consider the actual amount of these expenses on a case-by-case basis when calculating the support award. Since the actual amounts are considered, they are not included in the schedule. Including them in both the schedule and worksheet would result in double-accounting of those expenses.

---

[43] U.S. Bureau of Labor Statistics, *Table 1502. Composition of Consumer Unit: Annual Expenditures Consumer Expenditure Survey 2011 and 2014*. Retrieved from http://www.bls.gov/cex/2014/combined/cucomp.pdf
[44] Pennsylvania Department of Labor & Industry. (n.d.) *Occupational Employment and Wage Rates (OES) for Total, All Occupations in Pennsylvania in All time periods*. Retrieved from https://paworkstats.geosolinc.com/vosnet/analyzer/results.aspx?session=oeswage
[45] As discussed more in the next section, the schedule includes the first $250 per child per year to cover ordinary, uninsured medical expenses (*e.g.*, bandages and over-the-counter medicines), and the appropriate amount for that should be reassessed once expenditures patterns become more stable as well as data becomes available reflecting the healthcare landscape after impact of implementing the Affordable Care Act.

Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a schedule. Using the same subset of the CES that he used to measure child-rearing expenditures, he measured the percentage of total expenditures devoted to child care expenses; the percentage of total expenditures devoted to uninsured health care expenses, including the cost of the child's health insurance benefits; and expenditures to net income ratios. Exhibit 20 shows these measurements, as well as the BR4 measurements of child-rearing expenditures for a range of incomes. To be clear, the percentages for child care are across all families regardless of whether they actually had child care expenses. Some families may not incur child care expenses because their children are older or they make other arrangements.

Exhibit 20: Parental Expenditures on Children and Other Expenditures by Income Range (adopted from 2008 review)							
Annual Net Income Ranges (July 2005 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care $ as a % of Consumption (per child)	Medical $ as a % of Consumption
			1 Child	2 Children	3 Children		
Less than $15,000	193	3.056	26.12	38.36	45.73	0.17	0.54
$15,001 – $20,000	171	1.435	25.73	37.70	44.89	0.57	0.40
$20,001 - $25,000	195	1.320	25.60	37.49	44.63	0.92	0.33
$25,001 – $30,000	296	1.120	25.50	37.32	44.41	0.64	0.41
$30,001 - $35,000	293	0.999	25.42	37.17	44.22	0.63	0.69
$35,001 – $40,000	301	0.982	25.35	37.06	44.07	0.98	0.56
$40,001 - $45,000	317	0.919	25.32	37.01	44.00	0.84	0.75
$45,001 – $50,000	338	0.882	25.28	36.94	43.92	0.98	0.74
$50,001 - $55,000	348	0.838	25.25	36.90	43.86	1.31	0.68
$55,001 – $60,000	338	0.812	25.22	36.84	43.79	1.26	0.68
$60,001 - $65,000	336	0.757	25.21	36.83	43.78	1.52	0.52
$65,001 – $70,000	248	0.754	25.17	36.76	43.69	1.54	0.65
$70,001 - $75,000	302	0.723	25.16	36.73	43.65	1.59	0.95
$75,001 – $80,000	242	0.724	25.12	36.67	43.57	1.41	0.70
$80,001 - $90,000	480	0.692	25.09	36.62	43.51	1.64	0.54
$90,001 - $100,000	344	0.663	25.05	36.55	43.42	1.53	0.53
$100,001 - $110,000	270	0.624	25.03	36.52	43.37	1.57	0.75
$110,001 - $125,000	255	0.601	24.99	36.44	43.28	1.72	0.63
$125,001 - $150,000	244	0.575	24.92	36.33	43.13	1.68	0.78
More than $150,000	357	0.482	24.73	36.01	42.71	1.96	0.75

Adjusting for Timesharing

The existing schedule incorporates an adjustment that assumes that children spend 30 percent of their time with their respective noncustodial parent. This is in addition to the substantial and physical custody adjustment, which is applicable if there is more than 40 percent timesharing.

For the purposes of developing a schedule, it is also assumed that the custodial parent forgoes some but not all child-rearing expenditures when the child is with the noncustodial parent in that 30 percent timesharing assumption. This approach is adapted from other states (*e.g.*, Indiana) that, for the

purposes of the parenting-time adjustment in their child support guidelines, categorize child-rearing expenditures into three groups: transferred expenses, duplicated fixed, and controlled expenses. Transferred expenses are those that are incurred only by one parent when the children are physically with that parent. A transferred expense (*e.g.*, movie ticket) is transferred to the other parent when the child "moves" from one parent's residence to the other parent's residence. Fixed duplicated expenses are those incurred by both parents for the child (*e.g.*, the cost of an extra bedroom for the child). Controlled expenses are those typically paid by one parent and are not transferred or duplicated (*e.g.*, a cell phone for the child or a child's winter coat). Economists, researchers, and policy experts have not standardized which expenses are transferred, duplicated fixed, and controlled. There are only a handful of states that incorporate this concept into their child support guidelines.

The existing Pennsylvania schedule incorporates the assumption that most food expenditures and all expenditures on admissions and fees for the child's entertainment are transferrable. Specifically, 75 percent of the child's food expenses are assumed to be transferrable. One hundred percent is not used to account for volume discount pricing (*e.g.*, buying a gallon of milk instead of buying a quart). The updated schedule uses the same assumption and data. The only difference is that instead of using 2010 data on entertainment admissions and fees, it uses the same information from the third quarter of 2013 through the second quarter of 2014, which was the most current data available when the updated schedule was developed.[46]

Incorporating a Self-Support Reserve

The intent of the self-support reserve is to allow the obligated parent sufficient income after payment of child support to live at least at a subsistence level. The existing schedule uses the 2012 federal poverty level (FPL) for one person ($931 per month). The updated schedule includes the 2015 FPL, which is $981 per month.

It is incorporated into the schedule by examining the BR3-calculated amount to the difference between net income and the self-support reserve that is weighted by a factor of 90 percent for one child, 91 percent for two children, 93 percent for three children, and so forth. The purpose of the weight is not to assign each additional dollar to child support. If the weighted difference is less than the BR3-caculated amount, it appears in the schedule.

For example, at a net income of $1,000 per month, the BR3-calculated amount for one child would be $243. The difference between $1,000 and $981 is $19 per month, and 90 percent of $19 is $17, which is less than $243 per month. So, the $17 amount is what appears in the proposed schedule at the net income of $1,000 per month for one child.

The self-support reserve is phased out of the schedule when the net income is above $1,300 per month for one child, $1,550 per month for two children, $1,700 per month for three children, $1,850 per month for four children, $2,000 per month for five children, and $2,150 for six children.

---

[46] Bureau of Labor Statistics. (n.d.) *Table 1502. Composition of Consumer Unit: Annual Expenditure (3rd quarter 2013 through 2nd quarter 2014)*. Retrieved from http://www.bls.gov/cex/2014/share/cucomp.xls .

Adjustment for Higher Incomes

The existing schedule stops at $30,000 net per month. The existing guidelines, however, provide a formula for incomes above that. For example, if income is above $30,000 per month, the one-child formula is $2,801 plus 8.5 percent of combined net income above $30,000 per month. The $2,801 amount is the highest amount in the schedule, and its inclusion in the formula implicitly states that the basic obligation for very high incomes shall not be less than the highest amount in the schedule.

The existing schedule amounts above combined net incomes of $22,000 per month and the high income formula for combined net incomes above $30,000 per month are based on extrapolations from the BR3 measurements. The extrapolations are necessary because there are insufficient numbers of very high-income families to produce robust measurements at very high incomes.

The high-income percentages for the existing guidelines were developed using a regression equation in which the BR3 percentages (with the other adjustments described above) are logged on to income to the third degree. Using the same approach would just shift the percentages but not increase the percentage applied to higher incomes. Instead, those percentages are increased by the median percentage increase for the updated schedule. For example, the updated formula for one child is $2,839 plus 8.6 percent of combined net income above $30,000 per month. The $2,839 is the highest amount on the proposed schedule. The 8.6 percent results from the previous percentage (8.5 percent) multiplied by the median change in one-child schedule amounts, which is 1.7 percent. The median changes are shown in the table comparisons in Appendix C.

A redline/strikeout version of the proposed changes to the formulas for net incomes above $30,000 per month is shown below.

One child:	~~$2,801~~ 2,839 + ~~8.5~~ 8.6% of combined net income above $30,000 per month.
Two children:	~~$3,836~~ 3,902 + ~~11.6~~ 11.8% of combined net income above $30,000 per month.
Three children:	~~$4,277~~ 4,365 + ~~12.6~~ 12.9% of combined net income above $30,000 per month.
Four children:	~~$4,718~~ 4,824 + ~~14.3~~ 14.6% of combined net income above $30,000 per month.
Five children:	~~$5,190~~ 5,306 + ~~15.8~~ 16.1% of combined net income above $30,000 per month.
Six children:	~~$5,641~~ 5,768 + ~~17.1~~ 17.5% of combined net income above $30,000 per month.

Other Assumptions and Steps

Like the existing schedule, the updated schedule includes other assumptions and steps. One of the other steps considers extending the BR3 measurements (which are limited to one, two, and three children) to four and more children. Like the existing schedule, this is done using the equivalence scale developed by the National Research Council (NRC).[47] The NRC is:

$$= (\text{Number of adults} + 0.7 \times \text{number of children})^{0.7}$$

---

[47] Citro, Constance F. and Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

Another step is converting the BR3 measurements to net income, which is the basis of the Pennsylvania schedule. The BR3 measurements are expressed as a percentage of total household expenditures. Some families spend more or less than their after-tax income. As shown in Exhibit 20, lower-income families spend more of their after-tax incomes on average and higher-income families spend less than their after-tax income on average. The BR3 percentages are converted to percentages of net incomes using this information by multiplying the BR3 percentage (adjusted for child care expenses and the child's health care expenses) by the average expenditures ratio for each income bracket. An exception is made for families spending more than 100 percent of their after-tax income. At these income levels, it is assumed that the BR3 measurement is the same as the percentage of net income devoted to child-rearing expenditures. Without this cap, the percentages at very low-incomes would be much higher.

The latest published CES data[48] shows that the bottom 50th percentile of consumer units (*i.e.,* all households in the CES, not just those that are families with children) spend more than their after-tax income. The after-tax income of the 50th percentile (in other words, the median income) is $39,810 per year.

Comparisons of Existing and Updated Schedule

Appendix C contains a detailed, side-by-side comparison of the existing and proposed schedules. It shows that the average change is about 1.4 percent and the median change is about 2.0 percent. It shows that the only decreases are areas in which the self-support reserve has been updated.

Exhibits 21, 22, and 23 compare the difference between the existing schedule and updated schedule using five scenarios for one child, two children, and three children, respectively. The case examples consider median income by educational attainment of Pennsylvania male and female workers. The data are from the 2015 Census Community Survey and, shown below are broken down into five levels of educational attainment.

Median Earnings by Gender and Educational Attainment for Pennsylvania Workers 25 years and over with earnings (Source: U.S. Census Bureau 2014 American Community Survey					
Annual Earnings	Less than high school graduate	High school graduate (includes equivalency)	Some college or associate's degree	Bachelor's degree	Graduate or professional degree
Male Median Earnings/Income of Noncustodial parent	$26,036	$36,370	$41,979	$60,385	$81,156
Female Median Earnings/Income of Custodial Parent	$14,451	$22,720	$29,893	$41,185	$56,021

Gross income is converted to after-tax income using prevailing federal and state income withholding formulae and FICA. It is assumed that the noncustodial parent's filing status is single and the custodial parent files as a head of household and claims the children as tax exemptions. It is assumed that there are no adjustment to either parent's income, there are no additional expenses such as child care expenses, and that there is no adjustment for substantial or physical custody.

---

[48] U.S. Bureau of Labor Statistics. (n.d.) *Table 1110. Deciles of income before taxes: Annual expenditures (2014 Consumer Expenditure Survey)*. Retrieved from http://www.bls.gov/cex/2014/combined/decile.pdf

The Eehibits also compare the support award amounts among states bordering Pennsylvania. Delaware is based on the Melson formula and recently updated. New York is based on a percentage-of-obligor income model. Maryland, New Jersey, Ohio, and West Virginia rely on the income shares model. New Jersey last updated in 2013 and is also based on the income shares model and Rothbarth measurements that it developed. Developed in 2009, Maryland relies on BR3 measurements. Ohio and West Virginia have not been updated for over 15 years; however, there is currently a legislative proposal to update Ohio. To save space West Virginia is not included. The West Virginia amounts would be similar to those of Ohio.

All of the exhibits illustrate that an updated schedule would produce very small changes in most cases. They also illustrate that the existing and proposed Pennsylvania schedule are in mid-range of the amounts of other states for the first two case scenarios considered, which are the scenarios involving two parents with earnings reflective of workers who did not graduate from high school or two parents in which each has a high school degree. For the highest income scenario considered (*i.e.*, each parent has a graduate or professional degree), the Pennsylvania schedule amounts are low relative to its bordering states. If Pennsylvania were to adopt a schedule based on the BR4 measurements, it would increase the schedule amount at higher incomes.

Exhibit 21: Comparisons for One Child
Median Earnings by Highest Educational Attainment and Gender

Exhibit 22: Comparisons for Two Children
Median Earnings by Highest Educational Attainment and Gender

Exhibit 23: Comparisons for Three Children
Median Earnings by Highest Educational Attainment and Gender
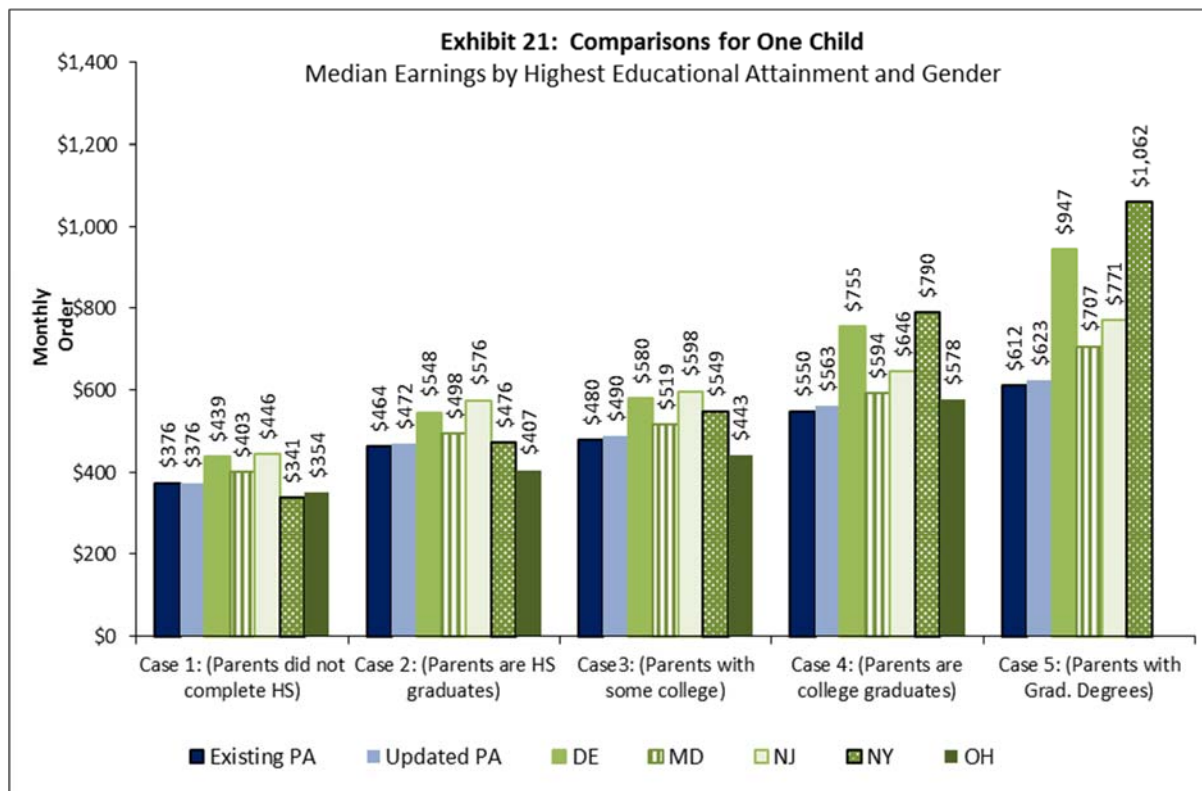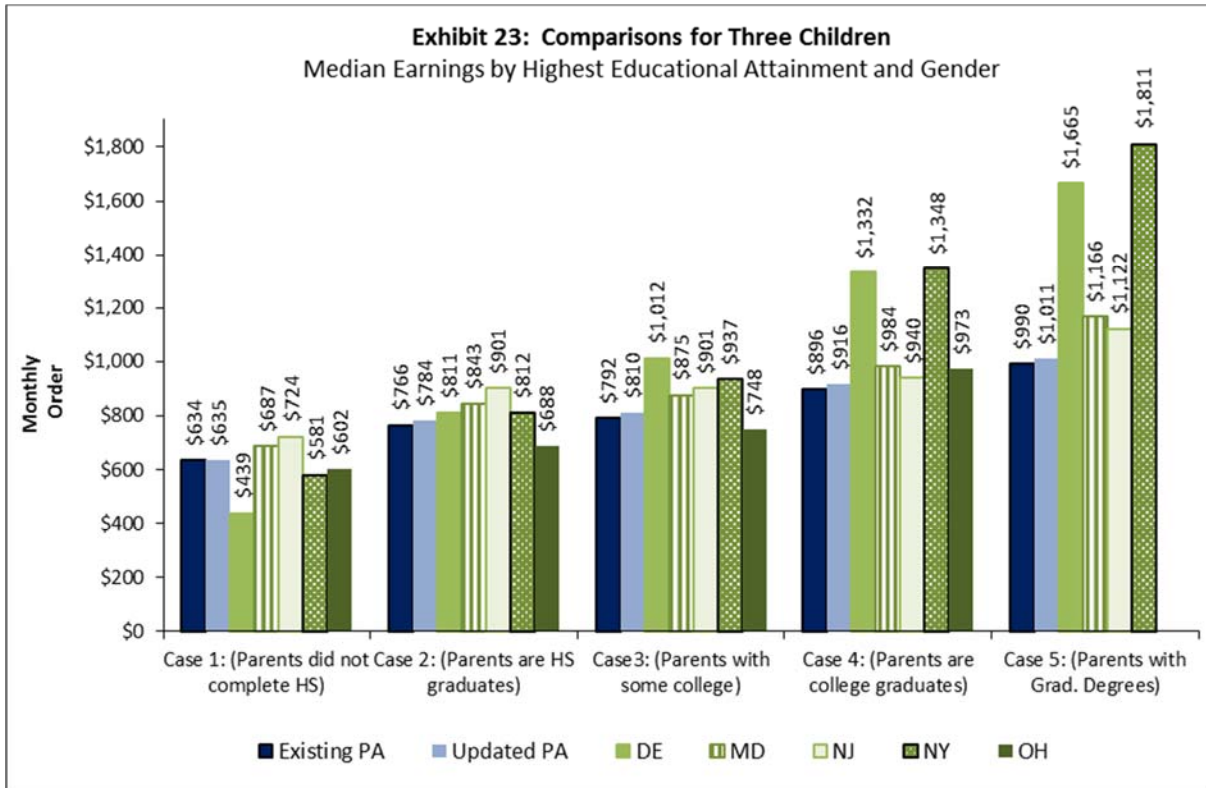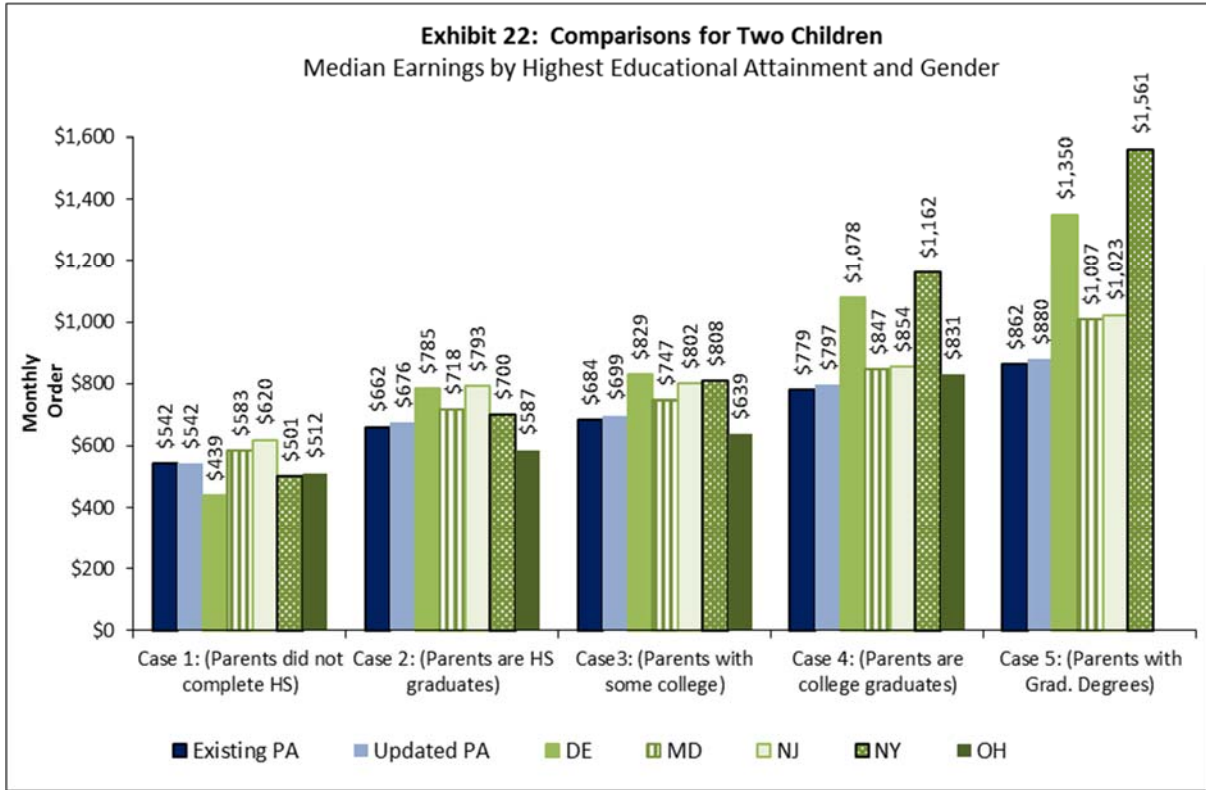
SECTION V: CONSIDERATION OF SPECIAL FACTORS:
COMPARISON TO OTHER STATES

This section considers how the Pennsylvania provisions for several special factors compare to those of other states, particularly neighboring states. The section discusses adjustments for substantial or shared physical custody, adjustments for additional child-rearing expenditures (*i.e.*, child care expenses and the cost of the child's health insurance premium and other non-reimbursed health care costs for the child), adjustments for an obligated parent with multiple families, adjustments for the cost of living, and income issues. The income issues consist of categories of income, treatment of overtime income, imputed income and earning capacity, low-income adjustments including a self-support reserve, and formulas for high-income parties.

Overview of States Used in Comparisons

Pennsylvania is the sixth largest state in the nation. Its child support program ranks among the highest in state child support performance measures (*e.g.*, percent of current collected) as provided for in the Child Support Performance and Incentive Act of 1998. Exhibit 16 compares state characteristics relevant to child support among Pennsylvania and neighboring states. Exhibit 16 also considers Michigan and the District of Columbia because of their geographical proximity as well as their similarities and differences with Pennsylvania.

Exhibit 24: Comparison of Selected Characteristics among Pennsylvania and Neighboring States							
State	Total Population[a]	Number of Children[a]	State Child Support Caseload[b]	Percentage of Caseload under Order[b]	Percent-age of Current Support Collected[b]	Median Income of Married-Couples with Children[a]	Poverty Rate among Female-Headed Families with Children[a]
Pennsylvania	12,787,209	2,700,178	405,107	89.79%	83.54%	$ 91,674	40%
Delaware	935,614	203,842	79,936	70.52%	58.18%	$100,387	31%
Dist. of Col.	658,893	115,030	51,122	68.28%	61.53%	$156,438	38%
Maryland	5,976,407	1,351,175	214,415	85.21%	67.75%	$115,514	25%
Michigan	9,099,877	2,223,636	954,770	79.64%	68.87%	$ 83,788	44%
New Jersey	8,938,175	2,012,197	363,950	80.86%	65.41%	$117,618	32%
New York	19,746,227	4,225,273	903,606	82.13%	65.70%	$ 95,033	39%
Ohio	11,594,163	2,635,640	873,517	88.34%	67.99%	$ 85,604	45%
W. Virginia	1,850,326	383,200	132,528	87.19%	65.41%	$ 70,965	52%
USA	318,857,056	73,577,423	15,123,618	84.69%	64.21%	$ 85,739	41%

[a]U.S. Census Bureau. (n.d.) 2014 American Community Survey. Available from:http://factfinder.census.gov
[b]Federal Office of Child Support Enforcement. (2015) *Annual Report: Preliminary 2014.* Available from:https://www.acf.hhs.gov/sites/default/files/programs/css/fy2014_preliminary.pdf

Exhibit 24 also shows that 2.7 million children live in Pennsylvania. Children account for 21 percent of Pennsylvania's total population and 23 percent of the nation's population. Census data also find that 26 percent of Pennsylvania children live in female-headed families. This is identical to the national percentage: that is, 26 percent of all U.S. children live in female-headed families. These children are likely to be eligible for child support. In addition, children living in male-headed families are likely to be eligible for child support, and children living with a married couple in which one of the parents is a

stepparent may be eligible for child support. In other words, 26 percent likely understates the percentage of children eligible for child support.

Exhibit 24 shows each state's IV-D caseload, which is named after Section IV-D of the Social Security Act that authorizes state child support programs. Pennsylvania has a state child support caseload of 405,107. Michigan, New York, and Ohio have higher state caseloads. In all, Pennsylvania ranks ninth among states in state child support caseload size. More populous states generally have higher caseloads. Another factor affecting state caseload is the extent that child support cases are automatically put into the IV-D caseload. For example, Michigan's Friend of the Court system routes almost every legal complaint in which child support is an issue, including divorcing cases, into the Michigan IV-D program. A third factor concerns differences in states' case closure procedure. Some states are more or less likely to use federally permissible criteria to close a case (*e.g.*, closing an arrears-only case in which all arrears is owed to the State and the noncustodial parent is not located.)

Adjustments for Parenting Time (Substantial or Shared Custody)

Research generally shows that children do better when both parents are in their children's lives.[49] It shows that positive father involvement can improve a child's academic success, reduce levels of delinquency, and promote the child's social and emotional well-being.[50] If each parent cares for the children some of the time, each parent will incur some direct child-rearing expenditures. State guidelines deal with this fact a variety of ways.

Relevant Facts and Statistics and Federal Guidance: Parenting Time

The U.S. Census uses the terms, "visitation privilege" and "joint custody" in its surveys about parenting time in child support cases.   Problems exist with both terms. It is generally recognized that the term visitation does not adequately capture the action of parenting. When the children are with the noncustodial parent, the children are in the care of the noncustodial parent, not just visiting. Other terms such as "parenting time," "shared parenting," and "shared responsibility" have replaced the use of the term, "visitation," but not one term has emerged as the standard and consistent replacement. "Joint custody" can be a legal term used to described joint physical custody or joint legal custody and may not be consistently defined from state to state. Despite these caveats, the terms "visitation privilege: and "joint custody," which are the U.S. Census terms, are used to describe the findings from the U.S. Census.

Based on U.S. Census surveys of custodial parents who were supposed to receive child support in 2013, 80 percent of the custodial parents nationally reported that the other parent had visitation privileges and 30 percent reported that the other parent had joint custody, either legal or physical or both. In all, 83 percent of custodial parents who were supposed to receive child support in 2013 reported that the other parent had either visitation privileges or joint custody. Having visitation privileges or joint custody is only part of picture. Another consideration is whether the other parent exercises visitation or physical

---

[49] For example, see U.S. Department of Health and Human Services, Administration for Children and Families. (n.d.) *Pathways to Fatherhood.* Retrieved from http://www.acf.hhs.gov/programs/ofa/programs/healthy-marriage/responsible-fatherhood.

[50] Osborne, Cynthia and Ankrum, Nora. (April 2015.) "Understanding Today's Changing Families." *Family Court Review*, Vol. 53, No. 2. pp 221-232.

custody. Most (73 percent) of the surveyed parents reported that the other parent had some contact with the child in the last year.

Another way to look at the issue is the extent that fathers living apart from their children are involved with their children. The Pew Research Center finds that the percentage of children living apart from their fathers has increased from 11 percent in 1960 to 27 percent in 2010.[51] The same Pew study finds that among fathers and children living separately, 22 percent have contact more than once a week, 29 percent have contact one to four times a month, 21 percent have contact several times a year, and 27 percent have no visits.

Pennsylvania-specific data on the number of child support cases in which the parent obligated to pay support has visitation privileges or joint legal custody are not readily available. Similarly, there is no Pennsylvania specific data on the frequency of visitation when fathers and children live apart. The analysis of the 2013-2014 casefile data reveals that an adjustment for substantial or shared physical custody was applied in 9 percent of new orders and 7 percent of modified orders. These percentages do not reflect all cases in which the obligated parent has visitation privileges or joint custody because the guidelines adjustment can only be applied when the children spend 40 percent or more of their time with the obligated parent. Some parents may have visitation privileges that consist of less than 40 percent timesharing.

There are no federal regulations addressing adjustments for physical custody visitation privileges, shared placement, or shared responsibility in state child support guidelines.

Pennsylvania's Current Provision: Parenting Time

Pennsylvania's consideration of parenting time in its child support guidelines is unique, and consists of two components. The first component is the incorporation of a timesharing adjustment into the basic child support schedule. The second component is an adjustment formula for when the children are with the obligated parent for 40 percent or more of the time. The schedule adjustment assumes that the obligated parent has 30 percent parenting time. The formulaic adjustment for 40 percent or more parenting time is shown below.   It affects the obligated parent's prorated share of the total child support obligation (*i.e.*, the amount owed by both parties), which is core to the calculation of the support award. It essentially reduces the obligated parent's prorated share by 10 percentage points; then, the percentage point reduction incrementally increases to a 20 percentage point reduction at 50 percent timesharing.   It also generally requires that the parent with the higher income pays support if the children spend equal time with both parents.

---

[51] Livingston, Gretchen, and Parker, Kim. (June 2011) *A Tale of Two Fathers: More Are Active, but More Are Absent.* Pew Social & Demographic Trends. Retrieved from http://www.pewsocialtrends.org/files/2011/06/fathers-FINAL-report.pdf /

PA Rule 1910.16-6.4(c) Substantial or Shared Physical Custody.

  (1) When the children spend 40% or more of their time during the year with the obligor, a rebuttable presumption arises that the obligor is entitled to a reduction in the basic support obligation to reflect this time. This rebuttable presumption also applies in high income cases decided pursuant to Rule 1910.16-3.1. Except as provided in subsection (2) below, the reduction shall be calculated pursuant to the formula set forth in Part II of subdivision (a) of this rule. For purposes of this provision, the time spent with the children shall be determined by the number of overnights they spend during the year with the obligor.

  (2) Without regard to which parent initiated the support action, when the children spend equal time with both parents, the Part II formula cannot be applied unless the obligor is the parent with the higher income. In no event shall an order be entered requiring the parent with the lower income to pay basic child support to the parent with the higher income. However, nothing in this subdivision shall prevent the entry of an order requiring the parent with less income to contribute to additional expenses pursuant to Rule 1910.16-6. Pursuant to either party's initiating a support action, the trier of fact may enter an order against either party based upon the evidence presented without regard to which party initiated the action. In all cases in which the parties share custody equally and the support calculation results in the obligee receiving a larger share of the parties' combined income, then the court shall adjust the support obligation so that the combined income is allocated equally between the two households. In those cases, no spousal support or alimony pendente lite shall be awarded.

Provisions in Other States

Most (37) state guidelines provide a presumptive formula for parenting time or shared custody. Most states impose two criteria before the adjustment can be applied: a timesharing threshold must be met, and there must be court-ordered parenting time, a parenting plan, and/or agreement between the parties. The timesharing threshold ranges from one overnight (*e.g.*, Oregon) to essentially equal timesharing (*e.g.*, Kansas). The timesharing threshold for applying the formulaic adjustment is 20 percent or less in eight states (including the neighboring state of New Jersey); more than 20 percent timesharing but less than 35 percent timesharing in 20 states (including the neighboring states of Delaware, Maryland, and District of Columbia); and 35 percent or more in nine states (including Pennsylvania). Only six states have a higher timesharing threshold for their shared-custody formula than Pennsylvania. Several states (*e.g.*, Delaware, Massachusetts, and Nebraska) have lowered their timesharing threshold in recent years.

The Pennsylvania formula that applies to 40 percent or more timesharing is not used by any other state, and it produces a smaller adjustment in most cases than any other state's timesharing formula. This is apparent in Exhibits 25 and 26, which compare the shared-custody formulas of Pennsylvania, Delaware, Maryland, New Jersey, and West Virginia.[52] The graphs in Exhibits 25 and 26 consider a range of timesharing arrangements, each assuming that the mother is the primary custodial parent. The first graph uses average income from the casefile data (*i.e.*, $3,660 net per month for the father and $2,000 net per month for the mother.) The second graph flips the incomes: the mother's income is $3,660 net per month and the father's income is $2,000 net per month.

---

[52] New York and Ohio, which are also states neighboring Pennsylvania, are not included because they do not have a presumptive formula to adjust for shared physical custody. Both state, however, currently provide court discretion in shared custody cases. The 2016 Ohio legislature is considering a bill that would provide a presumptive formula.

Exhibit 25: Comparison of Parenting-Time Adjustment Formulas: 1 Child, Father's Net Income = $3,660 /month & Mother's Net Income = $2,000/month
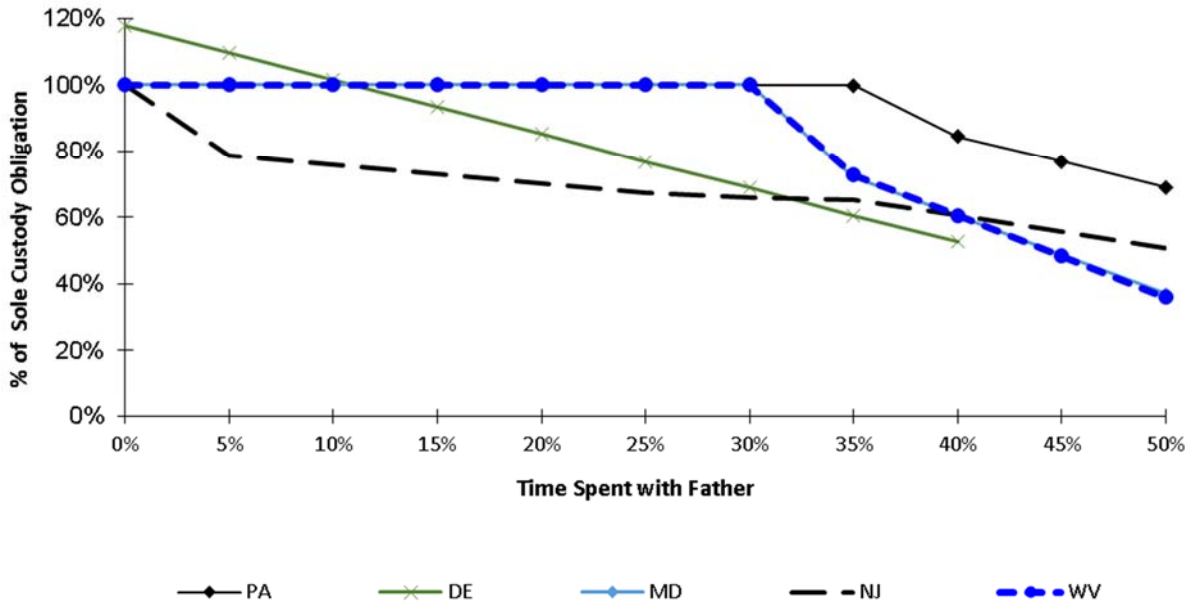
	Support Due ($$ per month)						% of Sole-Custody Order				
Child's Time with Father	PA	DE	MD	NJ	WV	Child's Time with Father	PA	DE	MD	NJ	WV
0% (0 days)	$ 656	$ 773	$ 620	$ 759	$ 545	0%	100%	118%	100%	100%	100%
5% (18 days)	$ 656	$ 719	$ 620	$ 598	$ 545	5%	100%	110%	100%	79%	100%
10% (36 days)	$ 656	$ 666	$ 620	$ 576	$ 545	10%	100%	101%	100%	76%	100%
15% (55 days)	$ 656	$ 612	$ 620	$ 555	$ 545	15%	100%	93%	100%	73%	100%
20% (73 days)	$ 656	$ 559	$ 620	$ 533	$ 545	20%	100%	85%	100%	70%	100%
25% (91 days)	$ 656	$ 505	$ 620	$ 511	$ 545	25%	100%	77%	100%	67%	100%
30% (110 days)	$ 656	$ 452	$ 620	$ 502	$ 545	30%	100%	69%	100%	66%	100%
35% (128 days)	$ 656	$ 398	$ 447	$ 497	$ 397	35%	100%	61%	72%	65%	73%
40% (146 days)	$ 555	$ 345	$ 375	$ 459	$ 330	40%	85%	53%	60%	61%	61%
45% (164 days)	$ 504		$ 303	$ 422	$ 263	45%	77%		49%	56%	48%
50% (182.5 days)	$ 453		$ 230	$ 384	$ 196	50%	69%		37%	51%	36%

Maryland and West Virginia rely on the cross-credit formula, which is the shared-custody formula most commonly used by states. (It is used by 21 states. Besides the cross-credit formula, there is no timesharing formula that is used in more than one state.) An illustration of the cross-credit formula is in Exhibit 27. The cross-credit formula essentially offsets theoretical support award calculations for each parent. The theoretical support awards are adjusted to account for the additional expense of raising a child in two homes rather than one home and the percentage of time the child spends with each parent. The parent with the larger theoretical support award is the obligated parent. The cross-credit can result

45

in the parent with more parenting time owing support if that parent has substantially more income than the other parent. This is illustrated in Exhibit 26 by both Maryland and West Virginia at 50 percent timesharing. Pennsylvania designates the parent with higher income as the obligated parent in equal custody situations.

Exhibit 26: Comparison of Parenting-Time Adjustment Formulas: 1 Child, Father's Net Income = $2,000 /month & Mother's Net Income = $3,660/month

Support Due ($$ per month)						% of Sole-Custody Order					
Child's Time with Father	PA	DE	MD	NJ	WV	Child's Time with Father	PA	DE	MD	NJ	WV
0% (0 days)	$ 359	$ 300	$ 362	$ 415	$ 318	0%	100%	84%	100%	100%	100%
5% (18 days)	$ 359	$ 245	$ 362	$ 341	$ 318	5%	100%	68%	100%	82%	100%
10% (36 days)	$ 359	$ 190	$ 362	$ 319	$ 318	10%	100%	53%	100%	77%	100%
15% (55 days)	$ 359	$ 135	$ 362	$ 297	$ 318	15%	100%	38%	100%	72%	100%
20% (73 days)	$ 359	$ 80	$ 362	$ 276	$ 318	20%	100%	22%	100%	66%	100%
25% (91 days)	$ 359	$ 25	$ 362	$ 254	$ 318	25%	100%	7%	100%	61%	100%
30% (110 days)	$ 359	$ -	$ 362	$ 111	$ 318	30%	100%	0%	100%	27%	100%
35% (128 days)	$ 359	$ -	$ 43	$ 61	$ 4	35%	100%	0%	12%	15%	1%
40% (146 days)	$ 257	$ -	$ (28)	$ 10	$ (62)	40%	72%	0%	-8%	2%	-20%
45% (164 days)	$ 206		$ (100)	$ (40)	$ (129)	45%	58%		-28%	-10%	-41%
50% (182.5 days)	$ (453)		$ (171)	$ (91)	$ (196)	50%	-126%		-47%	-22%	-62%
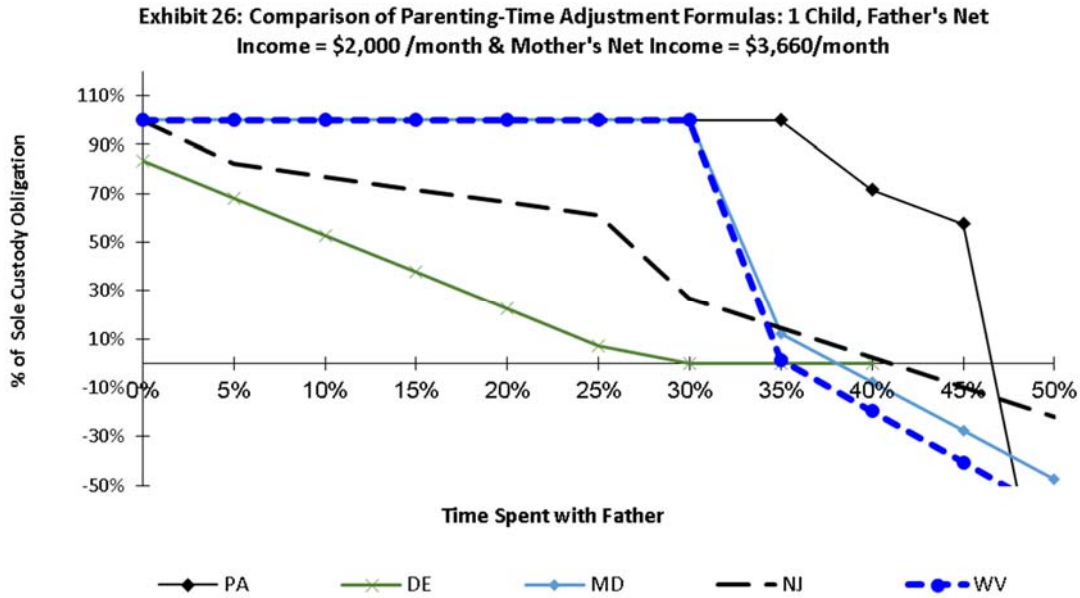
The New Jersey adjustment is a percentage adjustment in which the percentage becomes larger once 28 percent timesharing is reached. Delaware, which just revised its parenting time adjustment, also provides a sliding-scale percentage adjustment, but allows for a cross-credit-like approach when custody is almost equal (*i.e.*, each parent has the child more than 164 nights per year). The premise underlying a percentage adjustment is that as the child spends more time with the other parent, that parent incurs more types of child-rearing expenses. For example, if the child is with the other parent just one night

per month, food may be the only child-rearing expense incurred by that parent; yet, if the child is with the other parent 15 nights per month, that parent may also incur child-rearing expenses for the child's housing, transportation, clothing, and other needs.   In all, nine states rely on a percentage adjustment. None of these states use the same percentage.   Further, Exhibits 25 and 26 do not show Delaware amounts for timesharing arrangements exceeding 44 percent (164 overnights) because this is when the other Delaware formula applies, and there appears to be some "cliff effects" moving from the percentage adjustment to the other formula.

Line	Exhibit 27. Illustration of the Cross-Credit Formula to Adjust for Parenting Time	Mother	Father	Combined
1	Monthly Combined Net Income	$2,000	$3,660	$5,660
2	Percentage Share of Income	35%	65%	100%
3	Basic Obligation for 1 Child (Line 1 combined applied to Schedule)			$1,015
4	Shared Custody Basic Obligation (Line 3 x 1.5)			$1,523
5	Each Parent's Share (Line 4 x each parent's Line 2)	$533	$990	
6	Overnights with Each Parent (must total 365)	200	165	365
7	Percentage Time with Each Parent (Line 6 divided by 365)	55%	45%	100%
8	Amount Retained (Line 5 x Line 7 for each parent)	$293	$446	
9	Each Parent's Obligation (Line 5 – Line 8)	$240	$544	
10	Amount transferred for basic obligation (Subtract smaller from larger on Line 9, parent owning greater amount on Line 9 is the obligated parent)		$304	

In addition to Pennsylvania, a few other states have two components to their adjustment: one for low-levels of timesharing and another for substantial physical custody. Besides Pennsylvania, Louisiana and Kansas are the only other states to incorporate an adjustment for routine or typical timesharing into their basic schedule. Both Louisiana and Kansas also provide an additional formula when there is substantial physical custody; specifically, these states provide a "cross-credit formula," for substantial physical custody. A few other states (*i.e.*, Minnesota, Missouri, and New Jersey) also have two-tier adjustments: that is, a smaller adjustment for low levels of parenting time (*e.g.*, a 12 percent flat adjustment in Minnesota) and another formula or provision for substantial shared custody. In 2015, the Minnesota legislature appointed a committee to address the perceived cliff effect between the two adjustment methods. The committee recommended Michigan's formula, which is a more mathematically complicated formula.

Besides Minnesota, many other states have recently or are currently recommending changes to their timesharing formulas that essentially make them more favorable to the obligated parent. Michigan, for example, is proposing a change to its formula that will further reduce the amount for timesharing. The impetus for Michigan's change is public input that the existing Michigan adjustment in an inadequate amount. Proponents of the change argue that the Michigan adjustment does not even cover the child's food cost when with the obligated parent. In making this argument, the cost of U.S. Department of Agriculture food plans were considered. The USDA provides a range of food budgets for individuals and families by age and gender for four income levels. The lowest is used for SNAP (formerly called Food

Stamps) benefits. The highest is used for military per diem rates. A moderate USDA food budget, which is what Michigan used, works out to be about an $8 per day adjustment for the child's food.[53]

Discussion: Adjustments for Parenting Time

In general, there are merits and limitations to Pennsylvania's two-component approach. Incorporating an adjustment for standard or typical parenting time into the basic schedule effectively applies the adjustment to all noncustodial parents regardless whether they exercise parenting time and without regard to the amount of parenting time that the parent actually exercises. The merits of incorporating the adjustment into the schedule are all noncustodial parents receive the adjustment, and it avoids minute changes in the support award for one or two more overnights.

Nonetheless, Pennsylvania's shared-custody formula requires a higher timesharing threshold than many states and results in a smaller adjustment for most case scenarios than other states' adjustment formulas. The cross-credit formula is the only formula to be used by more than one state, but it will not always result in the parent with more "custody" receiving child support. No other state formula clearly surfaces as being ideal: that is, has been researched extensively to definitively conclude that it would be better than Pennsylvania's current approach.

Adjustments for Child Care Expenses

Most state guidelines (including Pennsylvania) do not include child care expenses in their basic formula/schedule because not all parents incur child care expenses, and among those that do, the expense is highly variable from case to case. Instead, the actual amount of work-related child care expense is considered on a case-by-case basis in the calculation of the support award. Most states like Pennsylvania add the work-related child care expense to the basic obligation. Each parent is responsible for his or her prorated share. The parent incurring the expense receives a credit against his or her share.

Relevant Facts and Statistics and Federal Guidance: Child Care Expenses

The analysis of 2013-2014 case file data finds that only 17 percent of new orders and 16 percent of modified orders include an adjustment for child care expenses.   Other parents may not have child care expenses because their children are older, a parent does not work outside the home, the parents share child care responsibilities, barter child care services with a friend or relative, receive substantial child care subsidies, or have other arrangements.

The case file analysis also found that new and modified orders adjusted for child care expenses tend to have higher payment compliance rates as well as higher guidelines deviation rates. This undoubtedly reflects that these parents have higher incomes, hence better ability to pay to pay both private child care expenses and child support. The underlying reason for the higher deviation rate among orders adjusted for child care expenses, however, is unclear. There are few orders with both an adjustment for

---

[53] The USDA food budget are available from http://www.cnpp.usda.gov/sites/default/files/CostofFoodSep2015.pdf.

child care expenses and a deviation, so the number of cases in which this occurs may be too small to warrant additional clarification.

There are no federal regulations addressing child care expenses in child support guidelines.

Pennsylvania's Current Provision: Child Care Expenses

The Pennsylvania provision as shown below is limited to child care expenses that are work-related. Pennsylvania, unlike many states, also clearly specifies what to do if there is a child care subsidy.

PA Rule 1910.16-6. Support Guidelines. Adjustments to the Basic Support Obligation. Allocation of Additional Expenses.

Additional expenses permitted pursuant to this Rule 1910.16-6 may be allocated between the parties even if the parties' incomes do not justify an order of basic support.

(a) Child care expenses. Reasonable child care expenses paid by either parent, if necessary to maintain employment or appropriate education in pursuit of income, shall be allocated between the parties in proportion to their net incomes and added to his and her basic support obligation. When a parent is receiving a child care subsidy through the Department of Public Welfare, the expenses to be allocated between the parties shall be the amount actually paid by the parent receiving the subsidy.

Provisions in Other States: Child Care Expenses

Pennsylvania's provision for child care expenses is very similar to those of other states, including its bordering states. The only exceptions are nuances. Delaware prohibits the imputation of child care expenses. District of Columbia provides that the cost of providing licensed child care shall be used if the cost of the actual experience of the family is not in the best of the interest of the child. Michigan, New Jersey and Ohio specify that the net cost (*i.e.*, after federal child care tax credits) should be considered in the child support calculation. West Virginia has a formula for simplifying the federal child care tax credit, but it is outdated. The West Virginia formula recognizes that low- to middle-income parents do not have sufficient tax liability to be eligible for a federal child care tax credit. As a consequence, consideration of the federal child care tax credit adds another complication to the calculation, but often does not affect the award amount.

In addition, some states have other unique provisions pertaining to child care expenses. A few states cap the combined obligation (*i.e.*, the obligated parent's share of the schedule amount and the child care expenses) such that it does not exceed a state-determined threshold. For example, South Dakota provides that the support award cannot exceed 50 percent of the obligated parent's net income, and Washington provides a similar cap of 45 percent.   Washington's provision is also unique because it requires that the custodial parent repay the obligor if the guidelines calculation includes child care expenses but the child care does not occur.

Discussion: Child Care Expenses

There is no overwhelming evidence suggesting major issues with the Pennsylvania child care provisions. The provision is applied infrequently, the payment compliance rates are higher among orders in which they are applied, and Pennsylvania's child care provision is generally similar to those of other states.

Provision and Cost of Child's Health Insurance

There are two considerations to the child's health insurance: ordering one or both parents to provide health care coverage for the children, and how the cost of the child's health insurance shall be considered in the calculation of the support obligation. Federal regulation requires that state guidelines address, "How the parents will provide for the child(ren)'s health care needs through health insurance coverage and/or thorough cash medical support… ."[54] Pennsylvania actually addresses the ordering of health care coverage in statute (23 PA CSA § 4326), and the cost of the child's health insurance in the child support guidelines.

Most states guidelines, including the Pennsylvania guidelines, do not include the cost of the child's health insurance in their basic formula/schedule for the same reason that they do not include child care expenses: they are highly variable from case to case. Pennsylvania and most states treat the cost of the child's health insurance identical to how they treat the cost of work-related child care expenses.

Relevant Facts and Statistics and Federal Regulation: Child's Health Insurance

The analysis of 2013-2014 case file data finds that the cost of the child's health insurance is considered in the calculation of the support award in 17 percent of new orders and 27 percent of modified orders. The low rates of consideration may reflect high Medicaid enrollment rates. There is no "insurance premium" when a child is enrolled in Medicaid. Most (69 percent of new orders and 70 percent of modified orders) include a child that was ever Medicaid. (There is not a readily available data field noting current Medicaid status.)   As discussed previously, recent data finds that over a third (37 percent) of all Pennsylvania children are enrolled in Medicaid at any point in time. In general, Medicaid enrollments have gone up across the nation. Children comprise over 50 percent of Medicaid enrollments in most states, including Pennsylvania.[55]

The provision for health insurance coverage is part of the broader type of child support called "medical child support" that also covers the uninsured medical expenses of the child and essentially any order or provision of a child support order concerning the health care needs of the child. The federal rules pertaining to medical child support orders, which were last changed in 2008,[56] do not align with the Affordable Care Act of 2010 (ACA). One example of the difference is that the 2008 rules require states

---

[54]Title 45, Public Welfare, C.F.R § 302.56(c)(3). Retrieved from http://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=d829d9fb6969a2402303f45c14097e61&r=PART&n=45y2.1.2.1.3#45:2.1.2.1.3.0.1.28

[55] Artiga, Samantha, et *al*. (2015.) *Recent Trends in Medicaid and CHIP Enrollment as of January 2015: Early Findings from the CMS Performance Indicator Project*. Kaiser Family Foundation. Retrieved from http://kff.org/report-section/recent-trends-in-medicaid-and-chip-enrollment-as-of-january-2015-issue-brief/ .

[56] U.S. Department of Health and Human Services Administration for Children and Families (ACF), (2008), "Child Support Enforcement Program; Medical Support: Final Regulation." *Federal Register*, Vol. 73 , No. 140 (July 21, 2008, pp. 42416-42442). Retrieved from http://www.gpo.gov/fdsys/pkg/FR-2008-07-21/html/E8-15771.htm

to define whether the cost of child's health care coverage is *reasonable* to a parent, while the ACA considers *affordability* of health care for an entire household based on household income and cost of plans offered through the health care exchange. Although many advocate for alignment, it would require statutory changes at the federal level.[57]

Another arguable key difference is that the 2008 rules prioritize a parent's private health insurance as coverage for the child over Medicaid and CHIP while the ACA and the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA) expanded and strengthened Medicaid and CHIP for children. As a consequence, most state guidelines do not recognize Medicaid or CHIP coverage as health insurance. That difference would be solved by a pending federal rule change that requires states to include public coverage in their definition of health insurance.[58] This is not an issue for Pennsylvania, however, because Pennsylvania statute does recognize Medicaid and CHIP as health care coverage.

In addition, the pending federal rule change could give states more flexibility in how they factor the cost of the child's health insurance coverage in the calculation of the support award. The current rule requires states to isolate the cost of insurance attributable to the child(ren) for whom support is being determined.   Most states accomplish this by prorating or taking the difference in cost for an individual plan and the family plan for the parent carrying the insurance. The proposed rule eliminates the attribution requirement, but states could still elect to do so.

Pennsylvania's Current Provision: Child's Health Insurance

As mentioned above, the existing federal requirements for the child's health insurance and reasonable cost are fulfilled in Pennsylvania statue. The Pennsylvania rule fulfills the federal requirements for addressing the cost of the child's health insurance.

Provisions of Other States: Child's Health Insurance

Pennsylvania's statue providing for the ordering of the child's health care coverage is similar to that of most states. It can be ordered to either parent or both parents if health insurance is available at a reasonable cost.   In addition, the treatment of the cost of the child's health insurance, as provided in the Pennsylvania child support guidelines, is the most common method used among all states.   All of the states bordering Pennsylvania use the same methodology. There are, however, about a dozen states that subtract the cost of the child's health insurance from the income of the parent providing it. In fact, Montana just switched from treating health insurance similar to how Pennsylvania does to a deduction from income.

---

[57] See session at the Western Interstate Child Support Enforcement Association. (Sept 2014).   *Medical Support and the Affordable Care Act* at the Western Interstate Child Support Enforcement Association meeting at Mission Bay, California.

[58] Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, No. 221, p. 68580. Retrieved from http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs .

PA Rule 1910.16-6. Support Guidelines. Adjustments to the Basic Support Obligation. Allocation of Additional Expenses.

b) Health Insurance Premiums.   (1) A party's payment of a premium to provide health insurance coverage on behalf of the other party and/or the children shall be allocated between the parties in proportion to their net incomes, including the portion of the premium attributable to the party who is paying it, as long as a statutory duty of support is owed to the party who is paying the premium. If there is no statutory duty of support owed to the party who is paying the premium, the portion attributable to that person must be deducted from the premium as set forth in subdivision (2) below. If, prior to the entry of a divorce decree, a party's policy covers that party, a child and a spouse and the spouse has separate additional coverage not needed to cover the child and/or the other party, the cost of the spouse's insurance premium shall not be allocated between the parties. If, prior to the entry of a divorce decree, a party provides coverage for that party and a child, but not the spouse, and the spouse has separate coverage, both parties' premiums shall be allocated between the parties in proportion to their respective incomes. If, prior to the entry of a divorce decree, each spouse has his or her own health insurance that does not cover the other party, and there are no children subject to the order, the cost of both parties' premiums shall be allocated between the parties in proportion to their respective incomes. If health insurance coverage for a child who is the subject of the support proceeding is being provided and paid for by a third party resident of either party's household, the cost shall be allocated between the parties in proportion to their net incomes. If the obligor is paying the premium, then the obligee's share is deducted from the obligor's basic support obligation. If the obligee is paying the premium, then the obligor's share is added to his or her basic support obligation. Employer-paid premiums are not subject to allocation.
   (2) When the health insurance covers a party to whom no statutory duty of support is owed, even if that person is paying the premium as set forth in subdivision (1) above, or other persons who are not parties to the support action or children who are not the subjects of the support action, the portion of the premium attributable to them must be excluded from allocation. In the event that evidence as to this portion is not submitted by either party, it shall be calculated as follows. First, determine the cost per person by dividing the total cost of the premium by the number of persons covered under the policy. Second, multiply the cost per person by the number of persons who are not owed a statutory duty of support, or are not parties to, or the subject of the support action. The resulting amount is excluded from allocation.
   (2.1) The actual incremental amount of the premium which provides coverage for the subjects of the support order, if submitted by either party, shall be used in determining the amount of the premium to be allocated between the parties. If not submitted by either party, then the amount of the premium shall be divided by the number of persons covered to calculate the portion of the premium that providing coverage to each parent.

Discussion: Child's Health Insurance

Pennsylvania's existing statute and guidelines fulfill current federal requirements pertaining to the child's health insurance. Moreover, they fulfill proposed federal requirements, as published in November 2014.[59] The caveat is that the final federal requirements have not been released. To this end, Pennsylvania should doublecheck its compliance once the federal rules are finalized.   In addition, Pennsylvania should watch for further federal changes since the federal rules on medical support and the ACA do not align. Finally, once the federal landscape appears to be stabilized, Pennsylvania may want to carefully review all of its medical child support provisions, both in statute and rule.

---

[59] *Ibid*.

Child's Unreimbursed Health Care Expenses

Some children may have no uninsured medical expenses while other children may have substantial medical expenses. Most states including Pennsylvania have a provision to address these expenses, particularly if the expense is incurred for the necessary health and well-being of the child.

Relevant Facts and Statistics: Unreimbursed Health Care Expenses

The analysis of 2013-2014 casefile data finds that less than one percent of analyzed orders, regardless whether they are new or modified orders, have an adjustment for the child's unreimbursed medical expenses. One reason for this is that few children have recurring unreimbursed medical expenses, such as asthmatic treatments, at the time of the order establishment or modification. Children are generally healthy and consume less for health care expenses relative to adults. Also, many children are enrolled in Medicaid, which typically has no out-of-pocket expenses such as copays, deductibles, or co-insurance. According to the 2013 National Medical Expenditure Survey, the average out-of-pocket health care expense is $260 per child per year.[60] The average is less for children enrolled in Medicaid and more for children with private insurance.   Many believe that the dust has not settled from implementing the Affordable Care Act of 2010 and the Children's Health Insurance Program Reauthorization Act of 2009. Both laws affect children's access to health care and the cost of health care for children.

Pennsylvania's Current Provision: Unreimbursed Health Care Expenses

The Pennsylvania provision for unreimbursed medical expenses is shown below. Like child care expenses and the child's health insurance cost, it is also prorated between the parents. There are two criteria for applying the adjustment: the expense must be reasonably necessary (*e.g.*, orthodontia), and it must exceed the $250 threshold per child per year. The threshold is important because the schedule includes $250 per child per year to cover out-of-pocket expenses for the child's health care. This is based on previous data indicating $250 was a typical amount.

Provisions of Other States: Unreimbursed Health Care Expenses

Most states' provisions for unreimbursed medical expenses are similar to Pennsylvania's. A few states, however, use more or less for the threshold. For example, Delaware's threshold is $350 per child per year and Maryland's threshold is $100 per illness but is based on older data. The $250 threshold is the mode among other states.   Michigan does not incorporate ordinary medical expenses in its basic schedule like Pennsylvania does (*i.e.*, the Pennsylvania schedule includes $250 per child per year to cover the child's ordinary medical expenses). Instead, Michigan provides that $357 per child per year is to be added on to the Michigan's basic obligation to cover the child's ordinary medical expenses. In other words, it is similar to how Pennsylvania treats child care expenses and the cost of the child's health insurance premium. This gives Michigan more discretion of when to order it, however, Michigan usually adds the $357 per child per year to every case.

---

[60] U.S. Dept. of Health and Human Services Agency for Health Care Research and Quality. (nd). *Medical Expenditure Survey*. "Total amt paid by self/family (TOTSLF13) for ages 0 -17." Retrieved from: http://meps.ahrq.gov/mepsweb/data_stats/MEPSnetHC/results.action

PA Rule 1910.16-6. Support Guidelines. Adjustments to the Basic Support Obligation. Allocation of Additional Expenses.

Additional expenses permitted pursuant to this Rule 1910.16-6 may be allocated between the parties even if the parties' incomes do not justify an order of basic support.

(c) Unreimbursed Medical Expenses. Unreimbursed medical expenses of the obligee or the children shall be allocated between the parties in proportion to their respective net incomes. Notwithstanding the prior sentence, there shall be no apportionment of unreimbursed medical expenses incurred by a party who is not owed a statutory duty of support by the other party. The court may direct that the obligor's share be added to his or her basic support obligation, or paid directly to the obligee or to the health care provider.

(1) For purposes of this subdivision, medical expenses are annual unreimbursed medical expenses in excess of $250 per person. Medical expenses include insurance co-payments and deductibles and all expenses incurred for reasonably necessary medical services and supplies, including but not limited to surgical, dental and optical services, and orthodontia. Medical expenses do not include cosmetic, chiropractic, psychiatric, psychological or other services unless specifically directed in the order of court.

Discussion: Unreimbursed Health Care Expenses

The cost of health care is rapidly changing. The dust has not settled from ACA implementation. Using $250 per child per year as a typical out-of-pocket medical expense for a child may not be appropriate in the future, but it is not clear what the new or future amount will be and whether it is applicable to all children regardless whether they are enrolled in Medicaid or have private health insurance. Another issue is the lack of clear and definitive guidance from the federal Office of Child Support Enforcement (OCSE) on medical support.

Michigan's approach may be the best path for the future. Michigan does not include ordinary medical expenses in the basic schedule but provides an amount that can be added on to cover average, ordinary health care expenses for the child. A state could adopt a similar approach and add on ordinary health care expenses if the child is enrolled in a private health insurance with copays and deductibles. It would not be added on if the child is enrolled in Medicaid, which generally results in no out-of-pocket medical expenses. The Michigan approach is also more conducive to making changes to the amount. It does not require changing the amount in the schedule.

Parents with Multiple Families

Multiple families/children refer to the other minor children of a parent besides the children for whom a child support award is being determined. Either parent may have children with more than one partner. Child support is generally determined on a case-by-case basis for children of the same parents (*i.e.*, typically, the same biological mother and the same biological father).

Relevant Facts and Statistics: Parents with Multiple Families

According to the most recent case file review data, Pennsylvania applies its multiple-family adjustment to 14 percent of new orders and 16 percent of modified orders. However, the percentage of parents

with multiple families in Pennsylvania is probably more. Only some of the parents with multiple families are eligible for the adjustment.

The casefile data does not note all multiple families. Available statistics from various states, however, are informative. Those data suggest that about 31 to 36 percent of parents have children with multiple partners.[61] In general, noncustodial parents with multiple families have lower child support compliance rates and more child support arrears.[62] This is a consistent finding across decades of studies.   Even in Pennsylvania, the casefile data revealed a lower child support compliance rate among order with the multiple-family adjustment than those without the adjustment (*i.e.,* the compliance rate was 67 percent compared to 77 percent). This suggests that the adjustment may be inadequate if the goal is to achieve full compliance. The counter-argument is that the noncustodial parent has a financial responsibility to all of his or her children and that financial responsibility should not be undermined.

Pennsylvania's Current Provision: Parents with Multiple Families

The Pennsylvania provision is shown below. It is unique to Pennsylvania. It provides for the reduction of all of the noncustodial parent's orders when he or she has additional dependents, including those living with the noncustodial parent. One criterion for applying the Pennsylvania adjustment is the sum of all of the obligor's orders including theoretical orders for children residing with the obligor must be more than 50 percent of his or her monthly net income. The 50 percent threshold relates to the wage withholding limit on child support. The adjustment is proportional across all of the obligor's orders. The intent of the adjustment is to treat all children of the obligor equally and not give preference to an obligor's first or later family.

PA Rule 1910.16-7. Support Guidelines. Awards of Child Support When There are Multiple Families.

(a) When the total of the obligor's basic child support obligations equals fifty percent or less of his or her monthly net income, there will generally be no deviation from the guideline amount of support on the ground of the existence of a new family. For example, where the obligor requests a reduction of support for one child of the first marriage on the basis that there is a new child of the second intact marriage, and the relevant monthly net incomes are $2,500 for the obligor, $500 for the former spouse and $1,300 for the current spouse, the request for a reduction will be denied because the total support obligation of $1,140 ($584 for the first child and $556 for the second child) is less than half of the obligor's monthly net income.

(b) When the total of the obligor's basic support obligations exceeds fifty percent of his or her monthly net income, the court may consider a proportional reduction of these obligations. Since, however, the goal of the guidelines is to treat each child equitably, in no event should either a first or later family receive preference. Nor shall the court divide the guideline amount for all of the obligor's children among the households in which those children live.

---

[61] For example, see statistics from Illinois and Wisconsin. Venohr, Jane and Everett, Carly. (2010.), *Review of the Illinois Child Support Guidelines, Report to the Illinois Child Support Advisory Committee*, Center for Policy Research, Denver, CO. Cancian, Maria and Meyer, Dan. (2006). *Alternative Approaches to Child Support Policy in the Context of Multiple-Partner Fertility* University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

[62] For example, see Sorensen, E. et al. (2007). *Assessing Child Support Supports Arrears in Nine Large States and the Nation.* Report to the U.S. Secretary of Health and Human Services Assistant Secretary of Policy and Evaluation. Retrieved from http://www.urban.org/sites/default/files/alfresco/publication-pdfs/1001242-Assessing-Child-Support-Arrears-in-Nine-Large-States-and-the-Nation.PDF

Provisions of Other States: Parents with Multiple Families

No state has a guidelines provision that makes the adjustment to the order like Pennsylvania does. Most states' adjustments for multiple families consist of an income deduction. The income deduction is typically the amount of child support paid or the theoretical amount of child support for non-joint children in the home of the parent receiving the income deduction. For example, the District of Columbia provides a theoretical order for the child living with the parent should be calculated based on that parent's income alone and 75 percent of that amount be deducted from that parent's income. (The 75 percent serves to equalize the amount of income that the parent has for each set of children.)

When the custodial parent has non-joint children in the home, application of the adjustment to the custodial parent's income generally results in a nominal increase in the support award. A notable exception is the "whole family approach," which is an approach often used in Washington State, but is not codified.[63] The whole family approach which considers *all* children of the parents and *all* income of the parents, as well as the income of new spouses results in the support award being *less* if the custodial parent has non-joint children in the home.

Discussion: Parents with Multiple Families

Adjustments for multiple families is a difficult policy issue. Often, a noncustodial parent with multiple families has inadequate financial resources to support all of his or her families. The policy question then becomes how to divide his or her financial resources fairly across families while allowing the noncustodial parent to retain a sufficient amount of income for subsistence. Complicating this policy decision, however, is the residential parent may also have children with multiple orders. Should that increase the support award (which is what the income deduction does, but it is a nominal decrease) or decrease the support award (as the Washington whole families approach does)? In addition, the policy decision becomes even more complicated when it is recognized that a parent may be a custodial parent for one child and a noncustodial parent for another child.

Income Provisions

At the heart of the guidelines calculation is the income used to determine for support. There are many subissues pertaining to income: categories of income, treatment of overtime income, imputation of income and earning capacity, low-income adjustments, and table/schedule amounts at high incomes.

Income Categories

The income categories contained in the Pennsylvania child support guidelines, as shown below, are similar to those of most states. Pennsylvania, like several states, essentially excludes any sort of public assistance as income for the purposes of the guidelines calculation. Pennsylvania specifically excludes Social Security income (SSI), which is a means-tested disability benefit. The maximum amount that can

---

[63] Policy Studies Inc. (January, 2005). *Washington State Child Support Schedule: Selected Issues Affecting Predictability,* Retrieved from: http://www.dshs.wa.gov/pdf/esa/dcs/reports/AppendixIV-d.pdf .

be received by an individual is $733 per month. Generally, more progressive states exclude SSI from the calculation of child support.

PA Rule 1910.16-2. Support Guidelines. Calculation of Net Income.

Generally, the amount of support to be awarded is based upon the parties' monthly net income.
(a) Monthly Gross Income. Monthly gross income is ordinarily based upon at least a six-month average of all of a party's income. The term ''income'' is defined by the support law, 23 Pa.C.S.A. § 4302, and includes income from any source. The statute lists many types of income including, but not limited to:
  (1) wages, salaries, bonuses, fees and commissions;
  (2) net income from business or dealings in property;
  (3) interest, rents, royalties, and dividends;
  (4) pensions and all forms of retirement;
  (5) income from an interest in an estate or trust;
  (6) Social Security disability benefits, Social Security retirement benefits, temporary and permanent disability benefits, workers' compensation and unemployment compensation;
  (7) alimony if, in the discretion of the trier of fact, inclusion of part or all of it is appropriate and
(8) other entitlements to money or lump sum awards, without regard to source, including lottery winnings, income tax refunds, insurance compensation or settlements; awards and verdicts; and any form of payment due to and collectible by an individual regardless of source.

A few states have more or fewer income categories than Pennsylvania's categories. A notable example of a state with fewer is New York, which essentially defers to what income is identified as taxable for federal income taxes. A notable example of a state with more is Michigan. Some of the categories Michigan addresses that are not specifically mentioned in the Pennsylvania guidelines are tips, gratuities, capital gains, employer contributions to pension or other retirement plans, military specialty pay and other military benefits, and veterans' administration benefits. Michigan also includes exhaustive details on the consideration of income for self-employed individuals, business owners, and executives.

Pennsylvania also provides for how to address Social Security Disability Insurance (SSDI) payments. SSDI is based on the parent's work history in jobs covered by the Social Security payroll tax.   The adjustment considers any SSDI benefit that the Social Security Administration (SSA) delivers directly to where the child lives even though the noncustodial parent is eligible for the SSDI. Family members including nonresidential children and divorced spouses are eligible for up to 50 percent of the SSDI benefit rate. Pennsylvania's approach is similar to the handful of states that address SSDI benefits. The notable exception is New York, where New York specifically prohibits the noncustodial parent from receiving a credit for any SSDI that the SSA directly sends the family. New York's rational is that the noncustodial parent's SSDI benefit amount is unaffected by what is sent to the children. In other words, the SSDI check sent to the children is in addition to the benefit already received by the noncustodial parent.

There is a cap on the total amount that can be paid, but any reduction paid is to the amounts paid to family not the parent directly eligible for SSDI.[64]

There is no specific code for SSDI in the casefile data, but there are codes for disability income, which may include SSDI or another source of disability income, and Social Security income, which could include SSDI or another benefit such Social Security for old age. Neither income category was noted for more than 1 percent of the noncustodial parents.

Overtime Income

The Pennsylvania child support guidelines do not directly address overtime income. However, it addresses "fluctuations of income," but does not specifically classify overtime income as fluctuating income. The guidelines provide that there should be no adjustment in support payments for normal fluctuations in earnings.

States are mixed on whether they specifically mention overtime income, as well how to treat overtime income. States that specifically mention overtime income generally include it as income for calculating support with some exceptions concerning whether the parent realized overtime income in the year prior to the establishment of the order. Most of the states bordering Pennsylvania do include overtime income. New Jersey does and specifies that it should be averaged over the last 12 months.

PA Rule 1910.16.2 d) Reduced or Fluctuating Income.

(1) Voluntary Reduction of Income. When either party voluntarily assumes a lower paying job, quits a job, leaves employment, changes occupations or changes employment status to pursue an education, or is fired for cause, there generally will be no effect on the support obligation.

(2) Involuntary Reduction of, and Fluctuations in, Income. No adjustments in support payments will be made for normal fluctuations in earnings. However, appropriate adjustments will be made for substantial continuing involuntary decreases in income, including but not limited to the result of illness, lay-off, termination, job elimination or some other employment situation over which the party has no control unless the trier of fact finds that such a reduction in income was willfully undertaken in an attempt to avoid or reduce the support obligation.

(4) Earning Capacity. If the trier of fact determines that a party to a support action has willfully failed to obtain or maintain appropriate employment, the trier of fact may impute to that party an income equal to the party's earning capacity. Age, education, training, health, work experience, earnings history and child care responsibilities are factors which shall be considered in determining earning capacity. In order for an earning capacity to be assessed, the trier of fact must state the reasons for the assessment in writing or on the record. Generally, the trier of fact should not impute an earning capacity that is greater than the amount the party would earn from one full-time position. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours, working conditions and whether a party has exerted substantial good faith efforts to find employment.

---

[64] Social Security Administration. (n.d.) Disability Planner: Family Benefits. Retrieved from https://www.ssa.gov/planners/disability/dfamily.html#&sb=1 .

High Income

Economic evidence on the cost of raising children is limited at high incomes. There is an insufficient number of very high income families in the Consumer Expenditure Survey, the data set used to measure child-rearing expenditures, to produce statistically reliable measurements of child-rearing expenditures at very high incomes. Most states stop their child support guidelines schedule at the highest income for which the measurements are statistically reliable (*i.e.*, about $30,000 gross per month or $25,000 net per month). The Pennsylvania schedule from about $25,000 to $30,000 per month is based on an extrapolation of the economic evidence on child-rearing expenditures from incomes below about $22,000 per month. The formula for incomes above $30,000 per month is also an extrapolation.

PA Rule 1910.16-3.1. Support Guidelines. High Income Cases.
 (a) Child Support Formula. When the parties' combined monthly net income is above $30,000, the following three-step process shall be applied to calculate the parties' respective child support obligations. The amount of support calculated pursuant to this three-step process shall in no event be less than the amount of support that would have been awarded if the parties' combined net monthly income were $30,000. That amount shall be a presumptive minimum.
  (1) First, the following formula shall be applied as a preliminary analysis in calculating the amount of basic child support to be apportioned between the parties according to their respective incomes:

One child:	$2,801 + 8.5% of combined net income above $30,000 per month.
Two children:	$3,836 + 11.6% of combined net income above $30,000 per month.
Three children:	$4,277 + 12.6% of combined net income above $30,000 per month.
Four children:	$4,718 + 14.3% of combined net income above $30,000 per month.
Five children:	$5,190 + 15.8% of combined net income above $30,000 per month.
Six children:	$5,641 + 17.1% of combined net income above $30,000 per month;

Most states guidelines do not provide a formula for incomes above the highest income considered in the table/schedule, but provide for court discretion above that income and that the court cannot use an amount lower than the highest amount from the table/schedule for that number of children. As an illustration, if this approach was used in Pennsylvania, the basic obligation used in the calculation of support for one child when the parents' combined net income exceeds $30,000 per month would never be less than $2,801 per month because that is the maximum schedule amount for one child.

In addition to Pennsylvania, there are 11 states that provide a presumptive formula to an infinitive amount of income. The percentages in these states are generally in the range of 6 to 25 percent of gross or net income for one child and 7 to 33 percent of gross to net income for two children. The percentages tend to be higher among those states relying on the Melson formula (*i.e.,* Delaware, Hawaii, and Montana). For example, they are 19 percent for one child and 27 percent for two children in Delaware. The percentages also tend to be lower in those states that essentially factor in the diminishing rate of expenditures at higher incomes; that is, as income rises, a smaller percentage of income is actually spent. For those states that made an extrapolation similar to Pennsylvania's, the percentages range from 6 to about 10 percent for one child and 7 to 15 percent for two children.

There are obvious trade-offs in presumptive formulas for high incomes.   A presumptive formula produces consistency and predictability in support award amounts. Nonetheless, because of data limitations it may not reflect what is actually spent on child-rearing at very high incomes. Further, it is difficult to provide a formula that addresses all ranges of high incomes. For example, child-rearing expenditures for a family with $35,000 net income per month may spend a different percentage on child-rearing expenditures than a family with $100,000 net income per month.

Low Income

The Office of Child Support Enforcement (OCSE) proposed federal rule change in November 2014 aimed to improve child support policies affecting low-income noncustodial parents.[65] The impetus for the proposed changes consists of research that finds low-income noncustodial parents often face multiple employment barriers and have order amounts beyond what they can reasonably pay, hence are often not paid and arrears accumulate. In turn, unpaid child support payments trigger enforcement actions (*e.g.*, driver's license suspension) that may create additional barriers to work or even hinder parent-child contact.   One of the provisions of the 2014 proposed rule change called for state guidelines to consider the subsistence needs of the noncustodial parent. OCSE is currently revising the proposed rule based on public comment and intends to release the finalized rule in 2016.

The Pennsylvania child support guidelines currently provide for the subsistence needs of the noncustodial parent using a Self-Support Reserve of $931 per month, which was the federal poverty level (FPL) for one person when the guidelines were last reviewed. The 2016 FPL is $990 per month.

There are 36 other state guidelines that provide a self-support reserve (SSR).   Like Pennsylvania, most states base their self-support reserve on the federal poverty guidelines for one person from the year in which that state last updated its guidelines. For example, Ohio last updated its guidelines schedule in the mid 1990s and the Ohio SSR is based on the 1992 FPL. West Virginia and Maryland also have low SSRs because they have not updated their guidelines in a while. Other neighboring states have slightly higher SSRs for two reasons. They index their SSR to the most current FPL, and they inflate the FPL by a percentage. New Jersey uses 105 percent of the FPL, New York uses 135 percent of the FPL, and the District of Columbia uses 133 percent of the FPL. Delaware currently sets its SSR at $1,000 per month, which exceeds the 2016 FPL for one person, but also provides that the Delaware SSR should be updated to the FPL in every odd year.

---

[65] Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, No. 221, p. 68580. Retrieved from http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs.

PA Rule 1910.16-2. 1) Low Income Cases.

   (A)   When the obligor's monthly net income and corresponding number of children fall into the shaded area of the schedule set forth in Rule 1910.16-3, the basic child support obligation shall first be calculated using the obligor's income only. For example, where the obligor has monthly net income of $1,100, the presumptive amount of support for three children is $156 per month. This amount is determined directly from the schedule in Rule 1910.16-3. Next, calculate the obligor's child support obligation as in any other case, using both parties' monthly net incomes. The lower of the two calculations shall be the obligor's basic child support obligation.

 (B)   In computing a basic spousal support or alimony pendente lite obligation, the presumptive amount of support shall not reduce the obligor's net income below the Self-Support Reserve of $931 per month. For example, if the obligor earns $1,000 per month and the obligee earns $300 per month, the formula in Part IV of Rule 1910.16-4 would result in a support obligation of $280 per month. Since this amount leaves the obligor with only $720 per month, it must be adjusted so that the obligor retains at least $931 per month. The presumptive minimum amount of spousal support, therefore, is $69 per month in this case.

   (C)   When the obligor's monthly net income is $931 or less, the court may award support only after consideration of the parties' actual financial resources and living expenses.

Despite the provisions of neighboring states, most states do not index the SSR or provide that it should be more than 100 percent of the FPL. On the one hand, indexing the SSR to annual changes in the FPL keeps the SSR more current. On the other hand, the indexed change may not significantly impact award amounts but require some effort to publish the change, make automated system changes if necessary, and inform guidelines users of the change. With regard to using a higher percentage of the FPL as the SSR, these states often justify the higher percentage based on income eligibility thresholds for public assistance programs available to families that are higher than 100 percent of the FPL (*e.g.*, Medicaid's income eligibility threshold is often 185% of FPL). Further, the FPL reflects an after-tax income amount, while some state guidelines (*e.g.*, District of Columbia and New York) are gross-income based guidelines. The higher percentage essentially accounts for the difference between gross and after-tax income.

Imputed Income and Actual Income

Another proposed federal rule change aims to limit income imputation, particularly among low-income noncustodial parents. It is common practice across the nation to impute full-time, minimum-wage income to a parent with no evidence of current income, limited income history, no recent employment history, and no evidence of employability above minimum-wage due that parent's lack of skills or education. The OCSE proposed rule change calls for the use of "actual income" of the parent.   Among other things, OCSE's intent with the requirement to use actual income is to prohibit the imputation of income to incarcerated noncustodial parents without financial resource and limit income imputation among parents whose income is involuntarily reduced or fluctuates substantially.

The existing provision of Pennsylvania guidelines, shown below, appears to fulfill the federal rule change range regarding income imputation.   Further, evidence from the casefile data shows that income is

imputed to only 10 percent of noncustodial parents and 13 percent of custodial parents. Among these parents, imputation at an income equivalent to full-time, minimum wage employment is common. These rates are below or in line with the percentage of parents with income equivalent to full-time, minimum wage income in other states.[66] This suggests that this is not problem for Pennsylvania.

PA Rule 1910.16.2 d) Reduced or Fluctuating Income.

(4) Earning Capacity. If the trier of fact determines that a party to a support action has willfully failed to obtain or maintain appropriate employment, the trier of fact may impute to that party an income equal to the party's earning capacity. Age, education, training, health, work experience, earnings history and child care responsibilities are factors which shall be considered in determining earning capacity. In order for an earning capacity to be assessed, the trier of fact must state the reasons for the assessment in writing or on the record. Generally, the trier of fact should not impute an earning capacity that is greater than the amount the party would earn from one full-time position. Determination of what constitutes a reasonable work regimen depends upon all relevant circumstances including the choice of jobs available within a particular occupation, working hours, working conditions and whether a party has exerted substantial good faith efforts to find employment.

When OCSE does release the final rule changes, Pennsylvania may want to review its income imputation provisions to ensure that it does indeed comply with the final rule. As is, there were requests for OCSE to define what it means by "actual income." Most states including Pennsylvania do not provide a definition in their guidelines. A notable exception is Delaware, which defines actual income as a "parent employed full-time in a manner commensurate with his or her training, education and experience shall be presumed to have reached their reasonable earning capacity."

Cost-of-Living Adjustments

Pennsylvania like most states typically updates its guidelines formula/table for changes in price levels once every four years as a consequence of a state's quadrennial child support guidelines review. No state applies an automatic cost-of-living adjustment (COLA) to its core guidelines formula/schedule. A handful of states (*e.g.*, District of Columbia, Nebraska, New York, and Washington) automatically update their self-support reserve, which is part of their guidelines. These states annually update for changes to the federal poverty level, which is published by the U.S. Department of Health and Human Services and released in about February of each year. As discussed earlier, the merit of this approach is that it keeps the self-support reserve updated. The limitation of this approach is it requires making annual changes and notifying guidelines users of the change such that they use it.

---

[66] For example, see Venohr, Jane. (February 2015). "Income Available for Child Support: Fact and Fiction in State Child Support Guidelines." National Child Support Enforcement Association *Commique*, Fairfax, Virginia.

SECTION VI: SUMMARY AND CONCLUSIONS

This report fulfills the federal requirement that states must examine case file data and consider the economic evidence on the cost of raising children as part of a state's review of its child support guidelines. This report also develops an updated schedule for Pennsylvania using more current economic data.

Findings from Case File Data

A random sample of 5,000 cases from the automated calculator that is part of the Pennsylvania Child Support Enforcement system (PACSES) was analyzed. The sample is equally divided between newly established and modified orders. The guidelines formula was not applied in almost a quarter (23 percent) of the orders. In other words, there is a guidelines deviation rate of 23 percent. The guidelines deviation rate has increased significantly for both newly established and modified orders since the last guidelines review. It has increased from 18 to 25 percent among newly established orders and from 15 to 22 percent among modified orders. The Pennsylvania guidelines deviation rate is in line with the guidelines deviation rates of Delaware, Maryland, Ohio, and other states. Most of the deviations were downward, which is the trend in other states. A generic deviation code was used for the majority of deviations. No specific deviation stood out as being used any more or less than it was during the last review.

The Pennsylvania guidelines provides numerous provisions to adjust for special factors. These adjustments effectively tailor the guidelines calculation for a particular case. Only a couple provisions stood out as being used frequently. Based on income and number of children, it appears that one-third of noncustodial parents are eligible for the self-support reserve (SSR). (Eligibility and application of SSR test is not recorded by PACSES.) It appears that the SSR was applied because the average order among those who appeared eligible is $157 per month, while the average order is $577 per month among those who do not appear income eligible. The second most commonly used provision was to adjust for the actual cost of the child's health insurance premium. That provision was applied in about 30 percent of the orders. One reason that more orders are not adjusted for the actual cost of the child's health insurance premium is many Pennsylvania children are enrolled in Medicaid. A history of Medicaid receipt was common in the sampled orders.

Other guidelines provisions adjusting for special factors were generally used infrequently. The adjustment for actual child care expenses was made in less than 20 percent of the orders, the adjustment for the child's unreimbursed medical expenses was made in less than 1 percent of the orders, and the adjustment for the child's additional needs was made in less than 5 percent of the orders. Less than 10 percent of the sampled orders had an adjustment for substantial or shared physical custody. Split custody was noted in less than 1 percent of the orders. An adjustment for multiple families was made in about 15 percent of the orders. Spousal support or alimony pendent lite was combined with the child support in about 10 percent of the orders.

The predominant source of income is wages and salaries. Income imputation at earning capacity was noted in a small percentage of the sample. It was noted for 10 percent of the noncustodial parents and 13 percent of the custodial parents. Limiting income imputation and using actual incomes are important goals of the federal Office of Child Support Enforcement, and it appears that Pennsylvania is meeting those goals.

Most of Pennsylvania's provisions for special factors are similar to those of other states. The notable exceptions are Pennsylvania's treatment of parenting time and multiple orders. Pennsylvania's timesharing threshold for applying the substantial/shared physical custody is high relative to other states and produces a smaller adjustment than many states. Pennsylvania's adjustment for multiple orders has been recognized as a best practice nationally, but other states are reluctant to implement it because it requires modifying more than one child support order.

Economic Data and Updated Schedule

Child support schedules consist of both economic data and policy decisions. Most states base their child support schedules on economic data on the cost of raising children. In all, state guidelines rely on nine different studies of child-rearing expenditures that vary in age and methodology used to separate child-rearing expenditures from total expenditures in a household. There is no consensus on which methodology best reflects actual child-rearing expenditures. However, many economists and policymakers believe that any amounts between the lower and upper bound of credible measurements of child-rearing expenditures are appropriate.

The existing Pennsylvania schedule was developed in 2011. Three new and credible studies of child-rearing expenditures have been released or are available for updating the Pennsylvania schedule: the United States Department of Agriculture (USDA) study of child-rearing expenditures, a more current study of child-rearing expenditures by Professor Betson using the Rothbarth methodology, and a New Jersey study of child-rearing expenditures using the Rothbarth methodology. The existing Pennsylvania schedule produces amounts within the range of these studies. To that end, it produces appropriate amounts for child support awards. However, there is no overwhelming justification to switch from the economic study underlying the current Pennsylvania child support guidelines to one of these studies. Each of these studies includes assumptions or methodology that differ from the economic study underlying the current Pennsylvania child support schedule. Some of the differences in assumption or methodology are not overwhelmingly better. Moreover, the impact of the change is of major concern, particularly because it stems more from differences in assumptions or methodology rather than real changes in child-rearing expenditures. Adaption of the USDA or New Jersey study would produce substantial increases to the existing schedule. Adaption of the Betson-Rothbarth measurement would produce some decreases to the existing schedule. Retaining the current economic basis of the existing schedule, however, keeps Pennsylvania schedule amounts in between these current studies.

Although there is no change in the study used as the basis of the Pennsylvania child support schedule, the schedule is updated for changes in price levels and the federal poverty level since the schedule was developed in 2011. There is also an update for new economic data on entertainment fees that is a factor considered in the adjustment for parenting time. Updating the schedule for these factors

produces increases of about 1.4 percent. The increase is small, but warranted. There has been little inflation in recent years, but keeping child support guidelines up to date is in the best interest of Pennsylvania children and just to the parties.

REFERENCES

American Community Survey. (2014). U.S. Census, Washington, D.C. Data available at
http://www.census.gov .

Arizona Child Support Guidelines Review Committee (2009). *Interim Report of the Committee*, Submitted
to Arizona Judicial Council, Phoenix, Arizona.

Beld, Jo Michelle and Len Biernat. (2003). *Federal Intent for State Child Support Guidelines, Income
Shares, Cost Shares, and the Realities of Shared Parenting.* 37 Family Law Quarterly 165.

Barnow, Burt S. (1994). "The Economic Studies of Expenditures on Children and Their Relationship to
Child Support Guidelines," *Child Support Guidelines: The Next Generation*. U.S. Department of
Health and Human Services, Administrative for Children and Families, Office of Child Support
Enforcement, Washington, D.C.

Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of
California, *Review of Statewide Uniform Child Support Guideline.* San Francisco, California.

Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs in *State of Oregon Child
Support Guidelines Review: Updated Obligation Scales and Other Considerations.* Report to State
of Oregon, Prepared by Policy Studies Inc., Denver Colorado.

Betson, David M. (2001). "Chapter 5: Parental Expenditures on Children." in Judicial Council of California,
Review of Statewide Uniform Child Support Guideline. San Francisco, California.

Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer
Expenditure Survey.* Report to U.S. Department of Health and Human Services, Office of the
Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research
on Poverty, Madison, Wisconsin.

Cancian, Maria and Meyer, Dan. (2006). *Alternative Approaches to Child Support Policy in the Context of
Multiple-Partner Fertility.* University of Wisconsin Institute for Research on Poverty, Madison,
Wisconsin.

Citro, Constance F. and Robert T. Michael, Editors. (1995). *Measuring Poverty: A New Approach.*
National Academy Press. Washington, D.C.

Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures.* Urban
Institute Press: Washington, D.C.

Federal Office of Child Support Enforcement, (2015). *Report to Congress*, *Preliminary 2014,* Federal
Office of Child Support Enforcement, Washington, DC.

Grall, Timothy. (2016). "Custodial Mothers and Fathers and Their Child Support: 2013," *Current
Population Reports*, P60-240, Washington, D.C.

Hall, L., Logan Paserella, L., and Born, C.E. (2012). *Maryland Child Support Guidelines: Case Level Review
2007-2010.* Family Welfare and Research Training Group, University of Maryland, Baltimore,
MD. Retrieved from: http://www.familywelfare.umaryland.edu/reports1/guidelines12.pdf .

Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines.* Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

Lino, Mark (2014). *Expenditures on Children by Families: 2013 Annual Report.* U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2013, Washington, D.C.

Livingston, Gretchen, and Parker, Kim. (June 2011). *A Tale of Two Fathers: More Are Active, but More Are Absent.* Pew Social & Demographic Trends. Retrieved from http://www.pewsocialtrends.org/files/2011/06/fathers-FINAL-report.pdf

National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report.* Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

New Jersey Child Support Institute. (March 2013). Quadrennial Review: Final Report, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Available at: http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf

Ohio Department of Jobs and Family Services. (2013). *2013 Child Support Guidelines Review.* Report to the General Assembly. Retrieved from http://jfs.ohio.gov/Ocs/pdf/2013CSGuidelinesAdvCouncilReport.stm

Osborne, Cynthia and Ankrum, Nora. (April 2015). "Understanding Today's Changing Families." Family Court Review, Vol. 53, No. 2. pp 221-232.

Pennsylvania Department of Labor and Industry. (n.d.) *Labor Market Information,* various years, Harrisburg, PA.   Retrieved from http://paworkstats.geosolinc.com

Policy Studies Inc. (2008), *2008 Update of the Pennsylvania Child Support Guidelines Schedule*, submitted by Policy Studies Inc., Denver, Colorado.

Policy Studies Inc. (January, 2005). *Washington State Child Support Schedule: Selected Issues Affecting Predictability,* Retrieved from: http://www.dshs.wa.gov/pdf/esa/dcs/reports/AppendixIV-d.pdf

Sorensen, E. et al. (2007). *Assessing Child Support Supports Arrears in Nine Large States and the Nation.*   Report to the U.S. Secretary of Health and Human Services Assistant Secretary of Policy and Evaluation.

Saunders, C., Young, D., Ovwigho, P.C., & Born, C. E. (2008). *Maryland Child Support Guidelines: Case File Review,* Family Welfare and Research Training Group, University of Maryland, Baltimore, MD.

Takayesu, Mark. (2012), *A "Guideline" to Improving Collections*. Presentation to the National Child Support Enforcement Association Policy Briefing on February 10, 2012, Washington, D.C.

U.S. Bureau of Labor Statistics. (2015). *Consumer Expenditure Survey*. Details available at www.bls.gov/cex/home.html

U.S. Bureau of Labor Statistics. (n.d.), *State Occupation and Wage Estimates*, May 2014 and May 2011. Retrieved from http://www.bls.gov/oes/current/oessrcst.htm.

U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, No. 221, p. 68580. Retrieved from http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs

U.S.. Department of Health and Human Services, Administration for Children and Families. (n.d.) *Pathways to Fatherhood*. Retrieved from http://www.acf.hhs.gov/programs/ofa/programs/healthy-marriage/responsible-fatherhood

van der Gaag, Jacques (1981). *On Measuring the Cost of Children.* Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

Venohr, Jane. (February 2015). "Income Available for Child Support: Fact and Fiction in State Child Support Guidelines." National Child Support Enforcement Association *Commique*, Fairfax, Virginia.

Venohr, J.C. (2014). *Economic Review of the West Virginia Child Support Table*. Report to the West Virginia Department of Health and Human Resources, Bureau of Child Support. Center for Policy Research, Denver, CO.

Venohr, J.C. (2014). *Arizona Child Support Guidelines Review: Findings from the Case File Data.* Report to Arizona Supreme Court Administrative Office of the Courts.   Retrieved from http://www.azcourts.gov/Portals/31/GuidelinesReview/AZChildSupportGuidelinesReviewFindingsfromCaseFileData082014RED.pdf

Jane C. Venohr (2013) "Child Support Guidelines and Guidelines Reviews: State Differences and Common Issues," *Family Law Quarterly*, vol. 43, no. 3 (Fall 2013).

Venohr, Jane and Everett, Carly (2010), *Review of the New York Guidelines,* Report to the New York State Department of Temporary and Disability Assistance, Center for Policy Research.

APPENDIX A: METHODOLOGY FOR MEASURING GUIDELINES DEVIATIONS

PACSES indicates guidelines deviations by recording the guidelines-calculated amount, the recommended order amount, and the actual order amount, as well as the reason for the deviation.

- Reason codes include nondeviation codes such as the application of the multiple family adjustment that is part of the guidelines. Table A-1 shows the reason codes listed in PACSES, which ones are classified and counted as a guidelines deviation, and which ones are not.

- In some instances where the PACSES guidelines-calculated amount does not match the actual order amount, it is because PACSES records the guidelines amount prior to the consideration of some guidelines provisions such as the consideration of the obligor's actual living expenses when the obligor's net income is $931 per month or less. There are 62 cases total among both modified and newly established orders that were excluded as deviations for this reason.

- Another common reason for the guidelines and final orders amounts not matching is when spousal support/alimony pendente lite (APL) is combined with the child support amount even though spousal support/APL and child support are both calculated according to the guidelines. There are 128 cases total among both modified and newly established orders that were excluded for this reason.

- Rounding off the guidelines amount also overstates guidelines deviations. To rectify this, if the final order differs from the guidelines amount by less than 5 percent or less than $20 per month it is not classified as a deviation. There are 344 cases total among both modified and newly established orders that are excluded for this reason.

Before any of the last three adjustments, the deviation rate would be 34 percent across all modified and newly established orders.

> **Rule 1910.16-5. Support Guidelines. Deviation.**
>
> (a) *Deviation.* If the amount of support deviates from the amount of support determined by the guidelines, the trier of fact shall specify, in writing or on the record, the guideline amount of support, and the reasons for, and findings of fact justifying, the amount of the deviation.
>
> Official Note
> The deviation applies to the amount of the support obligation and not to the amount of income.
>
> (b) Factors. In deciding whether to deviate from the amount of support determined by the guidelines, the trier of fact shall consider:
> (1) unusual needs and unusual fixed obligations;
> (2) other support obligations of the parties;
> (3) other income in the household;
> (4) ages of the children;
> (5) the relative assets and liabilities of the parties;
> (6) medical expenses not covered by insurance;
> (7) standard of living of the parties and their children;
> (8) in a spousal support or alimony pendente lite case, the duration of the marriage from the date of marriage to the date of final separation; and
> (9) other relevant and appropriate factors, including the best interests of the child or children.

REASON-CODE	DESCRIPTION	Counted as a Deviation	Number of Cases
	Table A.1 Frequencies of PACSES Deviation Codes (Counts do not add to 5,000 orders due to multiple responses)		
AD	APPROVED	☑	2
AG	AGREEMENT	☑	38
AS	ASSETS OF PARTIES	☑	99
BI	BEST INTEREST OF CHILDREN	☑	333
CD	CONDUCT CONFERENCE	No	2
GC	GOOD CAUSE	☑	4
HD	HEARING DEMANDED	No	1
HR	HRG OFFICER'S RECOMMENDATION	No	5
IE	INCOME EQUALIZED	☑	33
IO	INTERIM ORDER ENTERED	No	0
JA	JUDGE ACCEPTS	No	1
ME	MEDICAL EXP NOT COVERED BY INS	☑	5
MZ	MELZER CALCULATION	No	0
NG	NO AGREEMENT	No	6
OB	OTHER SUP OBLIG OF THE PARTIES	☑	105
OD	OTHER RELEVANT FACTOR	☑	1,170
OI	OTHER INCOME IN THE HOUSEHOLD	☑	23
OR	ORDER REDUC DUE TO OVERPAYMENT	No	1
RD	PROPORTIONATE REDUCTION	No	609
SC	SUPPORT CONFERENCE CONDUCTED	No	1
SL	STANDARD OF LIVING	☑	54
UM	ORDER MODIFIED UPWARD	No	1
UN	UNUSUAL NEEDS/FIXED OBLIGS	☑	21
	No Code	No	3,112

APPENDIX B: PROPOSED, UPDATED SCHEDULE

Proposed Updated Schedule of Basic Support Obligations

Combined Adjusted Net Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
1000	17	17	18	18	18	18
1050	62	63	64	64	65	66
1100	107	108	110	111	112	113
1150	152	154	156	157	159	161
1200	197	199	202	204	206	208
1250	242	245	248	250	253	256
1300	287	290	294	297	300	303
1350	325	336	340	343	347	351
1400	336	381	386	390	394	398
1450	348	427	432	436	441	446
1500	360	472	478	483	488	493
1550	372	518	524	529	535	541
1600	383	555	570	576	582	588
1650	395	571	616	622	629	636
1700	407	588	662	669	676	683
1750	418	605	708	715	723	731
1800	430	621	730	762	770	778
1850	441	638	748	808	817	826
1900	452	654	767	855	864	873
1950	464	670	786	878	911	921
2000	475	686	805	899	958	968
2050	487	703	824	920	1005	1016
2100	498	719	843	941	1035	1063
2150	509	735	861	962	1058	1111
2200	521	751	880	983	1081	1158
2250	532	768	899	1004	1105	1201
2300	543	784	918	1025	1128	1226
2350	555	800	937	1046	1151	1251
2400	566	816	956	1067	1174	1276
2450	578	832	974	1088	1197	1301
2500	589	849	993	1109	1220	1326
2550	600	865	1012	1131	1244	1352
2600	612	882	1032	1153	1268	1378
2650	623	898	1052	1175	1292	1404
2700	635	915	1071	1197	1316	1431
2750	647	932	1091	1218	1340	1457
2800	658	949	1111	1240	1364	1483
2850	670	965	1130	1262	1389	1509
2900	681	982	1150	1284	1413	1536
2950	693	999	1169	1306	1437	1562
3000	704	1015	1189	1328	1461	1588

3050	716	1032	1209	1350	1485	1614
3100	727	1049	1228	1372	1509	1641
3150	739	1065	1248	1394	1534	1667
3200	751	1082	1268	1416	1558	1693
3250	762	1099	1287	1438	1582	1719
3300	774	1115	1307	1460	1606	1745
3350	782	1127	1320	1475	1622	1763
3400	791	1140	1333	1489	1638	1781
3450	800	1152	1347	1504	1655	1799
3500	809	1164	1360	1519	1671	1817
3550	818	1176	1373	1534	1687	1834
3600	827	1188	1387	1549	1704	1852
3650	836	1200	1400	1564	1720	1870
3700	845	1212	1413	1579	1737	1888
3750	853	1224	1427	1594	1753	1905
3800	862	1236	1440	1608	1769	1923
3850	868	1245	1450	1620	1782	1937
3900	873	1253	1460	1630	1793	1949
3950	879	1261	1469	1641	1805	1962
4000	884	1269	1479	1652	1817	1975
4050	890	1277	1488	1662	1829	1988
4100	895	1285	1498	1673	1840	2001
4150	900	1293	1508	1684	1852	2013
4200	906	1301	1517	1695	1864	2026
4250	911	1309	1527	1705	1876	2039
4300	917	1317	1536	1716	1888	2052
4350	922	1325	1545	1726	1899	2064
4400	928	1333	1555	1736	1910	2076
4450	934	1341	1564	1747	1921	2088
4500	940	1349	1573	1757	1932	2100
4550	946	1357	1582	1767	1943	2113
4600	952	1365	1591	1777	1955	2125
4650	957	1373	1600	1787	1966	2137
4700	963	1381	1609	1797	1977	2149
4750	969	1389	1618	1807	1988	2161
4800	975	1397	1627	1817	1999	2173
4850	979	1403	1633	1824	2006	2181
4900	983	1407	1637	1828	2011	2186
4950	986	1411	1641	1833	2016	2191
5000	990	1415	1644	1837	2020	2196
5050	993	1419	1648	1841	2025	2201
5100	996	1423	1652	1845	2030	2206
5150	1000	1427	1656	1850	2034	2211
5200	1003	1431	1660	1854	2039	2217
5250	1007	1436	1663	1858	2044	2222
5300	1010	1440	1667	1862	2049	2227
5350	1014	1445	1672	1868	2055	2234
5400	1018	1451	1679	1876	2063	2243

5450	1022	1457	1686	1883	2072	2252
5500	1027	1463	1693	1891	2080	2261
5550	1031	1469	1700	1899	2089	2270
5600	1036	1475	1707	1906	2097	2279
5650	1040	1481	1714	1914	2105	2289
5700	1044	1487	1720	1922	2114	2298
5750	1049	1493	1727	1929	2122	2307
5800	1053	1499	1734	1937	2131	2316
5850	1057	1505	1741	1945	2139	2325
5900	1062	1511	1748	1952	2148	2334
5950	1066	1517	1755	1960	2156	2343
6000	1071	1523	1761	1968	2164	2353
6050	1075	1529	1768	1975	2173	2362
6100	1079	1536	1775	1983	2181	2371
6150	1085	1542	1783	1992	2191	2381
6200	1090	1549	1791	2000	2200	2392
6250	1095	1556	1798	2009	2210	2402
6300	1100	1563	1806	2017	2219	2412
6350	1105	1570	1814	2026	2228	2422
6400	1110	1577	1821	2034	2238	2432
6450	1115	1584	1829	2043	2247	2443
6500	1120	1591	1836	2051	2256	2453
6550	1125	1598	1844	2060	2266	2463
6600	1130	1605	1852	2068	2275	2473
6650	1135	1612	1859	2077	2285	2483
6700	1140	1619	1867	2085	2294	2494
6750	1145	1625	1875	2094	2303	2504
6800	1151	1632	1882	2103	2313	2514
6850	1156	1639	1890	2111	2322	2524
6900	1160	1646	1898	2120	2332	2535
6950	1165	1653	1906	2129	2342	2546
7000	1170	1660	1914	2138	2352	2556
7050	1175	1667	1922	2147	2361	2567
7100	1180	1674	1930	2156	2371	2578
7150	1185	1681	1938	2165	2381	2588
7200	1190	1687	1946	2173	2391	2599
7250	1195	1694	1954	2182	2401	2609
7300	1199	1701	1962	2191	2410	2620
7350	1204	1708	1970	2200	2420	2631
7400	1209	1715	1978	2209	2430	2641
7450	1214	1722	1986	2218	2440	2652
7500	1219	1729	1994	2227	2450	2663
7550	1224	1736	2002	2236	2459	2673
7600	1229	1743	2010	2245	2469	2684
7650	1233	1749	2017	2253	2478	2694
7700	1238	1756	2024	2261	2487	2704
7750	1243	1762	2032	2269	2496	2714
7800	1248	1769	2039	2278	2505	2723

7850	1253	1776	2046	2286	2514	2733
7900	1257	1782	2054	2294	2523	2743
7950	1262	1789	2061	2302	2532	2753
8000	1267	1795	2068	2310	2541	2762
8050	1272	1802	2076	2319	2550	2772
8100	1276	1808	2083	2327	2559	2782
8150	1281	1815	2090	2335	2568	2792
8200	1286	1822	2098	2343	2577	2802
8250	1291	1828	2105	2351	2586	2811
8300	1296	1835	2112	2359	2595	2821
8350	1300	1841	2120	2368	2604	2831
8400	1305	1848	2127	2376	2613	2841
8450	1310	1854	2134	2384	2622	2850
8500	1315	1861	2142	2392	2631	2860
8550	1320	1868	2149	2400	2640	2870
8600	1324	1874	2156	2408	2649	2880
8650	1329	1881	2164	2417	2659	2890
8700	1334	1888	2172	2426	2669	2901
8750	1339	1895	2181	2436	2679	2912
8800	1344	1902	2189	2445	2689	2923
8850	1349	1909	2197	2454	2699	2934
8900	1353	1916	2205	2463	2710	2945
8950	1358	1923	2214	2473	2720	2956
9000	1363	1930	2222	2482	2730	2967
9050	1368	1937	2230	2491	2740	2978
9100	1373	1944	2238	2500	2750	2990
9150	1378	1951	2247	2509	2760	3001
9200	1383	1958	2255	2519	2771	3012
9250	1387	1965	2263	2528	2781	3023
9300	1392	1972	2271	2537	2791	3034
9350	1397	1979	2280	2546	2801	3045
9400	1402	1986	2288	2556	2811	3056
9450	1407	1993	2296	2565	2821	3067
9500	1412	2000	2304	2574	2831	3078
9550	1417	2007	2313	2583	2842	3089
9600	1421	2014	2321	2593	2852	3100
9650	1426	2020	2328	2601	2861	3110
9700	1428	2024	2332	2605	2866	3115
9750	1431	2027	2336	2609	2870	3120
9800	1433	2031	2340	2614	2875	3125
9850	1436	2034	2344	2618	2880	3130
9900	1438	2038	2347	2622	2884	3135
9950	1441	2041	2351	2626	2889	3140
10000	1443	2044	2355	2630	2894	3145
10050	1445	2048	2359	2635	2898	3150
10100	1448	2051	2363	2639	2903	3155
10150	1450	2055	2366	2643	2908	3160
10200	1453	2058	2370	2647	2912	3166

10250	1455	2061	2374	2652	2917	3171
10300	1458	2065	2378	2656	2922	3176
10350	1460	2068	2382	2660	2926	3181
10400	1463	2072	2385	2664	2931	3186
10450	1465	2075	2389	2669	2936	3191
10500	1468	2079	2393	2673	2940	3196
10550	1470	2082	2397	2677	2945	3201
10600	1473	2085	2401	2681	2950	3206
10650	1475	2089	2404	2686	2954	3211
10700	1479	2094	2410	2692	2961	3219
10750	1483	2100	2416	2699	2969	3227
10800	1487	2105	2422	2706	2976	3235
10850	1491	2111	2428	2713	2984	3243
10900	1495	2116	2434	2719	2991	3251
10950	1499	2122	2441	2726	2999	3260
11000	1504	2127	2447	2733	3006	3268
11050	1508	2133	2453	2740	3014	3276
11100	1512	2138	2459	2746	3021	3284
11150	1516	2144	2465	2753	3029	3292
11200	1520	2149	2471	2760	3036	3300
11250	1524	2155	2477	2767	3043	3308
11300	1528	2160	2483	2774	3051	3316
11350	1532	2166	2489	2780	3058	3324
11400	1536	2171	2495	2787	3066	3333
11450	1540	2177	2501	2794	3073	3341
11500	1545	2182	2507	2801	3081	3349
11550	1549	2188	2513	2808	3088	3357
11600	1553	2193	2520	2814	3096	3365
11650	1557	2199	2526	2821	3103	3373
11700	1561	2204	2532	2828	3111	3381
11750	1565	2210	2538	2835	3118	3389
11800	1569	2215	2544	2841	3126	3398
11850	1573	2221	2550	2848	3133	3406
11900	1577	2226	2556	2855	3141	3414
11950	1582	2232	2563	2863	3149	3423
12000	1586	2239	2570	2871	3158	3433
12050	1591	2245	2577	2879	3167	3442
12100	1595	2251	2585	2887	3176	3452
12150	1600	2258	2592	2895	3185	3462
12200	1604	2264	2600	2904	3194	3472
12250	1609	2271	2607	2912	3203	3482
12300	1613	2277	2614	2920	3212	3492
12350	1618	2283	2622	2928	3221	3501
12400	1622	2290	2629	2937	3230	3511
12450	1627	2296	2636	2945	3239	3521
12500	1631	2303	2644	2953	3248	3531
12550	1636	2309	2651	2961	3257	3541
12600	1640	2316	2658	2969	3266	3551

12650	1645	2322	2666	2978	3275	3560
12700	1649	2328	2673	2986	3285	3570
12750	1654	2335	2681	2994	3294	3580
12800	1659	2341	2688	3002	3303	3590
12850	1663	2348	2695	3011	3312	3600
12900	1668	2354	2703	3019	3321	3610
12950	1672	2360	2710	3027	3330	3619
13000	1677	2367	2717	3035	3339	3629
13050	1681	2373	2725	3044	3348	3639
13100	1686	2380	2732	3052	3357	3649
13150	1690	2386	2739	3060	3366	3659
13200	1695	2392	2747	3068	3375	3669
13250	1699	2399	2754	3076	3384	3678
13300	1704	2405	2762	3085	3393	3688
13350	1708	2412	2769	3093	3402	3698
13400	1713	2418	2776	3101	3411	3708
13450	1717	2424	2784	3109	3420	3718
13500	1722	2431	2791	3118	3429	3728
13550	1726	2437	2798	3126	3438	3737
13600	1731	2444	2806	3134	3447	3747
13650	1735	2450	2813	3142	3456	3757
13700	1740	2457	2820	3150	3465	3767
13750	1745	2463	2828	3159	3475	3777
13800	1749	2469	2835	3167	3484	3787
13850	1754	2476	2843	3175	3493	3797
13900	1758	2482	2850	3183	3502	3806
13950	1763	2489	2857	3192	3511	3816
14000	1766	2493	2863	3198	3517	3823
14050	1770	2498	2868	3203	3524	3830
14100	1773	2503	2873	3209	3530	3837
14150	1776	2507	2878	3215	3536	3844
14200	1780	2512	2883	3221	3543	3851
14250	1783	2517	2889	3227	3549	3858
14300	1786	2521	2894	3232	3556	3865
14350	1790	2526	2899	3238	3562	3872
14400	1793	2531	2904	3244	3568	3879
14450	1797	2535	2909	3250	3575	3886
14500	1800	2540	2915	3256	3581	3893
14550	1803	2545	2920	3261	3588	3900
14600	1807	2549	2925	3267	3594	3907
14650	1810	2554	2930	3273	3600	3914
14700	1814	2558	2935	3279	3607	3921
14750	1817	2563	2941	3285	3613	3927
14800	1820	2568	2946	3290	3620	3934
14850	1824	2572	2951	3296	3626	3941
14900	1827	2577	2956	3302	3632	3948
14950	1830	2582	2961	3308	3639	3955
15000	1834	2586	2967	3314	3645	3962

15050	1837	2591	2972	3320	3651	3969
15100	1841	2596	2977	3325	3658	3976
15150	1844	2600	2982	3331	3664	3983
15200	1847	2605	2987	3337	3671	3990
15250	1851	2610	2993	3343	3677	3997
15300	1854	2614	2998	3349	3683	4004
15350	1858	2619	3003	3354	3690	4011
15400	1861	2624	3008	3360	3696	4018
15450	1864	2628	3013	3366	3703	4025
15500	1868	2633	3019	3372	3709	4032
15550	1871	2638	3024	3378	3715	4039
15600	1874	2642	3029	3383	3722	4046
15650	1878	2647	3034	3389	3728	4053
15700	1881	2652	3039	3395	3735	4059
15750	1885	2656	3045	3401	3741	4066
15800	1888	2661	3050	3407	3747	4073
15850	1891	2666	3055	3412	3754	4080
15900	1895	2670	3060	3418	3760	4087
15950	1898	2675	3065	3424	3767	4094
16000	1902	2679	3071	3430	3773	4101
16050	1905	2684	3076	3436	3779	4108
16100	1908	2689	3081	3442	3786	4115
16150	1912	2693	3086	3447	3792	4122
16200	1915	2698	3091	3453	3798	4129
16250	1918	2703	3097	3459	3805	4136
16300	1922	2707	3102	3465	3811	4143
16350	1925	2712	3107	3471	3818	4150
16400	1929	2717	3112	3476	3824	4157
16450	1932	2721	3117	3482	3830	4164
16500	1935	2726	3123	3488	3837	4171
16550	1939	2731	3128	3494	3843	4178
16600	1942	2735	3133	3500	3850	4184
16650	1946	2740	3138	3505	3856	4191
16700	1949	2745	3143	3511	3862	4198
16750	1952	2749	3149	3517	3869	4205
16800	1956	2754	3154	3523	3875	4212
16850	1959	2759	3159	3529	3882	4219
16900	1963	2763	3164	3534	3888	4226
16950	1966	2768	3169	3540	3894	4233
17000	1969	2773	3175	3546	3901	4240
17050	1973	2777	3180	3552	3907	4247
17100	1976	2782	3185	3558	3913	4254
17150	1979	2787	3190	3564	3920	4261
17200	1983	2791	3195	3569	3926	4268
17250	1986	2796	3201	3575	3933	4275
17300	1990	2801	3206	3581	3939	4282
17350	1993	2805	3211	3587	3945	4289
17400	1996	2810	3216	3593	3952	4296

17450	2000	2814	3221	3598	3958	4303
17500	2003	2819	3227	3604	3965	4310
17550	2007	2824	3232	3610	3971	4316
17600	2010	2828	3237	3616	3977	4323
17650	2013	2833	3242	3622	3984	4330
17700	2017	2838	3247	3627	3990	4337
17750	2020	2842	3253	3633	3997	4344
17800	2023	2847	3258	3639	4003	4351
17850	2027	2852	3263	3645	4009	4358
17900	2030	2856	3268	3651	4016	4365
17950	2034	2861	3273	3656	4022	4372
18000	2037	2866	3279	3662	4028	4379
18050	2040	2870	3284	3668	4035	4386
18100	2044	2875	3289	3674	4041	4393
18150	2047	2880	3294	3680	4048	4400
18200	2051	2884	3299	3685	4054	4407
18250	2054	2889	3305	3691	4060	4414
18300	2057	2894	3310	3697	4067	4421
18350	2061	2898	3315	3703	4073	4428
18400	2064	2903	3320	3709	4080	4435
18450	2067	2908	3325	3715	4086	4441
18500	2071	2912	3331	3720	4092	4448
18550	2074	2917	3336	3726	4099	4455
18600	2078	2922	3341	3732	4105	4462
18650	2081	2926	3346	3738	4112	4469
18700	2084	2931	3351	3744	4118	4476
18750	2088	2935	3357	3749	4124	4483
18800	2091	2940	3362	3755	4131	4490
18850	2095	2945	3367	3761	4137	4497
18900	2098	2949	3372	3767	4143	4504
18950	2101	2954	3377	3773	4150	4511
19000	2105	2959	3383	3778	4156	4518
19050	2108	2963	3388	3784	4163	4525
19100	2112	2968	3393	3790	4169	4532
19150	2115	2973	3398	3796	4175	4539
19200	2118	2977	3403	3802	4182	4546
19250	2122	2982	3409	3807	4188	4553
19300	2125	2987	3414	3813	4195	4560
19350	2128	2991	3419	3819	4201	4566
19400	2132	2996	3424	3825	4207	4573
19450	2135	3001	3429	3831	4214	4580
19500	2139	3005	3435	3837	4220	4587
19550	2142	3010	3440	3842	4227	4594
19600	2145	3015	3445	3848	4233	4601
19650	2149	3019	3450	3854	4239	4608
19700	2152	3024	3455	3860	4246	4615
19750	2156	3029	3461	3866	4252	4622
19800	2159	3033	3466	3871	4259	4629

19850	2162	3038	3471	3877	4265	4636
19900	2166	3043	3476	3883	4271	4643
19950	2169	3047	3481	3889	4278	4650
20000	2172	3052	3487	3895	4284	4657
20050	2176	3056	3492	3900	4290	4664
20100	2179	3061	3497	3906	4297	4671
20150	2183	3066	3502	3912	4303	4678
20200	2186	3070	3507	3918	4310	4685
20250	2189	3075	3513	3924	4316	4692
20300	2193	3080	3518	3929	4322	4698
20350	2196	3084	3523	3935	4329	4705
20400	2200	3089	3528	3941	4335	4712
20450	2203	3094	3533	3947	4342	4719
20500	2206	3098	3539	3953	4348	4726
20550	2210	3103	3544	3959	4354	4733
20600	2213	3108	3549	3964	4361	4740
20650	2216	3112	3554	3970	4367	4747
20700	2220	3117	3559	3976	4374	4754
20750	2223	3122	3565	3982	4380	4761
20800	2227	3126	3570	3988	4386	4768
20850	2230	3131	3575	3993	4393	4775
20900	2233	3136	3580	3999	4399	4782
20950	2237	3140	3585	4005	4405	4789
21000	2240	3145	3591	4011	4412	4796
21050	2244	3150	3596	4017	4418	4803
21100	2247	3154	3601	4022	4425	4810
21150	2250	3159	3606	4028	4431	4817
21200	2254	3164	3611	4034	4437	4823
21250	2257	3168	3617	4040	4444	4830
21300	2261	3173	3622	4046	4450	4837
21350	2264	3177	3627	4051	4457	4844
21400	2267	3182	3632	4057	4463	4851
21450	2271	3187	3637	4063	4469	4858
21500	2274	3191	3643	4069	4476	4865
21550	2277	3196	3648	4075	4482	4872
21600	2281	3201	3653	4080	4489	4879
21650	2284	3205	3658	4086	4495	4886
21700	2288	3210	3663	4092	4501	4893
21750	2291	3215	3669	4098	4508	4900
21800	2294	3219	3674	4104	4514	4907
21850	2298	3224	3679	4110	4520	4914
21900	2301	3229	3684	4115	4527	4921
21950	2305	3233	3689	4121	4533	4928
22000	2308	3238	3695	4127	4540	4935
22050	2311	3243	3700	4133	4546	4942
22100	2315	3247	3705	4139	4552	4949
22150	2318	3252	3710	4144	4559	4955
22200	2321	3257	3715	4150	4565	4962

22250	2325	3261	3721	4156	4572	4969
22300	2328	3266	3726	4162	4578	4976
22350	2332	3271	3731	4168	4584	4983
22400	2335	3275	3736	4173	4591	4990
22450	2338	3280	3741	4179	4597	4997
22500	2342	3285	3747	4185	4604	5004
22550	2345	3289	3752	4191	4610	5011
22600	2349	3294	3757	4197	4616	5018
22650	2352	3299	3762	4202	4623	5025
22700	2355	3303	3767	4208	4628	5031
22750	2359	3307	3771	4212	4633	5036
22800	2362	3311	3775	4216	4638	5041
22850	2365	3315	3779	4220	4642	5046
22900	2369	3319	3783	4224	4647	5051
22950	2372	3323	3787	4229	4652	5056
23000	2375	3328	3792	4233	4656	5061
23050	2378	3332	3796	4237	4661	5066
23100	2382	3336	3800	4241	4665	5071
23150	2385	3340	3804	4246	4670	5076
23200	2388	3344	3808	4250	4675	5081
23250	2392	3348	3812	4254	4679	5087
23300	2395	3352	3816	4258	4684	5092
23350	2398	3356	3820	4262	4689	5097
23400	2402	3360	3824	4267	4693	5102
23450	2405	3365	3828	4271	4698	5107
23500	2408	3369	3833	4275	4703	5112
23550	2412	3373	3837	4279	4707	5117
23600	2415	3377	3841	4284	4712	5122
23650	2418	3381	3845	4288	4717	5127
23700	2422	3385	3849	4292	4721	5132
23750	2425	3389	3853	4296	4726	5137
23800	2428	3393	3857	4300	4730	5142
23850	2432	3397	3861	4305	4735	5147
23900	2435	3401	3865	4309	4740	5152
23950	2438	3406	3869	4313	4744	5157
24000	2441	3410	3874	4317	4749	5162
24050	2445	3414	3878	4322	4754	5167
24100	2448	3418	3882	4326	4758	5172
24150	2451	3422	3886	4330	4763	5177
24200	2455	3426	3890	4334	4768	5182
24250	2458	3430	3894	4338	4772	5187
24300	2461	3434	3898	4343	4777	5192
24350	2465	3438	3902	4347	4782	5198
24400	2468	3442	3906	4351	4786	5203
24450	2471	3447	3910	4355	4791	5208
24500	2475	3451	3914	4359	4795	5213
24550	2478	3455	3919	4364	4800	5218
24600	2481	3459	3923	4368	4805	5223

24650	2485	3463	3927	4372	4809	5228
24700	2488	3467	3931	4376	4814	5233
24750	2491	3471	3935	4381	4819	5238
24800	2495	3475	3939	4385	4823	5243
24850	2498	3479	3943	4389	4828	5248
24900	2501	3484	3947	4393	4833	5253
24950	2504	3488	3951	4397	4837	5258
25000	2508	3492	3955	4402	4842	5263
25050	2511	3496	3960	4406	4846	5268
25100	2514	3500	3964	4410	4851	5273
25150	2518	3504	3968	4414	4856	5278
25200	2521	3508	3972	4419	4860	5283
25250	2524	3512	3976	4423	4865	5288
25300	2528	3516	3980	4427	4870	5293
25350	2531	3520	3984	4431	4874	5298
25400	2534	3525	3988	4435	4879	5303
25450	2538	3529	3992	4440	4884	5308
25500	2541	3533	3996	4444	4888	5314
25550	2544	3537	4000	4448	4893	5319
25600	2548	3541	4005	4452	4898	5324
25650	2551	3545	4009	4457	4902	5329
25700	2554	3549	4013	4461	4907	5334
25750	2558	3553	4017	4465	4911	5339
25800	2561	3557	4021	4469	4916	5344
25850	2564	3562	4025	4473	4921	5349
25900	2567	3566	4029	4478	4925	5354
25950	2571	3570	4033	4482	4930	5359
26000	2574	3574	4037	4486	4935	5364
26050	2577	3578	4041	4490	4939	5369
26100	2581	3582	4046	4494	4944	5374
26150	2584	3586	4050	4499	4949	5379
26200	2587	3590	4054	4503	4953	5384
26250	2591	3594	4058	4507	4958	5389
26300	2594	3598	4062	4511	4962	5394
26350	2597	3603	4066	4516	4967	5399
26400	2601	3607	4070	4520	4972	5404
26450	2604	3611	4074	4524	4976	5409
26500	2607	3615	4078	4528	4981	5414
26550	2611	3619	4082	4532	4986	5419
26600	2614	3623	4086	4537	4990	5424
26650	2617	3627	4091	4541	4995	5430
26700	2621	3631	4095	4545	5000	5435
26750	2624	3635	4099	4549	5004	5440
26800	2627	3640	4103	4554	5009	5445
26850	2630	3644	4107	4558	5014	5450
26900	2634	3648	4111	4562	5018	5455
26950	2637	3652	4115	4566	5023	5460
27000	2640	3656	4119	4570	5027	5465

27050	2644	3660	4123	4575	5032	5470
27100	2647	3664	4127	4579	5037	5475
27150	2650	3668	4132	4583	5041	5480
27200	2654	3672	4136	4587	5046	5485
27250	2657	3676	4140	4592	5051	5490
27300	2660	3681	4144	4596	5055	5495
27350	2664	3685	4148	4600	5060	5500
27400	2667	3689	4152	4604	5065	5505
27450	2670	3693	4156	4608	5069	5510
27500	2674	3697	4160	4613	5074	5515
27550	2677	3701	4164	4617	5079	5520
27600	2680	3705	4168	4621	5083	5525
27650	2684	3709	4173	4625	5088	5530
27700	2687	3713	4177	4629	5092	5535
27750	2690	3718	4181	4634	5097	5541
27800	2693	3722	4185	4638	5102	5546
27850	2697	3726	4189	4642	5106	5551
27900	2700	3730	4193	4646	5111	5556
27950	2703	3734	4197	4651	5116	5561
28000	2707	3738	4201	4655	5120	5566
28050	2710	3742	4205	4659	5125	5571
28100	2713	3746	4209	4663	5130	5576
28150	2717	3750	4213	4667	5134	5581
28200	2720	3754	4218	4672	5139	5586
28250	2723	3759	4222	4676	5143	5591
28300	2727	3763	4226	4680	5148	5596
28350	2730	3767	4230	4684	5153	5601
28400	2733	3771	4234	4689	5157	5606
28450	2737	3775	4238	4693	5162	5611
28500	2740	3779	4242	4697	5167	5616
28550	2743	3783	4246	4701	5171	5621
28600	2747	3787	4250	4705	5176	5626
28650	2750	3791	4254	4710	5181	5631
28700	2753	3796	4259	4714	5185	5636
28750	2756	3800	4263	4718	5190	5641
28800	2760	3804	4267	4722	5195	5646
28850	2763	3808	4271	4727	5199	5651
28900	2766	3812	4275	4731	5204	5657
28950	2770	3816	4279	4735	5208	5662
29000	2773	3820	4283	4739	5213	5667
29050	2776	3824	4287	4743	5218	5672
29100	2780	3828	4291	4748	5222	5677
29150	2783	3832	4295	4752	5227	5682
29200	2786	3837	4299	4756	5232	5687
29250	2790	3841	4304	4760	5236	5692
29300	2793	3845	4308	4764	5241	5697
29350	2796	3849	4312	4769	5246	5702
29400	2800	3853	4316	4773	5250	5707

29450	2803	3857	4320	4777	5255	5712
29500	2806	3861	4324	4781	5259	5717
29550	2810	3865	4328	4786	5264	5722
29600	2813	3869	4332	4790	5269	5727
29650	2816	3874	4336	4794	5273	5732
29700	2819	3878	4340	4798	5278	5737
29750	2823	3882	4345	4802	5283	5742
29800	2826	3886	4349	4807	5287	5747
29850	2829	3890	4353	4811	5292	5752
29900	2833	3894	4357	4815	5297	5757
29950	2836	3898	4361	4819	5301	5762
30000	2839	3902	4365	4824	5306	5768

Child Support Schedule Comparisons												
	One Child		Difference		Two Children		Difference		Three Children		Difference	
Combined Adjusted Net Income	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
950	17	*			17	*			18	*		
1000	62	17	-45	-72.3%	63	17	-46	-72.3%	64	18	-46	-72.3%
1050	107	62	-45	-42.0%	108	63	-46	-42.0%	110	64	-46	-42.0%
1100	152	107	-45	-29.6%	154	108	-46	-29.6%	156	110	-46	-29.6%
1150	197	152	-45	-22.8%	199	154	-46	-22.8%	202	156	-46	-22.8%
1200	242	197	-45	-18.6%	245	199	-46	-18.6%	248	202	-46	-18.6%
1250	287	242	-45	-15.7%	290	245	-46	-15.7%	294	248	-46	-15.7%
1300	313	287	-26	-8.2%	336	290	-46	-13.5%	340	294	-46	-13.5%
1350	324	325	0	0.1%	381	336	-46	-11.9%	386	340	-46	-11.9%
1400	336	336	0	0.1%	427	381	-46	-10.7%	432	386	-46	-10.7%
1450	348	348	0	0.1%	472	427	-46	-9.6%	478	432	-46	-9.6%
1500	360	360	0	0.1%	518	472	-45	-8.8%	524	478	-46	-8.8%
1550	371	372	0	0.1%	537	518	-19	-3.6%	570	524	-46	-8.1%
1600	383	383	0	0.1%	554	555	1	0.1%	616	570	-46	-7.5%
1650	395	395	0	0.1%	571	571	1	0.1%	662	616	-46	-7.0%
1700	406	407	0	0.1%	587	588	1	0.1%	690	662	-28	-4.1%
1750	418	418	1	0.2%	604	605	1	0.2%	708	708	-1	-0.1%
1800	429	430	1	0.2%	620	621	2	0.3%	727	730	2	0.3%
1850	440	441	1	0.2%	636	638	2	0.3%	746	748	2	0.3%
1900	452	452	1	0.2%	652	654	2	0.2%	765	767	2	0.3%
1950	463	464	1	0.2%	669	670	2	0.2%	784	786	2	0.3%
2000	474	475	1	0.2%	685	686	2	0.2%	803	805	2	0.3%
2050	486	487	1	0.2%	701	703	2	0.2%	821	824	2	0.3%
2100	497	498	1	0.2%	717	719	2	0.2%	840	843	2	0.3%
2150	509	509	1	0.2%	733	735	2	0.2%	859	861	2	0.3%
2200	520	521	1	0.2%	750	751	2	0.2%	878	880	2	0.3%
2250	531	532	1	0.2%	766	768	2	0.2%	897	899	2	0.3%
2300	543	543	1	0.1%	782	784	2	0.2%	916	918	2	0.2%
2350	554	555	1	0.1%	798	800	2	0.2%	934	937	2	0.2%
2400	565	566	1	0.1%	815	816	2	0.2%	953	956	2	0.2%
2450	577	578	1	0.1%	831	832	1	0.2%	973	974	2	0.2%
2500	588	589	0	0.1%	848	849	1	0.1%	992	993	1	0.1%
2550	600	600	0	0.1%	865	865	0	0.1%	1012	1012	0	0.0%
2600	612	612	0	0.1%	881	882	0	0.1%	1032	1032	0	0.0%
2650	623	623	0	0.0%	898	898	0	0.1%	1051	1052	0	0.0%
2700	635	635	0	0.0%	915	915	0	0.0%	1071	1071	0	0.0%
2750	646	647	0	0.0%	931	932	0	0.0%	1091	1091	0	0.0%
2800	658	658	0	0.0%	948	949	0	0.0%	1110	1111	0	0.0%
2850	669	670	0	0.0%	965	965	0	0.0%	1130	1130	0	0.0%
2900	681	681	0	0.0%	981	982	0	0.0%	1150	1150	0	0.0%
2950	692	693	0	0.0%	998	999	0	0.0%	1169	1169	0	0.0%
3000	704	704	0	0.0%	1015	1015	0	0.0%	1189	1189	0	0.0%
3050	716	716	0	0.0%	1032	1032	0	0.0%	1209	1209	0	0.0%
3100	727	727	0	0.0%	1048	1049	0	0.0%	1228	1228	0	0.0%
3150	738	739	1	0.1%	1065	1065	1	0.1%	1247	1248	1	0.1%
3200	747	751	3	0.4%	1077	1082	6	0.5%	1261	1268	7	0.6%
3250	756	762	6	0.8%	1089	1099	10	0.9%	1274	1287	14	1.1%
3300	765	774	9	1.1%	1101	1115	15	1.3%	1287	1307	20	1.5%
3350	774	782	9	1.1%	1113	1127	15	1.3%	1300	1320	20	1.5%
3400	783	791	9	1.1%	1125	1140	15	1.3%	1314	1333	20	1.5%

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
3450	792	800	9	1.1%	1137	1152	15	1.3%	1327	1347	20	1.5%
3500	801	809	9	1.1%	1149	1164	15	1.3%	1340	1360	20	1.5%
3550	809	818	9	1.1%	1161	1176	15	1.3%	1354	1373	20	1.5%
3600	818	827	8	1.0%	1173	1188	15	1.2%	1367	1387	20	1.4%
3650	826	836	10	1.2%	1184	1200	16	1.4%	1379	1400	21	1.5%
3700	831	845	13	1.6%	1192	1212	20	1.7%	1388	1413	25	1.8%
3750	836	853	17	2.0%	1200	1224	25	2.0%	1398	1427	29	2.1%
3800	842	862	20	2.4%	1208	1236	29	2.4%	1408	1440	32	2.3%
3850	847	868	21	2.5%	1216	1245	29	2.4%	1417	1450	33	2.3%
3900	853	873	21	2.4%	1224	1253	29	2.4%	1427	1460	33	2.3%
3950	858	879	21	2.4%	1232	1261	29	2.4%	1436	1469	33	2.3%
4000	863	884	21	2.4%	1240	1269	29	2.3%	1446	1479	33	2.3%
4050	869	890	21	2.4%	1248	1277	29	2.3%	1456	1488	33	2.3%
4100	874	895	21	2.4%	1256	1285	29	2.3%	1465	1498	33	2.2%
4150	880	900	20	2.3%	1264	1293	29	2.3%	1474	1508	33	2.3%
4200	886	906	20	2.3%	1272	1301	29	2.3%	1483	1517	34	2.3%
4250	892	911	19	2.2%	1280	1309	29	2.3%	1492	1527	34	2.3%
4300	898	917	19	2.1%	1288	1317	29	2.2%	1502	1536	35	2.3%
4350	903	922	19	2.1%	1296	1325	29	2.2%	1511	1545	35	2.3%
4400	909	928	19	2.1%	1304	1333	29	2.2%	1520	1555	35	2.3%
4450	915	934	19	2.1%	1312	1341	29	2.2%	1529	1564	35	2.3%
4500	921	940	19	2.0%	1320	1349	29	2.2%	1538	1573	35	2.3%
4550	927	946	19	2.0%	1328	1357	29	2.2%	1547	1582	35	2.3%
4600	933	952	19	2.0%	1336	1365	29	2.2%	1555	1591	35	2.3%
4650	936	957	22	2.3%	1340	1373	33	2.5%	1559	1600	41	2.6%
4700	939	963	24	2.6%	1344	1381	37	2.7%	1563	1609	46	2.9%
4750	943	969	26	2.8%	1348	1389	41	3.0%	1567	1618	51	3.3%
4800	946	975	29	3.1%	1352	1397	45	3.3%	1571	1627	56	3.6%
4850	949	979	30	3.2%	1356	1403	47	3.4%	1575	1633	58	3.7%
4900	953	983	30	3.1%	1360	1407	47	3.4%	1578	1637	58	3.7%
4950	956	986	30	3.1%	1364	1411	47	3.4%	1582	1641	58	3.7%
5000	960	990	30	3.1%	1369	1415	47	3.4%	1586	1644	58	3.7%
5050	963	993	30	3.1%	1373	1419	47	3.4%	1590	1648	58	3.7%
5100	967	996	30	3.1%	1378	1423	46	3.3%	1595	1652	57	3.6%
5150	971	1000	29	2.9%	1384	1427	44	3.2%	1602	1656	54	3.4%
5200	976	1003	28	2.8%	1390	1431	42	3.0%	1608	1660	51	3.2%
5250	980	1007	27	2.7%	1396	1436	40	2.9%	1615	1663	48	3.0%
5300	984	1010	26	2.6%	1402	1440	38	2.7%	1622	1667	45	2.8%
5350	989	1014	25	2.5%	1408	1445	37	2.6%	1629	1672	43	2.7%
5400	993	1018	25	2.5%	1414	1451	37	2.6%	1636	1679	43	2.6%
5450	997	1022	25	2.5%	1420	1457	37	2.6%	1643	1686	43	2.6%
5500	1002	1027	25	2.5%	1426	1463	37	2.6%	1650	1693	43	2.6%
5550	1006	1031	25	2.5%	1432	1469	37	2.6%	1656	1700	43	2.6%
5600	1011	1036	25	2.5%	1438	1475	37	2.6%	1663	1707	43	2.6%
5650	1015	1040	25	2.5%	1444	1481	37	2.5%	1670	1714	43	2.6%
5700	1019	1044	25	2.5%	1450	1487	37	2.5%	1677	1720	43	2.6%
5750	1024	1049	25	2.4%	1456	1493	37	2.5%	1684	1727	43	2.6%
5800	1028	1053	25	2.4%	1462	1499	37	2.5%	1691	1734	43	2.6%
5850	1033	1057	24	2.4%	1469	1505	36	2.5%	1698	1741	43	2.5%
5900	1038	1062	24	2.3%	1476	1511	35	2.4%	1706	1748	42	2.5%

Child Support Schedule Comparisons												
	One Child		Difference		Two Children		Difference		Three Children		Difference	
Combined Adjusted Net Income	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
5950	1043	1066	23	2.2%	1483	1517	34	2.3%	1714	1755	41	2.4%
6000	1048	1071	22	2.1%	1490	1523	33	2.2%	1721	1761	40	2.3%
6050	1053	1075	22	2.1%	1497	1529	33	2.2%	1729	1768	39	2.3%
6100	1058	1079	21	2.0%	1504	1536	32	2.1%	1736	1775	39	2.2%
6150	1063	1085	21	2.0%	1511	1542	32	2.1%	1744	1783	39	2.2%
6200	1069	1090	21	2.0%	1517	1549	32	2.1%	1752	1791	39	2.2%
6250	1074	1095	21	2.0%	1524	1556	32	2.1%	1759	1798	39	2.2%
6300	1079	1100	21	2.0%	1531	1563	32	2.1%	1767	1806	39	2.2%
6350	1084	1105	21	1.9%	1538	1570	32	2.1%	1775	1814	39	2.2%
6400	1089	1110	21	1.9%	1545	1577	32	2.1%	1782	1821	39	2.2%
6450	1094	1115	21	1.9%	1552	1584	32	2.1%	1790	1829	39	2.2%
6500	1099	1120	21	1.9%	1559	1591	32	2.0%	1798	1836	39	2.2%
6550	1104	1125	21	1.9%	1566	1598	32	2.0%	1805	1844	39	2.1%
6600	1109	1130	21	1.9%	1573	1605	32	2.0%	1813	1852	38	2.1%
6650	1114	1135	22	1.9%	1580	1612	32	2.0%	1821	1859	38	2.1%
6700	1119	1140	22	1.9%	1587	1619	32	2.0%	1829	1867	38	2.1%
6750	1123	1145	22	2.0%	1593	1625	32	2.0%	1837	1875	37	2.0%
6800	1128	1151	22	2.0%	1600	1632	32	2.0%	1845	1882	37	2.0%
6850	1133	1156	22	2.0%	1607	1639	32	2.0%	1853	1890	37	2.0%
6900	1138	1160	22	2.0%	1614	1646	32	2.0%	1861	1898	37	2.0%
6950	1143	1165	22	2.0%	1621	1653	32	2.0%	1869	1906	37	2.0%
7000	1148	1170	22	2.0%	1628	1660	32	2.0%	1877	1914	37	2.0%
7050	1153	1175	22	1.9%	1635	1667	32	2.0%	1885	1922	37	1.9%
7100	1158	1180	22	1.9%	1642	1674	32	1.9%	1893	1930	37	1.9%
7150	1162	1185	22	1.9%	1649	1681	32	1.9%	1901	1938	37	1.9%
7200	1167	1190	22	1.9%	1655	1687	32	1.9%	1909	1946	37	1.9%
7250	1172	1195	22	1.9%	1662	1694	32	1.9%	1917	1954	37	1.9%
7300	1177	1199	22	1.9%	1669	1701	32	1.9%	1924	1962	37	1.9%
7350	1182	1204	23	1.9%	1676	1708	33	1.9%	1932	1970	38	2.0%
7400	1187	1209	23	1.9%	1682	1715	33	2.0%	1939	1978	39	2.0%
7450	1191	1214	23	1.9%	1689	1722	33	2.0%	1946	1986	39	2.0%
7500	1196	1219	23	1.9%	1695	1729	34	2.0%	1954	1994	40	2.0%
7550	1201	1224	23	1.9%	1702	1736	34	2.0%	1961	2002	41	2.1%
7600	1206	1229	23	1.9%	1708	1743	34	2.0%	1968	2010	41	2.1%
7650	1210	1233	23	1.9%	1715	1749	34	2.0%	1976	2017	41	2.1%
7700	1215	1238	23	1.9%	1722	1756	34	2.0%	1983	2024	41	2.1%
7750	1220	1243	23	1.9%	1728	1762	34	2.0%	1990	2032	41	2.1%
7800	1225	1248	23	1.9%	1735	1769	34	2.0%	1998	2039	41	2.1%
7850	1230	1253	23	1.9%	1741	1776	34	2.0%	2005	2046	41	2.1%
7900	1234	1257	23	1.9%	1748	1782	34	2.0%	2012	2054	41	2.1%
7950	1239	1262	23	1.8%	1754	1789	34	2.0%	2020	2061	41	2.0%
8000	1244	1267	23	1.8%	1761	1795	34	1.9%	2027	2068	41	2.0%
8050	1249	1272	23	1.8%	1768	1802	34	1.9%	2034	2076	41	2.0%
8100	1254	1276	23	1.8%	1774	1808	34	1.9%	2042	2083	41	2.0%
8150	1258	1281	23	1.8%	1781	1815	34	1.9%	2049	2090	41	2.0%
8200	1263	1286	23	1.8%	1787	1822	34	1.9%	2056	2098	41	2.0%
8250	1268	1291	23	1.8%	1794	1828	34	1.9%	2064	2105	41	2.0%
8300	1273	1296	23	1.8%	1801	1835	34	1.9%	2072	2112	40	1.9%
8350	1278	1300	23	1.8%	1808	1841	33	1.8%	2081	2120	39	1.9%
8400	1283	1305	23	1.8%	1815	1848	33	1.8%	2089	2127	38	1.8%

	One Child				Two Children				Three Children			
Child Support Schedule Comparisons												
Combined Adjusted Net Income			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
8450	1287	1310	23	1.8%	1822	1854	32	1.8%	2097	2134	37	1.8%
8500	1292	1315	23	1.7%	1829	1861	32	1.7%	2105	2142	36	1.7%
8550	1297	1320	22	1.7%	1836	1868	31	1.7%	2114	2149	35	1.7%
8600	1302	1324	22	1.7%	1843	1874	31	1.7%	2122	2156	34	1.6%
8650	1307	1329	22	1.7%	1850	1881	31	1.7%	2130	2164	34	1.6%
8700	1312	1334	22	1.7%	1857	1888	31	1.7%	2138	2172	34	1.6%
8750	1317	1339	22	1.7%	1864	1895	31	1.6%	2147	2181	34	1.6%
8800	1321	1344	22	1.7%	1871	1902	31	1.6%	2155	2189	34	1.6%
8850	1326	1349	22	1.7%	1878	1909	31	1.6%	2163	2197	34	1.6%
8900	1331	1353	22	1.7%	1885	1916	31	1.6%	2172	2205	34	1.6%
8950	1336	1358	22	1.7%	1892	1923	31	1.6%	2180	2214	34	1.5%
9000	1341	1363	22	1.7%	1899	1930	31	1.6%	2188	2222	34	1.5%
9050	1346	1368	22	1.7%	1906	1937	31	1.6%	2196	2230	34	1.5%
9100	1350	1373	22	1.7%	1913	1944	31	1.6%	2205	2238	34	1.5%
9150	1355	1378	22	1.7%	1920	1951	31	1.6%	2213	2247	34	1.5%
9200	1360	1383	23	1.7%	1927	1958	31	1.6%	2220	2255	34	1.5%
9250	1362	1387	25	1.8%	1930	1965	35	1.8%	2224	2263	39	1.7%
9300	1365	1392	28	2.0%	1934	1972	38	2.0%	2228	2271	43	1.9%
9350	1367	1397	30	2.2%	1937	1979	42	2.2%	2232	2280	48	2.1%
9400	1370	1402	32	2.4%	1940	1986	46	2.4%	2236	2288	52	2.3%
9450	1372	1407	35	2.5%	1944	1993	49	2.5%	2239	2296	57	2.5%
9500	1375	1412	37	2.7%	1947	2000	53	2.7%	2243	2304	61	2.7%
9550	1377	1417	39	2.9%	1951	2007	56	2.9%	2247	2313	66	2.9%
9600	1380	1421	42	3.0%	1954	2014	60	3.1%	2251	2321	70	3.1%
9650	1382	1426	44	3.2%	1958	2020	63	3.2%	2255	2328	74	3.3%
9700	1385	1428	44	3.2%	1961	2024	63	3.2%	2258	2332	74	3.3%
9750	1387	1431	44	3.2%	1964	2027	63	3.2%	2262	2336	74	3.3%
9800	1389	1433	44	3.1%	1968	2031	63	3.2%	2266	2340	74	3.3%
9850	1392	1436	44	3.1%	1971	2034	63	3.2%	2270	2344	74	3.2%
9900	1394	1438	44	3.1%	1975	2038	63	3.2%	2274	2347	74	3.2%
9950	1397	1441	44	3.1%	1978	2041	63	3.2%	2277	2351	74	3.2%
10000	1399	1443	44	3.1%	1981	2044	63	3.2%	2281	2355	74	3.2%
10050	1402	1445	44	3.1%	1985	2048	63	3.2%	2285	2359	74	3.2%
10100	1404	1448	44	3.1%	1988	2051	63	3.2%	2289	2363	74	3.2%
10150	1407	1450	44	3.1%	1992	2055	63	3.2%	2293	2366	74	3.2%
10200	1410	1453	42	3.0%	1997	2058	61	3.1%	2298	2370	72	3.1%
10250	1415	1455	41	2.9%	2002	2061	59	3.0%	2304	2374	70	3.0%
10300	1419	1458	39	2.8%	2008	2065	57	2.8%	2310	2378	67	2.9%
10350	1423	1460	38	2.6%	2013	2068	55	2.7%	2316	2382	65	2.8%
10400	1427	1463	36	2.5%	2019	2072	53	2.6%	2323	2385	63	2.7%
10450	1431	1465	34	2.4%	2024	2075	51	2.5%	2329	2389	61	2.6%
10500	1435	1468	33	2.3%	2030	2079	49	2.4%	2335	2393	58	2.5%
10550	1439	1470	31	2.2%	2035	2082	47	2.3%	2341	2397	56	2.4%
10600	1443	1473	29	2.0%	2041	2085	44	2.2%	2347	2401	54	2.3%
10650	1447	1475	28	1.9%	2046	2089	42	2.1%	2353	2404	51	2.2%
10700	1451	1479	28	1.9%	2052	2094	42	2.1%	2359	2410	51	2.2%
10750	1456	1483	28	1.9%	2057	2100	42	2.1%	2365	2416	51	2.2%
10800	1460	1487	28	1.9%	2063	2105	42	2.0%	2371	2422	51	2.2%
10850	1464	1491	28	1.9%	2068	2111	42	2.0%	2377	2428	51	2.2%
10900	1468	1495	28	1.9%	2074	2116	42	2.0%	2383	2434	51	2.1%

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
10950	1472	1499	28	1.9%	2079	2122	42	2.0%	2389	2441	51	2.1%
11000	1476	1504	28	1.9%	2085	2127	42	2.0%	2395	2447	51	2.1%
11050	1480	1508	28	1.9%	2090	2133	42	2.0%	2402	2453	51	2.1%
11100	1484	1512	28	1.9%	2096	2138	42	2.0%	2408	2459	51	2.1%
11150	1488	1516	28	1.9%	2101	2144	42	2.0%	2414	2465	51	2.1%
11200	1492	1520	28	1.8%	2107	2149	42	2.0%	2420	2471	51	2.1%
11250	1496	1524	28	1.8%	2112	2155	42	2.0%	2426	2477	51	2.1%
11300	1501	1528	28	1.8%	2118	2160	42	2.0%	2432	2483	51	2.1%
11350	1505	1532	28	1.8%	2123	2166	42	2.0%	2438	2489	51	2.1%
11400	1509	1536	27	1.8%	2130	2171	42	2.0%	2445	2495	50	2.1%
11450	1514	1540	27	1.8%	2136	2177	41	1.9%	2452	2501	49	2.0%
11500	1518	1545	26	1.7%	2142	2182	40	1.9%	2460	2507	48	1.9%
11550	1523	1549	26	1.7%	2149	2188	39	1.8%	2467	2513	46	1.9%
11600	1527	1553	26	1.7%	2155	2193	38	1.8%	2474	2520	45	1.8%
11650	1532	1557	25	1.6%	2162	2199	37	1.7%	2482	2526	44	1.8%
11700	1536	1561	25	1.6%	2168	2204	36	1.7%	2489	2532	43	1.7%
11750	1541	1565	24	1.6%	2174	2210	35	1.6%	2496	2538	41	1.7%
11800	1545	1569	24	1.5%	2181	2215	34	1.6%	2504	2544	40	1.6%
11850	1550	1573	23	1.5%	2187	2221	33	1.5%	2511	2550	39	1.5%
11900	1554	1577	23	1.5%	2194	2226	33	1.5%	2519	2556	37	1.5%
11950	1559	1582	23	1.5%	2200	2232	32	1.5%	2526	2563	37	1.5%
12000	1563	1586	23	1.5%	2206	2239	32	1.5%	2533	2570	37	1.5%
12050	1568	1591	23	1.5%	2213	2245	32	1.5%	2541	2577	37	1.5%
12100	1572	1595	23	1.4%	2219	2251	32	1.4%	2548	2585	37	1.4%
12150	1577	1600	23	1.4%	2226	2258	32	1.4%	2555	2592	37	1.4%
12200	1581	1604	23	1.4%	2232	2264	32	1.4%	2563	2600	37	1.4%
12250	1586	1609	23	1.4%	2238	2271	32	1.4%	2570	2607	37	1.4%
12300	1591	1613	23	1.4%	2245	2277	32	1.4%	2577	2614	37	1.4%
12350	1595	1618	23	1.4%	2251	2283	32	1.4%	2585	2622	37	1.4%
12400	1600	1622	23	1.4%	2258	2290	32	1.4%	2592	2629	37	1.4%
12450	1604	1627	23	1.4%	2264	2296	32	1.4%	2600	2636	37	1.4%
12500	1609	1631	23	1.4%	2271	2303	32	1.4%	2607	2644	37	1.4%
12550	1613	1636	23	1.4%	2277	2309	32	1.4%	2614	2651	37	1.4%
12600	1618	1640	23	1.4%	2283	2316	32	1.4%	2622	2658	37	1.4%
12650	1622	1645	23	1.4%	2290	2322	32	1.4%	2629	2666	37	1.4%
12700	1627	1649	23	1.4%	2296	2328	32	1.4%	2636	2673	37	1.4%
12750	1631	1654	23	1.4%	2303	2335	32	1.4%	2644	2681	37	1.4%
12800	1636	1659	23	1.4%	2309	2341	32	1.4%	2651	2688	37	1.4%
12850	1640	1663	23	1.4%	2315	2348	32	1.4%	2658	2695	37	1.4%
12900	1645	1668	23	1.4%	2322	2354	32	1.4%	2666	2703	37	1.4%
12950	1649	1672	23	1.4%	2328	2360	32	1.4%	2673	2710	37	1.4%
13000	1654	1677	23	1.4%	2335	2367	32	1.4%	2681	2717	37	1.4%
13050	1658	1681	23	1.4%	2341	2373	32	1.4%	2688	2725	37	1.4%
13100	1663	1686	23	1.4%	2347	2380	32	1.4%	2695	2732	37	1.4%
13150	1668	1690	23	1.4%	2354	2386	32	1.4%	2703	2739	37	1.4%
13200	1672	1695	23	1.4%	2360	2392	32	1.4%	2710	2747	37	1.4%
13250	1677	1699	23	1.4%	2367	2399	32	1.4%	2717	2754	37	1.4%
13300	1681	1704	23	1.4%	2373	2405	32	1.4%	2725	2762	37	1.4%
13350	1685	1708	24	1.4%	2378	2412	34	1.4%	2730	2769	39	1.4%
13400	1688	1713	25	1.5%	2383	2418	35	1.5%	2735	2776	41	1.5%

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
13450	1691	1717	26	1.5%	2387	2424	37	1.6%	2741	2784	43	1.6%
13500	1695	1722	27	1.6%	2392	2431	39	1.6%	2746	2791	45	1.6%
13550	1698	1726	28	1.7%	2397	2437	41	1.7%	2751	2798	47	1.7%
13600	1702	1731	29	1.7%	2401	2444	42	1.8%	2756	2806	50	1.8%
13650	1705	1735	31	1.8%	2406	2450	44	1.8%	2761	2813	52	1.9%
13700	1708	1740	32	1.9%	2411	2457	46	1.9%	2767	2820	54	1.9%
13750	1712	1745	33	1.9%	2415	2463	48	2.0%	2772	2828	56	2.0%
13800	1715	1749	34	2.0%	2420	2469	49	2.0%	2777	2835	58	2.1%
13850	1718	1754	35	2.0%	2424	2476	51	2.1%	2782	2843	60	2.2%
13900	1722	1758	36	2.1%	2429	2482	53	2.2%	2787	2850	63	2.2%
13950	1725	1763	37	2.2%	2434	2489	55	2.2%	2793	2857	65	2.3%
14000	1729	1766	37	2.2%	2438	2493	55	2.3%	2798	2863	65	2.3%
14050	1732	1770	37	2.2%	2443	2498	55	2.2%	2803	2868	65	2.3%
14100	1735	1773	37	2.2%	2448	2503	55	2.2%	2808	2873	65	2.3%
14150	1739	1776	37	2.2%	2452	2507	55	2.2%	2813	2878	65	2.3%
14200	1742	1780	37	2.2%	2457	2512	55	2.2%	2819	2883	65	2.3%
14250	1746	1783	37	2.1%	2462	2517	55	2.2%	2824	2889	65	2.3%
14300	1749	1786	37	2.1%	2466	2521	55	2.2%	2829	2894	65	2.3%
14350	1752	1790	37	2.1%	2471	2526	55	2.2%	2834	2899	65	2.3%
14400	1756	1793	37	2.1%	2476	2531	55	2.2%	2839	2904	65	2.3%
14450	1759	1797	37	2.1%	2480	2535	55	2.2%	2845	2909	65	2.3%
14500	1763	1800	37	2.1%	2485	2540	55	2.2%	2850	2915	65	2.3%
14550	1766	1803	37	2.1%	2490	2545	55	2.2%	2855	2920	65	2.3%
14600	1769	1807	37	2.1%	2494	2549	55	2.2%	2860	2925	65	2.3%
14650	1773	1810	37	2.1%	2499	2554	55	2.2%	2865	2930	65	2.3%
14700	1776	1814	37	2.1%	2504	2558	55	2.2%	2871	2935	65	2.3%
14750	1779	1817	37	2.1%	2508	2563	55	2.2%	2876	2941	65	2.3%
14800	1783	1820	37	2.1%	2513	2568	55	2.2%	2881	2946	65	2.3%
14850	1786	1824	37	2.1%	2518	2572	55	2.2%	2886	2951	65	2.2%
14900	1790	1827	37	2.1%	2522	2577	55	2.2%	2891	2956	65	2.2%
14950	1793	1830	37	2.1%	2527	2582	55	2.2%	2897	2961	65	2.2%
15000	1796	1834	37	2.1%	2532	2586	55	2.2%	2902	2967	65	2.2%
15050	1800	1837	37	2.1%	2536	2591	55	2.2%	2907	2972	65	2.2%
15100	1803	1841	37	2.1%	2541	2596	55	2.2%	2912	2977	65	2.2%
15150	1807	1844	37	2.1%	2546	2600	55	2.2%	2917	2982	65	2.2%
15200	1810	1847	37	2.1%	2550	2605	55	2.2%	2923	2987	65	2.2%
15250	1813	1851	37	2.1%	2555	2610	55	2.1%	2928	2993	65	2.2%
15300	1817	1854	37	2.1%	2559	2614	55	2.1%	2933	2998	65	2.2%
15350	1820	1858	37	2.1%	2564	2619	55	2.1%	2938	3003	65	2.2%
15400	1823	1861	37	2.1%	2569	2624	55	2.1%	2943	3008	65	2.2%
15450	1827	1864	37	2.1%	2573	2628	55	2.1%	2949	3013	65	2.2%
15500	1830	1868	37	2.0%	2578	2633	55	2.1%	2954	3019	65	2.2%
15550	1834	1871	37	2.0%	2583	2638	55	2.1%	2959	3024	65	2.2%
15600	1837	1874	37	2.0%	2587	2642	55	2.1%	2964	3029	65	2.2%
15650	1840	1878	37	2.0%	2592	2647	55	2.1%	2969	3034	65	2.2%
15700	1844	1881	37	2.0%	2597	2652	55	2.1%	2975	3039	65	2.2%
15750	1847	1885	37	2.0%	2601	2656	55	2.1%	2980	3045	65	2.2%
15800	1851	1888	37	2.0%	2606	2661	55	2.1%	2985	3050	65	2.2%
15850	1854	1891	37	2.0%	2611	2666	55	2.1%	2990	3055	65	2.2%
15900	1857	1895	37	2.0%	2615	2670	55	2.1%	2995	3060	65	2.2%

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
15950	1861	1898	37	2.0%	2620	2675	55	2.1%	3001	3065	65	2.2%
16000	1864	1902	37	2.0%	2625	2679	55	2.1%	3006	3071	65	2.2%
16050	1868	1905	37	2.0%	2629	2684	55	2.1%	3011	3076	65	2.2%
16100	1871	1908	37	2.0%	2634	2689	55	2.1%	3016	3081	65	2.1%
16150	1874	1912	37	2.0%	2639	2693	55	2.1%	3021	3086	65	2.1%
16200	1878	1915	37	2.0%	2643	2698	55	2.1%	3027	3091	65	2.1%
16250	1881	1918	37	2.0%	2648	2703	55	2.1%	3032	3097	65	2.1%
16300	1884	1922	37	2.0%	2653	2707	55	2.1%	3037	3102	65	2.1%
16350	1888	1925	37	2.0%	2657	2712	55	2.1%	3042	3107	65	2.1%
16400	1891	1929	37	2.0%	2662	2717	55	2.1%	3047	3112	65	2.1%
16450	1895	1932	37	2.0%	2667	2721	55	2.1%	3053	3117	65	2.1%
16500	1898	1935	37	2.0%	2671	2726	55	2.1%	3058	3123	65	2.1%
16550	1901	1939	37	2.0%	2676	2731	55	2.0%	3063	3128	65	2.1%
16600	1905	1942	37	2.0%	2681	2735	55	2.0%	3068	3133	65	2.1%
16650	1908	1946	37	2.0%	2685	2740	55	2.0%	3073	3138	65	2.1%
16700	1912	1949	37	2.0%	2690	2745	55	2.0%	3079	3143	65	2.1%
16750	1915	1952	37	2.0%	2694	2749	55	2.0%	3084	3149	65	2.1%
16800	1918	1956	37	2.0%	2699	2754	55	2.0%	3089	3154	65	2.1%
16850	1922	1959	37	1.9%	2704	2759	55	2.0%	3094	3159	65	2.1%
16900	1925	1963	37	1.9%	2708	2763	55	2.0%	3099	3164	65	2.1%
16950	1928	1966	37	1.9%	2713	2768	55	2.0%	3105	3169	65	2.1%
17000	1932	1969	37	1.9%	2718	2773	55	2.0%	3110	3175	65	2.1%
17050	1935	1973	37	1.9%	2722	2777	55	2.0%	3115	3180	65	2.1%
17100	1939	1976	37	1.9%	2727	2782	55	2.0%	3120	3185	65	2.1%
17150	1942	1979	37	1.9%	2732	2787	55	2.0%	3125	3190	65	2.1%
17200	1945	1983	37	1.9%	2736	2791	55	2.0%	3131	3195	65	2.1%
17250	1949	1986	37	1.9%	2741	2796	55	2.0%	3136	3201	65	2.1%
17300	1952	1990	37	1.9%	2746	2801	55	2.0%	3141	3206	65	2.1%
17350	1956	1993	37	1.9%	2750	2805	55	2.0%	3146	3211	65	2.1%
17400	1959	1996	37	1.9%	2755	2810	55	2.0%	3151	3216	65	2.1%
17450	1962	2000	37	1.9%	2760	2814	55	2.0%	3157	3221	65	2.1%
17500	1966	2003	37	1.9%	2764	2819	55	2.0%	3162	3227	65	2.0%
17550	1969	2007	37	1.9%	2769	2824	55	2.0%	3167	3232	65	2.0%
17600	1973	2010	37	1.9%	2774	2828	55	2.0%	3172	3237	65	2.0%
17650	1976	2013	37	1.9%	2778	2833	55	2.0%	3177	3242	65	2.0%
17700	1979	2017	37	1.9%	2783	2838	55	2.0%	3183	3247	65	2.0%
17750	1983	2020	37	1.9%	2788	2842	55	2.0%	3188	3253	65	2.0%
17800	1986	2023	37	1.9%	2792	2847	55	2.0%	3193	3258	65	2.0%
17850	1989	2027	37	1.9%	2797	2852	55	2.0%	3198	3263	65	2.0%
17900	1993	2030	37	1.9%	2802	2856	55	2.0%	3203	3268	65	2.0%
17950	1996	2034	37	1.9%	2806	2861	55	2.0%	3209	3273	65	2.0%
18000	2000	2037	37	1.9%	2811	2866	55	1.9%	3214	3279	65	2.0%
18050	2003	2040	37	1.9%	2816	2870	55	1.9%	3219	3284	65	2.0%
18100	2006	2044	37	1.9%	2820	2875	55	1.9%	3224	3289	65	2.0%
18150	2010	2047	37	1.9%	2825	2880	55	1.9%	3229	3294	65	2.0%
18200	2013	2051	37	1.9%	2829	2884	55	1.9%	3235	3299	65	2.0%
18250	2017	2054	37	1.9%	2834	2889	55	1.9%	3240	3305	65	2.0%
18300	2020	2057	37	1.9%	2839	2894	55	1.9%	3245	3310	65	2.0%
18350	2023	2061	37	1.8%	2843	2898	55	1.9%	3250	3315	65	2.0%
18400	2027	2064	37	1.8%	2848	2903	55	1.9%	3255	3320	65	2.0%

Child Support Schedule Comparisons

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
18450	2030	2067	37	1.8%	2853	2908	55	1.9%	3261	3325	65	2.0%
18500	2033	2071	37	1.8%	2857	2912	55	1.9%	3266	3331	65	2.0%
18550	2037	2074	37	1.8%	2862	2917	55	1.9%	3271	3336	65	2.0%
18600	2040	2078	37	1.8%	2867	2922	55	1.9%	3276	3341	65	2.0%
18650	2044	2081	37	1.8%	2871	2926	55	1.9%	3281	3346	65	2.0%
18700	2047	2084	37	1.8%	2876	2931	55	1.9%	3287	3351	65	2.0%
18750	2050	2088	37	1.8%	2881	2935	55	1.9%	3292	3357	65	2.0%
18800	2054	2091	37	1.8%	2885	2940	55	1.9%	3297	3362	65	2.0%
18850	2057	2095	37	1.8%	2890	2945	55	1.9%	3302	3367	65	2.0%
18900	2061	2098	37	1.8%	2895	2949	55	1.9%	3307	3372	65	2.0%
18950	2064	2101	37	1.8%	2899	2954	55	1.9%	3313	3377	65	2.0%
19000	2067	2105	37	1.8%	2904	2959	55	1.9%	3318	3383	65	2.0%
19050	2071	2108	37	1.8%	2909	2963	55	1.9%	3323	3388	65	1.9%
19100	2074	2112	37	1.8%	2913	2968	55	1.9%	3328	3393	65	1.9%
19150	2078	2115	37	1.8%	2918	2973	55	1.9%	3333	3398	65	1.9%
19200	2081	2118	37	1.8%	2923	2977	55	1.9%	3339	3403	65	1.9%
19250	2084	2122	37	1.8%	2927	2982	55	1.9%	3344	3409	65	1.9%
19300	2088	2125	37	1.8%	2932	2987	55	1.9%	3349	3414	65	1.9%
19350	2091	2128	37	1.8%	2937	2991	55	1.9%	3354	3419	65	1.9%
19400	2094	2132	37	1.8%	2941	2996	55	1.9%	3360	3424	65	1.9%
19450	2098	2135	37	1.8%	2946	3001	55	1.9%	3365	3429	65	1.9%
19500	2101	2139	37	1.8%	2951	3005	55	1.9%	3370	3435	65	1.9%
19550	2105	2142	37	1.8%	2955	3010	55	1.9%	3375	3440	65	1.9%
19600	2108	2145	37	1.8%	2960	3015	55	1.9%	3380	3445	65	1.9%
19650	2111	2149	37	1.8%	2964	3019	55	1.8%	3386	3450	65	1.9%
19700	2115	2152	37	1.8%	2969	3024	55	1.8%	3391	3455	65	1.9%
19750	2118	2156	37	1.8%	2974	3029	55	1.8%	3396	3461	65	1.9%
19800	2122	2159	37	1.8%	2978	3033	55	1.8%	3401	3466	65	1.9%
19850	2125	2162	37	1.8%	2983	3038	55	1.8%	3406	3471	65	1.9%
19900	2128	2166	37	1.8%	2988	3043	55	1.8%	3412	3476	65	1.9%
19950	2132	2169	37	1.8%	2992	3047	55	1.8%	3417	3481	65	1.9%
20000	2135	2172	37	1.7%	2997	3052	55	1.8%	3422	3487	65	1.9%
20050	2138	2176	37	1.7%	3002	3056	55	1.8%	3427	3492	65	1.9%
20100	2142	2179	37	1.7%	3006	3061	55	1.8%	3432	3497	65	1.9%
20150	2145	2183	37	1.7%	3011	3066	55	1.8%	3438	3502	65	1.9%
20200	2149	2186	37	1.7%	3016	3070	55	1.8%	3443	3507	65	1.9%
20250	2152	2189	37	1.7%	3020	3075	55	1.8%	3448	3513	65	1.9%
20300	2155	2193	37	1.7%	3025	3080	55	1.8%	3453	3518	65	1.9%
20350	2159	2196	37	1.7%	3030	3084	55	1.8%	3458	3523	65	1.9%
20400	2162	2200	37	1.7%	3034	3089	55	1.8%	3464	3528	65	1.9%
20450	2166	2203	37	1.7%	3039	3094	55	1.8%	3469	3533	65	1.9%
20500	2169	2206	37	1.7%	3044	3098	55	1.8%	3474	3539	65	1.9%
20550	2172	2210	37	1.7%	3048	3103	55	1.8%	3479	3544	65	1.9%
20600	2176	2213	37	1.7%	3053	3108	55	1.8%	3484	3549	65	1.9%
20650	2179	2216	37	1.7%	3058	3112	55	1.8%	3490	3554	65	1.9%
20700	2183	2220	37	1.7%	3062	3117	55	1.8%	3495	3559	65	1.9%
20750	2186	2223	37	1.7%	3067	3122	55	1.8%	3500	3565	65	1.8%
20800	2189	2227	37	1.7%	3072	3126	55	1.8%	3505	3570	65	1.8%
20850	2193	2230	37	1.7%	3076	3131	55	1.8%	3510	3575	65	1.8%
20900	2196	2233	37	1.7%	3081	3136	55	1.8%	3516	3580	65	1.8%

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
20950	2199	2237	37	1.7%	3086	3140	55	1.8%	3521	3585	65	1.8%
21000	2203	2240	37	1.7%	3090	3145	55	1.8%	3526	3591	65	1.8%
21050	2206	2244	37	1.7%	3095	3150	55	1.8%	3531	3596	65	1.8%
21100	2210	2247	37	1.7%	3099	3154	55	1.8%	3536	3601	65	1.8%
21150	2213	2250	37	1.7%	3104	3159	55	1.8%	3542	3606	65	1.8%
21200	2216	2254	37	1.7%	3109	3164	55	1.8%	3547	3611	65	1.8%
21250	2220	2257	37	1.7%	3113	3168	55	1.8%	3552	3617	65	1.8%
21300	2223	2261	37	1.7%	3118	3173	55	1.8%	3557	3622	65	1.8%
21350	2227	2264	37	1.7%	3123	3177	55	1.8%	3562	3627	65	1.8%
21400	2230	2267	37	1.7%	3127	3182	55	1.8%	3568	3632	65	1.8%
21450	2233	2271	37	1.7%	3132	3187	55	1.7%	3573	3637	65	1.8%
21500	2237	2274	37	1.7%	3137	3191	55	1.7%	3578	3643	65	1.8%
21550	2240	2277	37	1.7%	3141	3196	55	1.7%	3583	3648	65	1.8%
21600	2243	2281	37	1.7%	3146	3201	55	1.7%	3588	3653	65	1.8%
21650	2247	2284	37	1.7%	3150	3205	55	1.7%	3593	3658	65	1.8%
21700	2250	2288	37	1.7%	3155	3210	56	1.8%	3597	3663	66	1.8%
21750	2253	2291	38	1.7%	3159	3215	56	1.8%	3601	3669	67	1.9%
21800	2257	2294	38	1.7%	3163	3219	57	1.8%	3605	3674	69	1.9%
21850	2260	2298	38	1.7%	3167	3224	57	1.8%	3609	3679	70	1.9%
21900	2263	2301	38	1.7%	3171	3229	58	1.8%	3613	3684	71	2.0%
21950	2267	2305	38	1.7%	3175	3233	58	1.8%	3618	3689	72	2.0%
22000	2270	2308	38	1.7%	3179	3238	59	1.9%	3622	3695	73	2.0%
22050	2273	2311	38	1.7%	3183	3243	59	1.9%	3626	3700	74	2.0%
22100	2277	2315	38	1.7%	3187	3247	60	1.9%	3630	3705	75	2.1%
22150	2280	2318	38	1.7%	3191	3252	61	1.9%	3634	3710	76	2.1%
22200	2283	2321	38	1.7%	3196	3257	61	1.9%	3638	3715	77	2.1%
22250	2287	2325	38	1.7%	3200	3261	62	1.9%	3642	3721	79	2.2%
22300	2290	2328	38	1.7%	3204	3266	62	1.9%	3646	3726	80	2.2%
22350	2293	2332	38	1.7%	3208	3271	63	2.0%	3650	3731	81	2.2%
22400	2297	2335	38	1.7%	3212	3275	63	2.0%	3654	3736	82	2.2%
22450	2300	2338	38	1.7%	3216	3280	64	2.0%	3659	3741	83	2.3%
22500	2303	2342	39	1.7%	3220	3285	64	2.0%	3663	3747	84	2.3%
22550	2307	2345	39	1.7%	3224	3289	65	2.0%	3667	3752	85	2.3%
22600	2310	2349	39	1.7%	3228	3294	65	2.0%	3671	3757	86	2.3%
22650	2313	2352	39	1.7%	3233	3299	66	2.0%	3675	3762	87	2.4%
22700	2316	2355	39	1.7%	3237	3303	66	2.0%	3679	3767	88	2.4%
22750	2320	2359	39	1.7%	3241	3307	66	2.0%	3683	3771	88	2.4%
22800	2323	2362	39	1.7%	3245	3311	66	2.0%	3687	3775	88	2.4%
22850	2326	2365	39	1.7%	3249	3315	66	2.0%	3691	3779	88	2.4%
22900	2330	2369	39	1.7%	3253	3319	66	2.0%	3695	3783	88	2.4%
22950	2333	2372	39	1.7%	3257	3323	66	2.0%	3700	3787	88	2.4%
23000	2336	2375	39	1.7%	3261	3328	66	2.0%	3704	3792	88	2.4%
23050	2340	2378	39	1.7%	3265	3332	66	2.0%	3708	3796	88	2.4%
23100	2343	2382	39	1.7%	3269	3336	66	2.0%	3712	3800	88	2.4%
23150	2346	2385	39	1.7%	3274	3340	66	2.0%	3716	3804	88	2.4%
23200	2350	2388	39	1.7%	3278	3344	66	2.0%	3720	3808	88	2.4%
23250	2353	2392	39	1.6%	3282	3348	66	2.0%	3724	3812	88	2.4%
23300	2356	2395	39	1.6%	3286	3352	66	2.0%	3728	3816	88	2.4%
23350	2360	2398	39	1.6%	3290	3356	66	2.0%	3732	3820	88	2.4%
23400	2363	2402	39	1.6%	3294	3360	66	2.0%	3736	3824	88	2.4%

| Child Support Schedule Comparisons | | | | | | | | | | | | |
| Combined Adjusted Net Income | One Child | | Difference | | Two Children | | Difference | | Three Children | | Difference | |
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
23450	2366	2405	39	1.6%	3298	3365	66	2.0%	3740	3828	88	2.4%
23500	2370	2408	39	1.6%	3302	3369	66	2.0%	3745	3833	88	2.3%
23550	2373	2412	39	1.6%	3306	3373	66	2.0%	3749	3837	88	2.3%
23600	2376	2415	39	1.6%	3311	3377	66	2.0%	3753	3841	88	2.3%
23650	2380	2418	39	1.6%	3315	3381	66	2.0%	3757	3845	88	2.3%
23700	2383	2422	39	1.6%	3319	3385	66	2.0%	3761	3849	88	2.3%
23750	2386	2425	39	1.6%	3323	3389	66	2.0%	3765	3853	88	2.3%
23800	2389	2428	39	1.6%	3327	3393	66	2.0%	3769	3857	88	2.3%
23850	2393	2432	39	1.6%	3331	3397	66	2.0%	3773	3861	88	2.3%
23900	2396	2435	39	1.6%	3335	3401	66	2.0%	3777	3865	88	2.3%
23950	2399	2438	39	1.6%	3339	3406	66	2.0%	3781	3869	88	2.3%
24000	2403	2441	39	1.6%	3343	3410	66	2.0%	3786	3874	88	2.3%
24050	2406	2445	39	1.6%	3347	3414	66	2.0%	3790	3878	88	2.3%
24100	2409	2448	39	1.6%	3352	3418	66	2.0%	3794	3882	88	2.3%
24150	2413	2451	39	1.6%	3356	3422	66	2.0%	3798	3886	88	2.3%
24200	2416	2455	39	1.6%	3360	3426	66	2.0%	3802	3890	88	2.3%
24250	2419	2458	39	1.6%	3364	3430	66	2.0%	3806	3894	88	2.3%
24300	2423	2461	39	1.6%	3368	3434	66	2.0%	3810	3898	88	2.3%
24350	2426	2465	39	1.6%	3372	3438	66	2.0%	3814	3902	88	2.3%
24400	2429	2468	39	1.6%	3376	3442	66	2.0%	3818	3906	88	2.3%
24450	2433	2471	39	1.6%	3380	3447	66	2.0%	3822	3910	88	2.3%
24500	2436	2475	39	1.6%	3384	3451	66	2.0%	3827	3914	88	2.3%
24550	2439	2478	39	1.6%	3389	3455	66	2.0%	3831	3919	88	2.3%
24600	2443	2481	39	1.6%	3393	3459	66	2.0%	3835	3923	88	2.3%
24650	2446	2485	39	1.6%	3397	3463	66	2.0%	3839	3927	88	2.3%
24700	2449	2488	39	1.6%	3401	3467	66	1.9%	3843	3931	88	2.3%
24750	2452	2491	39	1.6%	3405	3471	66	1.9%	3847	3935	88	2.3%
24800	2456	2495	39	1.6%	3409	3475	66	1.9%	3851	3939	88	2.3%
24850	2459	2498	39	1.6%	3413	3479	66	1.9%	3855	3943	88	2.3%
24900	2462	2501	39	1.6%	3417	3484	66	1.9%	3859	3947	88	2.3%
24950	2466	2504	39	1.6%	3421	3488	66	1.9%	3863	3951	88	2.3%
25000	2469	2508	39	1.6%	3425	3492	66	1.9%	3867	3955	88	2.3%
25050	2472	2511	39	1.6%	3430	3496	66	1.9%	3872	3960	88	2.3%
25100	2476	2514	39	1.6%	3434	3500	66	1.9%	3876	3964	88	2.3%
25150	2479	2518	39	1.6%	3438	3504	66	1.9%	3880	3968	88	2.3%
25200	2482	2521	39	1.6%	3442	3508	66	1.9%	3884	3972	88	2.3%
25250	2486	2524	39	1.6%	3446	3512	66	1.9%	3888	3976	88	2.3%
25300	2489	2528	39	1.6%	3450	3516	66	1.9%	3892	3980	88	2.3%
25350	2492	2531	39	1.6%	3454	3520	66	1.9%	3896	3984	88	2.3%
25400	2496	2534	39	1.6%	3458	3525	66	1.9%	3900	3988	88	2.3%
25450	2499	2538	39	1.6%	3462	3529	66	1.9%	3904	3992	88	2.3%
25500	2502	2541	39	1.5%	3467	3533	66	1.9%	3908	3996	88	2.3%
25550	2506	2544	39	1.5%	3471	3537	66	1.9%	3913	4000	88	2.2%
25600	2509	2548	39	1.5%	3475	3541	66	1.9%	3917	4005	88	2.2%
25650	2512	2551	39	1.5%	3479	3545	66	1.9%	3921	4009	88	2.2%
25700	2515	2554	39	1.5%	3483	3549	66	1.9%	3925	4013	88	2.2%
25750	2519	2558	39	1.5%	3487	3553	66	1.9%	3929	4017	88	2.2%
25800	2522	2561	39	1.5%	3491	3557	66	1.9%	3933	4021	88	2.2%
25850	2525	2564	39	1.5%	3495	3562	66	1.9%	3937	4025	88	2.2%
25900	2529	2567	39	1.5%	3499	3566	66	1.9%	3941	4029	88	2.2%

Child Support Schedule Comparisons													
	One Child				Two Children				Three Children				
Combined Adjusted Net Income			Difference				Difference				Difference		
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
25950	2532	2571	39	1.5%	3503	3570	66	1.9%	3945	4033	88	2.2%
26000	2535	2574	39	1.5%	3508	3574	66	1.9%	3949	4037	88	2.2%
26050	2539	2577	39	1.5%	3512	3578	66	1.9%	3954	4041	88	2.2%
26100	2542	2581	39	1.5%	3516	3582	66	1.9%	3958	4046	88	2.2%
26150	2545	2584	39	1.5%	3520	3586	66	1.9%	3962	4050	88	2.2%
26200	2549	2587	39	1.5%	3524	3590	66	1.9%	3966	4054	88	2.2%
26250	2552	2591	39	1.5%	3528	3594	66	1.9%	3970	4058	88	2.2%
26300	2555	2594	39	1.5%	3532	3598	66	1.9%	3974	4062	88	2.2%
26350	2559	2597	39	1.5%	3536	3603	66	1.9%	3978	4066	88	2.2%
26400	2562	2601	39	1.5%	3540	3607	66	1.9%	3982	4070	88	2.2%
26450	2565	2604	39	1.5%	3545	3611	66	1.9%	3986	4074	88	2.2%
26500	2569	2607	39	1.5%	3549	3615	66	1.9%	3990	4078	88	2.2%
26550	2572	2611	39	1.5%	3553	3619	66	1.9%	3994	4082	88	2.2%
26600	2575	2614	39	1.5%	3557	3623	66	1.9%	3999	4086	88	2.2%
26650	2579	2617	39	1.5%	3561	3627	66	1.9%	4003	4091	88	2.2%
26700	2582	2621	39	1.5%	3565	3631	66	1.9%	4007	4095	88	2.2%
26750	2585	2624	39	1.5%	3569	3635	66	1.9%	4011	4099	88	2.2%
26800	2588	2627	39	1.5%	3573	3640	66	1.9%	4015	4103	88	2.2%
26850	2592	2630	39	1.5%	3577	3644	66	1.9%	4019	4107	88	2.2%
26900	2595	2634	39	1.5%	3581	3648	66	1.8%	4023	4111	88	2.2%
26950	2598	2637	39	1.5%	3586	3652	66	1.8%	4027	4115	88	2.2%
27000	2602	2640	39	1.5%	3590	3656	66	1.8%	4031	4119	88	2.2%
27050	2605	2644	39	1.5%	3594	3660	66	1.8%	4035	4123	88	2.2%
27100	2608	2647	39	1.5%	3598	3664	66	1.8%	4040	4127	88	2.2%
27150	2612	2650	39	1.5%	3602	3668	66	1.8%	4044	4132	88	2.2%
27200	2615	2654	39	1.5%	3606	3672	66	1.8%	4048	4136	88	2.2%
27250	2618	2657	39	1.5%	3610	3676	66	1.8%	4052	4140	88	2.2%
27300	2622	2660	39	1.5%	3614	3681	66	1.8%	4056	4144	88	2.2%
27350	2625	2664	39	1.5%	3618	3685	66	1.8%	4060	4148	88	2.2%
27400	2628	2667	39	1.5%	3623	3689	66	1.8%	4064	4152	88	2.2%
27450	2632	2670	39	1.5%	3627	3693	66	1.8%	4068	4156	88	2.2%
27500	2635	2674	39	1.5%	3631	3697	66	1.8%	4072	4160	88	2.2%
27550	2638	2677	39	1.5%	3635	3701	66	1.8%	4076	4164	88	2.2%
27600	2642	2680	39	1.5%	3639	3705	66	1.8%	4081	4168	88	2.2%
27650	2645	2684	39	1.5%	3643	3709	66	1.8%	4085	4173	88	2.2%
27700	2648	2687	39	1.5%	3647	3713	66	1.8%	4089	4177	88	2.2%
27750	2651	2690	39	1.5%	3651	3718	66	1.8%	4093	4181	88	2.1%
27800	2655	2693	39	1.5%	3655	3722	66	1.8%	4097	4185	88	2.1%
27850	2658	2697	39	1.5%	3659	3726	66	1.8%	4101	4189	88	2.1%
27900	2661	2700	39	1.5%	3664	3730	66	1.8%	4105	4193	88	2.1%
27950	2665	2703	39	1.5%	3668	3734	66	1.8%	4109	4197	88	2.1%
28000	2668	2707	39	1.5%	3672	3738	66	1.8%	4113	4201	88	2.1%
28050	2671	2710	39	1.4%	3676	3742	66	1.8%	4117	4205	88	2.1%
28100	2675	2713	39	1.4%	3680	3746	66	1.8%	4121	4209	88	2.1%
28150	2678	2717	39	1.4%	3684	3750	66	1.8%	4126	4213	88	2.1%
28200	2681	2720	39	1.4%	3688	3754	66	1.8%	4130	4218	88	2.1%
28250	2685	2723	39	1.4%	3692	3759	66	1.8%	4134	4222	88	2.1%
28300	2688	2727	39	1.4%	3696	3763	66	1.8%	4138	4226	88	2.1%
28350	2691	2730	39	1.4%	3701	3767	66	1.8%	4142	4230	88	2.1%
28400	2695	2733	39	1.4%	3705	3771	66	1.8%	4146	4234	88	2.1%

Child Support Schedule Comparisons

Combined Adjusted Net Income	One Child		Difference		Two Children		Difference		Three Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
28450	2698	2737	39	1.4%	3709	3775	66	1.8%	4150	4238	88	2.1%
28500	2701	2740	39	1.4%	3713	3779	66	1.8%	4154	4242	88	2.1%
28550	2705	2743	39	1.4%	3717	3783	66	1.8%	4158	4246	88	2.1%
28600	2708	2747	39	1.4%	3721	3787	66	1.8%	4162	4250	88	2.1%
28650	2711	2750	39	1.4%	3725	3791	66	1.8%	4167	4254	88	2.1%
28700	2715	2753	39	1.4%	3729	3796	66	1.8%	4171	4259	88	2.1%
28750	2718	2756	39	1.4%	3733	3800	66	1.8%	4175	4263	88	2.1%
28800	2721	2760	39	1.4%	3737	3804	66	1.8%	4179	4267	88	2.1%
28850	2724	2763	39	1.4%	3742	3808	66	1.8%	4183	4271	88	2.1%
28900	2728	2766	39	1.4%	3746	3812	66	1.8%	4187	4275	88	2.1%
28950	2731	2770	39	1.4%	3750	3816	66	1.8%	4191	4279	88	2.1%
29000	2734	2773	39	1.4%	3754	3820	66	1.8%	4195	4283	88	2.1%
29050	2738	2776	39	1.4%	3758	3824	66	1.8%	4199	4287	88	2.1%
29100	2741	2780	39	1.4%	3762	3828	66	1.8%	4203	4291	88	2.1%
29150	2744	2783	39	1.4%	3766	3832	66	1.8%	4207	4295	88	2.1%
29200	2748	2786	39	1.4%	3770	3837	66	1.8%	4212	4299	88	2.1%
29250	2751	2790	39	1.4%	3774	3841	66	1.8%	4216	4304	88	2.1%
29300	2754	2793	39	1.4%	3779	3845	66	1.8%	4220	4308	88	2.1%
29350	2758	2796	39	1.4%	3783	3849	66	1.8%	4224	4312	88	2.1%
29400	2761	2800	39	1.4%	3787	3853	66	1.7%	4228	4316	88	2.1%
29450	2764	2803	39	1.4%	3791	3857	66	1.7%	4232	4320	88	2.1%
29500	2768	2806	39	1.4%	3795	3861	66	1.7%	4236	4324	88	2.1%
29550	2771	2810	39	1.4%	3799	3865	66	1.7%	4240	4328	88	2.1%
29600	2774	2813	39	1.4%	3803	3869	66	1.7%	4244	4332	88	2.1%
29650	2778	2816	39	1.4%	3807	3874	66	1.7%	4248	4336	88	2.1%
29700	2781	2819	39	1.4%	3811	3878	66	1.7%	4253	4340	88	2.1%
29750	2784	2823	39	1.4%	3816	3882	66	1.7%	4257	4345	88	2.1%
29800	2787	2826	39	1.4%	3820	3886	66	1.7%	4261	4349	88	2.1%
29850	2791	2829	39	1.4%	3824	3890	66	1.7%	4265	4353	88	2.1%
29900	2794	2833	39	1.4%	3828	3894	66	1.7%	4269	4357	88	2.1%
29950	2797	2836	39	1.4%	3832	3898	66	1.7%	4273	4361	88	2.1%
30000	2801	2839	39	1.4%	3836	3902	66	1.7%	4277	4365	88	2.1%

Bue shading indicates schedule amounts adjusted for the self-support reserve (SSR)

* The schedule would start at $1,000 per month, above the updated SSR of $981/month

Average Change	30	1.3%		46	1.4%		57	1.5%
Median Change	37	1.7%		55	1.9%		65	2.1%
Minimum Change	-45	-72.3%		-46	-72.3%		-46	-72.3%
Maximum Change	44	3.2%		66	3.4%		88	3.7%

Child Support Schedule Comparisons													
Combined Adjusted Net Income	Four Children				Five Children				Six Children				
			Difference				Difference				Difference		
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
950	18	*			18	*			18	*		
1000	64	18	-47	-72.3%	65	18	-47	-72.3%	66	18	-48	-72.3%
1050	111	64	-47	-42.0%	112	65	-47	-42.0%	113	66	-48	-42.0%
1100	157	111	-47	-29.6%	159	112	-47	-29.6%	161	113	-48	-29.6%
1150	204	157	-47	-22.8%	206	159	-47	-22.8%	208	161	-48	-22.8%
1200	250	204	-47	-18.6%	253	206	-47	-18.6%	256	208	-48	-18.6%
1250	297	250	-47	-15.7%	300	253	-47	-15.7%	303	256	-48	-15.7%
1300	343	297	-47	-13.5%	347	300	-47	-13.5%	351	303	-48	-13.5%
1350	390	343	-47	-11.9%	394	347	-47	-11.9%	398	351	-48	-11.9%
1400	436	390	-47	-10.7%	441	394	-47	-10.7%	446	398	-48	-10.7%
1450	483	436	-47	-9.6%	488	441	-47	-9.6%	493	446	-48	-9.6%
1500	529	483	-47	-8.8%	535	488	-47	-8.8%	541	493	-48	-8.8%
1550	576	529	-47	-8.1%	582	535	-47	-8.1%	588	541	-48	-8.1%
1600	622	576	-47	-7.5%	629	582	-47	-7.5%	636	588	-48	-7.5%
1650	669	622	-47	-7.0%	676	629	-47	-7.0%	683	636	-48	-7.0%
1700	715	669	-47	-6.5%	723	676	-47	-6.5%	731	683	-48	-6.5%
1750	762	715	-47	-6.1%	770	723	-47	-6.1%	778	731	-48	-6.1%
1800	808	762	-47	-5.8%	817	770	-47	-5.8%	826	778	-48	-5.8%
1850	833	808	-25	-3.0%	864	817	-47	-5.4%	873	826	-48	-5.4%
1900	854	855	0	0.0%	911	864	-47	-5.2%	921	873	-48	-5.2%
1950	875	878	3	0.3%	958	911	-47	-4.9%	968	921	-48	-4.9%
2000	897	899	3	0.3%	986	958	-28	-2.9%	1016	968	-47	-4.7%
2050	918	920	3	0.3%	1009	1005	-4	-0.4%	1063	1016	-47	-4.5%
2100	939	941	3	0.3%	1032	1035	3	0.3%	1111	1063	-48	-4.3%
2150	960	962	3	0.3%	1056	1058	3	0.3%	1147	1111	-37	-3.2%
2200	981	983	3	0.3%	1079	1081	3	0.3%	1173	1158	-14	-1.2%
2250	1002	1004	3	0.3%	1102	1105	3	0.3%	1198	1201	3	0.3%
2300	1023	1025	3	0.2%	1125	1128	3	0.2%	1223	1226	3	0.2%
2350	1044	1046	2	0.2%	1148	1151	3	0.2%	1248	1251	3	0.2%
2400	1065	1067	2	0.2%	1171	1174	3	0.2%	1273	1276	3	0.2%
2450	1086	1088	2	0.2%	1195	1197	2	0.2%	1299	1301	2	0.2%
2500	1108	1109	1	0.1%	1219	1220	1	0.1%	1325	1326	1	0.1%
2550	1130	1131	0	0.0%	1243	1244	0	0.0%	1352	1352	0	0.0%
2600	1152	1153	0	0.0%	1268	1268	0	0.0%	1378	1378	0	0.0%
2650	1174	1175	0	0.0%	1292	1292	0	0.0%	1404	1404	0	0.0%
2700	1196	1197	0	0.0%	1316	1316	0	0.0%	1430	1431	0	0.0%
2750	1218	1218	0	0.0%	1340	1340	0	0.0%	1457	1457	0	0.0%
2800	1240	1240	0	0.0%	1364	1364	0	0.0%	1483	1483	0	0.0%
2850	1262	1262	0	0.0%	1388	1389	0	0.0%	1509	1509	0	0.0%
2900	1284	1284	0	0.0%	1412	1413	0	0.0%	1535	1536	0	0.0%
2950	1306	1306	0	0.0%	1437	1437	0	0.0%	1562	1562	0	0.0%
3000	1328	1328	0	0.0%	1461	1461	0	0.0%	1588	1588	0	0.0%
3050	1350	1350	0	0.0%	1485	1485	0	0.0%	1614	1614	0	0.0%
3100	1372	1372	0	0.0%	1509	1509	0	0.0%	1640	1641	0	0.0%
3150	1393	1394	1	0.1%	1532	1534	1	0.1%	1666	1667	1	0.1%
3200	1408	1416	8	0.6%	1549	1558	9	0.6%	1684	1693	10	0.6%
3250	1423	1438	15	1.1%	1565	1582	17	1.1%	1701	1719	18	1.1%
3300	1438	1460	22	1.5%	1582	1606	24	1.5%	1719	1745	26	1.5%
3350	1453	1475	22	1.5%	1598	1622	24	1.5%	1737	1763	26	1.5%
3400	1468	1489	22	1.5%	1614	1638	24	1.5%	1755	1781	26	1.5%

Combined Adjusted Net Income	Four Children		Difference		Five Children		Difference		Six Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
3450	1482	1504	22	1.5%	1631	1655	24	1.5%	1772	1799	26	1.5%
3500	1497	1519	22	1.5%	1647	1671	24	1.5%	1790	1817	26	1.5%
3550	1512	1534	22	1.5%	1663	1687	24	1.5%	1808	1834	26	1.5%
3600	1527	1549	22	1.4%	1680	1704	24	1.4%	1826	1852	26	1.4%
3650	1540	1564	24	1.5%	1694	1720	26	1.5%	1841	1870	28	1.5%
3700	1551	1579	28	1.8%	1706	1737	31	1.8%	1854	1888	33	1.8%
3750	1562	1594	32	2.1%	1718	1753	35	2.1%	1867	1905	38	2.1%
3800	1572	1608	36	2.3%	1729	1769	40	2.3%	1880	1923	43	2.3%
3850	1583	1620	37	2.3%	1741	1782	40	2.3%	1893	1937	44	2.3%
3900	1594	1630	37	2.3%	1753	1793	40	2.3%	1906	1949	44	2.3%
3950	1604	1641	37	2.3%	1765	1805	40	2.3%	1918	1962	44	2.3%
4000	1615	1652	37	2.3%	1777	1817	40	2.3%	1931	1975	44	2.3%
4050	1626	1662	37	2.3%	1788	1829	40	2.3%	1944	1988	44	2.3%
4100	1637	1673	37	2.2%	1800	1840	40	2.2%	1957	2001	44	2.2%
4150	1647	1684	37	2.3%	1812	1852	41	2.3%	1969	2013	44	2.3%
4200	1657	1695	38	2.3%	1823	1864	41	2.3%	1981	2026	45	2.3%
4250	1667	1705	38	2.3%	1834	1876	42	2.3%	1993	2039	46	2.3%
4300	1677	1716	39	2.3%	1845	1888	43	2.3%	2005	2052	46	2.3%
4350	1687	1726	39	2.3%	1856	1899	43	2.3%	2018	2064	47	2.3%
4400	1697	1736	39	2.3%	1867	1910	43	2.3%	2030	2076	47	2.3%
4450	1708	1747	39	2.3%	1878	1921	43	2.3%	2042	2088	47	2.3%
4500	1718	1757	39	2.3%	1889	1932	43	2.3%	2054	2100	47	2.3%
4550	1728	1767	39	2.3%	1901	1943	43	2.3%	2066	2113	47	2.3%
4600	1737	1777	39	2.3%	1911	1955	43	2.3%	2078	2125	47	2.3%
4650	1742	1787	45	2.6%	1916	1966	50	2.6%	2083	2137	54	2.6%
4700	1746	1797	51	2.9%	1921	1977	56	2.9%	2088	2149	61	2.9%
4750	1750	1807	57	3.3%	1925	1988	63	3.3%	2093	2161	68	3.3%
4800	1754	1817	63	3.6%	1930	1999	69	3.6%	2098	2173	75	3.6%
4850	1759	1824	65	3.7%	1935	2006	72	3.7%	2103	2181	78	3.7%
4900	1763	1828	65	3.7%	1939	2011	72	3.7%	2108	2186	78	3.7%
4950	1767	1833	65	3.7%	1944	2016	72	3.7%	2113	2191	78	3.7%
5000	1772	1837	65	3.7%	1949	2020	72	3.7%	2118	2196	78	3.7%
5050	1776	1841	65	3.7%	1953	2025	72	3.7%	2123	2201	78	3.7%
5100	1781	1845	64	3.6%	1960	2030	70	3.6%	2130	2206	76	3.6%
5150	1789	1850	61	3.4%	1968	2034	67	3.4%	2139	2211	72	3.4%
5200	1797	1854	57	3.2%	1976	2039	63	3.2%	2148	2217	68	3.2%
5250	1804	1858	54	3.0%	1985	2044	59	3.0%	2157	2222	64	3.0%
5300	1812	1862	50	2.8%	1993	2049	55	2.8%	2167	2227	60	2.8%
5350	1820	1868	48	2.7%	2002	2055	53	2.7%	2176	2234	58	2.7%
5400	1827	1876	48	2.6%	2010	2063	53	2.6%	2185	2243	58	2.6%
5450	1835	1883	48	2.6%	2018	2072	53	2.6%	2194	2252	58	2.6%
5500	1843	1891	48	2.6%	2027	2080	53	2.6%	2203	2261	58	2.6%
5550	1850	1899	48	2.6%	2035	2089	53	2.6%	2212	2270	58	2.6%
5600	1858	1906	48	2.6%	2044	2097	53	2.6%	2222	2279	58	2.6%
5650	1866	1914	48	2.6%	2052	2105	53	2.6%	2231	2289	58	2.6%
5700	1873	1922	48	2.6%	2061	2114	53	2.6%	2240	2298	58	2.6%
5750	1881	1929	48	2.6%	2069	2122	53	2.6%	2249	2307	58	2.6%
5800	1889	1937	48	2.6%	2077	2131	53	2.6%	2258	2316	58	2.6%
5850	1897	1945	48	2.5%	2087	2139	52	2.5%	2268	2325	57	2.5%
5900	1906	1952	47	2.5%	2096	2148	51	2.5%	2278	2334	56	2.5%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
5950	1914	1960	46	2.4%	2105	2156	50	2.4%	2289	2343	55	2.4%
6000	1923	1968	45	2.3%	2115	2164	49	2.3%	2299	2353	54	2.3%
6050	1931	1975	44	2.3%	2124	2173	49	2.3%	2309	2362	53	2.3%
6100	1940	1983	43	2.2%	2134	2181	48	2.2%	2319	2371	52	2.2%
6150	1948	1992	43	2.2%	2143	2191	48	2.2%	2329	2381	52	2.2%
6200	1957	2000	43	2.2%	2152	2200	48	2.2%	2340	2392	52	2.2%
6250	1965	2009	43	2.2%	2162	2210	48	2.2%	2350	2402	52	2.2%
6300	1974	2017	43	2.2%	2171	2219	48	2.2%	2360	2412	52	2.2%
6350	1982	2026	43	2.2%	2181	2228	48	2.2%	2370	2422	52	2.2%
6400	1991	2034	43	2.2%	2190	2238	48	2.2%	2380	2432	52	2.2%
6450	1999	2043	43	2.2%	2199	2247	48	2.2%	2391	2443	52	2.2%
6500	2008	2051	43	2.2%	2209	2256	48	2.2%	2401	2453	52	2.2%
6550	2017	2060	43	2.1%	2218	2266	48	2.1%	2411	2463	52	2.1%
6600	2026	2068	43	2.1%	2228	2275	47	2.1%	2422	2473	51	2.1%
6650	2034	2077	43	2.1%	2238	2285	47	2.1%	2433	2483	51	2.1%
6700	2043	2085	42	2.1%	2248	2294	46	2.1%	2443	2494	50	2.1%
6750	2052	2094	42	2.0%	2257	2303	46	2.0%	2454	2504	50	2.0%
6800	2061	2103	41	2.0%	2267	2313	46	2.0%	2465	2514	49	2.0%
6850	2070	2111	41	2.0%	2277	2322	45	2.0%	2475	2524	49	2.0%
6900	2079	2120	41	2.0%	2287	2332	45	2.0%	2486	2535	49	2.0%
6950	2088	2129	41	2.0%	2297	2342	45	2.0%	2497	2546	49	2.0%
7000	2097	2138	41	2.0%	2306	2352	45	2.0%	2507	2556	49	2.0%
7050	2106	2147	41	1.9%	2316	2361	45	1.9%	2518	2567	49	1.9%
7100	2115	2156	41	1.9%	2326	2371	45	1.9%	2528	2578	49	1.9%
7150	2124	2165	41	1.9%	2336	2381	45	1.9%	2539	2588	49	1.9%
7200	2132	2173	41	1.9%	2346	2391	45	1.9%	2550	2599	49	1.9%
7250	2141	2182	41	1.9%	2356	2401	45	1.9%	2560	2609	49	1.9%
7300	2150	2191	42	1.9%	2365	2410	46	1.9%	2570	2620	50	1.9%
7350	2158	2200	42	2.0%	2374	2420	47	2.0%	2580	2631	51	2.0%
7400	2166	2209	43	2.0%	2383	2430	47	2.0%	2590	2641	52	2.0%
7450	2174	2218	44	2.0%	2392	2440	48	2.0%	2600	2652	52	2.0%
7500	2182	2227	45	2.0%	2401	2450	49	2.0%	2609	2663	53	2.0%
7550	2191	2236	45	2.1%	2410	2459	50	2.1%	2619	2673	54	2.1%
7600	2199	2245	46	2.1%	2419	2469	51	2.1%	2629	2684	55	2.1%
7650	2207	2253	46	2.1%	2428	2478	51	2.1%	2639	2694	55	2.1%
7700	2215	2261	46	2.1%	2437	2487	51	2.1%	2649	2704	55	2.1%
7750	2223	2269	46	2.1%	2446	2496	51	2.1%	2658	2714	55	2.1%
7800	2231	2278	46	2.1%	2455	2505	51	2.1%	2668	2723	55	2.1%
7850	2240	2286	46	2.1%	2464	2514	51	2.1%	2678	2733	55	2.1%
7900	2248	2294	46	2.1%	2473	2523	51	2.1%	2688	2743	55	2.1%
7950	2256	2302	46	2.0%	2482	2532	51	2.0%	2697	2753	55	2.0%
8000	2264	2310	46	2.0%	2491	2541	51	2.0%	2707	2762	55	2.0%
8050	2272	2319	46	2.0%	2500	2550	51	2.0%	2717	2772	55	2.0%
8100	2281	2327	46	2.0%	2509	2559	51	2.0%	2727	2782	55	2.0%
8150	2289	2335	46	2.0%	2518	2568	51	2.0%	2737	2792	55	2.0%
8200	2297	2343	46	2.0%	2527	2577	51	2.0%	2746	2802	55	2.0%
8250	2306	2351	46	2.0%	2536	2586	50	2.0%	2757	2811	55	2.0%
8300	2315	2359	45	1.9%	2546	2595	49	1.9%	2768	2821	53	1.9%
8350	2324	2368	44	1.9%	2556	2604	48	1.9%	2779	2831	52	1.9%
8400	2333	2376	42	1.8%	2567	2613	47	1.8%	2790	2841	51	1.8%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
8450	2343	2384	41	1.8%	2577	2622	46	1.8%	2801	2850	49	1.8%
8500	2352	2392	40	1.7%	2587	2631	44	1.7%	2812	2860	48	1.7%
8550	2361	2400	39	1.7%	2597	2640	43	1.7%	2823	2870	47	1.7%
8600	2370	2408	38	1.6%	2607	2649	42	1.6%	2834	2880	46	1.6%
8650	2379	2417	38	1.6%	2617	2659	41	1.6%	2845	2890	45	1.6%
8700	2389	2426	38	1.6%	2628	2669	41	1.6%	2856	2901	45	1.6%
8750	2398	2436	38	1.6%	2638	2679	41	1.6%	2867	2912	45	1.6%
8800	2407	2445	38	1.6%	2648	2689	41	1.6%	2878	2923	45	1.6%
8850	2416	2454	38	1.6%	2658	2699	41	1.6%	2889	2934	45	1.6%
8900	2426	2463	38	1.6%	2668	2710	41	1.6%	2900	2945	45	1.6%
8950	2435	2473	38	1.5%	2678	2720	41	1.5%	2911	2956	45	1.5%
9000	2444	2482	38	1.5%	2688	2730	41	1.5%	2922	2967	45	1.5%
9050	2453	2491	38	1.5%	2699	2740	41	1.5%	2933	2978	45	1.5%
9100	2463	2500	38	1.5%	2709	2750	41	1.5%	2944	2990	45	1.5%
9150	2472	2509	38	1.5%	2719	2760	41	1.5%	2956	3001	45	1.5%
9200	2480	2519	38	1.5%	2728	2771	42	1.5%	2966	3012	46	1.5%
9250	2485	2528	43	1.7%	2733	2781	48	1.7%	2971	3023	52	1.7%
9300	2489	2537	48	1.9%	2738	2791	53	1.9%	2976	3034	58	1.9%
9350	2493	2546	53	2.1%	2742	2801	59	2.1%	2981	3045	64	2.1%
9400	2497	2556	58	2.3%	2747	2811	64	2.3%	2986	3056	70	2.3%
9450	2501	2565	63	2.5%	2752	2821	70	2.5%	2991	3067	76	2.5%
9500	2506	2574	68	2.7%	2756	2831	75	2.7%	2996	3078	82	2.7%
9550	2510	2583	73	2.9%	2761	2842	81	2.9%	3001	3089	88	2.9%
9600	2514	2593	78	3.1%	2766	2852	86	3.1%	3006	3100	94	3.1%
9650	2518	2601	82	3.3%	2770	2861	91	3.3%	3011	3110	98	3.3%
9700	2523	2605	82	3.3%	2775	2866	91	3.3%	3016	3115	98	3.3%
9750	2527	2609	82	3.3%	2780	2870	91	3.3%	3021	3120	98	3.3%
9800	2531	2614	82	3.3%	2784	2875	91	3.3%	3027	3125	98	3.3%
9850	2535	2618	82	3.2%	2789	2880	91	3.2%	3032	3130	98	3.2%
9900	2540	2622	82	3.2%	2794	2884	91	3.2%	3037	3135	98	3.2%
9950	2544	2626	82	3.2%	2798	2889	91	3.2%	3042	3140	98	3.2%
10000	2548	2630	82	3.2%	2803	2894	91	3.2%	3047	3145	98	3.2%
10050	2552	2635	82	3.2%	2808	2898	91	3.2%	3052	3150	98	3.2%
10100	2557	2639	82	3.2%	2812	2903	91	3.2%	3057	3155	98	3.2%
10150	2561	2643	82	3.2%	2817	2908	91	3.2%	3062	3160	98	3.2%
10200	2567	2647	80	3.1%	2824	2912	88	3.1%	3070	3166	96	3.1%
10250	2574	2652	78	3.0%	2831	2917	86	3.0%	3078	3171	93	3.0%
10300	2581	2656	75	2.9%	2839	2922	83	2.9%	3086	3176	90	2.9%
10350	2587	2660	73	2.8%	2846	2926	80	2.8%	3094	3181	87	2.8%
10400	2594	2664	70	2.7%	2854	2931	77	2.7%	3102	3186	84	2.7%
10450	2601	2669	68	2.6%	2861	2936	74	2.6%	3110	3191	81	2.6%
10500	2608	2673	65	2.5%	2869	2940	72	2.5%	3118	3196	78	2.5%
10550	2615	2677	63	2.4%	2876	2945	69	2.4%	3126	3201	75	2.4%
10600	2621	2681	60	2.3%	2884	2950	66	2.3%	3134	3206	72	2.3%
10650	2628	2686	57	2.2%	2891	2954	63	2.2%	3143	3211	69	2.2%
10700	2635	2692	57	2.2%	2898	2961	63	2.2%	3151	3219	68	2.2%
10750	2642	2699	57	2.2%	2906	2969	63	2.2%	3159	3227	68	2.2%
10800	2649	2706	57	2.2%	2913	2976	63	2.2%	3167	3235	68	2.2%
10850	2655	2713	57	2.2%	2921	2984	63	2.2%	3175	3243	68	2.2%
10900	2662	2719	57	2.1%	2928	2991	63	2.1%	3183	3251	68	2.1%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
10950	2669	2726	57	2.1%	2936	2999	63	2.1%	3191	3260	68	2.1%
11000	2676	2733	57	2.1%	2943	3006	63	2.1%	3199	3268	68	2.1%
11050	2683	2740	57	2.1%	2951	3014	63	2.1%	3207	3276	68	2.1%
11100	2689	2746	57	2.1%	2958	3021	63	2.1%	3216	3284	68	2.1%
11150	2696	2753	57	2.1%	2966	3029	63	2.1%	3224	3292	68	2.1%
11200	2703	2760	57	2.1%	2973	3036	63	2.1%	3232	3300	68	2.1%
11250	2710	2767	57	2.1%	2981	3043	63	2.1%	3240	3308	68	2.1%
11300	2716	2774	57	2.1%	2988	3051	63	2.1%	3248	3316	68	2.1%
11350	2723	2780	57	2.1%	2996	3058	63	2.1%	3256	3324	68	2.1%
11400	2731	2787	56	2.1%	3004	3066	62	2.1%	3265	3333	67	2.1%
11450	2739	2794	55	2.0%	3013	3073	60	2.0%	3275	3341	66	2.0%
11500	2747	2801	53	1.9%	3022	3081	59	1.9%	3285	3349	64	1.9%
11550	2756	2808	52	1.9%	3031	3088	57	1.9%	3295	3357	62	1.9%
11600	2764	2814	50	1.8%	3040	3096	56	1.8%	3305	3365	60	1.8%
11650	2772	2821	49	1.8%	3049	3103	54	1.8%	3315	3373	59	1.8%
11700	2780	2828	48	1.7%	3058	3111	52	1.7%	3324	3381	57	1.7%
11750	2788	2835	46	1.7%	3067	3118	51	1.7%	3334	3389	55	1.7%
11800	2797	2841	45	1.6%	3076	3126	49	1.6%	3344	3398	53	1.6%
11850	2805	2848	43	1.5%	3085	3133	48	1.5%	3354	3406	52	1.5%
11900	2813	2855	42	1.5%	3094	3141	46	1.5%	3364	3414	50	1.5%
11950	2821	2863	41	1.5%	3104	3149	45	1.5%	3374	3423	49	1.5%
12000	2830	2871	41	1.5%	3113	3158	45	1.5%	3383	3433	49	1.5%
12050	2838	2879	41	1.5%	3122	3167	45	1.5%	3393	3442	49	1.5%
12100	2846	2887	41	1.4%	3131	3176	45	1.4%	3403	3452	49	1.4%
12150	2854	2895	41	1.4%	3140	3185	45	1.4%	3413	3462	49	1.4%
12200	2863	2904	41	1.4%	3149	3194	45	1.4%	3423	3472	49	1.4%
12250	2871	2912	41	1.4%	3158	3203	45	1.4%	3433	3482	49	1.4%
12300	2879	2920	41	1.4%	3167	3212	45	1.4%	3442	3492	49	1.4%
12350	2887	2928	41	1.4%	3176	3221	45	1.4%	3452	3501	49	1.4%
12400	2895	2937	41	1.4%	3185	3230	45	1.4%	3462	3511	49	1.4%
12450	2904	2945	41	1.4%	3194	3239	45	1.4%	3472	3521	49	1.4%
12500	2912	2953	41	1.4%	3203	3248	45	1.4%	3482	3531	49	1.4%
12550	2920	2961	41	1.4%	3212	3257	45	1.4%	3492	3541	49	1.4%
12600	2928	2969	41	1.4%	3221	3266	45	1.4%	3501	3551	49	1.4%
12650	2937	2978	41	1.4%	3230	3275	45	1.4%	3511	3560	49	1.4%
12700	2945	2986	41	1.4%	3239	3285	45	1.4%	3521	3570	49	1.4%
12750	2953	2994	41	1.4%	3248	3294	45	1.4%	3531	3580	49	1.4%
12800	2961	3002	41	1.4%	3257	3303	45	1.4%	3541	3590	49	1.4%
12850	2969	3011	41	1.4%	3266	3312	45	1.4%	3551	3600	49	1.4%
12900	2978	3019	41	1.4%	3275	3321	45	1.4%	3560	3610	49	1.4%
12950	2986	3027	41	1.4%	3285	3330	45	1.4%	3570	3619	49	1.4%
13000	2994	3035	41	1.4%	3294	3339	45	1.4%	3580	3629	49	1.4%
13050	3002	3044	41	1.4%	3303	3348	45	1.4%	3590	3639	49	1.4%
13100	3011	3052	41	1.4%	3312	3357	45	1.4%	3600	3649	49	1.4%
13150	3019	3060	41	1.4%	3321	3366	45	1.4%	3610	3659	49	1.4%
13200	3027	3068	41	1.4%	3330	3375	45	1.4%	3619	3669	49	1.4%
13250	3035	3076	41	1.4%	3339	3384	45	1.4%	3629	3678	49	1.4%
13300	3044	3085	41	1.4%	3348	3393	45	1.4%	3639	3688	49	1.4%
13350	3050	3093	43	1.4%	3355	3402	48	1.4%	3646	3698	52	1.4%
13400	3055	3101	46	1.5%	3361	3411	50	1.5%	3653	3708	55	1.5%

Combined Adjusted Net Income	Four Children		Difference		Five Children		Difference		Six Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
13450	3061	3109	48	1.6%	3367	3420	53	1.6%	3660	3718	58	1.6%
13500	3067	3118	51	1.6%	3374	3429	56	1.6%	3667	3728	60	1.6%
13550	3073	3126	53	1.7%	3380	3438	58	1.7%	3674	3737	63	1.7%
13600	3079	3134	55	1.8%	3386	3447	61	1.8%	3681	3747	66	1.8%
13650	3084	3142	58	1.9%	3393	3456	64	1.9%	3688	3757	69	1.9%
13700	3090	3150	60	1.9%	3399	3465	66	1.9%	3695	3767	72	1.9%
13750	3096	3159	63	2.0%	3406	3475	69	2.0%	3702	3777	75	2.0%
13800	3102	3167	65	2.1%	3412	3484	72	2.1%	3709	3787	78	2.1%
13850	3108	3175	67	2.2%	3418	3493	74	2.2%	3716	3797	81	2.2%
13900	3113	3183	70	2.2%	3425	3502	77	2.2%	3723	3806	84	2.2%
13950	3119	3192	72	2.3%	3431	3511	80	2.3%	3730	3816	86	2.3%
14000	3125	3198	72	2.3%	3438	3517	80	2.3%	3737	3823	87	2.3%
14050	3131	3203	72	2.3%	3444	3524	80	2.3%	3744	3830	87	2.3%
14100	3137	3209	72	2.3%	3450	3530	80	2.3%	3751	3837	87	2.3%
14150	3143	3215	72	2.3%	3457	3536	80	2.3%	3758	3844	87	2.3%
14200	3148	3221	72	2.3%	3463	3543	80	2.3%	3764	3851	87	2.3%
14250	3154	3227	72	2.3%	3470	3549	80	2.3%	3771	3858	87	2.3%
14300	3160	3232	72	2.3%	3476	3556	80	2.3%	3778	3865	87	2.3%
14350	3166	3238	72	2.3%	3482	3562	80	2.3%	3785	3872	87	2.3%
14400	3172	3244	72	2.3%	3489	3568	80	2.3%	3792	3879	87	2.3%
14450	3177	3250	72	2.3%	3495	3575	80	2.3%	3799	3886	87	2.3%
14500	3183	3256	72	2.3%	3502	3581	80	2.3%	3806	3893	87	2.3%
14550	3189	3261	72	2.3%	3508	3588	80	2.3%	3813	3900	87	2.3%
14600	3195	3267	72	2.3%	3514	3594	80	2.3%	3820	3907	87	2.3%
14650	3201	3273	72	2.3%	3521	3600	80	2.3%	3827	3914	87	2.3%
14700	3206	3279	72	2.3%	3527	3607	80	2.3%	3834	3921	87	2.3%
14750	3212	3285	72	2.3%	3533	3613	80	2.3%	3841	3927	87	2.3%
14800	3218	3290	72	2.3%	3540	3620	80	2.3%	3848	3934	87	2.3%
14850	3224	3296	72	2.2%	3546	3626	80	2.2%	3855	3941	87	2.2%
14900	3230	3302	72	2.2%	3553	3632	80	2.2%	3862	3948	87	2.2%
14950	3235	3308	72	2.2%	3559	3639	80	2.2%	3869	3955	87	2.2%
15000	3241	3314	72	2.2%	3565	3645	80	2.2%	3876	3962	87	2.2%
15050	3247	3320	72	2.2%	3572	3651	80	2.2%	3883	3969	87	2.2%
15100	3253	3325	72	2.2%	3578	3658	80	2.2%	3890	3976	87	2.2%
15150	3259	3331	72	2.2%	3585	3664	80	2.2%	3896	3983	87	2.2%
15200	3265	3337	72	2.2%	3591	3671	80	2.2%	3903	3990	87	2.2%
15250	3270	3343	72	2.2%	3597	3677	80	2.2%	3910	3997	87	2.2%
15300	3276	3349	72	2.2%	3604	3683	80	2.2%	3917	4004	87	2.2%
15350	3282	3354	72	2.2%	3610	3690	80	2.2%	3924	4011	87	2.2%
15400	3288	3360	72	2.2%	3617	3696	80	2.2%	3931	4018	87	2.2%
15450	3294	3366	72	2.2%	3623	3703	80	2.2%	3938	4025	87	2.2%
15500	3299	3372	72	2.2%	3629	3709	80	2.2%	3945	4032	87	2.2%
15550	3305	3378	72	2.2%	3636	3715	80	2.2%	3952	4039	87	2.2%
15600	3311	3383	72	2.2%	3642	3722	80	2.2%	3959	4046	87	2.2%
15650	3317	3389	72	2.2%	3649	3728	80	2.2%	3966	4053	87	2.2%
15700	3323	3395	72	2.2%	3655	3735	80	2.2%	3973	4059	87	2.2%
15750	3328	3401	72	2.2%	3661	3741	80	2.2%	3980	4066	87	2.2%
15800	3334	3407	72	2.2%	3668	3747	80	2.2%	3987	4073	87	2.2%
15850	3340	3412	72	2.2%	3674	3754	80	2.2%	3994	4080	87	2.2%
15900	3346	3418	72	2.2%	3680	3760	80	2.2%	4001	4087	87	2.2%

Child Support Schedule Comparisons

	Four Children				Five Children				Six Children			
Combined Adjusted Net Income			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
15950	3352	3424	72	2.2%	3687	3767	80	2.2%	4008	4094	87	2.2%
16000	3357	3430	72	2.2%	3693	3773	80	2.2%	4015	4101	87	2.2%
16050	3363	3436	72	2.2%	3700	3779	80	2.2%	4022	4108	87	2.2%
16100	3369	3442	72	2.1%	3706	3786	80	2.1%	4028	4115	87	2.1%
16150	3375	3447	72	2.1%	3712	3792	80	2.1%	4035	4122	87	2.1%
16200	3381	3453	72	2.1%	3719	3798	80	2.1%	4042	4129	87	2.1%
16250	3387	3459	72	2.1%	3725	3805	80	2.1%	4049	4136	87	2.1%
16300	3392	3465	72	2.1%	3732	3811	80	2.1%	4056	4143	87	2.1%
16350	3398	3471	72	2.1%	3738	3818	80	2.1%	4063	4150	87	2.1%
16400	3404	3476	72	2.1%	3744	3824	80	2.1%	4070	4157	87	2.1%
16450	3410	3482	72	2.1%	3751	3830	80	2.1%	4077	4164	87	2.1%
16500	3416	3488	72	2.1%	3757	3837	80	2.1%	4084	4171	87	2.1%
16550	3421	3494	72	2.1%	3764	3843	80	2.1%	4091	4178	87	2.1%
16600	3427	3500	72	2.1%	3770	3850	80	2.1%	4098	4184	87	2.1%
16650	3433	3505	72	2.1%	3776	3856	80	2.1%	4105	4191	87	2.1%
16700	3439	3511	72	2.1%	3783	3862	80	2.1%	4112	4198	87	2.1%
16750	3445	3517	72	2.1%	3789	3869	80	2.1%	4119	4205	87	2.1%
16800	3450	3523	72	2.1%	3795	3875	80	2.1%	4126	4212	87	2.1%
16850	3456	3529	72	2.1%	3802	3882	80	2.1%	4133	4219	87	2.1%
16900	3462	3534	72	2.1%	3808	3888	80	2.1%	4140	4226	87	2.1%
16950	3468	3540	72	2.1%	3815	3894	80	2.1%	4147	4233	87	2.1%
17000	3474	3546	72	2.1%	3821	3901	80	2.1%	4153	4240	87	2.1%
17050	3480	3552	72	2.1%	3827	3907	80	2.1%	4160	4247	87	2.1%
17100	3485	3558	72	2.1%	3834	3913	80	2.1%	4167	4254	87	2.1%
17150	3491	3564	72	2.1%	3840	3920	80	2.1%	4174	4261	87	2.1%
17200	3497	3569	72	2.1%	3847	3926	80	2.1%	4181	4268	87	2.1%
17250	3503	3575	72	2.1%	3853	3933	80	2.1%	4188	4275	87	2.1%
17300	3509	3581	72	2.1%	3859	3939	80	2.1%	4195	4282	87	2.1%
17350	3514	3587	72	2.1%	3866	3945	80	2.1%	4202	4289	87	2.1%
17400	3520	3593	72	2.1%	3872	3952	80	2.1%	4209	4296	87	2.1%
17450	3526	3598	72	2.1%	3879	3958	80	2.1%	4216	4303	87	2.1%
17500	3532	3604	72	2.0%	3885	3965	80	2.0%	4223	4310	87	2.0%
17550	3538	3610	72	2.0%	3891	3971	80	2.0%	4230	4316	87	2.0%
17600	3543	3616	72	2.0%	3898	3977	80	2.0%	4237	4323	87	2.0%
17650	3549	3622	72	2.0%	3904	3984	80	2.0%	4244	4330	87	2.0%
17700	3555	3627	72	2.0%	3911	3990	80	2.0%	4251	4337	87	2.0%
17750	3561	3633	72	2.0%	3917	3997	80	2.0%	4258	4344	87	2.0%
17800	3567	3639	72	2.0%	3923	4003	80	2.0%	4265	4351	87	2.0%
17850	3572	3645	72	2.0%	3930	4009	80	2.0%	4272	4358	87	2.0%
17900	3578	3651	72	2.0%	3936	4016	80	2.0%	4279	4365	87	2.0%
17950	3584	3656	72	2.0%	3942	4022	80	2.0%	4285	4372	87	2.0%
18000	3590	3662	72	2.0%	3949	4028	80	2.0%	4292	4379	87	2.0%
18050	3596	3668	72	2.0%	3955	4035	80	2.0%	4299	4386	87	2.0%
18100	3602	3674	72	2.0%	3962	4041	80	2.0%	4306	4393	87	2.0%
18150	3607	3680	72	2.0%	3968	4048	80	2.0%	4313	4400	87	2.0%
18200	3613	3685	72	2.0%	3974	4054	80	2.0%	4320	4407	87	2.0%
18250	3619	3691	72	2.0%	3981	4060	80	2.0%	4327	4414	87	2.0%
18300	3625	3697	72	2.0%	3987	4067	80	2.0%	4334	4421	87	2.0%
18350	3631	3703	72	2.0%	3994	4073	80	2.0%	4341	4428	87	2.0%
18400	3636	3709	72	2.0%	4000	4080	80	2.0%	4348	4435	87	2.0%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
18450	3642	3715	72	2.0%	4006	4086	80	2.0%	4355	4441	87	2.0%
18500	3648	3720	72	2.0%	4013	4092	80	2.0%	4362	4448	87	2.0%
18550	3654	3726	72	2.0%	4019	4099	80	2.0%	4369	4455	87	2.0%
18600	3660	3732	72	2.0%	4026	4105	80	2.0%	4376	4462	87	2.0%
18650	3665	3738	72	2.0%	4032	4112	80	2.0%	4383	4469	87	2.0%
18700	3671	3744	72	2.0%	4038	4118	80	2.0%	4390	4476	87	2.0%
18750	3677	3749	72	2.0%	4045	4124	80	2.0%	4397	4483	87	2.0%
18800	3683	3755	72	2.0%	4051	4131	80	2.0%	4404	4490	87	2.0%
18850	3689	3761	72	2.0%	4058	4137	80	2.0%	4411	4497	87	2.0%
18900	3694	3767	72	2.0%	4064	4143	80	2.0%	4417	4504	87	2.0%
18950	3700	3773	72	2.0%	4070	4150	80	2.0%	4424	4511	87	2.0%
19000	3706	3778	72	2.0%	4077	4156	80	2.0%	4431	4518	87	2.0%
19050	3712	3784	72	1.9%	4083	4163	80	1.9%	4438	4525	87	1.9%
19100	3718	3790	72	1.9%	4089	4169	80	1.9%	4445	4532	87	1.9%
19150	3724	3796	72	1.9%	4096	4175	80	1.9%	4452	4539	86	1.9%
19200	3729	3802	72	1.9%	4102	4182	80	1.9%	4459	4546	86	1.9%
19250	3735	3807	72	1.9%	4109	4188	80	1.9%	4466	4553	86	1.9%
19300	3741	3813	72	1.9%	4115	4195	80	1.9%	4473	4560	86	1.9%
19350	3747	3819	72	1.9%	4121	4201	80	1.9%	4480	4566	86	1.9%
19400	3753	3825	72	1.9%	4128	4207	80	1.9%	4487	4573	86	1.9%
19450	3758	3831	72	1.9%	4134	4214	80	1.9%	4494	4580	86	1.9%
19500	3764	3837	72	1.9%	4141	4220	80	1.9%	4501	4587	86	1.9%
19550	3770	3842	72	1.9%	4147	4227	80	1.9%	4508	4594	86	1.9%
19600	3776	3848	72	1.9%	4153	4233	80	1.9%	4515	4601	86	1.9%
19650	3782	3854	72	1.9%	4160	4239	80	1.9%	4522	4608	86	1.9%
19700	3787	3860	72	1.9%	4166	4246	80	1.9%	4529	4615	86	1.9%
19750	3793	3866	72	1.9%	4173	4252	80	1.9%	4536	4622	86	1.9%
19800	3799	3871	72	1.9%	4179	4259	80	1.9%	4543	4629	86	1.9%
19850	3805	3877	72	1.9%	4185	4265	80	1.9%	4549	4636	86	1.9%
19900	3811	3883	72	1.9%	4192	4271	80	1.9%	4556	4643	86	1.9%
19950	3816	3889	72	1.9%	4198	4278	80	1.9%	4563	4650	86	1.9%
20000	3822	3895	72	1.9%	4205	4284	80	1.9%	4570	4657	86	1.9%
20050	3828	3900	72	1.9%	4211	4290	80	1.9%	4577	4664	86	1.9%
20100	3834	3906	72	1.9%	4217	4297	80	1.9%	4584	4671	86	1.9%
20150	3840	3912	72	1.9%	4224	4303	80	1.9%	4591	4678	86	1.9%
20200	3846	3918	72	1.9%	4230	4310	80	1.9%	4598	4685	86	1.9%
20250	3851	3924	72	1.9%	4236	4316	80	1.9%	4605	4692	86	1.9%
20300	3857	3929	72	1.9%	4243	4322	80	1.9%	4612	4698	86	1.9%
20350	3863	3935	72	1.9%	4249	4329	80	1.9%	4619	4705	86	1.9%
20400	3869	3941	72	1.9%	4256	4335	80	1.9%	4626	4712	86	1.9%
20450	3875	3947	72	1.9%	4262	4342	80	1.9%	4633	4719	86	1.9%
20500	3880	3953	72	1.9%	4268	4348	80	1.9%	4640	4726	86	1.9%
20550	3886	3959	72	1.9%	4275	4354	80	1.9%	4647	4733	86	1.9%
20600	3892	3964	72	1.9%	4281	4361	80	1.9%	4654	4740	86	1.9%
20650	3898	3970	72	1.9%	4288	4367	80	1.9%	4661	4747	86	1.9%
20700	3904	3976	72	1.9%	4294	4374	80	1.9%	4668	4754	86	1.9%
20750	3909	3982	72	1.8%	4300	4380	80	1.8%	4675	4761	86	1.8%
20800	3915	3988	72	1.8%	4307	4386	80	1.8%	4681	4768	86	1.8%
20850	3921	3993	72	1.8%	4313	4393	80	1.8%	4688	4775	86	1.8%
20900	3927	3999	72	1.8%	4320	4399	80	1.8%	4695	4782	86	1.8%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
20950	3933	4005	72	1.8%	4326	4405	80	1.8%	4702	4789	86	1.8%
21000	3938	4011	72	1.8%	4332	4412	80	1.8%	4709	4796	86	1.8%
21050	3944	4017	72	1.8%	4339	4418	80	1.8%	4716	4803	86	1.8%
21100	3950	4022	72	1.8%	4345	4425	80	1.8%	4723	4810	86	1.8%
21150	3956	4028	72	1.8%	4352	4431	80	1.8%	4730	4817	86	1.8%
21200	3962	4034	72	1.8%	4358	4437	80	1.8%	4737	4823	86	1.8%
21250	3968	4040	72	1.8%	4364	4444	80	1.8%	4744	4830	86	1.8%
21300	3973	4046	72	1.8%	4371	4450	80	1.8%	4751	4837	86	1.8%
21350	3979	4051	72	1.8%	4377	4457	80	1.8%	4758	4844	86	1.8%
21400	3985	4057	72	1.8%	4383	4463	80	1.8%	4765	4851	86	1.8%
21450	3991	4063	72	1.8%	4390	4469	80	1.8%	4772	4858	86	1.8%
21500	3997	4069	72	1.8%	4396	4476	80	1.8%	4779	4865	86	1.8%
21550	4002	4075	72	1.8%	4403	4482	80	1.8%	4786	4872	86	1.8%
21600	4008	4080	72	1.8%	4409	4489	80	1.8%	4793	4879	86	1.8%
21650	4013	4086	73	1.8%	4415	4495	80	1.8%	4799	4886	87	1.8%
21700	4017	4092	75	1.9%	4419	4501	82	1.9%	4804	4893	89	1.9%
21750	4022	4098	76	1.9%	4424	4508	84	1.9%	4809	4900	91	1.9%
21800	4026	4104	78	1.9%	4428	4514	86	1.9%	4814	4907	93	1.9%
21850	4030	4110	79	2.0%	4433	4520	87	2.0%	4819	4914	95	2.0%
21900	4034	4115	81	2.0%	4438	4527	89	2.0%	4824	4921	97	2.0%
21950	4039	4121	83	2.0%	4442	4533	91	2.0%	4829	4928	99	2.0%
22000	4043	4127	84	2.1%	4447	4540	93	2.1%	4834	4935	101	2.1%
22050	4047	4133	86	2.1%	4452	4546	94	2.1%	4839	4942	103	2.1%
22100	4051	4139	87	2.2%	4456	4552	96	2.2%	4844	4949	104	2.2%
22150	4055	4144	89	2.2%	4461	4559	98	2.2%	4849	4955	106	2.2%
22200	4060	4150	91	2.2%	4466	4565	100	2.2%	4854	4962	108	2.2%
22250	4064	4156	92	2.3%	4470	4572	101	2.3%	4859	4969	110	2.3%
22300	4068	4162	94	2.3%	4475	4578	103	2.3%	4864	4976	112	2.3%
22350	4072	4168	95	2.3%	4480	4584	105	2.3%	4869	4983	114	2.3%
22400	4077	4173	97	2.4%	4484	4591	107	2.4%	4874	4990	116	2.4%
22450	4081	4179	99	2.4%	4489	4597	108	2.4%	4879	4997	118	2.4%
22500	4085	4185	100	2.5%	4493	4604	110	2.5%	4884	5004	120	2.5%
22550	4089	4191	102	2.5%	4498	4610	112	2.5%	4889	5011	122	2.5%
22600	4093	4197	103	2.5%	4503	4616	114	2.5%	4894	5018	124	2.5%
22650	4098	4202	105	2.6%	4507	4623	115	2.6%	4900	5025	125	2.6%
22700	4102	4208	106	2.6%	4512	4628	116	2.6%	4905	5031	126	2.6%
22750	4106	4212	106	2.6%	4517	4633	116	2.6%	4910	5036	126	2.6%
22800	4110	4216	106	2.6%	4521	4638	116	2.6%	4915	5041	126	2.6%
22850	4114	4220	106	2.6%	4526	4642	116	2.6%	4920	5046	126	2.6%
22900	4119	4224	106	2.6%	4531	4647	116	2.6%	4925	5051	126	2.6%
22950	4123	4229	106	2.6%	4535	4652	116	2.6%	4930	5056	126	2.6%
23000	4127	4233	106	2.6%	4540	4656	116	2.6%	4935	5061	126	2.6%
23050	4131	4237	106	2.6%	4544	4661	116	2.6%	4940	5066	126	2.6%
23100	4136	4241	106	2.6%	4549	4665	116	2.6%	4945	5071	126	2.6%
23150	4140	4246	106	2.6%	4554	4670	116	2.6%	4950	5076	126	2.6%
23200	4144	4250	106	2.6%	4558	4675	116	2.6%	4955	5081	126	2.6%
23250	4148	4254	106	2.5%	4563	4679	116	2.5%	4960	5087	126	2.5%
23300	4152	4258	106	2.5%	4568	4684	116	2.5%	4965	5092	126	2.5%
23350	4157	4262	106	2.5%	4572	4689	116	2.5%	4970	5097	126	2.5%
23400	4161	4267	106	2.5%	4577	4693	116	2.5%	4975	5102	126	2.5%

Combined Adjusted Net Income	Four Children		Difference		Five Children		Difference		Six Children		Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
23450	4165	4271	106	2.5%	4582	4698	116	2.5%	4980	5107	126	2.5%
23500	4169	4275	106	2.5%	4586	4703	116	2.5%	4985	5112	126	2.5%
23550	4174	4279	106	2.5%	4591	4707	116	2.5%	4990	5117	126	2.5%
23600	4178	4284	106	2.5%	4596	4712	116	2.5%	4995	5122	126	2.5%
23650	4182	4288	106	2.5%	4600	4717	116	2.5%	5000	5127	126	2.5%
23700	4186	4292	106	2.5%	4605	4721	116	2.5%	5005	5132	126	2.5%
23750	4190	4296	106	2.5%	4609	4726	116	2.5%	5010	5137	126	2.5%
23800	4195	4300	106	2.5%	4614	4730	116	2.5%	5016	5142	126	2.5%
23850	4199	4305	106	2.5%	4619	4735	116	2.5%	5021	5147	126	2.5%
23900	4203	4309	106	2.5%	4623	4740	116	2.5%	5026	5152	126	2.5%
23950	4207	4313	106	2.5%	4628	4744	116	2.5%	5031	5157	126	2.5%
24000	4212	4317	106	2.5%	4633	4749	116	2.5%	5036	5162	126	2.5%
24050	4216	4322	106	2.5%	4637	4754	116	2.5%	5041	5167	126	2.5%
24100	4220	4326	106	2.5%	4642	4758	116	2.5%	5046	5172	126	2.5%
24150	4224	4330	106	2.5%	4647	4763	116	2.5%	5051	5177	126	2.5%
24200	4228	4334	106	2.5%	4651	4768	116	2.5%	5056	5182	126	2.5%
24250	4233	4338	106	2.5%	4656	4772	116	2.5%	5061	5187	126	2.5%
24300	4237	4343	106	2.5%	4661	4777	116	2.5%	5066	5192	126	2.5%
24350	4241	4347	106	2.5%	4665	4782	116	2.5%	5071	5198	126	2.5%
24400	4245	4351	106	2.5%	4670	4786	116	2.5%	5076	5203	126	2.5%
24450	4250	4355	106	2.5%	4674	4791	116	2.5%	5081	5208	126	2.5%
24500	4254	4359	106	2.5%	4679	4795	116	2.5%	5086	5213	126	2.5%
24550	4258	4364	106	2.5%	4684	4800	116	2.5%	5091	5218	126	2.5%
24600	4262	4368	106	2.5%	4688	4805	116	2.5%	5096	5223	126	2.5%
24650	4266	4372	106	2.5%	4693	4809	116	2.5%	5101	5228	126	2.5%
24700	4271	4376	106	2.5%	4698	4814	116	2.5%	5106	5233	126	2.5%
24750	4275	4381	106	2.5%	4702	4819	116	2.5%	5111	5238	126	2.5%
24800	4279	4385	106	2.5%	4707	4823	116	2.5%	5116	5243	126	2.5%
24850	4283	4389	106	2.5%	4712	4828	116	2.5%	5121	5248	126	2.5%
24900	4287	4393	106	2.5%	4716	4833	116	2.5%	5127	5253	126	2.5%
24950	4292	4397	106	2.5%	4721	4837	116	2.5%	5132	5258	126	2.5%
25000	4296	4402	106	2.5%	4726	4842	116	2.5%	5137	5263	126	2.5%
25050	4300	4406	106	2.5%	4730	4846	116	2.5%	5142	5268	126	2.5%
25100	4304	4410	106	2.5%	4735	4851	116	2.5%	5147	5273	126	2.5%
25150	4309	4414	106	2.5%	4739	4856	116	2.5%	5152	5278	126	2.5%
25200	4313	4419	106	2.5%	4744	4860	116	2.5%	5157	5283	126	2.5%
25250	4317	4423	106	2.4%	4749	4865	116	2.4%	5162	5288	126	2.4%
25300	4321	4427	106	2.4%	4753	4870	116	2.4%	5167	5293	126	2.4%
25350	4325	4431	106	2.4%	4758	4874	116	2.4%	5172	5298	126	2.4%
25400	4330	4435	106	2.4%	4763	4879	116	2.4%	5177	5303	126	2.4%
25450	4334	4440	106	2.4%	4767	4884	116	2.4%	5182	5308	126	2.4%
25500	4338	4444	106	2.4%	4772	4888	116	2.4%	5187	5314	126	2.4%
25550	4342	4448	106	2.4%	4777	4893	116	2.4%	5192	5319	126	2.4%
25600	4347	4452	106	2.4%	4781	4898	116	2.4%	5197	5324	126	2.4%
25650	4351	4457	106	2.4%	4786	4902	116	2.4%	5202	5329	126	2.4%
25700	4355	4461	106	2.4%	4790	4907	116	2.4%	5207	5334	126	2.4%
25750	4359	4465	106	2.4%	4795	4911	116	2.4%	5212	5339	126	2.4%
25800	4363	4469	106	2.4%	4800	4916	116	2.4%	5217	5344	126	2.4%
25850	4368	4473	106	2.4%	4804	4921	116	2.4%	5222	5349	126	2.4%
25900	4372	4478	106	2.4%	4809	4925	116	2.4%	5227	5354	126	2.4%

Child Support Schedule Comparisons												
Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
25950	4376	4482	106	2.4%	4814	4930	116	2.4%	5232	5359	126	2.4%
26000	4380	4486	106	2.4%	4818	4935	116	2.4%	5238	5364	126	2.4%
26050	4385	4490	106	2.4%	4823	4939	116	2.4%	5243	5369	126	2.4%
26100	4389	4494	106	2.4%	4828	4944	116	2.4%	5248	5374	126	2.4%
26150	4393	4499	106	2.4%	4832	4949	116	2.4%	5253	5379	126	2.4%
26200	4397	4503	106	2.4%	4837	4953	116	2.4%	5258	5384	126	2.4%
26250	4401	4507	106	2.4%	4842	4958	116	2.4%	5263	5389	126	2.4%
26300	4406	4511	106	2.4%	4846	4962	116	2.4%	5268	5394	126	2.4%
26350	4410	4516	106	2.4%	4851	4967	116	2.4%	5273	5399	126	2.4%
26400	4414	4520	106	2.4%	4855	4972	116	2.4%	5278	5404	126	2.4%
26450	4418	4524	106	2.4%	4860	4976	116	2.4%	5283	5409	126	2.4%
26500	4423	4528	106	2.4%	4865	4981	116	2.4%	5288	5414	126	2.4%
26550	4427	4532	106	2.4%	4869	4986	116	2.4%	5293	5419	126	2.4%
26600	4431	4537	106	2.4%	4874	4990	116	2.4%	5298	5424	126	2.4%
26650	4435	4541	106	2.4%	4879	4995	116	2.4%	5303	5430	126	2.4%
26700	4439	4545	106	2.4%	4883	5000	116	2.4%	5308	5435	126	2.4%
26750	4444	4549	106	2.4%	4888	5004	116	2.4%	5313	5440	126	2.4%
26800	4448	4554	106	2.4%	4893	5009	116	2.4%	5318	5445	126	2.4%
26850	4452	4558	106	2.4%	4897	5014	116	2.4%	5323	5450	126	2.4%
26900	4456	4562	106	2.4%	4902	5018	116	2.4%	5328	5455	126	2.4%
26950	4460	4566	106	2.4%	4907	5023	116	2.4%	5333	5460	126	2.4%
27000	4465	4570	106	2.4%	4911	5027	116	2.4%	5338	5465	126	2.4%
27050	4469	4575	106	2.4%	4916	5032	116	2.4%	5343	5470	126	2.4%
27100	4473	4579	106	2.4%	4920	5037	116	2.4%	5349	5475	126	2.4%
27150	4477	4583	106	2.4%	4925	5041	116	2.4%	5354	5480	126	2.4%
27200	4482	4587	106	2.4%	4930	5046	116	2.4%	5359	5485	126	2.4%
27250	4486	4592	106	2.4%	4934	5051	116	2.4%	5364	5490	126	2.4%
27300	4490	4596	106	2.4%	4939	5055	116	2.4%	5369	5495	126	2.4%
27350	4494	4600	106	2.4%	4944	5060	116	2.4%	5374	5500	126	2.4%
27400	4498	4604	106	2.4%	4948	5065	116	2.4%	5379	5505	126	2.4%
27450	4503	4608	106	2.3%	4953	5069	116	2.3%	5384	5510	126	2.3%
27500	4507	4613	106	2.3%	4958	5074	116	2.3%	5389	5515	126	2.3%
27550	4511	4617	106	2.3%	4962	5079	116	2.3%	5394	5520	126	2.3%
27600	4515	4621	106	2.3%	4967	5083	116	2.3%	5399	5525	126	2.3%
27650	4520	4625	106	2.3%	4972	5088	116	2.3%	5404	5530	126	2.3%
27700	4524	4629	106	2.3%	4976	5092	116	2.3%	5409	5535	126	2.3%
27750	4528	4634	106	2.3%	4981	5097	116	2.3%	5414	5541	126	2.3%
27800	4532	4638	106	2.3%	4985	5102	116	2.3%	5419	5546	126	2.3%
27850	4536	4642	106	2.3%	4990	5106	116	2.3%	5424	5551	126	2.3%
27900	4541	4646	106	2.3%	4995	5111	116	2.3%	5429	5556	126	2.3%
27950	4545	4651	106	2.3%	4999	5116	116	2.3%	5434	5561	126	2.3%
28000	4549	4655	106	2.3%	5004	5120	116	2.3%	5439	5566	126	2.3%
28050	4553	4659	106	2.3%	5009	5125	116	2.3%	5444	5571	126	2.3%
28100	4558	4663	106	2.3%	5013	5130	116	2.3%	5449	5576	126	2.3%
28150	4562	4667	106	2.3%	5018	5134	116	2.3%	5454	5581	126	2.3%
28200	4566	4672	106	2.3%	5023	5139	116	2.3%	5460	5586	126	2.3%
28250	4570	4676	106	2.3%	5027	5143	116	2.3%	5465	5591	126	2.3%
28300	4574	4680	106	2.3%	5032	5148	116	2.3%	5470	5596	126	2.3%
28350	4579	4684	106	2.3%	5036	5153	116	2.3%	5475	5601	126	2.3%
28400	4583	4689	106	2.3%	5041	5157	116	2.3%	5480	5606	126	2.3%

Combined Adjusted Net Income	Four Children				Five Children				Six Children			
			Difference				Difference				Difference	
	Existing	Updated	$	%	Existing	Updated	$	%	Existing	Updated	$	%
28450	4587	4693	106	2.3%	5046	5162	116	2.3%	5485	5611	126	2.3%
28500	4591	4697	106	2.3%	5050	5167	116	2.3%	5490	5616	126	2.3%
28550	4595	4701	106	2.3%	5055	5171	116	2.3%	5495	5621	126	2.3%
28600	4600	4705	106	2.3%	5060	5176	116	2.3%	5500	5626	126	2.3%
28650	4604	4710	106	2.3%	5064	5181	116	2.3%	5505	5631	126	2.3%
28700	4608	4714	106	2.3%	5069	5185	116	2.3%	5510	5636	126	2.3%
28750	4612	4718	106	2.3%	5074	5190	116	2.3%	5515	5641	126	2.3%
28800	4617	4722	106	2.3%	5078	5195	116	2.3%	5520	5646	126	2.3%
28850	4621	4727	106	2.3%	5083	5199	116	2.3%	5525	5651	126	2.3%
28900	4625	4731	106	2.3%	5088	5204	116	2.3%	5530	5657	126	2.3%
28950	4629	4735	106	2.3%	5092	5208	116	2.3%	5535	5662	126	2.3%
29000	4633	4739	106	2.3%	5097	5213	116	2.3%	5540	5667	126	2.3%
29050	4638	4743	106	2.3%	5101	5218	116	2.3%	5545	5672	126	2.3%
29100	4642	4748	106	2.3%	5106	5222	116	2.3%	5550	5677	126	2.3%
29150	4646	4752	106	2.3%	5111	5227	116	2.3%	5555	5682	126	2.3%
29200	4650	4756	106	2.3%	5115	5232	116	2.3%	5560	5687	126	2.3%
29250	4655	4760	106	2.3%	5120	5236	116	2.3%	5565	5692	126	2.3%
29300	4659	4764	106	2.3%	5125	5241	116	2.3%	5571	5697	126	2.3%
29350	4663	4769	106	2.3%	5129	5246	116	2.3%	5576	5702	126	2.3%
29400	4667	4773	106	2.3%	5134	5250	116	2.3%	5581	5707	126	2.3%
29450	4671	4777	106	2.3%	5139	5255	116	2.3%	5586	5712	126	2.3%
29500	4676	4781	106	2.3%	5143	5259	116	2.3%	5591	5717	126	2.3%
29550	4680	4786	106	2.3%	5148	5264	116	2.3%	5596	5722	126	2.3%
29600	4684	4790	106	2.3%	5153	5269	116	2.3%	5601	5727	126	2.3%
29650	4688	4794	106	2.3%	5157	5273	116	2.3%	5606	5732	126	2.3%
29700	4693	4798	106	2.3%	5162	5278	116	2.3%	5611	5737	126	2.3%
29750	4697	4802	106	2.3%	5166	5283	116	2.3%	5616	5742	126	2.3%
29800	4701	4807	106	2.2%	5171	5287	116	2.2%	5621	5747	126	2.2%
29850	4705	4811	106	2.2%	5176	5292	116	2.2%	5626	5752	126	2.2%
29900	4709	4815	106	2.2%	5180	5297	116	2.2%	5631	5757	126	2.2%
29950	4714	4819	106	2.2%	5185	5301	116	2.2%	5636	5762	126	2.2%
30000	4718	4824	106	2.2%	5190	5306	116	2.2%	5641	5768	126	2.2%

Child Support Schedule Comparisons

Bue shading indicates schedule amounts adjusted for the self-support reserve (SSR)

* The schedule would start at $1,000 per month, above the updated SSR of $981/month

Average Change	66	1.5%			72	1.5%	78	1.4%
Median Change	72	2.1%			80	2.1%	86	2.1%
Minimum Change	-47	-72.3%			-47	-72.3%	-48	-72.3%
Maximum Change	106	3.7%			116	3.7%	126	3.7%