

# **WEST VIRGINIA SUPPORT ENFORCEMENT COMMISSION**



## **2015 REPORT**

**Findings and Recommendations  
Relating to Review of the Child Support  
Guidelines in West Virginia**

**Presented to the  
Legislative Oversight Commission on  
Health and Human Resources Accountability**

**January 2015**

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## INTRODUCTION

The West Virginia Support Enforcement Commission is authorized pursuant to Article 17 of Chapter 48 of the *West Virginia Code*. The Commission currently consists of nine members as provided for by statute. One member is the Commissioner of the Bureau for Children and Families. One member is the Commissioner of the Bureau for Child Support Enforcement, an additional *ex officio* non-voting member, who shall also serve as the chair of the Commission. The remaining seven members are appointed by the Governor with no more than five members belonging to the same political party. The current composition of the Board consists of three (3) Democrats, three (3) Republicans and one (1) Independent serving staggered terms. The members consist of an attorney with experience in domestic relations, a public administrator, an employer, a public member who owes child support, a public member who receives child support, a public member and a family court judge, as an *ex officio* member non-voting member, serving in an advisory capacity. A listing of the current Commission members is contained in Appendix A.

Although the Commission is authorized to meet in executive session, all meetings of the Commission were open to the public and written minutes were maintained for each meeting and are available for public inspection.

Federal law requires that each state periodically review the formula used to set child support obligations to determine appropriate awards for support of children. The Commission's duties are to review and analyze:

- (1) The current child support guidelines;
- (2) Relevant research and data regarding the costs of child rearing;
- (3) Research and data on the application of, and deviations from, the child support guidelines;
- (4) Current law, administrative rules and practices regarding child support; and
- (5) Any other data the Commission deems relevant to the review of the current child support guidelines.

The Commission is required to file a written report of findings and recommendations to the Legislative Oversight Commission on Health and Human Resources Accountability.

This report represents the Commission's findings and comments on its review of the current child support formula and recommendations for changes thereto. In preparation for this review, the Bureau for Child Support Enforcement contracted with a national child support guidelines expert, Jane Venohr, Ph.D., with the Center for Policy Research, to compile information necessary to assess West Virginia's current child support formula and financial tables including the most current economic data on the cost of child-rearing and other economic data used to develop a child support table. A

copy of Ms. Venohr's curriculum vita is in Appendix B. Ms. Venohr provided an extensive report and data in addition to several suggestions for updating WV's child support formula. Ms. Venohr's report is attached as Appendix C. The Commission held official meetings on September 8, 2014 and November 17, 2014.

### TOPICS/ISSUES CONSIDERED BY THE COMMISSION

#### Current Child Support Guidelines:

The Commission did an extensive review of the current child support guidelines considering both the current and proposed financial charts and the effects on the child support obligation. The Commission examined scenarios with incomes of both parties less than and exceeding \$15,000 per month (which is currently the upper limit for the current financial chart; incomes beyond that level use an extrapolation formula). The Commission felt, and Ms. Venohr agreed, that extrapolations are more prone to margins of error. Therefore, the proposed financial charts cover incomes up to \$30,000 per month (incomes beyond that level would then use an extrapolation formula).

The Commission had significant discussion regarding the ability to pay (self-support reserve) calculation in the current formula. There was consideration as to whether it should remain as is, be raised, or be eliminated. After considering all scenarios and discussion with Ms. Venohr, it was determined that it should remain as is given that raising or eliminating the reserve did not accomplish any appreciable result.

#### Cost of rearing children:

The financial tables in the current child support formula are based on economic data which is approximately 25 years old and extremely out of date. Ms. Venohr's report and proposed financial tables are based on the most current economic data available and better represent the current cost of raising a child. The Commission questioned Ms. Venohr about her data, findings and recommendations at its November 17, 2014 meeting. Ms. Venohr explained her methodology and measurements which were adjusted to reflect WV's lower incomes when compared to national averages. The Commission is satisfied that the proposed financial tables are a significant, necessary improvement to establishing appropriate child support orders.

#### Application of and deviation from formula:

The Commission considered a report of 212 WV child support orders which were sampled from 15 of the 45 Family Court Judges representing urban and rural areas, differing economies, and a range of socio-economic conditions. Of the reviewed orders, 14.6% deviated from the guidelines. The most common reasons for deviation were incarceration of the non-custodial parent (32% with support being set at \$0 in all cases), SSI being the non-custodial parent's only source of income (19% with support set at zero in all but 2 instances), and variation by agreement of the parties (10%). The



Commission felt that this was a reasonable and justified occurrence of deviations from the child support formula.

Current law, rules and practices:

The Commission discussed what affect incarceration of the child support payor had on the calculation of support. The BCSE currently requests modification of the support as soon as it is determined the payor is incarcerated for a period exceeding six months. Case law in WV dictates that a payor's support while incarcerated must be based on his/her actual income. Income cannot be attributed and incarceration is not considered voluntary unemployment.

Other relevant data:

The Commission considered possible issues regarding variation among family court judges in the methodology used for calculating support in split custody situations (where each parent has custody of one or more of the children). The evidence presented was mostly anecdotal. The Commission decided that this was not an issue within the Commission's purview. Therefore, the Commission deferred to the family court judge member and the BCSE for further investigation and resolution.

The Commission also considered the effect of the Affordable Care Act on the child support formula. The members discussed whether the five percent threshold for determining reasonable cost was appropriate and agreed that it was. The Commission did not feel that there were other concerns regarding medical support that needed to be addressed at this time.

**SUGGESTED LEGISLATIVE ACTION**

While the Commission has discussed a number of suggestions for possible clarification or revision of the current Income Shares Formula, the following represents the Commission's full recommendation:

**The Commission recommends that the financial tables on which support obligations are based be amended and updated based on the most recent economic data available on the cost of raising a child. To that end, the Commission has prepared draft legislation to implement its recommendation which is attached as Appendix D.**

Respectfully submitted,

Garrett M. Jacobs, SEC Chairman

# APPENDIX

## A

# West Virginia Support Enforcement Commission

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Ann Haight	<a href="mailto:ahaight@kaycasto.com">ahaight@kaycasto.com</a>	304-345-8900
Scott Elswick	<a href="mailto:Scott.elswick@courtswv.gov">Scott.elswick@courtswv.gov</a>	304-824-5885
Gene Bailey	<a href="mailto:GBailey@handl.com">GBailey@handl.com</a>	304-550-8499-Cell 304-720-5515-Office
Angie Reynolds	<a href="mailto:Angiereynolds4@gmail.com">Angiereynolds4@gmail.com</a>	410-302-9855
Joe Zak	<a href="mailto:Robert.Zak@courtswv.gov">Robert.Zak@courtswv.gov</a>	304-558-5801
Nancy Exline	<a href="mailto:nancy.n.exline@wv.gov">nancy.n.exline@wv.gov</a>	304-356-4045
Garrett Jacobs	<a href="mailto:garrett.m.jacobs@wv.gov">garrett.m.jacobs@wv.gov</a>	304-356-4707

# APPENDIX B

**Education**

Ph.D. in Economics, University of Colorado 1997  
 M.S. in Economics, University of Colorado 1990  
 B.S. Regional Planning, Grand Valley State University 1982

Monteverde Institute, Costa Rica (Summer 1998): Studied economic status & opportunities for women in Costa Rica  
 University of Sarajevo, Sarajevo, Yugoslavia (Summer 1982): Studied Yugoslav economic system

**Employment**

2007-present  
 Economist and Senior Research Associate  
 Center for Policy Research (CPR)  
 Denver, Colorado

2012-present  
 Adjunct Faculty, Professor of Economics  
 Colorado Mountain College  
 Glenwood Springs, Colorado

1997-2007  
 Economist and Senior Research Associate  
 1989-1996  
 Research Assistant/Research Associate  
 Policy Studies Inc. (PSI)  
 Denver, Colorado

1999-2006  
 Lecturer: Micro- and Macroeconomics  
 Metropolitan State College  
 Denver, Colorado

**Technical Assistance on Child Support Guidelines**

Venohr led the technical assistance for the following state reviews and developments of child support guidelines. Venohr has also assisted six states change their guidelines model to income shares.

Venohr assessed and summarized the economic evidence on child-rearing expenditures and used the evidence to develop updated child support schedules or formulae for most of these projects. For some projects, Venohr also provided legislative or committee testimony, analyzed case file data, developed guidelines worksheets or other guidelines provisions to deal with special case circumstances such as shared-parenting time, extraordinary healthcare costs, and multiple families. Venohr produced a report for most of these projects.

2013	Arkansas, Tennessee Virginia, and West Virginia
2012	Connecticut, Illinois Missouri, South Dakota, and Wyoming
2011	Pennsylvania, Rhode Island, and Vermont
2010	California; Georgia, Illinois, New York; New Mexico; North Carolina,
2009	Arizona; Colorado; Illinois; Indiana; Ohio; South Carolina; Tennessee
2008	Illinois; Maryland; Missouri; Pennsylvania; South Dakota; Wyoming
2007	Alabama; Iowa; Louisiana; Maine; New Mexico; Rhode Island; Vermont
2006	Arkansas; Alabama; Nebraska; North Carolina; Oregon
2005	California; Georgia; Maryland; Massachusetts; Minnesota, Tennessee; Washington
2004	Alabama; Connecticut; Guam; Iowa; Maryland; Missouri; Ohio; South Dakota; Washington; West Virginia; Wyoming
2003	Arizona; District of Columbia; Louisiana; New Jersey; Pennsylvania; South Carolina; Tennessee
2002	Georgia; Indiana; North Carolina; New Mexico; Tennessee; Utah; Vermont
2001	Georgia; Michigan; Missouri; Oregon; Rhode Island; Tennessee; Wisconsin
2000	Arkansas; California; Colorado; Kentucky; Maryland; Ohio; South Dakota

**CPR Research Grants and Projects**

Venohr either led or played a major role in these evaluations and technical assistance projects. A final report was produced for most projects.

Current	U.S. Department of Health and Human Services <b>National Fatherhood Research and Practice Network</b>
2013	State of Colorado <b>Passthrough of Child Support to TANF Recipients</b>
2012	Federal Office of Child Support Enforcement <b>Establishment of Parenting Time Orders for Never-Married Parents</b>
2011-2012	State of Colorado Department of Human Services <b>Technical Assistance on the Work Support Strategies Initiative: An Initiative that</b>

**Coordinates and Streamlines Applications/Recertifications for Medicaid/CHIP, SNAP, TANF and Child Care Assistance**

- 2011 Pew Charitable Trust: Pew Center on the States - Strategic Initiatives  
**Assisted with a preparation of a policy brief on child support**
- 2011 State of Colorado Division of Labor and Employment  
**Evaluation of the Colorado Motherhood Program: A Re-entry Program for Ex-Offenders**
- 2007-2011 Texas Office of the Attorney General  
**Evaluation of the Ninos Sanos Healthy Children Pilot Project**
- 2008-2011 Arapahoe County, Colorado  
**Cost-effectiveness analysis of the Employment Program for Noncustodial Parents**
- 2006-2009 Division of Child Support Enforcement of the Colorado Department of Human Services  
**Evaluation of Early Intervention Procedures Used to Collect Child Support**
- 2009 The Piton Foundation and the Denver Public Schools Preschool Program  
**Feasibility of a Universal Application for Four Programs Providing Child Care and Early Education in Denver**
- 2008-2009 Department of Health and Human Services Office of Child Support Enforcement  
**Technical Assistance Guidance for Effective Web-Based Customer Service**
- 2007-2008 Sub-contract with Policy Studies Inc.  
**North Dakota: Collaboration between Child Support and Child Welfare**
- 2007-2008 Sub-contract with Policy Studies Inc.  
**Hawaii: Collaboration between Child Support and TANF**
- 2007 Denver Early Childhood Council  
**Assessment to Improve Access to Child Care and Early Education Programs**

**Selected Projects at Policy Studies Inc.**

- 2006 Tennessee  
*Knox County Case Stratification Project*
- 2006 Minnesota  
*Cost of Providing Center-Based Child Care*
- 2004 Annie E. Casey Foundation  
*Child Support Trust Accounts*
- 2001-02 Federal Office of Child Support Enforcement  
*Task Order 12: Assessment & Inventory of State Staffing Patterns*
- 2001-02 Federal Office of Child Support Enforcement  
*Task Order 18: National Child Support Research Conference*
- 2001 State of Alaska

*Evaluation of Electronic Modification (ELMO) of Child Support Orders*

1999-2000	State of Minnesota Legislature <i>Exploring Options: Arrears Forgiveness and Passthrough of Payments to Custodial Families</i>
1999-2000	State of Minnesota <i>Minnesota Child Support Assurance: Program Design Caseloads and Cost</i>
1999-2000	Federal Office of Child Support Enforcement State of Colorado <i>Updated Colorado Staffing Standards for Child Support Enforcement.</i>
1999-2000	State of Colorado <i>A Study of Interest Usage on Child Support Arrears: State of Colorado</i>
1999	Montana Department of Public Health and Human Services <i>Comprehensive Study of the Montana Certificate of Need Program</i>
1994-96	Massachusetts Departments of Health and Public Health <i>Massachusetts Paternity Acknowledgment Program</i>
1994	Oregon Department of Justice <i>Estimating the Benefits of Collecting Interest on Child Support Arrears: State of Oregon</i>
1993-94	Vermont Department of Health <i>WIC Distribution Payment Options: State of Vermont</i>
1993-94	Department of Housing and Urban Development Grant to Center for Public Policy Studies <i>Improving Energy Efficiency in Public Housing: A Colorado Field Experiment</i>
1993-94	Minnesota Department of Human Services <i>Central Payments Analysis: Standards, Current Problems, and Constraints</i>
1993-94	Wyoming Department of Health <i>Local Mental Health Funding: Other State Methods and Wyoming Policy Options</i>
1989-1994	State of Oregon <i>Oregon Child Support Updating Project: Findings from the Third Year Research</i>
1992	Wyoming Department of Health <i>Wyoming Nursing Salary Survey</i>
1992	Wyoming Department of Health <i>Analysis of Wyoming Community Programs</i>
1990	State of Nebraska <i>Iowa/Neb. Electronic Funds Transfer Project: Analysis of Implementation Process &amp; Issues</i>



**Selected Publications**

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

Jane C. Venohr (2013) "Medical Support in Today's Child Support Guidelines and the Affordable Care Act." *CommuniQue*, National Child Support Enforcement Association, Washington, D.C. (Dec. 2013)

Jane C. Venohr (2011) "Child Support Guidelines: Recent Developments" *CommuniQue*, National Child Support Enforcement Association, Washington, D.C. (May 10, 2011)

Jane C. Venohr (2006) "Behind Time-Sharing Adjustments in Child Support Guidelines," *2006 Family Law Update* edited by Laura Morgan and Ronald Brown, Aspen Publishers, NY, NY.

Jane C. Venohr and E. Tracy Griffith. "Child Support Guidelines: Issues and Reviews," *Family Court Review*, vol 43, no. 3 (Summer 2005).

Jane C. Venohr and Robert G. Williams. "The Implementation and Periodic Review of State Child Support Guidelines," *Family Law Quarterly*, vol. 33, no. 1 (Spring 1999).

## Center for Policy Research

<http://www.centerforpolicyresearch.org/>

### Statement of Qualifications

Center for Policy Research (CPR) is a private, nonprofit research agency founded in 1981 to work with public and private sector service providers to improve the effectiveness and efficiency of human service agencies and the justice system. CPR specializes in demonstration, evaluation, and basic research dealing with a broad array of human services, including child protection, domestic violence, poverty, court reform, child support and health and education innovations.

CPR has a strong track record of working with states and local jurisdictions to conduct successful demonstration and evaluation grants and in preparing policy manuals. For over 20 years, CPR has analyzed child support data to understand performance issues, tested the effectiveness of various practices using experimental and control groups, analyzed the information generated, and publicized the results to the nation's child support community. CPR has conducted numerous multi-site evaluations including Office of Child Support Enforcement's evaluation of the Access and Visitation Demonstration Projects and the Responsible Fatherhood Demonstration Projects. In addition, CPR has extensive experience in evaluations of court programs.

**Child Support Guidelines Experience.** In the last five years, CPR has assisted about 20 states with their child support guidelines review (Alabama, Arizona, California, Colorado, Connecticut, Illinois, Indiana, Iowa, Louisiana, Maryland, New Mexico, New York, Ohio, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Vermont, Virginia, and Wyoming). All CPR's guidelines projects are lead by Dr. Jane Venohr, CPR economist and research associate, who joined CPR in early 2007. She has 20 years of experience with the economic data on child-rearing costs. CPR's level and type of assistance varies according to each state's particular needs. CPR updates child support schedules using current economic data; collects and analyzes case file data to determine how the guidelines are being applied and the causes of guidelines deviations; develops adjustments for special factors such as medical support, parenting time, additional dependents, very low incomes, very high incomes, and other factors; and provides expert testimony to legislative and judicial committees and provides other assistance.

**Sample of Current Projects.** CPR is currently conducting over 20 research and technical assistance projects. Examples of current projects are provided below.

- **Colorado.** CPR is providing technical assistance to Colorado Department of Human Services on its Work Support Strategies (WSS) planning grant. Colorado was one of nine states to receive a Ford Foundation planning grant to integrate service delivery among SNAP, Medicaid, CHIP, child care assistance and other programs.
- **Office of Child Support Enforcement (OCSE), U.S. Department of Health and Human Services.** OCSE has contracted with CPR to develop a report that assesses the strengths and limitations of different approaches for addressing parenting time in child support orders. The report is intended to provide technical assistance to states if the President's budget that provides \$570 million over ten years to support increased access and visitation services and integration of these services into the child support program is approved. The proposal also requires states to establish access and visitation responsibilities in all initial child support orders.
- **Pew Charitable Trust.** CPR is developing a white paper outlining possible strategic initiatives that could improve the effectiveness of child support, as well as public awareness about child support for consideration by Pew.

# **APPENDIX C**

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## Chapter I: Introduction

### PURPOSE OF REPORT

West Virginia is reviewing its child support guidelines as required by federal regulation.<sup>1</sup> The purpose of this report is to provide information that can be used to assess whether the West Virginia child support table should be updated. The assessment considers the most current economic data on the cost of child-rearing and other economic data used to develop a child support table.

Child support contributes to the financial well-being of many of West Virginia's children. In 2011, the U.S. Census American Community Survey reported that there were 386,381 children living in West Virginia and about 134,979 of those children did not live with a parent in a married-couple household.<sup>2</sup> This amounts to almost 35 percent of West Virginia's children living with only one parent, in foster care, or in other situations without both parents. Most of these children are eligible for child support. An unknown number of West Virginia's children living in married-couple households but with step-parents are also eligible for child support. The West Virginia Department of Health & Human Resources (DHHR) Bureau for Child Support Enforcement (BCSE) collects and distributes about \$148 million in child support annually for many of these children.<sup>3</sup> An unknown amount of additional support is paid to non-BCSE cases.

In West Virginia, child support orders are set using the child support guidelines provided in West Virginia Statute.<sup>4</sup> West Virginia Statute also provides for the creation of a Support Enforcement Commission representative of a broad range of stakeholders in which the composition of the membership is detailed in Statute.<sup>5</sup> Among other things, the Commission is charged with periodically reviewing the guidelines and ensuring that the review is compliant with federal law. The core of the guidelines calculation is a lookup table of monthly basic obligations for a range of incomes and number of children. The basic obligations in the table reflect economic data on the costs of raising children. Statute also contains two worksheets that are to be used to calculate support awards based on the parents' incomes, other case circumstances, and the monthly basic obligation from the table. One worksheet considers basic shared parenting and the other considers extended shared parenting. In either worksheet, the basic obligation is divided by each parent's pro rata share, with the obligor's pro rata share forming the basis of the order amount. The final child support amount may

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<sup>1</sup> Title 45 of the Code of Federal Regulations, CFR §302.56.

<sup>2</sup> U.S. Census American Community Survey (2011). Downloaded from <http://factfinder.census.gov> on July 25, 2013.

<sup>3</sup> Federal Office of Child Support Enforcement, *Report to Congress: Preliminary 2011*, Washington, D.C. Downloaded from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-17> on July 25, 2013.

<sup>4</sup> West Virginia Code § 48-13

<sup>5</sup> West Virginia Code § 48-17-109.

consider additional adjustments, such as the amount of overnights the child spends with each parent, or deviations.

The existing West Virginia table is based on economic data available in 1999. This report reviews the current economic evidence on child rearing costs and provides an updated table based on more recent data. The review of the economic evidence fulfills the federal requirement that... “[A] State must consider economic data on the cost of raising children... “.<sup>6</sup>

Through a competitive process, DHHR has contracted with Center for Policy Research (CPR) to prepare this report and update the child support table. In turn, the Child Support Enforcement Commission will review this report and other information to make findings and recommendations that will be reported to a legislative committee. Ultimately, if any guidelines changes are made, they are made by the legislature.

This report focuses on the child support table. It does not address other issues such as income imputation or adjustments for additional dependents that are often addressed in a state’s child support guidelines calculation, but are not typically addressed in a state’s child support table. It does, however, explore two non-table issues: whether the ability to pay calculation, which is part of the basic shared parenting worksheet, should be updated; and, whether any changes to accommodate healthcare reform should be made.

## **ORGANIZATION OF REPORT**

The remainder of this report is organized into five chapters.

- Chapter II summarizes federal regulations pertaining to state child support guidelines and state guidelines models. It also provides an overview of the West Virginia child support guidelines relative to other state guidelines.
- Chapter III reviews estimates of child-rearing expenditures. It reviews those underlying state child support guidelines and the most current estimates available that could be used to update child support tables.
- Chapter IV summarizes the economic basis of the current and updated tables. It identifies underlying steps and assumptions.
- Chapter V considers two guidelines issues besides the table: updating the ability-to-pay calculation in the worksheet, and medical child support.
- Chapter VI concludes the report and compares the amounts under the new and updated tables. It also summarizes the changes in the economic factors underlying the table.

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<sup>6</sup> CFR §302.56 (h).

## Chapter II: Federal Requirements and Guidelines Models

### FEDERAL REQUIREMENTS

Federal law has required state advisory child support guidelines since 1987.<sup>7</sup> The Family Support Act of 1988 expanded the requirement.<sup>8</sup> As of 1989, each state must have one set of guidelines that are to be applied presumptively rather than on an advisory basis.<sup>9</sup> 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.

Federal regulation requires states to review their child support guidelines at least once every four years [45 C.F.R. § 302.56]. As part of that review, states must 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 does not contain the findings from the case file review. This report fulfills the requirement to review the economic data on the cost of raising children.

### GUIDELINES MODELS

States have discretion in the guidelines models that they use. Yet, according to federal requirements, a state's child support guidelines must:

- Be based on specific descriptive and numeric criteria;
- Take all earnings and income of the noncustodial parent into consideration; and
- Address how the parents will provide for the child(ren)'s healthcare needs through health insurance coverage and/or through cash medical support. . . .<sup>10</sup>

Most states, including West Virginia, base their guidelines on the income shares model, which was developed through the 1984-87 National Child Support Guidelines Project.<sup>11</sup>

### INCOME SHARES MODEL

The 1984-87 National Guidelines project was convened at the request of Congress and tasked with making recommendations to states to help them develop statewide guide-

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<sup>7</sup> Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [Pub. L. No. 98-378].

<sup>8</sup> Pub. L. No. 100-485.

<sup>9</sup> Presumptive guidelines were required as part of the Family Support Act of 1988 [Pub. L. No. 100-485].

<sup>10</sup> 45 C.F.R. § 302.56(c).

<sup>11</sup> National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Dept. of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.

lines. At the time, few states had statewide guidelines. The income shares model was developed to embody the principles of state child support guidelines identified by the Guidelines Project's Advisory Panel. (Those principles are shown in Exhibit 1.) It also incorporates economic data on actual child-rearing expenditures. The income shares guidelines model is based on the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the income shares model is a measurement of how much families spend on child rearing. In turn, that amount is often adjusted in a guidelines worksheet for different situations such as the child's actual healthcare expenses and other factors.

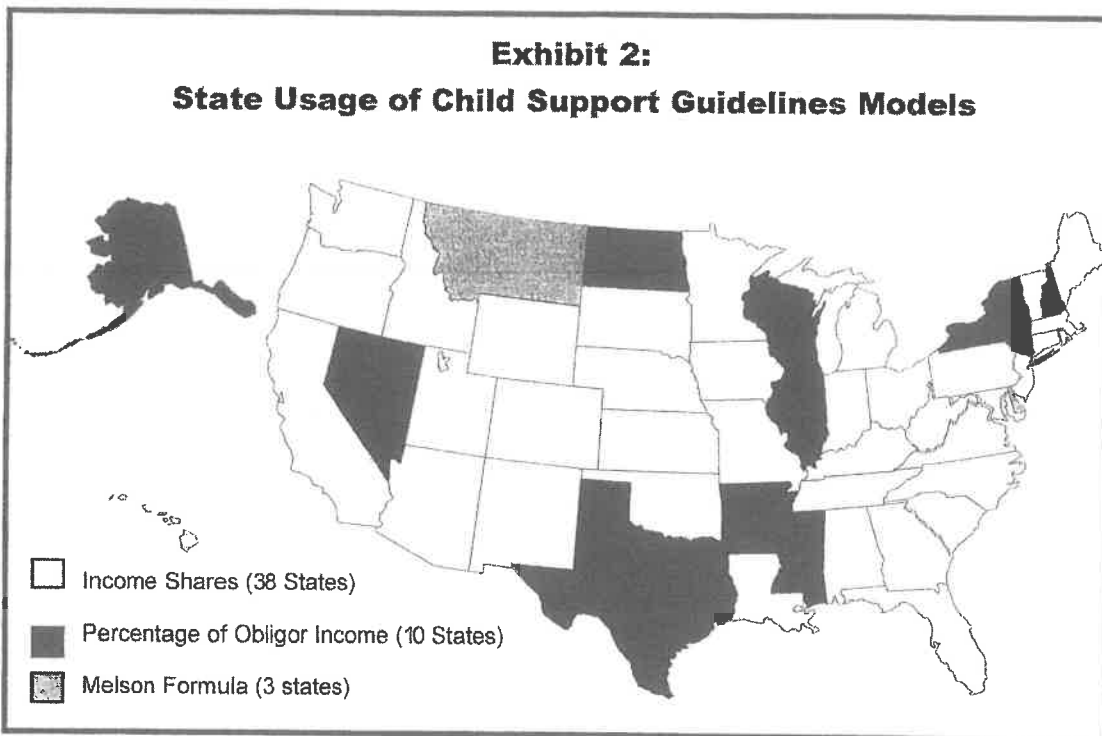
The premise of the income shares model applies to children of previously married parents as well as never-married parents. Children should not be forced to live in poverty because of their parents' decisions to separate, divorce, or not marry. Children of disrupted families, regardless of the reason for the disruption, should be afforded the same financial opportunities as children of intact families with similar incomes.

Another major premise of the income shares model is that both parents are financially responsible for their children. To this end, the average amount expended on children is prorated between the parents. The obligated parent's share becomes the basis of the child support award. There may be other adjustments for physical custody or other factors.

Exhibit 1: Summary of the State Guidelines Principles Identified by 1984-87 Child Support Guidelines Project Advisory Panel	
1.	Both parents should share in the financial support of their children. The responsibility should be divided in proportion to their available income.
2.	The subsistence needs of each parent should be considered, but in virtually no case should the obligation be set at zero.
3.	Child support must cover a child's basic needs as a first priority; but, to the extent either parent enjoys a higher standard of living, the child is also entitled to share in that higher standard of living.
4.	Each child of a given parent has a right to a share of that parent's income. (In other words, when a parent has other children besides the children for whom support is being determined, an adjustment may be appropriate.)
5.	The guidelines should not treat children of separated, divorced, and never-married parents differently.
6.	The guidelines should not assume whether the mother or father is the custodial parent.
7.	The guidelines should not create economic disincentives to remarry or work. (An economic disincentive to remarry could exist if the guidelines considered a new spouse's income. An economic disincentive to work can be avoided by imputing income to a parent who is voluntarily unemployed or underemployed.)
8.	The guidelines should consider the involvement of both parents in the child's upbringing. It should take into consideration the financial support provided by parents in shared physical custody or extended visitation arrangements. Yet, this does not necessarily obviate the child support obligation in 50/50% timesharing arrangements.

As shown in Exhibit 2, there are 38 states that currently rely on the income shares model. Most income shares guidelines relate to measurements of child-rearing expenditures in intact families. This is consistent with the premise that the children are entitled to the same level of expenditures that the children would have received had the parents and children lived together.





### OTHER GUIDELINES MODELS

Exhibit 2 shows that states use two other guidelines models besides the income shares model. Three states (*i.e.*, Delaware, Hawaii, and Montana) use the Melson formula, and 10 states use the percentage-of-obligor income guidelines model.

#### Melson Formula

Judge Melson of Delaware developed the Melson formula. 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.

West Virginia relied on the Melson formula until 1997 when it switched to the income shares model.

#### Percentage-of-Obligor Income Model

The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support. It does not consider the obligee's income in the calculation. Most percentage-of-obligor income guidelines also relate to measurements of child-rearing expenditures in intact families like the income shares model does. The difference, however, is that

the income shares model presumes that both parents are financially responsible for those expenditures and each parent's responsibility is his or her prorated share.

### **Guidelines Models Not in Use**

A few alternative guidelines models — the cost shares model introduced by the Children's Right Council, the American Law Institute's model (ALI model), and Arizona's Child Outcome-Based Support Model (COBS) — have received significant attention in the last decade, but none have been adopted by any state. All of them are alternatives to guidelines models rooted in measurements of child-rearing expenditures in intact families. The cost shares model considers child-rearing expenditures in single-parent families rather than expenditures in intact families. Advocates of the cost shares model are critical of the income shares model because they believe that the standard of living afforded when the family was intact cannot be maintained when there are now two households to support (*i.e.*, the household that includes the custodial parent and the children and the household that includes the obligor). Further, they believe that if the standard of living of the children and custodial parent is maintained, then the standard of living of the obligor must decrease. This is one reason why the cost shares model relies on measurements of child-rearing expenditures in single-parent families rather than measurements in intact families. One of the criticisms of using expenditures in single-parent families, however, is that it sets a basic needs or poverty-level guidelines because many single-parent families live in poverty and few have high incomes.<sup>12</sup> For instance, in West Virginia, 48 percent of female householders with children under age 18 live in poverty, while 3 percent of female householders with children under age 18 have annual incomes of \$75,000 or more.<sup>13</sup> (As a contrast, 46 percent of West Virginia married-couple families with children under age 18 have annual incomes of \$75,000 or more.) Cost shares generally produces lower support orders than other guidelines models.

Both the ALI and COBS are "forward-looking methods" of calculating support in that they consider the living standard of each parent and the children after the transfer of child support.<sup>14</sup> This contrasts vastly from the income shares model, which "looks backward" toward what is spent on child-rearing expenditures in intact families. No state has seriously considered the ALI model. One reason is that the ALI exists in concept, but has not developed into an actual set of working guidelines. Although the architects of the COBS model insist it is not an ALI model, it is a close cousin. Arizona, a state where the guidelines are promulgated through judicial rule, is the only state to have seriously considered the COBS. In fact, COBS was developed by Ira Ellman, an Arizona child support guidelines review committee member and legal

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<sup>12</sup> A more thorough critique of the cost shares guidelines is provided by Jo Michelle Beld and Len Biernat, "Federal Intent for State Child Support Guidelines, Income shares, Cost Shares, and the Realities of Shared Parenting." *37 Family Law Quarterly* 165 (2003).

<sup>13</sup> Calculated from U.S. Census Bureau American Factfinder, "Selected Economic Characteristics: 2011, American Community Survey 1-Year Estimates," downloaded on July 25, 2013, from <http://factfinder.census.gov>.

<sup>14</sup> More information about COBS can be found in *Arizona Child Support Guidelines Review Committee, Interim Report of the Committee*, Submitted to Arizona Judicial Council, Phoenix, Arizona on October 21, 2009. More information about the ALI can found in the *1999 Child Support Symposium* published by *Family Law Quarterly* (Spring 1999).

scholar, who was also involved in the development of the ALI model. In 2010, the Arizona child support guidelines review committee recommended that Arizona adopt COBS,<sup>15</sup> but the Arizona Judicial Council decided it needed further study and referred the issue to a legislative committee. As part of its decision, the Arizona Judicial Council also updated its income shares table.

Relative to Arizona's version of income shares, COBS generally produces decreases to guidelines amounts for low-income obligors, increases to guidelines amounts for middle to high-income obligors, and decreases to guidelines amounts in cases where the obligor has less income than the obligee. Arizona's version of income shares produces amounts that are generally less than West Virginia income shares guidelines because of Arizona's unique timesharing adjustment.

### **STATE USAGE OF GUIDELINES MODELS**

Few states have changed guidelines models in the last few years. From 2005 through 2009, however, several states adopted the income shares model. Tennessee, West Virginia, Georgia and Minnesota moved from the percentage-of-obligor model to income shares guidelines. The District of Columbia and Massachusetts also recently switched to an income shares approach: the District switched in April 2007 and Massachusetts switched in January 2009. Prior to the change, the District and Massachusetts relied on what was called the "hybrid model" because it contained elements of the income shares model and the percentage-of-obligor guidelines model. It considered only the obligor's income until the custodial parent's income exceeded a particular threshold (\$20,000 per year net childcare expenses in Massachusetts); then, once that threshold was exceeded, the obligation was reduced by a percentage of the custodial parent's income.

### **OTHER FACTORS AFFECTING BASIC TABLES/FORMULAE**

In addition to the guidelines model, several other factors cause state guidelines amounts to differ.

- *Differences in the economic studies of child-rearing expenditures used as the bases of states' guidelines.* There are several economic studies of child-rearing expenditures. Eight different studies form the basis of current state guidelines. The studies vary in data years and methodologies. Chapter III provides more details about these studies.

Further, other factors exacerbate differences among states using the same economic study as the basis of their guidelines. States using the same economic study may differ because of differences in price levels in the years that the states up-

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<sup>15</sup> Honorable Bruce Cohen, Chair of the Arizona Child Support Guidelines Review Committee, Request for Arizona Judicial Council Action, October 21, 2010. Downloaded from <http://www.azcourts.gov/Portals/74/CSGRC/1%20AJC%20cover%20sheet%20for%20the%20GRC.pdf> on November 4, 2010.

dated their tables. For example, one state may have updated a particular study to 2010 price levels and another state using the same study may have updated it to 2012 price levels. West Virginia is one of 18 states to have not updated their basic guidelines table/formula since 1999.

- *Adjustments for state-specific income tax rates.* Most states that base their guidelines on gross income make an adjustment within their basic table/formula to consider their state's personal income tax rate. West Virginia is one of 29 states that bases its guidelines on gross income. The West Virginia guidelines consider West Virginia state tax rates as well as federal tax rates and FICA.
- *Adjustments for states with relatively high or low incomes or housing costs.* All of the studies of child-rearing expenditures rely on national data and do not provide state-specific measurements of child-rearing expenditures. Some states (including West Virginia) with relatively low or high incomes or housing expenses have adjusted national measurements to align with their state's income or housing cost. Based on 2011 Census American Community Survey, West Virginia ranks the third lowest among states in median family income.<sup>16</sup> Only Mississippi and Arkansas have lower median family income.
- *Treatment of work-related child care expenses.* The majority of states (35 states including West Virginia) do not include an average amount of work-related child care expenses in their basic child support tables/formulae. Instead, they address the actual amount incurred for work-related child care expenses on a case-by-case basis elsewhere in the guidelines calculation such as in the guidelines worksheet, which is what West Virginia does.
- *Treatment of the child's healthcare expenses.* West Virginia and the vast majority of states that exclude child care expenses from their basic tables/formulae also exclude most of the child's healthcare expenses from their basic child support tables/formulae. Like child care expenses, the child's actual healthcare expenses, including health insurance premiums, are typically line items in the child support worksheets in these states' guidelines. If the obligor incurs the healthcare expense, there is a credit against the basic support award. If the obligee incurs the healthcare expense, there is an add-on to the basic support award. These healthcare expenses consist of the cost of providing health insurance for the child and extraordinary, out-of-pocket medical expenses for the child, such as large deductibles. West Virginia and most of these states, however, include a small amount in their basic tables/formulae to cover the out-of-pocket cost of the child's routine healthcare. In West Virginia and many states, that amount is \$250 per year per child.

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<sup>16</sup> U.S. Census Bureau American Factfinder, "Selected Economic Characteristics: 2011, American Community Survey 1-Year Estimates," Retrieved from <http://factfinder.census.gov> on July 24, 2013.

- *Ability-to-Pay Calculation.* West Virginia is one of 46 states that provide an ability-to-pay/low-income adjustment in their guidelines. The purpose of the adjustment is to preserve at least a subsistence level of income for obligors with poverty-level incomes after payment of the guidelines-determined amount. Most of these states incorporate the adjustment into their basic tables/formulae. West Virginia and a few other states incorporate the adjustment in their worksheets. The amount of the adjustment varies significantly among states. Most states relate the amount of the adjustment to the federal poverty level for one person. West Virginia and a few other low-income states uses a lower amount.

Chapter V provides more detail about West Virginia's ability-to-pay calculation.

## **Chapter III: Economic Cost of Child Rearing**

The purpose of this chapter is to describe the estimates of child-rearing expenditures. The estimates are first summarized. This is followed by a discussion of the data source used to produce the various estimates. Finally, this chapter concludes with a discussion of the usage of these estimates in state guidelines.

### **ESTIMATES OF CHILD-REARING EXPENDITURES**

Most state child support guidelines based on economic data rely on one of the following studies on the costs of raising children:

- 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.
- Thomas J. Espenshade (1984). *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- 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 (1990).
- David M. Betson (2001). "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California (2001).
- David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs" in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado.
- David M. Betson (2010). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California.
- Mark Lino (2002). *Expenditures on Children by Families: 2001 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2002. Available at:  
<http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm>.

In addition, states have considered three recent studies on child-rearing expenditures.

- 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](http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf)
- Thomas S. McCaleb, David A. Macpherson, & Stefan C. Norrbin (2008). *Review and Update of Florida's Child Support Guidelines*, Report to the Florida Legislature, Florida State University, Tallahassee, Florida.
- Mark Lino (2012). *Expenditures on Children by Families: 2011 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2011. Available at: <http://www.cnpp.usda.gov/Publications/CRC/crc2011.pdf>

The existing West Virginia table is based on measurements of child-rearing expenditures estimated using the "Rothbarth" methodology by Professor Betson in his first study (*i.e.*, 1990 study) of child-rearing expenditures. The updated table developed in this report is based on Betson's fourth study, which is his most recent (*i.e.*, 2010) study and also based on the Rothbarth methodology. The Betson-Rothbarth (BR) measurements form the basis of the majority of state guidelines.

In all, the ten studies referenced above vary in the data years used to create the measurements as well as differ in data assumptions and methodologies.

#### **OVERVIEW OF METHODOLOGIES**

Most of the above studies measure what families typically spend to raise children.<sup>17</sup> The studies typically develop measurements from examining expenditures data from several thousand families participating in the Consumer Expenditure Survey (CES), the nation's largest and most comprehensive survey of household expenditures.<sup>18</sup>

Not all economists arrive at the same estimate of child-rearing expenditures. Moreover, economists do not agree on which estimate best reflects actual child-rearing expenditures. Part of the problem is that there is no perfect methodology to separate the children's share of family expenditures from the parents' share. To illustrate this, consider family expenditures for electricity used in the home. The children's

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<sup>17</sup> An alternative measurement may be the "costs" of child rearing. Cost studies often measure or reflect the costs of the child's basic needs, such as the federal poverty level. However, measurements of child-rearing expenditures that vary depending on the parents' combined income are more helpful for forming state guidelines because most states premise their guidelines on the precept that child support should not be limited to amounts that cover the child's basic needs; rather, the child should share in the standard of living that can be afforded by the parent(s).

<sup>18</sup>The CES is conducted by the Bureau of Labor Statistics (BLS). More information about the CES can be found at the BLS website: <http://www.bls.gov/cex/>. In addition, CES information that is relevant to child support is discussed later in this chapter.

share of electricity is not obviously separable from the parents' share by examining the electricity bill.

The most common methodology for separating child and adult expenditures is a marginal cost approach, which compares expenditures between two equally well-off families: (a) married couples with children, and (b) married couples of child-rearing age without children. The difference in expenditures between these two families is deemed to be child-rearing expenditures. The Engel and Rothbarth methodologies, named by the economists who developed them, are both forms of the marginal cost approach. The Engel methodology uses expenditures on food, while the Rothbarth methodology relies on expenditures for adult goods (specifically, adult clothes in the Rothbarth estimates that form the basis of state guidelines) to determine equally well-off families. Most economists (with the recent exceptions of Betson 2010 and the 2008 Florida study economists) believe that the Engel estimator overstates actual child-rearing expenditures and the Rothbarth estimator understates actual child-rearing expenditures.<sup>19</sup>

#### **van der Gaag (1981) Estimates**

Wisconsin, one of the earliest states to promulgate statewide guidelines, relied on van der Gaag's study to develop its guidelines percentages that are applied to obligor's income only. The Wisconsin guidelines and four other states' guidelines continue to rely on van der Gaag's measurements. In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. When considering the additional costs of more children, van der Gaag concluded that the second child costs about half as much as the first child; the third child costs about the same as the second child; and subsequent children cost about half as much as the second and third child.

#### **Espenshade (1984) Estimates**

Most states relied on Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype income shares model developed through the 1984-87 National Child Support Guidelines Project.<sup>20</sup> West Virginia's first table was based on the Espenshade estimates. About seven states still rely on Espenshade's estimates. Using the Engel methodology, Espenshade found that families spend about \$58,000 to \$138,000 (in 1981 dollars, so about \$145,000 to \$344,000 in 2012 dollars) to raise a child from birth through age 17 years.

#### **Betson's Four Studies**

In the past 22 years, Betson has conducted four studies estimating child-rearing expenditures. Each study uses more recent data. His first three studies form the basis of about 28 state guidelines including the West Virginia guidelines. Specifically, the

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<sup>19</sup> A more thorough discussion of this is contained in Betson (2010).

<sup>20</sup> National Center for State Courts (1987).



West Virginia guidelines table is based on Betson's third study. His most recent study was conducted for the State of California in 2010. It currently forms the basis of three state guidelines (*i.e.*, North Carolina, Rhode Island and Vermont).

***Betson (1990) Estimates.*** Betson applied five different methodologies to estimate child-rearing expenditures using 1980-86 CES data.<sup>21</sup> This study was conducted for the U.S. Department of Health and Human Services to fulfill a congressional requirement to provide information useful for the development and review of state guidelines. He concluded that estimates using the Rothbarth methodology were the most robust, and hence recommended their use for state guidelines. He rejected his estimates using the Engel methodology, which was used by Espenshade, because they approached implausibly high levels. Betson's application of the Rothbarth estimator finds that the average percentages of total household expenditures devoted to children in intact families are 25 percent for one child, 35 percent for two children, and 40 percent for three children. Betson's application of the Engel estimator finds that the average percentages of total expenditures devoted to children in intact families are 33 percent for one child, 39 percent for two children, and 49 percent for three children. West Virginia bases its current guidelines table on the Rothbarth estimates from this study.

***Betson (2001) Estimates.*** In 2001, Betson updated his 1990 estimates based on the Rothbarth and Engel methodologies using more recent data (1996-98, initially, but later expanded it to include 1996-99). This study was conducted through the states of Michigan and California and the University of Wisconsin Institute for Research on Poverty. The only difference between the 2001 and earlier estimates was in the years the data were gathered. The source of data (CES), the estimation methodologies, and the assumptions Betson used to develop the estimates did not change. These estimates form the basis of many state child support guidelines. Using the more current data, Betson's application of the Rothbarth estimator found that the average percentages of total household expenditures devoted to children in intact families are 26 percent for one child, 36 percent for two children, and 42 percent for three children. Betson's application of the Engel estimator found that the average percentages of total expenditures devoted to children in intact families are 32 percent for one child, 46 percent for two children, and 58 percent for three children.

***Betson (2006) Estimates.*** In 2006, Betson updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004 for Oregon. The 2004 survey was the most recent data available from the CES at that time. Betson did not update the estimates using the Engel methodology or other approaches. (A more complete discussion of Betson's findings using the updated data is available in the 2006 Oregon guidelines review report.) Similar to the 2001 update, he applied the same assumptions and method, but he used more recent data. His findings showed that the child-rearing expenditures as a proportion of total household

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<sup>21</sup> The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (*i.e.*, average cost approach, similar to the USDA approach).

expenditures are, on average, 25 percent for one child, 37 percent for two children, and 44 percent for three children.

**Betson (2010) Estimates.** Betson updated his Rothbarth estimates with CES data from 2004 through the first quarter of 2009 for the State of California. The California report contains detailed information about the data, model specification, and other technical details about the estimates. It, however, does not include all of the information necessary to develop a child support table (e.g., measurements of child-rearing expenditures for a range of incomes). That information was developed by Betson for North Carolina's guidelines review. Although there were no changes to the application of the Rothbarth methodology, the 2010 Betson-Rothbarth measurements reflect two changes in the CES data used for the estimation. One change is that Betson uses the newly created income data field that the Bureau of Labor Statistics believes corrects some of the problems with income non-reporting in the CES, particularly at low incomes. The other change is the switch from using "expenditures" to "outlays," where outlays capture finance charges and mortgage principal payments while expenditures do not. Betson believes that the first change causes decreases in the estimates of child-rearing expenditures at low incomes and the second change causes increases in the estimates of child-rearing expenditures at high incomes. Nonetheless, the averages are similar to his previous study. The average share of total family expenditures devoted to children in intact families under the Betson-Rothbarth (2010) estimates are 24 percent for one child, 37 percent for two children, and 45 percent for three children. Betson did not prepare Engel estimates for this study.

#### **USDA Estimates**

USDA updates its estimates every year for changes in the price level. Although states frequently examine the most current USDA measurements when reviewing their guidelines, Minnesota is the only state to base its guidelines on the USDA measurements. The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing), then adds them to develop a total. In 2008, the USDA changed its methodology. Economists generally believed that the USDA's approach prior to 2008 overstated actual child-rearing expenditures, but economists have not assessed its new approach yet.

**USDA (Lino 2002) Estimates.** The 2002 USDA measurements of child-rearing expenditures are the economic basis of the Minnesota child support guidelines. However, Minnesota adjusted the housing component of the USDA measurements because Minnesota believed it overstated the child's actual housing expenses. The 2002 USDA measurements rely on 1990-92 CES data and update them to 2001 price levels. They do not include payments on mortgage principal. The USDA estimates indicate that the percentage of family expenditures devoted to child rearing in 2001 are 26 percent for one child, 42 percent for two children, and 48 percent for three children.

**USDA (Lino 2012) Estimates.** Beginning with its 2008 estimates, the USDA changed its underlying data and measurement of the child's housing expenses. The underlying

database is now the 2005-06 CES instead of the 1990-92 CES. The USDA still updates the measurements annually for changes in the price level. The USDA's most recent estimates (Lino 2012) reflect price levels in 2011 but are measured from families surveyed in 2005 and/or 2006. In 2008, the USDA also changed how it measured the child's housing expenses. It now uses a marginal cost approach and allocates 15 percent of the child's total housing expenses to mortgage principal payments. In 2011, the USDA measurements indicated that families spend \$158,400 to \$368,460 to raise a child from birth to age 17 in the urban South. As a share of total expenditures, the USDA measurements for the urban United States amounts to 27 percent for one child, 41 percent for two children, and 47 percent for three children.

**McCaleb, et al. (2008)**

To develop an updated table for consideration by the Florida legislature, McCaleb et al. applied the Engel methodology to 2004-06 CES. Although they do not report their average estimates, they do report that their estimates are considerably lower than those of Espenshade and Betson. In addition, the most recent USDA report includes average estimates from an appendix of the McCaleb, et al. report based on measurements developed from 1999-2001 CES data even though these were not the prime estimates developed from the study. The appendix investigates sensitivity of estimates of child-rearing expenditures to the specification of the estimation equation, the choice of variables included in the estimation equation, and the data series used in the estimates. Florida has not updated its table and none of the estimates of child-rearing expenditures in this report form the basis of any state guidelines.

**New Jersey Child Support Institute (2013)**

The New Jersey Child Support Institute is collaboration among Rutgers University, New Jersey Department of Human Services, the New Jersey Administrative Office of the Courts and others. They began working on the guidelines review in 2009 and a recommendation was made in 2013 to update the New Jersey guidelines developed by Rutgers University Professor, William Rodgers, using the Rothbarth methodology. The recommendation is pending. Rodgers applied the Rothbarth methodology to 2000-2011 CES data. Rodgers includes both one- and two-parent families in his analysis as well as households with more than two adults. In contrast, the Betson studies include only two-parent families and excluded households with adults other than the parents. The average share of total family expenditures devoted to children in intact families under the Rodgers-Rothbarth estimates are 22 percent for one child, 26 percent for two children, and 33 percent for three children.<sup>22</sup>

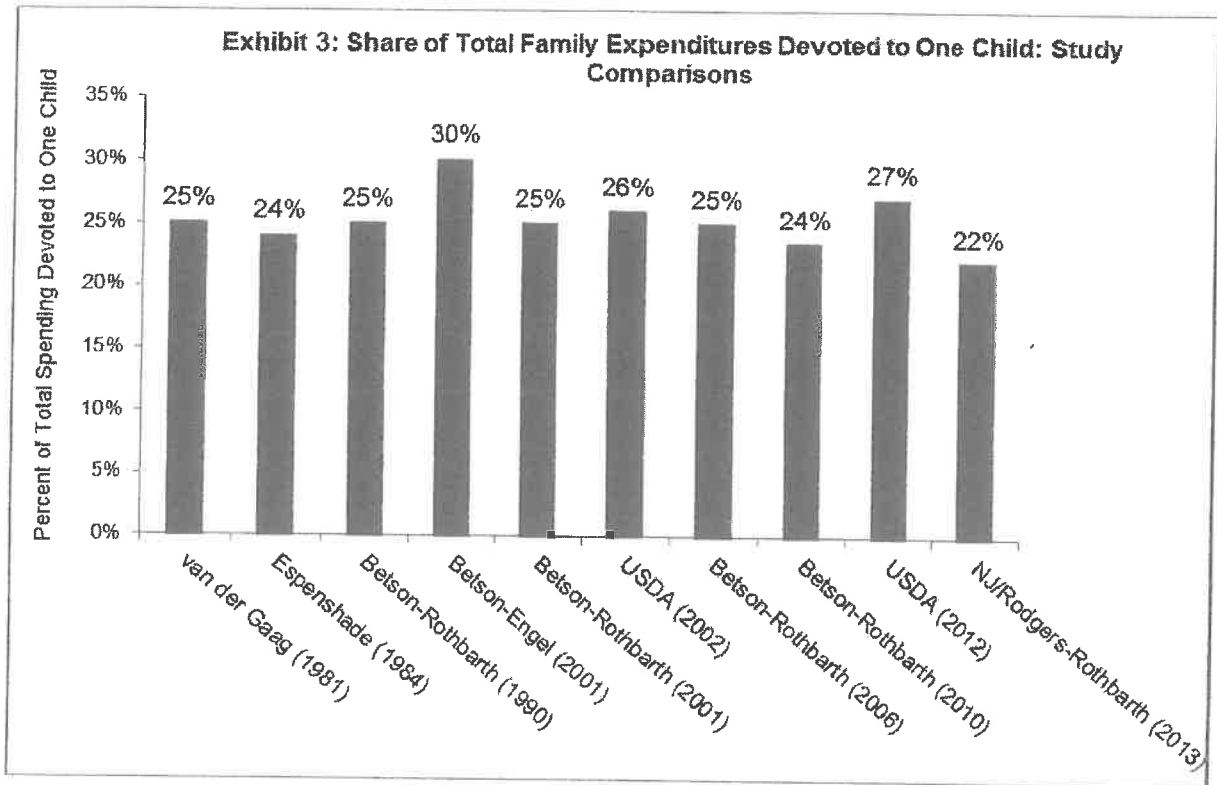
**Comparisons**

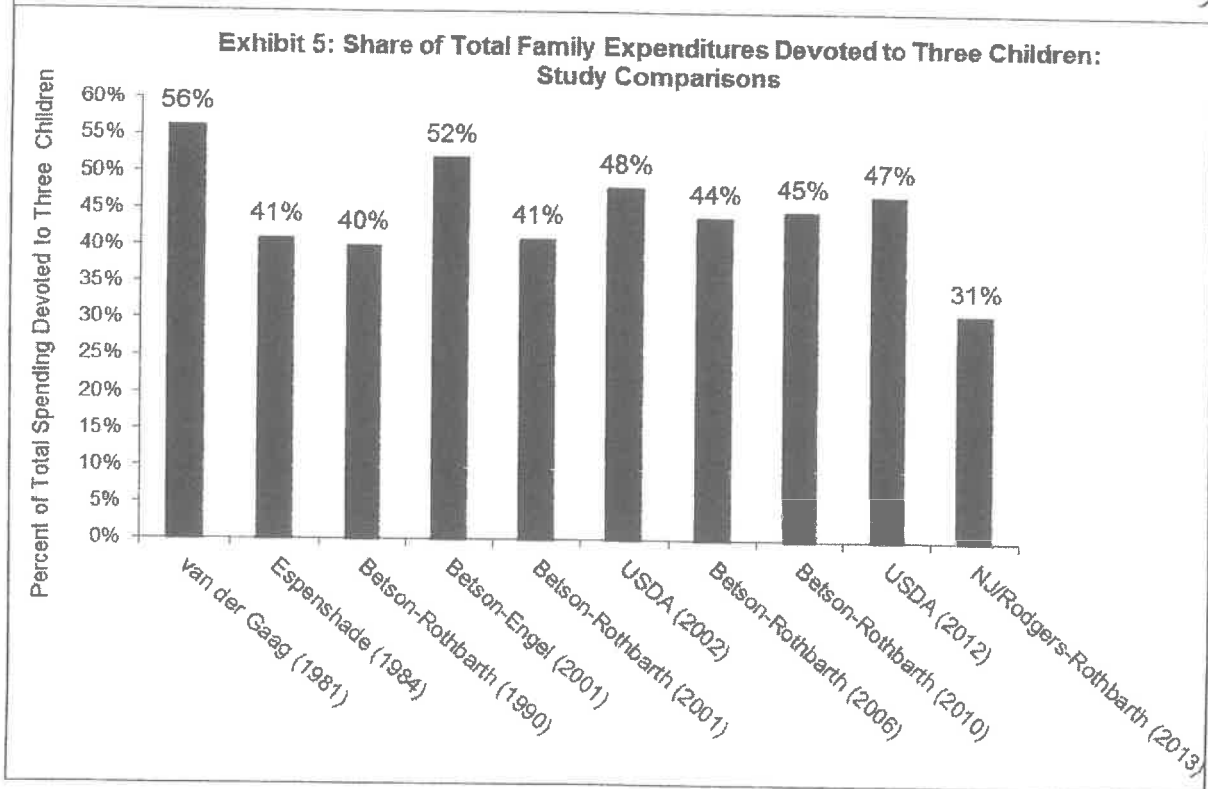
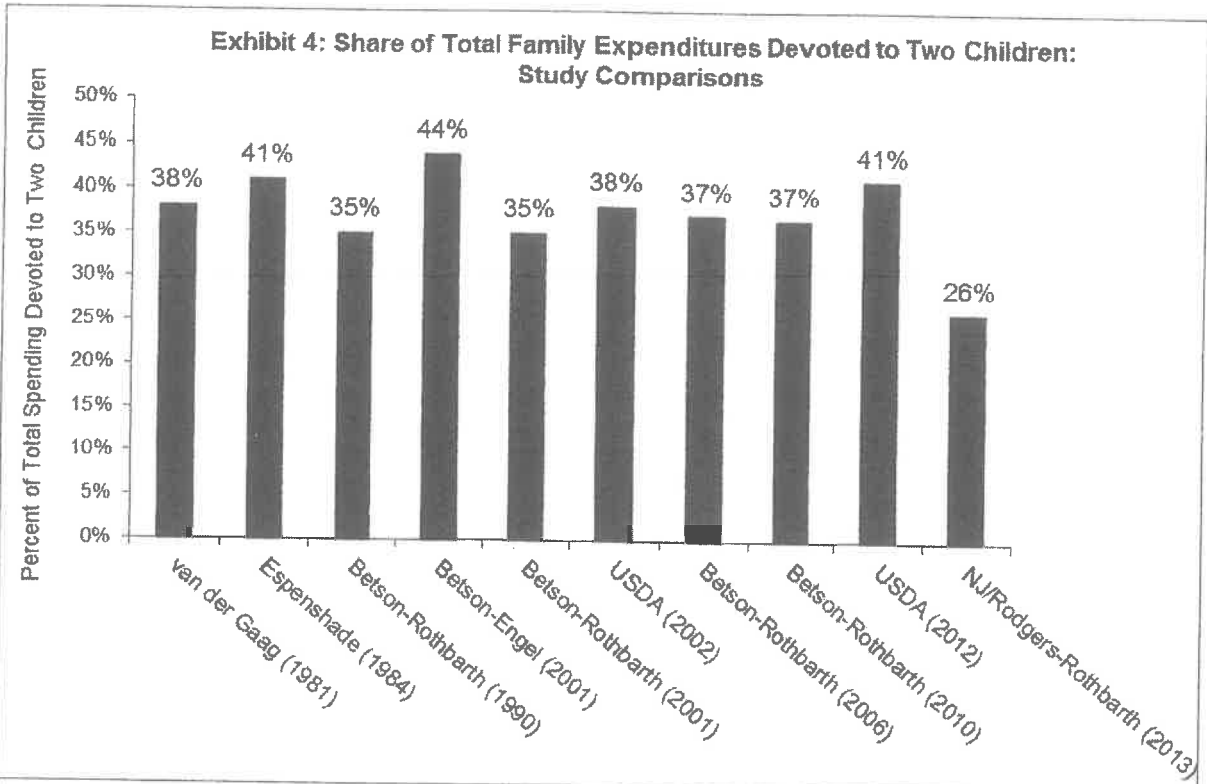
Exhibits 3, 4, and 5 compare the estimates of child-rearing expenditures for one, two and three children. Most child support cases involve one or two children. The exhibits show that those estimated with the Engel methodology result in higher amounts on

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<sup>22</sup> New Jersey Child Support Institute, Table 5, page 115.

average than those estimated with the Rothbarth methodology. It also shows that the USDA estimates generally fall between the two methodologies. Further, the recent estimates produced for New Jersey consistently form the lower bound of all estimates and the New Jersey percentages for two and three children are considerably lower than the percentages from other studies.



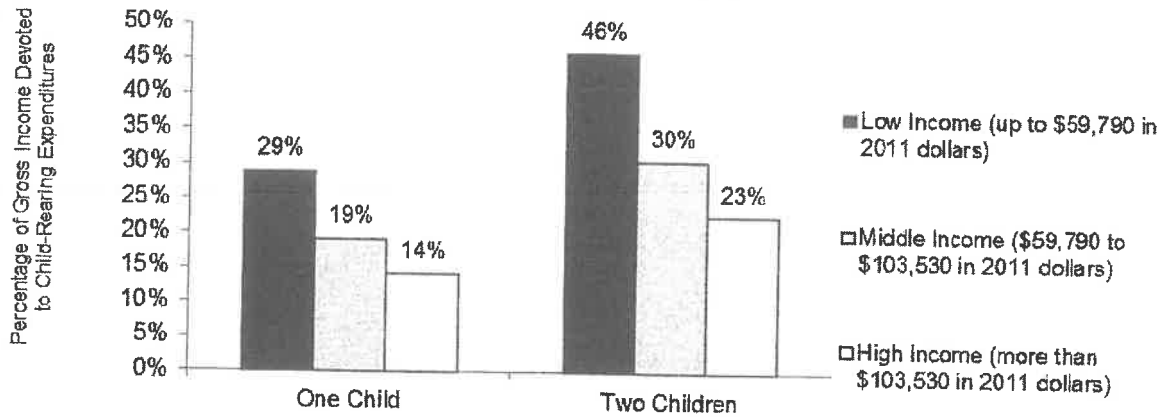


There are at least three limitations to the measurements presented in Exhibits 3, 4, and 5. One limitation is that they compare the average percentage of total family expenditures devoted to child rearing, while most state child support tables relate to “gross income” rather than “total family expenditures.” Gross income and total family expenditures differ because of income taxes and some families spend more or less than their after-tax incomes. Later in this report, CPR converts these measurements back to gross income, which is the basis of the West Virginia child support guidelines. A second limitation is that the exhibits reflect “average” child-rearing expenditures across all income ranges, so they do not reflect how child-rearing expenditures vary with income. Most economists find that the percentage of total family expenditures devoted to child-rearing expenditures declines as income increases. Exhibit 6 illustrated this by comparing the most recent USDA measurements for the South across three income ranges. Exhibit 7, 8 and 9 illustrates the same trend for the BR measurements for one, two and three children, respectively. A final limitation is that some of the measurements (*i.e.*, Lino 2012, Betson 2010, New Jersey 2013) contain mortgage principal payments, while earlier measurements did not.

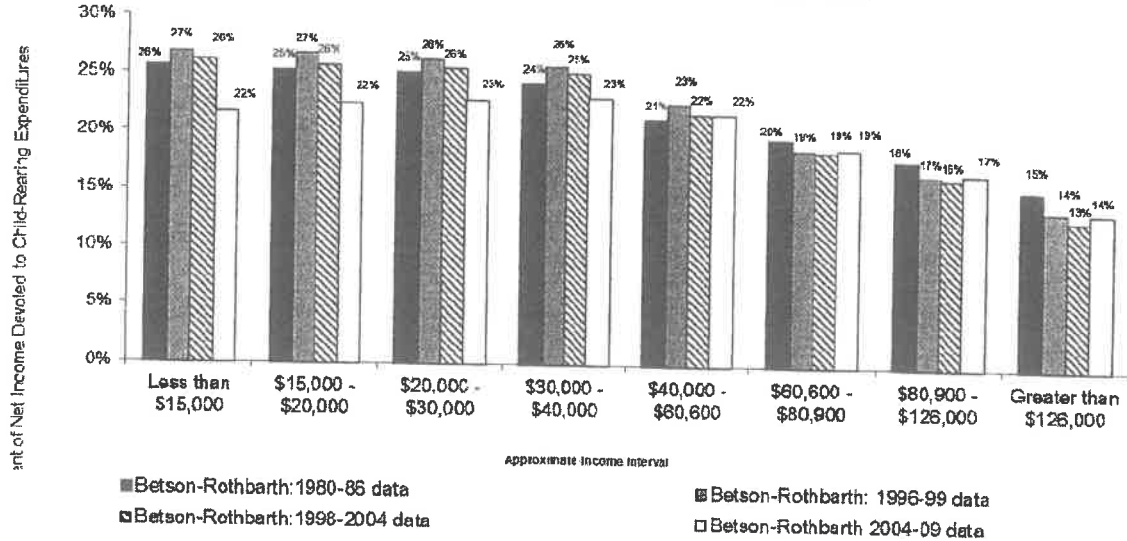
Several states (California, Illinois, and New York) have used recent USDA and Betson-Rothbarth measurements to assess the adequacy of their guidelines. If the state guidelines amount is below the Betson-Rothbarth measurement, the amount is deemed to inadequately support children. If the state guidelines amount is above the USDA measurement, it is deemed to be possibly inappropriate. This type of bracketing approach was first used by Lewin/ICF, a group that was contracted by the U.S. Department of Health and Human Services in 1990 to review measurements of child-rearing expenditures and help states use the measurements to develop and update their guidelines. Yet, Lewin/ICF used Engel estimates as the upper bound instead of the USDA estimates. The reason for the switch is that there are no recent Engel estimates available.

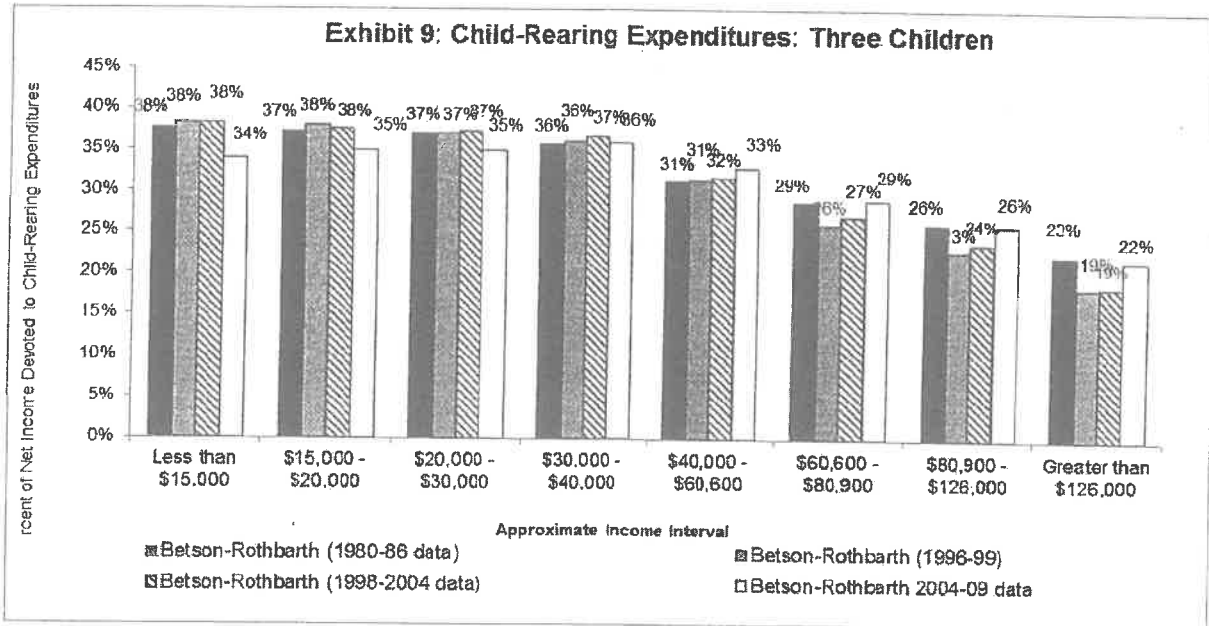
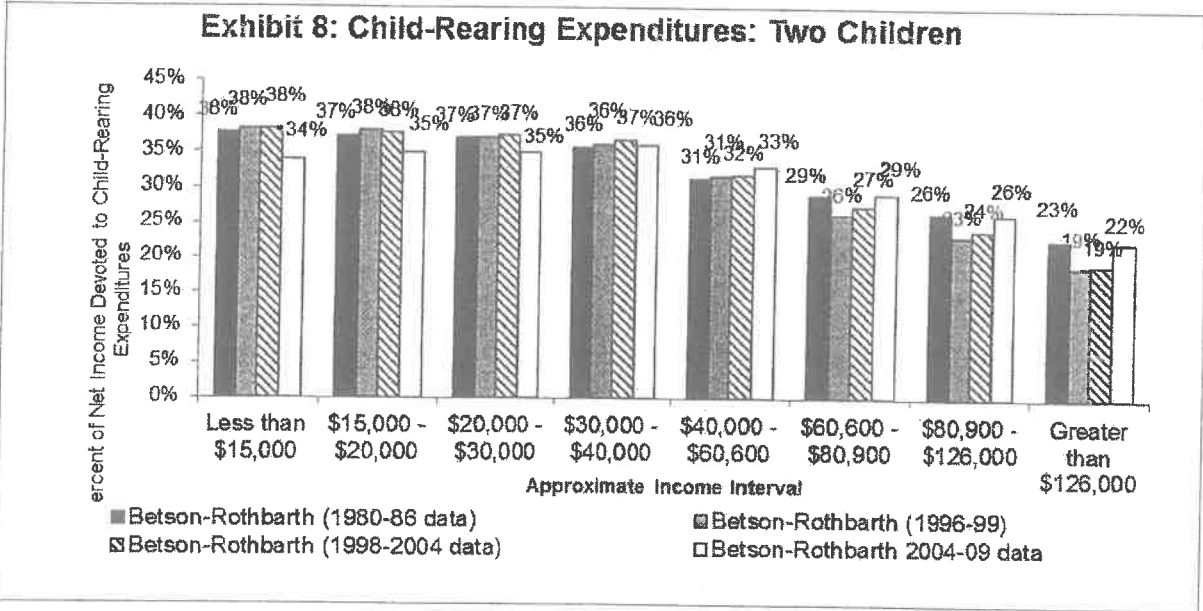
Exhibits 7, 8 and 9 also illustrate that the BR measurements of child-rearing expenditure have changed little over time. The only notable exception is the most recent BR measurements (*i.e.*, BR4). In general, the BR4 measurements are less than previous BR measurements at low incomes and more than previous BR4 measurements at high income. The pattern at low incomes may result from using a different measurement of income that controls for missing information. The pattern at high incomes may reflect the use of outlays rather than expenditures. Higher incomes are more likely to make installment payments and have higher mortgage principal payments. This could increase their expenditures.

**Exhibit 6: USDA Measurements of Child-Rearing Expenditures as a Percentage of Gross Income (Urban South)**



**Exhibit 7: Child-Rearing Expenditures: One Child**





## DATA SOURCE OF THE ESTIMATES

With the exception of the van der Gaag study, all of the economists estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).<sup>23</sup> Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures

<sup>23</sup> van der Gaag's study is more of a literature review of the evidence of child-rearing expenditures that existed in the early 1970s.



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 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.

#### **SPECIFIC CONSUMPTION ITEMS**

The CES asks households about expenditures on over a hundred detailed items. Exhibit 10 shows the major categories of expenditures captured by the CES. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of "expenditures" called "outlays." The key difference between CES's key measure of expenditures and its alternative expenditures measure, outlays, is that outlays essentially include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not. To illustrate the difference, consider a family who purchases a home theatre system during the survey period, puts nothing down, and pays for the home theatre system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theatre system. The outlays measure would only capture the installment payments made in the survey period.

#### **Mortgage Payments**

Outlays include mortgage principal payments, payments on second mortgages and home equity payments, which is what the 2010 Betson-Rothbarth measurement considers. The CES traditional measure of expenditures does not consider these outlays. The merit of using expenditures, which does not include mortgage principal payments, is that any equity in the home should be considered part of the property settlement and not part of the child support payments. The limitations are not all families have substantial equity in their homes and some families have second mortgages or home equity loans that further reduce home equity.<sup>24</sup> The merit of using outlays is that it is more in line with family budgeting on a monthly basis in that it considers the entire mortgage payment including the amounts paid toward both interest and princi-

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<sup>24</sup> According to the 2011 U.S. Census American Community Survey, 49 percent of West Virginia homeowners have a mortgage and 15 percent of those with a mortgage also have a second mortgage, home equity loan or both. These statistics include all West Virginia homeowners and are not separated for those with and without children under 18 years old. Downloaded from <http://factfinder.census.gov> on July 25, 2013.

pal, and the amount paid toward a second mortgage or home equity loan if there is such a payment. Both measures include payment of the mortgage interest, rent among households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. As shown in Exhibit 11, housing-related items comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.<sup>25</sup>

Exhibit 10: Partial List of Expenditure Items Considered in the BLS, the Data Source Used to Estimate Child-Rearing Expenditures	
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.

### Transportation and Vehicle Payments

As shown in Exhibit 11, transportation expenses account for about one-fifth of total family expenditures. In the category of "transportation," the CES includes net vehicle outlays; vehicle finance charges; gasoline and motor oil; maintenance and repairs; vehicle insurance; public transportation expenses; and vehicle rentals, leases, licenses, and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. Net vehicle outlays account for about 36 percent of all transportation expenses and six percent of total household expenditures among families with children in the CES.<sup>26</sup> Net vehicle outlays are an important consideration when measuring child-rearing expenditures because the family's use of the vehicle is often longer than the survey period.

There are three different approaches to the treatment of net vehicle outlays when estimating child-rearing expenditures. Betson excludes net vehicle outlays in his earlier estimates that consider expenditures because including them does not reflect that the vehicle can be sold again later after the survey period. In contrast, Betson's 2010 estimates that consider outlays capture vehicle payments made over the survey

<sup>25</sup> Mortgage principal payments comprise about 5 percent of average after-tax income among two-parent families with children less than 18 years old. Calculated from BLS, *Table 5. Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2011.*

<sup>26</sup> Bureau of Labor Statistics, *Table 5: Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditures Survey 2011.*

period. The USDA, which relies on expenditures, includes all transportation expenses including net vehicle outlays. There are some advantages and disadvantages to each approach. Excluding it makes sense when the vehicle may be part of the property settlement in a divorce. An alternative to that would be to include a value that reflects depreciation of the vehicle over time, but that information is not available. Including the entire net vehicle outlay when expenditures are used as the basis of the estimate likely overstates depreciation. When the basis of the estimates is outlays, it includes only vehicle installment payments rather than net vehicle outlays. This effectively avoids the issues of vehicle equity and depreciation.

**Exhibit 11: Composition of Average Spending by Families**  
(adopted from Betson 2010)

<b>Expenditure Category</b>	<b>Childless Couple</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three or More Children</b>
Total Annual Outlays	\$51,428	\$55,968	\$59,096	\$49,491
	<b>Budget Share (Percentage of Total Outlays)</b>			
Food	15.7%	16.0%	16.8%	18.3%
Housing	37.9%	41.2%	41.4%	40.9%
Apparel	2.6%	3.1%	3.2%	3.6%
Transportation	20.3%	19.9%	19.0%	18.4%
Entertainment	7.2%	6.4%	6.8%	6.3%
Healthcare	6.1%	5.3%	5.3%	4.6%
Personnel Care	.7%	.6%	.6%	.5%
Education and Reading	1.9%	1.8%	1.7%	1.7%
Miscellaneous	7.6%	5.7%	5.2%	5.7%

#### **OTHER ADJUSTMENTS TO THE CES**

Betson also excludes other expenditure items captured by the CES because they are obviously not child-rearing expenses. Specifically, he excludes contributions by family members to Social Security and private pension plans, and cash contributions made to members outside the surveyed household. The USDA also excludes these expenses from its estimates of child-rearing expenditures.

#### **Net Income**

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms "income before taxes" and "income after taxes" instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary, self-employment income, Social Security benefits, pensions income, rental income, unemployment compensation, workers' compensation, veterans' benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

The BLS has concerns that income may be underreported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes

because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The new questions impute income when households do not report income. The 2010 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

### **The Relationship of Expenditures to Income**

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures, nor precisely measuring income, are not part of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes, and at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the new income questions used by the BLS ameliorate some of this perceived anomaly at low incomes. The consideration of outlays rather than expenditures at high incomes lessens some of the perceived anomaly at high incomes.

In developing child support tables, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (*i.e.*, deposits into a bank account) and other contributions to family wealth such as mortgage principal payments, which are included in CES measurement of expenditures but not in the CES measurement of outlays. For example, according to the most recent CES, high-income households (*i.e.*, households with incomes over \$150,000 per year), the ratio of expenditures to after-tax income is 53 percent.<sup>27</sup> This suggests a considerable amount of “savings.”

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.<sup>28</sup> Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.<sup>29</sup>

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<sup>27</sup> Calculated from BLS, *Table 2301. Higher income before taxes: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2011*. Downloaded on July 25, 2013 from <http://www.bls.gov/cex/tables.htm>.

<sup>28</sup> More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

<sup>29</sup> *Ibid.*

## USAGE OF ESTIMATES IN STATE GUIDELINES

States rely on various estimates of child-rearing expenditures as the basis of their guidelines. Some states rely on whatever was the most current estimate available at the time they developed or last revised their guidelines and have not updated as new estimates became available. Still other states made a deliberate choice to use one estimate over another. Often, these states chose the estimator based on which one produced guidelines amounts that differed the least from their current amounts.

Based on our current knowledge, we have counted the number of state guidelines by their economic basis. We note that many states modified the estimates or combined them with other information to arrive at their guidelines amounts. Consequently, even though some state guidelines share the same estimates, their guidelines amounts may differ. Another caveat to CPR's counts is that some states recently have changed their guidelines or have adopted new guidelines that are not yet promulgated.

- The van der Gaag (1981) estimates form the basis of five state guidelines (*i.e.*, California, Idaho, Nevada, New York, and Wisconsin). Most states that rely or have relied on the van der Gaag estimates use a flat percentage of the obligor's gross income to compute the child support obligation; that is, there is no consideration of the custodial parent's income. (California and Idaho are exceptions.)
- The Espenshade (1984) estimates form the basis of about seven state guidelines, including Florida and Virginia. Most of the states that still use Espenshade have never updated their child support table. A notable exception is Michigan, which uses Espenshade's estimates for older children as the basis of its guidelines. Michigan updates Espenshade's estimates almost annually for changes in the price level.
- The Betson-Rothbarth (1990) estimates form the basis of about five state guidelines including West Virginia. Many states that updated their guidelines beginning in the mid-1990s relied on these estimates.
- The Betson-Rothbarth (2001) estimates form the basis of about eight state guidelines. Many states that updated their guidelines at least twice since the mid-1990s rely on the second set of Betson-Rothbarth estimates.
- The Betson-Rothbarth (2006) estimates form the basis of 12 state guidelines.
- Four states (*i.e.*, North Carolina, Rhode Island, Vermont and Wyoming) use the Betson-Rothbarth (2010) measurements.
- The average of the Betson-Rothbarth and the Betson-Engel (2001) estimates form the basis of Georgia's guidelines.

- Lino's USDA estimates form the basis of the Minnesota guidelines. CPR believes it is the USDA estimates from 2002. Minnesota is the only state to rely on the USDA estimates.
- Kansas bases its guidelines on per-capita estimates of child-rearing expenditures that are adjusted for routine parenting time (also called the "dissolution factor").

The above list accounts for the economic basis of about 40 state guidelines. In the remaining states, the economic basis is unknown or the basis is a combination of factors including previous county guidelines amounts and guidelines amounts in bordering states among others. Although Florida and New Jersey have sponsored economic studies of child-rearing expenditures, neither state has adopted guidelines based on their respective studies. The New Jersey study, however, was released this year and is still under consideration.

*State-Specific Data.* CPR knows of no state that uses state-specific data as the basis of its guidelines formula.<sup>30</sup>

*Estimates for Single-Parent Families.* CPR also knows of no state that relies on expenditures in single-parent families as the basis of its guidelines formula. States that have considered expenditures in single-parent families typically reject those estimates because they often result in near-poverty amounts, are not available for high incomes (because too few single-parent families have high incomes), and are not consistent with the premise that the child should share the standard of living that the parent(s) can afford.

#### **ADJUSTMENTS TO THE ESTIMATES**

Most state guidelines tables incorporate adjustments to the estimates.

- Most states adjust the estimates to reflect current price levels. There is a lag between the expenditure survey year and when a table is developed.
- Many states with gross-income based guidelines adjust the Betson estimates that relate to family expenditures to amounts that relate to gross or net income. States vary in their tax assumptions used to convert net to gross income.
- States vary in the amount of out-of-pocket medical expenses that they include in the table. The variations range from no medical expenses to 6 percent to \$480 per child per year. The most common approach is \$250 per child per year, which is what West Virginia uses. This approximates typical out-of-pocket medical expenses for children.<sup>31</sup>

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<sup>30</sup> Some states have attempted to estimate child-rearing costs for their state but have not used the study findings to develop their guidelines.

<sup>31</sup> This is between the average and median amount expended on children according to the 2011 National Medical Expenditures Survey are available from <http://www.meps.ahrq.gov/mepsweb/>.

- Many states adjust the estimates at very low incomes to include a self-support reserve.
- Some states with above- or below-average income realign the estimates, which are based on national data, to the income of their state. The existing West Virginia schedule is based on a realignment.
- The District of Columbia applies the Betson-Rothbarth estimates to all after-tax income, including what an intact family would spend on mortgage principal and “savings.”
- Rhode Island bases its table on the Betson-Rothbarth estimates with a modest upward adjustment to account for Rhode Island’s relatively high housing costs.
- A few states (*i.e.*, Kansas, Louisiana, and Pennsylvania) incorporate an adjustment for timesharing in the schedule. In Kansas this is called the “dissolution factor” and acknowledges that the obligated parent makes direct child-rearing expenditures when the child is in his or her care (*i.e.*, during standard visitation). The adjustment generally includes a nominal amount to cover the cost of the child’s food and other incidental expenses that the noncustodial parent incurs when the child is in his or her care or possession.

New Mexico splits the difference between its existing and updated tables when it last updated its table.

## Chapter IV: Updated Table and Assumptions

There are several economic considerations and steps taken to update the table. The economic data and assumptions underlying the tables are summarized below, while more extensive details are provided later.

- The table is based on Betson-Rothbarth (BR) measurements of child-rearing expenditures developed from the 2004-2009 Consumer Expenditure Survey (CES).
- The measurements, which reflect national average amounts, are realigned to reflect West Virginia's relatively low incomes.
- The table reflects June 2013 price levels.
- The table does not include childcare, the cost of the child's health insurance premium, and the children's extraordinary out-of-pocket medical expenses. The worksheet considers the actual amounts expended for these items on a case-by-case basis. The table does not include these items so there is no double-accounting. In other words, they were taken out of the BR measurements when developing the table.
- The table is based on the average of **all** expenditures on children from ages 0 through 17 years.<sup>32</sup> There is no adjustment for the child's age.<sup>33</sup>
- The table does not factor in an adjustment for the obligor's direct expenditures on the child during periods of overnight visitation or custody. There is an adjustment, however, in the worksheet.

### UPDATED TABLE

Exhibit 12 shows the updated table. Due to the new data, the updated table covers monthly combined incomes through \$30,000 gross per month. The existing table covers incomes through \$15,000 gross per month. The extension to higher incomes reflects that there are more high-income families in the data used to develop the measurements now than there was when the existing table was developed.

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<sup>32</sup> This excludes child care and the child's healthcare expenses addressed in the prior bullet.

<sup>33</sup> The economic evidence on whether one age group is more expensive than another age group is mixed.



Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	108	166	203	227	249	271
600	118	181	221	247	272	295
650	128	196	239	267	294	320
700	137	211	258	288	316	344
750	147	226	276	308	339	368
800	157	241	294	329	361	393
850	166	256	312	348	383	416
900	175	269	328	366	403	438
950	184	282	344	384	423	460
1000	192	296	360	402	443	481
1050	201	309	376	420	462	503
1100	209	322	392	438	482	524
1150	218	335	408	456	502	545
1200	226	348	424	474	521	567
1250	235	361	440	492	541	588
1300	243	374	456	510	561	609
1350	252	388	472	528	580	631
1400	261	401	488	545	600	652
1450	269	414	504	563	620	674
1500	278	427	520	581	639	695
1550	286	440	536	599	659	716
1600	294	453	552	616	678	737
1650	302	465	567	633	696	757
1700	310	477	582	650	715	777
1750	318	490	597	667	733	797
1800	326	502	612	683	752	817
1850	334	514	627	700	770	837
1900	342	527	642	717	789	857
1950	350	539	657	734	807	877
2000	358	551	672	750	825	897
2050	366	564	687	767	844	917
2100	374	576	702	784	862	937
2150	382	588	717	801	881	957
2200	390	600	732	817	899	977
2250	398	613	747	834	917	997
2300	406	625	762	851	936	1017
2350	414	637	776	867	954	1037
2400	422	649	790	883	971	1055
2450	430	661	804	899	988	1074
2500	438	673	819	914	1006	1093
2550	446	684	833	930	1023	1112

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2600	453	696	847	946	1040	1131
2650	461	708	861	962	1058	1150
2700	469	720	875	978	1075	1169
2750	477	732	889	993	1093	1188
2800	485	744	904	1009	1110	1207
2850	493	755	918	1025	1127	1226
2900	500	767	932	1041	1145	1245
2950	508	779	946	1057	1162	1263
3000	516	791	960	1072	1180	1282
3050	524	803	974	1088	1197	1301
3100	532	815	988	1104	1214	1320
3150	540	826	1002	1120	1232	1339
3200	548	838	1017	1135	1249	1358
3250	555	850	1031	1151	1266	1376
3300	563	862	1045	1167	1284	1395
3350	571	874	1059	1183	1301	1414
3400	579	886	1073	1198	1318	1433
3450	587	897	1087	1214	1336	1452
3500	594	908	1099	1228	1351	1468
3550	600	917	1110	1240	1364	1483
3600	606	926	1121	1252	1377	1497
3650	613	936	1132	1264	1391	1512
3700	619	945	1143	1276	1404	1526
3750	625	954	1153	1288	1417	1540
3800	632	963	1164	1300	1430	1555
3850	638	973	1175	1312	1444	1569
3900	643	981	1184	1323	1455	1582
3950	649	989	1194	1333	1467	1594
4000	654	997	1203	1344	1478	1607
4050	660	1005	1212	1354	1489	1619
4100	665	1012	1220	1363	1499	1630
4150	667	1016	1225	1368	1505	1636
4200	670	1020	1229	1373	1510	1642
4250	673	1023	1234	1378	1516	1648
4300	675	1027	1238	1383	1521	1654
4350	678	1031	1243	1388	1527	1660
4400	681	1035	1247	1393	1533	1666
4450	683	1039	1252	1398	1538	1672
4500	686	1043	1256	1403	1544	1678
4550	689	1047	1261	1408	1549	1684
4600	691	1051	1265	1413	1555	1690

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4650	694	1055	1270	1418	1560	1696
4700	697	1058	1274	1423	1566	1702
4750	699	1062	1279	1428	1571	1708
4800	703	1068	1285	1436	1579	1717
4850	708	1075	1294	1445	1589	1728
4900	713	1082	1302	1454	1600	1739
4950	718	1090	1310	1463	1610	1750
5000	723	1097	1318	1473	1620	1761
5050	728	1104	1327	1482	1630	1772
5100	733	1111	1335	1491	1640	1783
5150	737	1118	1343	1500	1650	1794
5200	742	1125	1351	1510	1661	1805
5250	747	1132	1360	1519	1671	1816
5300	752	1140	1368	1528	1681	1827
5350	757	1147	1376	1537	1691	1838
5400	762	1154	1384	1546	1701	1849
5450	766	1161	1392	1555	1711	1860
5500	770	1167	1400	1564	1720	1870
5550	774	1173	1407	1572	1729	1879
5600	778	1179	1414	1580	1738	1889
5650	782	1184	1422	1588	1747	1899
5700	785	1190	1429	1596	1756	1908
5750	789	1196	1436	1604	1765	1918
5800	793	1202	1443	1612	1774	1928
5850	797	1208	1451	1620	1782	1938
5900	800	1214	1458	1629	1791	1947
5950	804	1220	1465	1637	1800	1957
6000	808	1226	1472	1645	1809	1967
6050	812	1231	1480	1653	1818	1976
6100	816	1237	1487	1661	1827	1986
6150	819	1242	1493	1668	1835	1995
6200	820	1244	1495	1670	1837	1997
6250	822	1246	1497	1672	1840	2000
6300	823	1248	1499	1675	1842	2002
6350	825	1250	1501	1677	1845	2005
6400	826	1252	1503	1679	1847	2008
6450	828	1254	1505	1681	1849	2010
6500	829	1256	1507	1683	1852	2013
6550	831	1258	1509	1686	1854	2015
6600	833	1260	1511	1688	1857	2018
6650	834	1262	1513	1690	1859	2021

Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6700	836	1264	1515	1692	1861	2023
6750	837	1266	1517	1694	1864	2026
6800	839	1268	1519	1696	1866	2028
6850	840	1271	1522	1700	1870	2032
6900	843	1274	1525	1704	1874	2037
6950	845	1277	1529	1708	1879	2042
7000	847	1281	1533	1713	1884	2048
7050	850	1284	1537	1717	1888	2053
7100	852	1287	1541	1721	1893	2058
7150	854	1291	1545	1725	1898	2063
7200	857	1294	1549	1730	1903	2068
7250	859	1297	1552	1734	1907	2073
7300	861	1301	1556	1738	1912	2079
7350	863	1304	1560	1743	1917	2084
7400	866	1307	1564	1747	1922	2089
7450	868	1311	1568	1751	1926	2094
7500	870	1314	1572	1756	1931	2099
7550	873	1318	1575	1760	1936	2104
7600	875	1321	1579	1764	1941	2109
7650	877	1324	1583	1768	1945	2115
7700	880	1328	1587	1773	1950	2120
7750	882	1331	1591	1777	1955	2125
7800	884	1334	1595	1781	1959	2130
7850	887	1338	1599	1786	1964	2135
7900	891	1344	1606	1794	1973	2145
7950	895	1351	1614	1803	1984	2156
8000	900	1358	1623	1813	1994	2167
8050	904	1364	1631	1822	2004	2178
8100	909	1371	1639	1831	2014	2189
8150	913	1378	1648	1840	2024	2200
8200	917	1385	1655	1849	2034	2211
8250	922	1391	1663	1858	2044	2221
8300	926	1398	1671	1867	2053	2232
8350	930	1404	1679	1875	2063	2242
8400	935	1411	1687	1884	2073	2253
8450	939	1417	1695	1893	2082	2264
8500	943	1424	1703	1902	2092	2274
8550	947	1430	1710	1911	2102	2285
8600	952	1437	1718	1919	2111	2295
8650	956	1443	1726	1928	2121	2306
8700	960	1450	1734	1937	2131	2316

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8750	964	1456	1742	1946	2140	2327
8800	969	1463	1750	1954	2150	2337
8850	973	1469	1758	1963	2160	2348
8900	977	1476	1766	1972	2169	2358
8950	982	1482	1773	1981	2179	2369
9000	986	1489	1781	1990	2189	2379
9050	990	1495	1789	1998	2198	2390
9100	994	1502	1797	2007	2208	2400
9150	999	1508	1805	2016	2218	2411
9200	1003	1515	1813	2025	2227	2421
9250	1007	1521	1821	2034	2237	2432
9300	1011	1527	1827	2041	2245	2441
9350	1013	1530	1831	2045	2250	2446
9400	1016	1534	1835	2049	2254	2450
9450	1018	1537	1838	2053	2259	2455
9500	1021	1541	1842	2057	2263	2460
9550	1023	1544	1846	2062	2268	2465
9600	1026	1548	1850	2066	2273	2471
9650	1029	1552	1854	2071	2278	2476
9700	1032	1555	1858	2075	2283	2481
9750	1034	1559	1862	2080	2288	2487
9800	1037	1563	1866	2084	2292	2492
9850	1040	1566	1870	2089	2297	2497
9900	1042	1570	1874	2093	2302	2503
9950	1045	1574	1878	2097	2307	2508
10000	1048	1578	1882	2102	2312	2513
10050	1050	1581	1886	2106	2317	2518
10100	1053	1585	1890	2111	2322	2524
10150	1056	1589	1894	2115	2327	2529
10200	1058	1592	1898	2120	2331	2534
10250	1061	1596	1902	2124	2336	2540
10300	1064	1600	1905	2128	2341	2545
10350	1066	1603	1909	2133	2346	2550
10400	1069	1607	1913	2137	2351	2556
10450	1072	1611	1917	2142	2356	2561
10500	1074	1614	1921	2146	2361	2566
10550	1077	1618	1925	2151	2366	2571
10600	1080	1622	1929	2155	2370	2577
10650	1082	1625	1933	2159	2375	2582
10700	1084	1628	1937	2164	2380	2587
10750	1086	1631	1941	2168	2385	2593

Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10800	1088	1635	1945	2173	2390	2598
10850	1090	1638	1949	2177	2395	2603
10900	1092	1641	1953	2182	2400	2609
10950	1094	1644	1957	2186	2405	2614
11000	1096	1647	1961	2191	2410	2619
11050	1098	1651	1965	2195	2414	2625
11100	1100	1654	1969	2199	2419	2630
11150	1102	1657	1973	2204	2424	2635
11200	1104	1660	1977	2208	2429	2640
11250	1106	1663	1981	2213	2434	2646
11300	1108	1667	1985	2217	2439	2651
11350	1110	1670	1989	2222	2444	2656
11400	1112	1673	1993	2226	2449	2662
11450	1114	1676	1997	2231	2454	2667
11500	1116	1679	2001	2235	2458	2672
11550	1119	1683	2005	2239	2463	2678
11600	1121	1686	2009	2244	2468	2683
11650	1123	1689	2013	2248	2473	2688
11700	1125	1692	2017	2253	2478	2694
11750	1127	1695	2021	2257	2483	2699
11800	1129	1698	2025	2262	2488	2704
11850	1131	1702	2029	2266	2493	2710
11900	1133	1705	2033	2270	2497	2715
11950	1135	1709	2037	2276	2503	2721
12000	1139	1713	2042	2281	2510	2728
12050	1142	1718	2048	2287	2516	2735
12100	1145	1723	2053	2293	2522	2742
12150	1148	1727	2058	2299	2528	2748
12200	1151	1732	2063	2304	2535	2755
12250	1154	1736	2068	2310	2541	2762
12300	1157	1741	2073	2316	2547	2769
12350	1161	1745	2078	2322	2554	2776
12400	1164	1750	2083	2327	2560	2783
12450	1167	1754	2089	2333	2566	2790
12500	1170	1759	2094	2339	2573	2796
12550	1173	1763	2099	2344	2579	2803
12600	1176	1768	2104	2350	2585	2810
12650	1179	1772	2109	2356	2591	2817
12700	1183	1777	2114	2362	2598	2824
12750	1186	1781	2119	2367	2604	2831
12800	1189	1786	2124	2373	2610	2837

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12850	1192	1790	2130	2379	2617	2844
12900	1195	1795	2135	2384	2623	2851
12950	1198	1799	2140	2390	2629	2858
13000	1202	1804	2145	2396	2635	2865
13050	1205	1808	2150	2402	2642	2872
13100	1208	1813	2155	2407	2648	2878
13150	1211	1817	2160	2413	2654	2885
13200	1214	1822	2165	2419	2661	2892
13250	1217	1826	2170	2423	2666	2898
13300	1219	1829	2173	2428	2671	2903
13350	1221	1832	2177	2432	2675	2908
13400	1223	1835	2181	2436	2680	2913
13450	1225	1838	2185	2441	2685	2918
13500	1227	1841	2189	2445	2689	2923
13550	1229	1844	2193	2449	2694	2928
13600	1231	1847	2196	2453	2699	2933
13650	1233	1850	2200	2458	2703	2939
13700	1235	1853	2204	2462	2708	2944
13750	1237	1856	2208	2466	2713	2949
13800	1238	1860	2212	2470	2717	2954
13850	1240	1863	2215	2475	2722	2959
13900	1242	1866	2219	2479	2727	2964
13950	1244	1869	2223	2483	2732	2969
14000	1246	1872	2227	2487	2736	2974
14050	1248	1875	2231	2492	2741	2979
14100	1250	1878	2235	2496	2746	2984
14150	1252	1881	2238	2500	2750	2990
14200	1254	1884	2242	2504	2755	2995
14250	1256	1887	2246	2509	2760	3000
14300	1258	1890	2250	2513	2764	3005
14350	1260	1894	2254	2517	2769	3010
14400	1262	1897	2257	2522	2774	3015
14450	1264	1900	2261	2526	2778	3020
14500	1266	1903	2265	2530	2783	3025
14550	1268	1905	2268	2533	2786	3029
14600	1269	1907	2269	2534	2788	3030
14650	1270	1908	2270	2536	2789	3032
14700	1271	1909	2271	2537	2791	3034
14750	1272	1911	2273	2539	2793	3036
14800	1273	1912	2274	2540	2794	3037
14850	1275	1914	2275	2541	2796	3039



Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14900	1276	1915	2277	2543	2797	3041
14950	1277	1916	2278	2544	2799	3042
15000	1278	1918	2279	2546	2800	3044
15050	1279	1919	2280	2547	2802	3046
15100	1280	1920	2282	2549	2804	3047
15150	1281	1922	2283	2550	2805	3049
15200	1282	1923	2284	2551	2807	3051
15250	1284	1925	2285	2553	2808	3053
15300	1285	1926	2287	2554	2810	3054
15350	1286	1927	2288	2556	2811	3056
15400	1287	1929	2289	2557	2813	3058
15450	1288	1930	2291	2559	2814	3059
15500	1289	1931	2292	2560	2816	3061
15550	1290	1933	2293	2561	2818	3063
15600	1291	1934	2294	2563	2819	3064
15650	1292	1936	2296	2564	2821	3066
15700	1294	1937	2297	2566	2822	3068
15750	1295	1938	2298	2567	2824	3070
15800	1296	1940	2300	2568	2825	3071
15850	1297	1941	2301	2570	2827	3073
15900	1298	1943	2302	2571	2829	3075
15950	1299	1944	2303	2573	2830	3076
16000	1300	1945	2305	2574	2832	3078
16050	1301	1947	2306	2576	2833	3080
16100	1303	1948	2307	2577	2835	3081
16150	1304	1949	2308	2578	2836	3083
16200	1305	1951	2310	2580	2838	3085
16250	1306	1952	2311	2581	2839	3086
16300	1307	1953	2312	2582	2841	3088
16350	1308	1954	2313	2584	2842	3089
16400	1309	1956	2314	2585	2843	3091
16450	1310	1957	2315	2586	2845	3092
16500	1311	1958	2317	2588	2846	3094
16550	1313	1962	2321	2592	2851	3099
16600	1316	1966	2326	2598	2858	3106
16650	1319	1970	2331	2604	2864	3113
16700	1322	1974	2336	2609	2870	3120
16750	1324	1979	2341	2615	2877	3127
16800	1327	1983	2346	2621	2883	3134
16850	1330	1987	2351	2626	2889	3140
16900	1333	1991	2356	2632	2895	3147



Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16950	1335	1996	2362	2638	2902	3154
17000	1338	2000	2367	2644	2908	3161
17050	1341	2004	2372	2649	2914	3168
17100	1344	2008	2377	2655	2921	3175
17150	1346	2012	2382	2661	2927	3181
17200	1349	2017	2387	2666	2933	3188
17250	1352	2021	2392	2672	2939	3195
17300	1355	2025	2397	2678	2946	3202
17350	1357	2029	2402	2684	2952	3209
17400	1360	2033	2408	2689	2958	3216
17450	1363	2038	2413	2695	2964	3222
17500	1366	2042	2418	2701	2971	3229
17550	1368	2046	2423	2706	2977	3236
17600	1371	2050	2428	2712	2983	3243
17650	1374	2055	2433	2718	2990	3250
17700	1377	2059	2438	2724	2996	3257
17750	1380	2063	2443	2729	3002	3263
17800	1382	2067	2448	2735	3008	3270
17850	1385	2071	2454	2741	3015	3277
17900	1388	2076	2459	2746	3021	3284
17950	1391	2080	2464	2752	3027	3291
18000	1393	2084	2469	2758	3034	3297
18050	1396	2088	2474	2763	3040	3304
18100	1399	2093	2479	2769	3046	3311
18150	1402	2097	2484	2775	3052	3318
18200	1404	2101	2489	2781	3059	3325
18250	1407	2105	2494	2786	3065	3332
18300	1410	2109	2500	2792	3071	3338
18350	1413	2114	2505	2798	3078	3345
18400	1415	2118	2510	2803	3084	3352
18450	1418	2122	2515	2809	3090	3359
18500	1421	2126	2520	2815	3096	3366
18550	1424	2131	2525	2821	3103	3373
18600	1426	2135	2530	2826	3109	3379
18650	1429	2139	2535	2832	3115	3386
18700	1432	2143	2540	2838	3121	3393
18750	1435	2147	2546	2843	3128	3400
18800	1438	2152	2551	2849	3134	3407
18850	1440	2156	2556	2855	3140	3414
18900	1443	2160	2561	2861	3147	3420
18950	1446	2164	2566	2866	3153	3427

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19000	1449	2168	2571	2872	3159	3434
19050	1451	2173	2576	2878	3165	3441
19100	1454	2177	2581	2883	3172	3448
19150	1457	2181	2586	2889	3178	3454
19200	1460	2185	2592	2895	3184	3461
19250	1462	2190	2597	2901	3191	3468
19300	1465	2194	2602	2906	3197	3475
19350	1468	2198	2607	2912	3203	3482
19400	1471	2202	2612	2918	3209	3489
19450	1473	2206	2617	2923	3216	3495
19500	1476	2211	2622	2929	3222	3502
19550	1479	2215	2627	2935	3228	3509
19600	1482	2219	2632	2940	3235	3516
19650	1484	2223	2638	2946	3241	3523
19700	1487	2228	2643	2952	3247	3530
19750	1490	2232	2648	2958	3253	3536
19800	1493	2236	2653	2963	3260	3543
19850	1496	2240	2658	2969	3266	3550
19900	1498	2244	2663	2975	3272	3557
19950	1501	2249	2668	2980	3278	3564
20000	1504	2253	2673	2986	3285	3571
20050	1507	2257	2678	2992	3291	3577
20100	1509	2261	2684	2998	3297	3584
20150	1512	2266	2689	3003	3304	3591
20200	1515	2270	2694	3009	3310	3598
20250	1518	2274	2699	3015	3316	3605
20300	1520	2278	2704	3020	3322	3612
20350	1523	2282	2709	3026	3329	3618
20400	1526	2287	2714	3032	3335	3625
20450	1529	2291	2719	3038	3341	3632
20500	1531	2295	2725	3043	3348	3639
20550	1534	2299	2730	3049	3354	3646
20600	1537	2303	2735	3055	3360	3652
20650	1540	2308	2740	3060	3366	3659
20700	1542	2312	2745	3066	3373	3666
20750	1545	2316	2750	3072	3379	3673
20800	1548	2320	2755	3078	3385	3680
20850	1551	2325	2760	3083	3392	3687
20900	1554	2329	2765	3089	3398	3693
20950	1556	2333	2771	3095	3404	3700
21000	1559	2337	2776	3100	3410	3707

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21050	1562	2341	2781	3106	3417	3714
21100	1565	2346	2786	3112	3423	3721
21150	1567	2350	2791	3118	3429	3728
21200	1570	2354	2796	3123	3435	3734
21250	1573	2358	2801	3129	3442	3741
21300	1576	2363	2806	3135	3448	3748
21350	1578	2367	2811	3140	3454	3755
21400	1581	2371	2817	3146	3461	3762
21450	1584	2375	2822	3152	3467	3769
21500	1587	2379	2827	3157	3473	3775
21550	1589	2384	2832	3163	3479	3782
21600	1592	2388	2837	3169	3486	3789
21650	1595	2392	2842	3175	3492	3796
21700	1598	2396	2847	3180	3498	3803
21750	1600	2401	2852	3186	3505	3809
21800	1603	2405	2857	3192	3511	3816
21850	1606	2409	2863	3197	3517	3823
21900	1609	2413	2868	3203	3523	3830
21950	1612	2417	2873	3209	3530	3837
22000	1614	2422	2878	3215	3536	3844
22050	1617	2426	2883	3220	3542	3850
22100	1620	2430	2888	3226	3549	3857
22150	1623	2434	2893	3232	3555	3864
22200	1625	2438	2898	3237	3561	3871
22250	1628	2443	2903	3243	3567	3878
22300	1631	2447	2909	3249	3574	3885
22350	1634	2451	2914	3255	3580	3891
22400	1636	2455	2919	3260	3586	3898
22450	1639	2460	2924	3266	3592	3905
22500	1642	2464	2929	3272	3599	3912
22550	1645	2468	2934	3277	3605	3919
22600	1647	2472	2939	3283	3611	3926
22650	1650	2476	2944	3289	3618	3932
22700	1653	2481	2949	3295	3624	3939
22750	1656	2485	2955	3300	3630	3946
22800	1659	2489	2960	3306	3636	3953
22850	1661	2493	2965	3312	3643	3960
22900	1664	2498	2970	3317	3649	3966
22950	1667	2502	2975	3323	3655	3973
23000	1670	2506	2980	3329	3662	3980
23050	1672	2510	2985	3335	3668	3987

Exhibit 12

## Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23100	1675	2514	2990	3340	3674	3994
23150	1678	2519	2995	3346	3680	4001
23200	1681	2523	3001	3352	3687	4007
23250	1683	2527	3006	3357	3693	4014
23300	1686	2531	3011	3363	3699	4021
23350	1689	2536	3016	3369	3706	4028
23400	1692	2540	3021	3374	3712	4035
23450	1694	2544	3026	3380	3718	4042
23500	1697	2548	3031	3386	3724	4048
23550	1700	2552	3036	3392	3731	4055
23600	1703	2557	3041	3397	3737	4062
23650	1705	2561	3047	3403	3743	4069
23700	1708	2565	3052	3409	3750	4076
23750	1711	2569	3057	3414	3756	4083
23800	1714	2573	3062	3420	3762	4089
23850	1717	2578	3067	3426	3768	4096
23900	1719	2582	3072	3432	3775	4103
23950	1722	2586	3077	3437	3781	4110
24000	1725	2590	3082	3443	3787	4117
24050	1728	2595	3087	3449	3793	4124
24100	1730	2599	3093	3454	3800	4130
24150	1733	2603	3098	3460	3806	4137
24200	1736	2607	3103	3466	3812	4144
24250	1739	2611	3108	3472	3819	4151
24300	1741	2616	3113	3477	3825	4158
24350	1744	2620	3118	3483	3831	4164
24400	1747	2624	3123	3489	3837	4171
24450	1750	2628	3128	3494	3844	4178
24500	1752	2633	3133	3500	3850	4185
24550	1755	2637	3139	3506	3856	4192
24600	1758	2641	3144	3512	3863	4199
24650	1761	2645	3149	3517	3869	4205
24700	1763	2649	3154	3523	3875	4212
24750	1766	2654	3159	3529	3881	4219
24800	1769	2658	3164	3534	3888	4226
24850	1772	2662	3169	3540	3894	4233
24900	1775	2666	3174	3546	3900	4240
24950	1777	2671	3179	3551	3907	4246
25000	1780	2675	3185	3557	3913	4253
25050	1783	2679	3190	3563	3919	4260
25100	1786	2683	3195	3569	3925	4267

Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25150	1788	2687	3200	3574	3932	4274
25200	1791	2692	3205	3580	3938	4281
25250	1794	2696	3210	3586	3944	4287
25300	1797	2700	3215	3591	3950	4294
25350	1799	2704	3220	3597	3957	4301
25400	1802	2708	3225	3603	3963	4308
25450	1805	2713	3231	3609	3969	4315
25500	1808	2717	3236	3614	3976	4321
25550	1810	2721	3241	3620	3982	4328
25600	1813	2725	3246	3626	3988	4335
25650	1816	2730	3251	3631	3994	4342
25700	1819	2734	3256	3637	4001	4349
25750	1821	2738	3261	3643	4007	4356
25800	1824	2742	3266	3649	4013	4362
25850	1827	2746	3271	3654	4020	4369
25900	1830	2751	3277	3660	4026	4376
25950	1833	2755	3282	3666	4032	4383
26000	1835	2759	3287	3671	4038	4390
26050	1838	2763	3292	3677	4045	4397
26100	1841	2768	3297	3683	4051	4403
26150	1844	2772	3302	3689	4057	4410
26200	1846	2776	3307	3694	4064	4417
26250	1849	2780	3312	3700	4070	4424
26300	1852	2784	3317	3706	4076	4431
26350	1855	2789	3323	3711	4082	4438
26400	1857	2793	3328	3717	4089	4444
26450	1860	2797	3333	3723	4095	4451
26500	1863	2801	3338	3729	4101	4458
26550	1866	2806	3343	3734	4107	4465
26600	1868	2810	3348	3740	4114	4472
26650	1871	2814	3353	3746	4120	4479
26700	1874	2818	3358	3751	4126	4485
26750	1877	2822	3363	3757	4133	4492
26800	1879	2827	3369	3763	4139	4499
26850	1882	2831	3374	3768	4145	4506
26900	1885	2835	3379	3774	4151	4513
26950	1888	2839	3384	3780	4158	4519
27000	1891	2843	3389	3786	4164	4526
27050	1893	2848	3394	3791	4170	4533
27100	1896	2852	3399	3797	4177	4540
27150	1899	2856	3404	3803	4183	4547

Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27200	1902	2860	3409	3808	4189	4554
27250	1904	2865	3415	3814	4195	4560
27300	1907	2869	3420	3820	4202	4567
27350	1910	2873	3425	3826	4208	4574
27400	1913	2877	3430	3831	4214	4581
27450	1915	2881	3435	3837	4221	4588
27500	1918	2886	3440	3843	4227	4595
27550	1921	2890	3445	3848	4233	4601
27600	1924	2894	3450	3854	4239	4608
27650	1926	2898	3455	3860	4246	4615
27700	1929	2903	3461	3866	4252	4622
27750	1932	2907	3466	3871	4258	4629
27800	1935	2911	3471	3877	4264	4636
27850	1937	2915	3476	3883	4271	4642
27900	1940	2919	3481	3888	4277	4649
27950	1943	2924	3486	3894	4283	4656
28000	1946	2928	3491	3900	4290	4663
28050	1949	2932	3496	3906	4296	4670
28100	1951	2936	3501	3911	4302	4676
28150	1954	2941	3507	3917	4308	4683
28200	1957	2945	3512	3923	4315	4690
28250	1960	2949	3517	3928	4321	4697
28300	1962	2953	3522	3934	4327	4704
28350	1965	2957	3527	3940	4334	4711
28400	1968	2962	3532	3946	4340	4717
28450	1971	2966	3537	3951	4346	4724
28500	1973	2970	3542	3957	4352	4731
28550	1976	2974	3547	3963	4359	4738
28600	1979	2978	3553	3968	4365	4745
28650	1982	2983	3558	3974	4371	4752
28700	1984	2987	3563	3980	4378	4758
28750	1987	2991	3568	3985	4384	4765
28800	1990	2995	3573	3991	4390	4772
28850	1993	3000	3578	3997	4396	4779
28900	1995	3004	3583	4003	4403	4786
28950	1998	3008	3588	4008	4409	4793
29000	2001	3012	3593	4014	4415	4799
29050	2004	3016	3599	4020	4421	4806
29100	2007	3021	3604	4025	4428	4813
29150	2009	3025	3609	4031	4434	4820
29200	2012	3029	3614	4037	4440	4827

Exhibit 12

### Updated Income Shares Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29250	2015	3033	3619	4043	4447	4834
29300	2018	3038	3624	4048	4453	4840
29350	2020	3042	3629	4054	4459	4847
29400	2023	3046	3634	4060	4465	4854
29450	2026	3050	3639	4065	4472	4861
29500	2029	3054	3645	4071	4478	4868
29550	2031	3059	3650	4077	4484	4874
29600	2034	3063	3655	4083	4491	4881
29650	2037	3067	3660	4088	4497	4888
29700	2040	3072	3666	4095	4504	4896
29750	2043	3077	3671	4101	4511	4904
29800	2046	3082	3677	4107	4518	4911
29850	2050	3086	3683	4114	4525	4919
29900	2053	3091	3689	4120	4532	4927
29950	2056	3096	3694	4127	4539	4934
30000	2059	3101	3700	4133	4546	4942

The extrapolated percentages for incomes above \$30,000 are:

	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
This amount	2059	3101	3700	4133	4546	4942
Plus this percent multiplied by combined gross income above \$30,000	5.1%	7.4%	8.5%	9.5%	10.5%	11.4%

### DETAILED TECHNICAL STEPS AND CONSIDERATIONS

There are several steps taken to develop an updated table. They are listed below and discussed in more detail in the remainder of this chapter.

1. Select estimate of child-rearing expenditures.
2. Adjust to current price levels.
3. Realign estimates to account for state's relatively low income.
4. Subtract expenditures on items considered elsewhere in guidelines calculation.
5. Extend the estimates to four and more children.
6. Relate estimates to net income.
7. Back out estimates to gross income.
8. Extrapolate to higher incomes.



**Step 1: Select Economic Basis**

Most child support guidelines tables/formulae are based on Betson-Rothbarth (BR) estimates of child-rearing expenditures. West Virginia's current table is based on the first Betson-Rothbarth measurements. The fourth set of Betson-Rothbarth measurements (BR4) is one of two current studies readily available for updating child support tables. The USDA produces the other study.<sup>34</sup> BR4 is used to develop the updated schedule provided in this report. A USDA-based schedule would be much higher. (This is evident by the percentages shown in Exhibit 6.)

**Step 2: Adjust to Current Price Levels**

The BR4 measurements of child-rearing expenditures reflect March 2013 price levels. They have been updated to June 2013 price levels, which was the most recent price index published by the U.S. Bureau of Labor Statistics.

**Step 3: Realign Measurements to West Virginia's Income**

West Virginia ranks among the third lowest among states in median family income. The realignment adjusts for its relatively low income by assuming expenditures are comparable by income distribution. To conceptualize this, consider two lines, one for U.S. families and the other for West Virginia families. Families are lined by income starting with the lowest. Now examine the incomes and expenditures of the U.S. and West Virginia family at the position representing 10 percent of the families (10 percent of the line). Say, the U.S. family has income of \$20,000 per year and West Virginia family has income of \$35,000 per year, the realignment applies the child-rearing expenditures incurred by the U.S. family with \$20,000 in income to the Connecticut family of \$35,000. Exhibit 13 shows the difference in income distribution between U.S. and West Virginia.

	U.S. Families	West Virginia Families
Number of Families	76,084,006	477,809
Median Family Income	\$61,455	\$49,693
	Percentage of Families	
Less than \$10,000	5.1%	6.2%
\$10,000 to \$14,999	3.5%	4.6%
\$15,000 to \$19,999	4.2%	5.6%
\$20,000 to \$24,999	4.7%	5.8%
\$25,000 to \$29,999	4.6%	6.2%
\$30,000 to \$34,999	4.8%	5.6%
\$35,000 to \$39,999	4.6%	5.3%
\$40,000 to \$44,999	4.6%	5.9%
\$45,000 to \$49,999	4.3%	5.1%

<sup>34</sup> Mark Lino (2012). *Expenditures on Children by Families: 2011 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2011. Available at <http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm>.



**Step 4: Subtract Highly Variable 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 uninsured, extraordinary medical expenses. In contrast, most income shares guidelines, including the existing West Virginia 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 table.

Betson provided supplemental information in order to subtract these expenses from his total estimates of child-rearing expenditures for the purposes of developing a table. 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 extraordinary, uninsured healthcare expenses, including the cost of the child's health insurance benefits; and expenditures to net income ratios. Exhibit 14 shows these measurements as well as the BR4 measurements of child-rearing expenditures for a range of incomes.

**Child Care Expenses**

Betson's measurements of child care expenses, which are shown in Exhibit 14, represent the average percentage of total expenditures devoted to child care expenses across all families regardless of whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

The data on child care expenses are limited because child care expenses that are "necessary" (e.g., those incurred to allow someone to work) cannot be distinguished from "discretionary" child care expenses. This is a limitation because most state guidelines only consider *work-related* child care expenses in the calculation of the child support order. Some state guidelines also consider child care expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since work-related and non-work-related child care expenses cannot be distinguished, work-related child care expenses may be somewhat overstated. If so, too much child care expenses may be subtracted from the estimates. In turn, this would cause the amounts in the obligation table to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose an infinitesimal share of total expenditures. As a consequence, the magnitude of any bias is likely to be negligible.

Exhibit 14 Parental Expenditures on Children							
Annual Net Income Ranges (January 2012 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth - 2004-2009 data)			Child Care \$ as a % of Consumption (per child)	Extraordinary Medical \$ as a % of Consumption (per family member)
			1 Child	2 Children	3 Children		
Less than \$15,000	321	3280.264%	21.591%	33.662%	41.543%	0.458%	0.175%
\$15,001 - \$20,000	296	149.178%	22.424%	34.903%	43.020%	0.324%	0.583%
\$20,001 - \$25,000	393	125.429%	22.649%	35.236%	43.414%	0.488%	0.506%
\$25,001 - \$30,000	444	112.745%	22.822%	35.492%	43.717%	0.704%	0.513%
\$30,001 - \$35,000	526	106.065%	22.963%	35.698%	43.960%	0.730%	0.714%
\$35,001 - \$40,000	496	98.340%	23.066%	35.850%	44.140%	0.999%	0.736%
\$40,001 - \$45,000	674	91.948%	23.113%	35.919%	44.221%	1.095%	0.806%
\$45,001 - \$50,000	404	90.632%	23.190%	36.032%	44.355%	1.354%	0.733%
\$50,001 - \$55,000	470	86.823%	23.235%	36.098%	44.432%	1.136%	0.853%
\$55,001 - \$60,000	499	82.056%	23.262%	36.138%	44.479%	1.417%	0.784%
\$60,001 - \$70,000	883	77.019%	23.309%	36.206%	44.559%	1.509%	0.841%
\$70,001 - \$80,000	678	75.397%	23.398%	36.338%	44.714%	1.347%	0.941%
\$80,001 - \$90,000	514	72.179%	23.463%	36.432%	44.825%	1.789%	0.844%
\$90,001 - \$100,000	377	67.187%	23.492%	36.475%	44.876%	1.587%	0.923%
\$100,001 - \$110,000	350	65.626%	23.549%	36.558%	44.973%	1.895%	0.768%
\$110,001 - \$120,000	218	62.109%	23.575%	36.597%	45.019%	1.859%	0.680%
\$120,001 - \$140,000	222	57.763%	23.612%	36.650%	45.081%	2.208%	0.714%
More than \$140,000	156	50.691%	23.896%	37.064%	45.566%	1.689%	0.686%

### Healthcare Expenses

The issues relating to healthcare expenses in the development of an income shares table are similar to childcare issues, but more complicated. In the CES, healthcare expenses are not broken down in the categories typically considered for child support. Most income shares guidelines consider three types of child healthcare expenses: the child's share of the health insurance premium; the child's extraordinary, uninsured medical expenses; and the child's routine, typical medical expenses. Most income shares guidelines prorate the cost of the child's insurance coverage and the child's extraordinary medical expenses between the parents.

Most income shares tables, including the existing West Virginia table, include a small amount (e.g., \$250 per child per year) to cover typical, routine medical expenses for an average child. This is intended to cover the copay for the child's well visit, aspirin and other common medical expenses. Without this, all of the child's out-of-pocket medical expenses would be treated as extraordinary. This would necessitate more exchanges between the parents about the child's medical expenses, as well as possibly more court involvement to reduce the child's unpaid medical expenses to judgments.

The updated table also includes \$250 per child per year to cover the child's routine medical expenses. Specifically, the table includes ordinary, uninsured medical expenses of \$250 per child per year up to \$750 for three children and smaller amounts for four or more children. The amounts for four or more children are based on the same equivalence scales used to extend the estimates of child-rearing expenditures from three children that in the next step.<sup>35</sup> Although the future of healthcare costs is uncertain as the nation begins to implement healthcare reform, there are several reasons for retaining the \$250 amount. It approximates typical out-of-pocket expenditures for children's healthcare based on the most current data available, several other states use these amounts, and the data necessary to make the adjustment to the table were readily available. The most current data on out-of-pocket medical expenses are from the 2011 Medical Expenditure Panel Survey (MEPS), which is conducted by the U.S. Department of Health and Human Services through the Agency of Healthcare Research and Quality (AHRQ).<sup>36</sup> The MEPS found that healthcare expenses were incurred for the vast majority of children. Among those with expenses, the average out-of-pocket expense amounted to \$257 per child per year among children 0-17 years old.<sup>37</sup>

Exhibit 14 shows the average percentage of total expenditures devoted to out-of-pocket healthcare expenses above \$250 per family member per year. In the CES, healthcare expenditures on children cannot be distinguished from expenditures on

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<sup>35</sup> Betson develops estimates for child-rearing expenditures for one, two, and three children. He does not develop estimates for four or more children because there are not a sufficient number of large families in the data set. Instead, an equivalence scale is used to extend the three-children amount to four and more children.

<sup>36</sup> Data from the National Medical Expenditures Survey are available from <http://www.meps.ahrq.gov/mepsweb/>.

<sup>37</sup> This is extracted from the MEPS data query site: [http://meps.ahrq.gov/mepsweb/data\\_stats/meps\\_query.jsp](http://meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp)

adult household members. Further, children are generally healthier than adults so the expenses incurred for the child's healthcare are less than those incurred for the parents' healthcare. For these reasons, the per family member percentages shown in Exhibit 14 are reduced to reflect a per child amount. They are adjusted by multiplying them by 72.068 percent.<sup>38</sup> For example, at combined net income of \$115,000 per year, Exhibit 14 shows 0.68 percent of total expenditures is devoted to extraordinary medical expenses per person. The adjusted amount would be 0.49 per child.

A caveat to these assumptions is healthcare costs will eventually change in the future. Implementation of the Affordable Care Act (*i.e.*, healthcare reform) will change medical out-of-pocket expenses. There is insufficient information, however, to determine an appropriate amount for child support tables.

#### Illustration of Adjustment

To illustrate these adjustments, consider the one-child expenditures for a family with \$115,000 annual income in Exhibit 14. This information would be used to develop an income shares table. The average family of that income spends 23.575 percent of total family expenditures on the one child and 1.859 percentage of expenditures is devoted to child care expenses and extraordinary medical expense is 0.68 percent per household member, hence 0.49 percent per child. The remainder is 21.226 percent (23.575 minus 1.859 minus 0.49 equals 21.226).

#### Step 5: Extend to Four and More Children

Betson's estimates only cover one, two, and three children, yet the table covers up to six children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. For most income shares tables, including the existing West Virginia table, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.<sup>39</sup>

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

Application of the equivalence table implies that expenditures on four children are 11.7 percent more than the expenditures for three children, expenditures on five children are 10.0 percent more than the expenditures for four children, and expenditures on six children are 8.7 percent more than the expenditures for five children.

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<sup>38</sup>This is based on the 2011 MEPS findings on median medical expenditures for a child age five to seven years old and an adult age 18 to 44 years old. It assumes that there are two adults and 1.573 children in the household. The number of children in the household is the average based on Betson's analysis of the CES data. The MEPS medians are from Table 1 available at: [http://meps.ahrq.gov/mepsweb/data\\_stats/quick\\_tables\\_search.jsp?component=1&subcomponent=0](http://meps.ahrq.gov/mepsweb/data_stats/quick_tables_search.jsp?component=1&subcomponent=0).

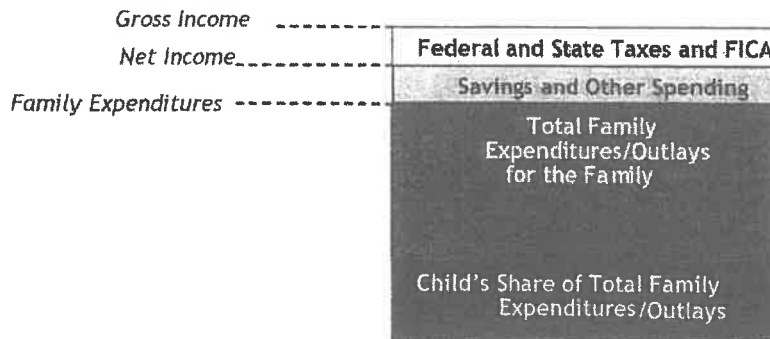
<sup>39</sup>Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

There are few alternatives to the NRC. The NRC developed its equivalence scale after extensive research and in consultation with its members, who are national experts on poverty and measurements of economic well-being.

**Step 6: Relate the Estimates to Net Income**

The Betson-Rothbarth estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. As illustrated in Exhibit 15, families may not spend all of their net or gross income.

**Exhibit 15:  
Family Consumption and Net and Gross Income**



Various assumptions can be made to back out the measurements to a net-income base. One assumption is that families spend all of their after-tax income. Under this assumption, family expenditures and after-tax income are equal and no additional adjustment is necessary. The District of Columbia is the only state using the Betson estimates to make this assumption. Instead, most income shares tables, including the existing West Virginia table, consider the expenditures to consumption ratios observed in the CES. As shown in Exhibit 14, higher income families do not spend all of their net income on current consumption. The percentages derived from Step 2 are multiplied by the expenditures to consumption ratios shown in Exhibit 14. This step produces smaller table amounts than what the District of Columbia assumption produces, particularly at higher incomes because higher income households have more savings.

To illustrate this adjustment, continue with the above example, which considers one child from a family with \$115,000 in annual net income. Exhibit 14 shows that families with \$115,000 in annual income (June 2013 dollars) spend 62.1 percent of their net income on current expenditures, which is \$71,415 per year. In turn, a family spends a proportion of that on child-rearing expenditures.

Another way to express this, which is more useful for the development of guidelines, is the percentage of net income devoted to child-rearing expenditures. Continuing

with our example, this is derived by multiplying the amount from Step 2 (21.226 percent) by the consumption ratio (62.109%). This results in the percentage of net income devoted to child-rearing expenditures without child care, health insurance premiums, and uninsured, extraordinary medical expenses (13.183 percent).

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average, families with incomes below about \$35,000 net per year spend more than their income. The lower the family income, the more the family spends exceeding their income on average. To keep table amounts reasonable at very low incomes, the calculation for those in the \$20,001 to \$25,000 income bracket is applied to incomes below \$20,000 as well.

### Calculate Marginal Percentages

At this point, the application of the steps yields percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, most income shares guidelines use marginal percentages that are developed by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. The same approach was used to develop the existing West Virginia table.

In turn, basic obligations are calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 16. The amounts for four or more children are calculated using the multipliers shown in Step 3. The table of proportions shown in Exhibit 16 functions much like a tax table. The midpoint percentage is applied to the net income shown in Exhibit 16. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is \$5,000 in net monthly income and one child, 17.461 percent is applied to the first \$4,806.71 in net income and 7.592 percent is applied to the remainder ( $\$193.29 = \$5,000 - \$4,806.71$ ). The result is \$854 which is the sum of \$840 ( $\$839.30 = 17.461\% \times \$4,806.71$ ) and \$15 ( $\$14.67 = \$193.29 \times 7.592\%$ ).

The percentages from the last income bracket shown in Exhibit 16 (*i.e.*, \$18,510) are extended to higher incomes. The highest gross income considered in the table is \$30,000, which is equivalent to \$18,709 net. Above \$18,510, there is insufficient number of CES families with very high incomes to know at what rate their expenditures decrease as their income increases. However, since the difference between \$18,709 and \$18,510 is small, it is assumed that families with net incomes of \$18,709 devote the same proportion of income to child-rearing expenditures as families with net incomes of \$18,510.

Exhibit 16: TABLE OF SUPPORT PROPORTIONS

Midpoint of Monthly Net Income Range (2013\$)	1 Child		2 Children		3 Children	
	Midpoint	Marginal	Midpoint	Marginal	Midpoint	Marginal
\$1,880.89	21.797%	21.533%	33.532%	32.504%	40.858%	38.871%
\$2,298.86	21.749%	21.548%	33.345%	32.463%	40.497%	38.747%
\$2,716.84	21.718%	17.678%	33.209%	25.998%	40.227%	30.244%
\$3,134.81	21.179%	8.699%	32.248%	12.681%	38.896%	14.609%
\$3,552.79	19.711%	15.919%	29.946%	23.297%	36.039%	26.959%
\$3,970.76	19.312%	12.394%	29.246%	19.329%	35.083%	23.891%
\$4,388.74	18.653%	4.947%	28.301%	6.438%	34.017%	6.427%
\$4,806.71	17.461%	7.592%	26.400%	11.030%	31.618%	12.663%
\$5,433.68	16.323%	14.764%	24.627%	22.504%	29.431%	27.192%
\$6,269.63	16.115%	8.380%	24.344%	11.522%	29.133%	12.390%
\$7,105.58	15.205%	6.328%	22.835%	9.957%	27.163%	12.414%
\$7,941.53	14.270%	9.833%	21.480%	14.116%	25.610%	15.990%
\$8,777.48	13.848%	6.208%	20.778%	9.661%	24.694%	11.918%
\$9,613.43	13.183%	3.498%	19.812%	4.318%	23.583%	3.975%
\$10,867.35	12.066%	9.499%	18.024%	14.512%	21.321%	17.581%
\$18,510.20	11.006%		16.574%		19.777%	

### Step 7: Relate to Gross Income

The results from the previous step are child-rearing expenditures that are expressed as a percentage of after-tax income. The final consideration is to back them out to gross income. Most states favor gross-income based tables. However, transforming BR estimates into a gross-income table requires tax assumptions. The most common assumption is that all income is earned and taxed at the rate of a single taxpayer with no dependents. This is the assumption used to develop the existing West Virginia table. Federal and state employer withholding formulas were used to calculate the tax rates.<sup>40</sup>

To be clear, the basic obligation is calculated for net incomes first from the table of support proportions shown in Exhibit 16, then backed out to gross income. Specifically, there is a hidden column for the net income equivalent to gross income in the table to which the Exhibit 16 table of proportions are applied. Exhibit 17 shows an excerpt of the hidden column to help illustrate how an obligation table based on gross income is developed.

<sup>40</sup> The federal and FICA tax withholding formulas are provided in IRS (20109) Circular E; Employer's Tax Guide. The IRS employer withholding formula is the same for single persons as it is for heads of household. The West Virginia withholding formula is available from the West Virginia State Tax Department. There are two withholding allowances for a single taxpayer using federal IRS guidance.

**Exhibit 17: Illustration of the Hidden Net Income Column in Updated Table**

Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children
\$4,729	\$6,700	\$836	\$1,264	\$1,515
\$4,759	\$6,750	\$837	\$1,266	\$1,517
\$4,790	\$6,800	\$839	\$1,268	\$1,519
\$4,820	\$6,850	\$840	\$1,271	\$1,522
\$4,851	\$6,900	\$843	\$1,274	\$1,525
\$4,881	\$6,950	\$845	\$1,277	\$1,529
\$4,912	\$7,000	\$847	\$1,281	\$1,533
\$4,942	\$7,050	\$850	\$1,284	\$1,537
\$4,972	\$7,100	\$852	\$1,287	\$1,541
\$5,003	\$7,150	\$854	\$1,291	\$1,545
\$5,033	\$7,200	\$857	\$1,294	\$1,549

An alternative assumption is to assume that the filing status is married and the number of dependents is equivalent to the number of dependents for whom support is being determined. The District of Columbia is the only state to rely on this assumption. It produces a higher table than the more common assumption (*i.e.*, single taxpayer with no dependents) produces. This is because there is more after-tax income available for families than individuals with identical incomes because families claim the children as exemptions.

In the past, some have argued that the custodial parent's share of the basic obligation is less than it should be under the single-taxpayer assumption, hence the noncustodial parent's share is too high. There are two counterarguments to this. One is that the application of the single-taxpayer assumption to the custodial parent produces less combined parental income than it would under other tax assumptions. In turn, the smaller amount of combined parental income translates into a small basic obligation and offsets any underestimation of the custodial parent's after-tax income. The other counterargument is that the tax formula for custodial parents is only substantially different in the year-end tax filing, but there is no difference in the monthly income tax withholding formula for single taxpayers and head-of-households. Further, the income withholding formula is more realistic for family budgeting since families tend to live paycheck to paycheck. The withholding formula does not advance the earned income tax credit and does not consider the child tax credit, which are sources of the tax code that may contribute to more after-tax income for the custodial family assuming the custodial parent claims these credits when filing his or her annual tax return.



**Step 8: Extrapolate to Higher Incomes**

The proposed table covers combined gross incomes through \$30,000 per month. A formula for incomes above that is developed to update West Virginia Code § 48-13-303. The percentages are extrapolated from the information in Exhibit 16. The extrapolation is necessary because the Betson-Rothbarth measurements can only detect how families change their expenditures for every additional dollar of income for combined net incomes up to \$18,510 per month. The extrapolation formula is based on logged income to the third degree. The percentages of the existing high-income formula are derived from applying \$25,000 to the extrapolation results.

## Chapter V: Other Issues

This chapter considers two issues that address other parts of the guidelines besides the table.

- Whether to update the ability-to-pay calculation, specifically the ability-to-pay calculation; and,
- Whether to make any changes to accommodate healthcare reform.

### **ABILITY-TO-PAY CALCULATION**

The treatment of low-income obligors in the child support system has become a national issue as well as an issue to most states. The underlying problem is that many noncustodial parents owing child support are poor or have very low-incomes and have limited means to pay their child support orders. The Federal Office of Child Support Enforcement (OCSE) encourages setting reasonable child support order levels for noncustodial parents with near poverty incomes. Nationally, there is nearly \$111 billion owed in child support arrears and \$753 million is owed in the state of West Virginia.<sup>41</sup> Multi-state research<sup>42</sup> finds that over 70 percent of child support arrears are owed by noncustodial parents who earn income of \$10,000 per year or less, which is essentially poverty income. Research finds that parents with substantial arrears are less likely to make current payments.<sup>43</sup> Non-payment of a child support order triggers enforcement remedies such as driver's license suspension that may impede a noncustodial parent's willingness to work, discourage working for employers that report income, and may alienate the parent from the child.

Most states, including West Virginia, base their child support guidelines on economic data that reflect average child-rearing expenditures. West Virginia and most of these states, however, also provide a reduction to these amounts for very low-income parents. The intent is to set the support award at a level in which obligors with low incomes can retain sufficient income to meet their basic needs after paying the guidelines-determined award.

Used by 37 states including West Virginia, the most frequently used low-income adjustment is a "self-support reserve." State self-support reserve amounts vary as well as the method for applying the self-support reserve. West Virginia uses a self-support reserve of \$500 per month and applies it in its guidelines worksheet. Exhibit 18 illus-

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<sup>41</sup> Federal Office of Child Support Enforcement. (2012). *Preliminary Report to Congress: FY2011*. Washington, D.C.: Federal Office of Child Support Enforcement. Retrieved from <http://www.acf.hhs.gov/programs/css/resource/fy2011-preliminary-report-table-p-18>.

<sup>42</sup> Sorensen, E., Sousa, L., & Schaner, S. (2007). "Assessing Child Support Arrears in Nine Large States and the Nation." Prepared for Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, Office of Human Services and Policy and Office of Child Support Enforcement. Washington, D.C.: The Urban Institute.

<sup>43</sup> Office of the Inspector General. 2002. *Child Support for Children on TANF*, February 2002. OIG-05-99-00392, Washington, D.C.: Department of Health and Human Services.

trates the adjustment using a case scenario in which the noncustodial parent has monthly income of \$700 gross per month, the custodial parent has no income, there are children, and there are no other factors to consider in the calculation of the support award. In contrast, most states invisibly incorporate the self-support reserve into the guidelines table. The disadvantage of this is that the policy is not transparent, so few parents or guidelines users are aware of its existence.

1. Payor parent's monthly adjusted gross income	\$700
2. Preliminary order amount	\$227
<b>Low-income adjustment</b>	
3. Self support reserve	\$500
4. Income available for support (line 1 minus line 3)	\$200
5. Child support order (the lesser of lines 2 and 4)	\$200

Most states relate their self-support reserve to the federal poverty level (FPL) for one person in the year that they last updated their guidelines. Some states set the self-support reserve (SSR) more or less than the FPL. Low-income states tend to set it less. High- and middle-income states tend to set it equal to the FPL or more. Low-income states often use a lower SSR because that state's welfare benefits are also low. States with higher amounts often set it higher because income thresholds for public assistance programs available to families with children are typically above the poverty level, the FPL is an after-tax amount so increasing it essentially "grosses" it up, or for a combination of these and other reasons.

The FPL is updated annually. The 2013 FPL for one person is \$958 net per month. A few states (e.g., New York and District of Columbia) index their self-support reserve to the FPL such that it is updated annually. The disadvantage to indexing is that not all guidelines users are aware of the annual update and some overlook the change. The West Virginia self-support reserve is \$500 per month. When West Virginia adopted the \$500-per-month amount, the FPL was \$687.

### LOW-INCOME ADJUSTMENTS IN OTHER STATES

Exhibit 19 summarizes the low-income adjustments in the child support guidelines of neighboring states and other low-income states. In general, most states have a low-income adjustment and use a self-support reserve as their adjustment. Arkansas, Mississippi, and Tennessee have no low-income adjustment. However, Arkansas and Tennessee are both reviewing their guidelines this year and are considering low-income adjustments.

Exhibit 19 also shows that states (e.g., Ohio and Virginia) that have not updated their guidelines in several year tend to have lower self-support reserves than states that have recently updated their guidelines (e.g., Maryland and Pennsylvania).

## Economic Review of the West Virginia Child Support Table

**EXHIBIT 19:  
LOW-INCOME ADJUSTMENTS IN CHILD SUPPORT GUIDELINES OF SELECTED STATES**

State	Last Guidelines Update	Low-Income Adjustment	Monthly Self-Support Reserve	Monthly Minimum Order
West Virginia	1999	Self-support reserve	\$500	Incomes less than \$550: \$50
Alabama	2009	Self-support reserve	\$851	Incomes less than \$800: \$50
Arkansas	2007	None	N.A.	N.A.
Idaho	2012	Self-support reserve	\$800	Incomes less than \$800: \$50
Kentucky	1990	Self-support reserve	unknown	Incomes less than \$100: \$60
Louisiana	2008	Self-support reserve	\$522	Incomes less than \$600: \$100
Mississippi	1990	None	N.A.	N.A.
Maryland	2012	Self-support reserve	\$867	Incomes less than \$1,200: \$20-\$150
New Mexico	2008	Self-support reserve	\$851	Incomes less than \$800: \$50-\$100
Ohio	1992	Self-support reserve	\$568	Incomes less than \$550: \$50
Oklahoma	1998	Self-support reserve	???	Incomes less than \$600: \$50
Pennsylvania	2012	Self-support reserve	\$931	No minimum order
Tennessee	2005	Guidelines deviation	N.A.	N.A.
Virginia	1989	Self-support reserve	\$480	Incomes less than \$550: \$65

Exhibit 20 compares median family incomes of these states for a variety of family types. West Virginia ranks the lowest in median family income among female householders with children but ranks 11<sup>th</sup> from the lowest in median family income among married-couple families with own children. Other states that consistently rank in the bottom 10 states in median family income for both married couples with children and female householders with children are: Arkansas, Idaho, Mississippi, and Tennessee.

**EXHIBIT 20:  
MEDIAN FAMILY INCOME AND RANKING BY FAMILY TYPE FOR SELECTED STATES  
(Ranking is by the lowest, Source: 2011 American Community Survey)**

State	All Families with or without Children	Married-Couple Family with Own Children	Female Householder with Own Children
West Virginia	\$49,693 (3 <sup>rd</sup> )	\$70,349 (11 <sup>th</sup> )	\$16,576 (1 <sup>st</sup> )
Alabama	\$51,991 (6 <sup>th</sup> )	\$70,621 (13 <sup>th</sup> )	\$18,010 (4 <sup>th</sup> )
Arkansas	\$48,713 (2 <sup>nd</sup> )	\$63,155 (2 <sup>nd</sup> )	\$18,531 (6 <sup>th</sup> )
Idaho	\$52,814 (9 <sup>th</sup> )	\$61,656 (1 <sup>st</sup> )	\$17,662 (3 <sup>rd</sup> )
Kentucky	\$51,917 (5 <sup>th</sup> )	\$71,710 (16 <sup>th</sup> )	\$17,384 (2 <sup>nd</sup> )
Louisiana	\$53,601 (10 <sup>th</sup> )	\$80,248 (31 <sup>st</sup> )	\$18,192 (5 <sup>th</sup> )
Mississippi	\$46,304 (1 <sup>st</sup> )	\$65,078 (3 <sup>rd</sup> )	\$18,619 (7 <sup>th</sup> )
Maryland	\$83,823 (51 <sup>st</sup> )	\$112,608 (50 <sup>th</sup> )	\$35,223 (51 <sup>st</sup> )
New Mexico	\$51,744 (4 <sup>th</sup> )	\$66,204 (4 <sup>th</sup> )	\$20,987 (17 <sup>th</sup> )
Ohio	\$58,565 (24 <sup>th</sup> )	\$78,443 (28 <sup>th</sup> )	\$20,729 (15 <sup>th</sup> )
Oklahoma	\$53,742 (11 <sup>th</sup> )	\$67,170 (5 <sup>th</sup> )	\$20,731 (16 <sup>th</sup> )
Pennsylvania	\$63,283 (29 <sup>th</sup> )	\$84,178 (38 <sup>th</sup> )	\$23,197 (28 <sup>th</sup> )
Tennessee	\$52,273 (8 <sup>th</sup> )	\$68,781 (9 <sup>th</sup> )	\$19,728 (8 <sup>th</sup> )
Virginia	\$74,500 (45 <sup>th</sup> )	\$94,885 (45 <sup>th</sup> )	\$27,362 (44 <sup>th</sup> )
United States	\$61,455	\$79,746	\$23,240

Other factor to consider in the state comparisons is the amount of the state's cash TANF benefit and whether the state passes through child support payments to families while they receive TANF.

**State TANF benefits.** According to the Center on Budget and Policy Priorities, the median state TANF benefit for a family of three is \$532 per month.<sup>44</sup> The same study reports that West Virginia's TANF benefit for a family of three is \$340 per month. Several of the states listed in Exhibit 19 offer lower benefit levels. Mississippi and Tennessee offer the lowest, \$170 and \$185 per month, respectively. Among the states shown in Exhibit 19, Maryland and Ohio offer the highest, \$574 and \$450 per month, respectively.

**State Child Support Pass-Through Policy.** Since 1996, states have the option to pass through child support payments to families while receiving TANF and disregard the child support payments for the TANF benefit calculation. Prior to 1996, federal regulation required the retention of most child support paid on behalf of TANF families to offset public assistance costs. Today, West Virginia is one of 24 states to pass through child support payments to families receiving cash assistance from the TANF program, which is called WV Works. In 2012, West Virginia passed through \$280,000 per month to 2,114 families, on average.

West Virginia passes through the maximum federal allowable amounts that are not subject to federal reimbursement; that is, the first \$100 in child support paid for one child is passed through to the family and the first \$200 in child support paid for two or more children is passed through to the family. Up to these amounts, the state does not have pay the federal government share. A state may pass through more but they must pay the federal government its share of child support collected above these levels in TANF cases, which is about 72% in West Virginia.

Most states that pass through child support, either pass through up to the \$100/\$200 amount or \$50 per month, which was the original federal requirement. Only four of the neighboring and low-income states listed in Exhibit 19 pass through child support: New Mexico, Pennsylvania, Tennessee, and Virginia. All of these states pass through \$100/\$200 per month except Tennessee, which is a "fill-the-gap" state. Federal regulation essentially provides that states that used child support to fill the gap between a state's TANF maximum benefit and the state's TANF standard of need prior to the establishment of the national child support program could continue to do so. In all, there are five "fill-the-gap" states, each of these states have relatively low TANF benefits.

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<sup>44</sup> Finch, Ife, and Schott, Liz. (March 28, 2013.) *The Value of TANF Cash Benefits Continued to Erode in 2012*. Center for Budget and Policy Priorities, Washington, D.C.

## **PROS AND CONS OF UPDATING THE SELF-SUPPORT RESERVE**

The most compelling reason for updating the self-support reserve is dates back to 1999. The cost of living has increased by 40 percent since then. The greatest concern is whether it could adversely affect families by lowering the amount of the child support they are currently receiving. This question cannot be answered without examining West Virginia case file data. Data from other states (e.g., Tennessee and Pennsylvania) find that obligor's income used for the child support calculation is infrequently below minimum wage. This suggests that updating the self-support reserve may affect a small proportion of families in West Virginia. One reason that the very low-income area of the table is not used is because income is often imputed. West Virginia uses the federal minimum wage (\$7.25 per hour) which is \$1,257 per month at 40 hours per week and \$911 at 29 hours per week (*i.e.*, the threshold for classifying a worker as full-time for health insurance benefits). The committee charged with reviewing the West Virginia guidelines may also want to identify and consider possible situations in which the obligated parent's income is less than minimum wage. An analysis of case file data from Tennessee found payment in 60% of cases with very low income (*i.e.*, below minimum wage). Among those that paid, the median payment was about 40-50% of the amount due, which was usually in the range of \$100 to \$300 per month. The point is that some families, including families receiving TANF, may receive less if their order is modified downward using an updated self-support reserve, specifically, when child support payments are passed through.

## **MEDICAL SUPPORT**

Federal regulations require that state guidelines address how parents will provide for children's health care needs. Most states including West Virginia provide that the child support order can require either or both parents to provide health insurance coverage and that the parents share in the cost of the child's portion of health insurance premium costs and uninsured medical expenses. In addition, federal regulation requires that states must consider whether the cost of the child's insurance and medical expenses are reasonable to the parent ordered to provide them and specify a quantitative threshold for determining whether medical support is reasonable in cost. As shown in Exhibit 20, the federal regulation provides that the cost is reasonable if it does not exceed 5 percent of the parent's gross income or a state-determined threshold that is appropriate for the state. West Virginia Code § 48-12-101 (12) provides a definition of reasonable cost that essentially uses the five percent threshold.

Exhibit 20: Selected Federal Regulations on Medical Support Source: Title 45, Public Welfare, CFR §302.56, §302.80, §303.30 and §303.31.
<b>Guidelines requirement pertaining to medical support.</b> A state's child support guidelines must address, "How the parents will provide for the child(ren)'s health care needs through health insurance coverage and/or thorough cash medical support in accordance with §303.31 of this chapter."
<b>State plan requirements for ordering medical support.</b> A state's IV-D plan must provide that the IV-D agency shall secure medical support information and establish and enforce medical support obligations.
<b>State IV-D agency must petition for private health insurance coverage in new or modified orders.</b> The IV-D agency must petition the court to include private health insurance in new or modified court orders if the insurance is reasonable in cost. If reasonable-cost, private insurance is not available, the petition must include cash medical support. (It may be appropriate to seek cash medical support in addition to health insurance coverage.)
<b>Definition of reasonable cost.</b> "Cash medical support or the cost of private health insurance is considered reasonable in cost if the cost to the parent responsible for providing medical support does not exceed five percent of his or her gross income, or at State option, a reasonable alternative income-based numeric standard as defined in State law, regulations, or court rule."

Most states reviewing their guidelines are concerned about whether they need to address anything to due to new federal regulations and/or Obamacare. In general, the federal Office of Child Support Enforcement (OCSE) medical support regulations were put on hold as the federal government prepares for Obamacare implementation. Specifically, OCSE is not enforcing or penalizing state child support agencies that are not in compliance with medical support regulations.<sup>45</sup> Another important change is that the OCSE now considers Medicaid and CHIP to be healthcare coverage.

The questions asked by most states (and their respective answers) are as follows.

**Question:** *Do states still need to order medical support if health insurance is now mandated?*

<sup>45</sup> According to OCSE Action Transmittal (AT-11-10), OCSE will not penalize state IV-D agencies... if OCSE is unable to certify that the state IV-D agency is in compliance with federal medical support regulations that were amended by [the 2008] Final Rule... This suspension provides relief to states by permitting them to avoid making new investments in medical support enforcement to comply with regulatory requirements that may soon become obsolete as OCSE develops further guidance." [Turetsky, Vicki (November, 2010) "State Child Support Enforcement Program Flexibility to Improve Interoperability with Medicaid and CHIP." Federal Office of Child Support Enforcement Action Transmittal AT-10-10, OCSE, Washington, D.C. <http://www.acf.hhs.gov/programs/cse/pol/AT/2010/at-10-10.htm>]

**Answer:** Yes. As OCSE Commission Turtesky says, "...We will continue to keep doing what we are doing—what our statute directs us to do, which is to provide for child health care coverage in child support orders."<sup>46</sup>

**Question:** Is there a potential conflict between which parent is ordered to provide health insurance and which parent the IRS will assess a tax penalty for not providing health insurance?

**Answer:** This question arises because the parent who claims the child as a dependent for tax purposes is essentially the parent mandated to provide health insurance coverage for the children and could face IRS penalties if they do not. One situation in which this could be problematic is if the custodial parent faces the IRS penalty and the noncustodial parent is ordered to provide private health insurance for the child but does not. Another situation in which this occur is if the noncustodial parent claims the child as a dependent for tax purposes but the custodial parent is ordered to provide health insurance and does not.

The federal government has recently released new rules that will allow parents in these situations to seek an exemption from the possible tax penalty.<sup>47</sup> Specifically the rule allows an exemption if:

...A child who has been determined ineligible for Medicaid and CHIP, and for whom a party other than the party who expects to claim him or her as a tax dependent is required by court order to provide medical support. We note that this exemption should only be provided for the months during which the medical support order is in effect..."

**Question:** Does the schedule need any adjusting to accommodate Obamacare?

**Answer:** There is insufficient information to answer this question currently.

West Virginia, like many states, includes \$250 per child per year for ordinary medical expenses such as co-pays and over-the-counter medicines in its table. Whether that amount is appropriate in the future is unknown. There is much uncertainty about the future cost of insurance and out-of-pocket medical expenses. There are some forecasts that most children in the IV-D caseload will be Medicaid or CHIP eligible. Medicaid, in general, imposes no cost sharing (e.g., co-pays and deductibles) for children but the percent of children eligible for Medicaid in a state is likely to vary with a

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<sup>46</sup> Turetsky, Vicki. (August 2013). "What is our medical support road map?" *Child Support Reporter*, Vol. 35, No. 8, [Online] Federal Office of Child Support Enforcement. Available at: <http://www.acf.hhs.gov/sites/default/files/programs/css/csr1308.pdf>

<sup>47</sup> Cohen, Gary (June 26, 2013). "Guidance on Hardship Exemption Criteria and Special Enrollment Periods." [Online.] Center for Consumer Information and Insurance Oversight, Centers for Medicare and Medicaid Services, U.S. Department of Health and Human Services, Available at: <http://www.cms.gov/CCIIO/Resources/Regulations-and-Guidance/Downloads/exemptions-guidance-6-26-2013.pdf>



state's income thresholds. For children covered by private health insurance or through an exchange, less is known about future insurance rates and typical out-of-pocket expenses. What is known is that tax subsidies can assure that families buying health insurance through an exchange incur premium costs that do not exceed a sliding scale of 2 to 9.5% of modified adjusted gross income. Similarly, tax subsidies can limit a family's out-of-pocket expense. In other words, the maximum amount that will be spent is known, but it is not known whether families will actually spend less, on average. Confounding the issue is qualified healthplans provide more preventive services than what was ordinarily provided in previous healthplan and much of the healthcare services received by children is preventive.

**Question:** *Do any other provisions need to be changed to accommodate Obamacare?*

**Answer:** The only appropriate change based on what is known currently is increasing the reasonable cost threshold to align with the cost of health insurance through the exchange (*i.e.*, 9.5% of modified adjusted gross income-MAGI). States that consider this often keep it simple by rounding up (*i.*, 10% instead of 9.5%) and using gross income rather than MAGI among other things. Another option to consider is the amount of the IRS tax penalty. With that said, the IRS tax penalty will be phased in over the next few years. In 2014, it will be less than \$100 per year per uninsured person. By 2016, it will increase to \$695 per person or 2.5% of taxable income.<sup>48</sup>

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<sup>48</sup>Avik, Roy. (August 27, 2013). "White House Publishes Final Regulations For Obamacare's Individual Mandate." [On-line.] *Forbes*. Available at: <http://www.forbes.com/sites/theapothecary/2013/08/28/white-house-publishes-final-regulations-for-obamacares-individual-mandate-seven-things-you-need-to-know/>

## Chapter VI: Comparisons and Conclusions

This report fulfills the federal requirement that states must 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 table for West Virginia using current economic data.

### SUMMARY OF UPDATED TABLE

West Virginia bases its existing table on economic data on the cost of raising children available in 1999. The updated table is based on the most current data available in 2012. Exhibit 21 summarizes differences in data sources between the tables.

	Existing	Updated
Economist and Methodology Used to Measure Child-Rearing Expenditures	Prof. Betson using Rothbarth methodology (BR1)	Prof. Betson using Rothbarth methodology (BR4)
Years of Consumer Expenditure Survey	1980-86	2004-2009
Other changes between BR3 and BR4	<ul style="list-style-type: none"> <li>• Uses "expenditures"</li> <li>• Uses old method of measuring income</li> <li>• Childcare and healthcare expenses from the 1980-86 CES.</li> </ul>	<ul style="list-style-type: none"> <li>• Uses "expenditures-outlays"<sup>49</sup></li> <li>• Uses new measurement of income developed by CES to correct for under-reporting of income.</li> <li>• Childcare and healthcare expenses from the 2004-2009 CES.</li> </ul>
Price levels	1999	June 2013. Price levels have increased by 40%. Some of this increase is offset by increased income. <sup>50</sup>
Tax Rates	1999	2013

### COMPARISONS

Appendix A provides side-by-side comparisons of the existing and updated tables. The table reflects amounts owed by *both* parents. The support award calculation is based on the obligor's prorated share of the table amount and other considerations.

The changes resulting from the updated table are mostly increases. There are some notable exceptions.

<sup>49</sup> Expenditures include the purchase price (and sales tax) on any item purchased within the survey year regardless whether the item was purchased through installments. In contrast, outlays only capture what was actually paid in installments during the survey period. Unlike expenditures, outlays also capture mortgage principal payments, payments on second mortgages, and payments on home equity loans.

<sup>50</sup> According to the U.S. Census data, median family income increased from \$36,484 in 1999 to \$49,693 in 2011, which is a 36% increase.

- *Decreases at very low to low incomes.* These decreases are never more than \$19 per month in the table. In all, they are unlikely to meet the 10% change requirement. The decreases occur up to combined gross incomes of \$2,700 per month for one child. For two or more children, there are few decreases and the decreases are below combined gross incomes up to \$1,200 per month. Using the improved income measurement essentially shifts some families that were classified as low income under the old measurement to a higher income classification. In other words, there are fewer families in the lower income rung under the improved income measurement than the previous income measurement. The families remaining in the low-income rung spend less. Another factor that exacerbates the decrease is that families with these incomes spend all or more of their incomes on average. Child-rearing expenditures are calculated as a percentage of total expenditures and when converted to a dollar amount, it is assumed that a family does not spend more than their after-tax income. If this assumption were not made, it would imply that very low-income families should spend more than their incomes; however, the table amounts would be more at these incomes.
- *Decreases for one child near \$8,000.* There is also some anomalous decreases of \$1 to \$6 per month near combined gross incomes of \$8,000 per month. The patterns for one child reflect changes in the one-child amounts between new and old Betson-Rothbarth measurements for one child. The average amount expended for one child decreased by one percentage point,<sup>51</sup> but the difference is not statistically significant.
- *Decreases at very high incomes.* At very high incomes, there are decreases that become larger as income increases and with more children. These decreases vary with the number of children and start at the following combined parental incomes: \$9,600 per month for one child; \$11,400 per month for two children; \$15,100 for three children; \$15,200 for four children; \$15,400 for five children; and \$15,800 for six children. When the existing table was developed, the information was only reliable to about combined gross incomes of \$15,000 and was extrapolated above that level. This is because there were not many high income families in the data set used to develop the existing table. Over time, however, there are more high-income families.

It is important to note that these are proposed table changes only. They do not capture the impact of other considerations in the child support calculation such as changes in the cost of health insurance or child care expenses. The amounts are prior to the proration between the parents. Moreover, a change in the table alone is not necessarily a change in circumstance that warrants a change to an existing order. Other requirements must be met as specified by West Virginia Code § 48-18-126.

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<sup>51</sup> See Exhibit 7.

### Comparisons for a Range of Incomes

The comparisons in this section consider orders for one or two children.<sup>52</sup> The Census finds that most custodial parents have one or two children.<sup>53</sup> State child support agencies typically find that a higher percentage of their orders are for one child and the vast majority (*i.e.*, over 90%) of their orders are for one or two children. Few (*i.e.*, typically less than 10 percent of orders) are for three or more children. The patterns for four and more children are similar to the patterns for three children.

The comparison shown in Exhibit 21 considers a noncustodial parent earning minimum wage. Minimum wage is currently \$7.25 per hour, which is \$1,257 per month in gross income if the parent works full-time and \$911 if the parent works 29 hours per week, which is the threshold for part-time work used for determining if an employer has to provide health insurance. In both cases, the custodial parent has no income.

The West Virginia amounts assume no changes to the self-support reserve. The self-support reserve is applied in other states as specified in that state's guidelines.

**EXHIBIT 21:**  
**GUIDELINES COMPARISONS FOR NONCUSTODIAL PARENT EARNING MINIMUM WAGE**

State	Noncustodial Parent's Income = \$911/ month		Noncustodial Parent's Income = \$1,257/ month	
	One Child	Two Children	One Child	Two Children
<b>West Virginia (Existing)</b>	<b>\$188</b>	<b>\$273</b>	<b>\$248</b>	<b>\$361</b>
<b>West Virginia (Proposed)</b>	<b>\$175</b>	<b>\$269</b>	<b>\$235</b>	<b>\$361</b>
Alabama	\$91	\$93	\$272	\$333
Arkansas	\$200	\$291	\$273	\$396
Idaho	\$161	\$233	\$229	\$333
Kentucky	\$180	\$261	\$246	\$367
Louisiana	\$189	\$274	\$245	\$364
Mississippi	\$114	\$162	\$152	\$217
Maryland	\$184	\$273	\$162	\$163
New Mexico	\$140	\$154	\$243	\$329
Ohio	\$194	\$209	\$248	\$362
Oklahoma	\$159	\$207	\$249	\$363
Pennsylvania	\$17	\$17	\$107	\$108
Tennessee	\$204	\$289	\$275	\$389
Virginia	\$182	\$281	\$232	\$360

In general, the West Virginia existing and proposed amounts are in mid-range of the states compared in Exhibit 21. Pennsylvania provides the lowest amounts because it has the most updated self-support reserve and recently eliminated its minimum order.

<sup>52</sup> To be clear, these are the number of children covered by the order, not the total number of children of parent. The counts may differ when a parent has children with multiple orders.

<sup>53</sup> Grall, Timothy, (2011), "Custodial Mothers and Fathers and Their Child Support: 2009," *Current Population Reports*, P60-240, Washington, D.C. (December 2011). Retrieved from <http://www.census.gov/prod/2011pubs/p60-240.pdf>

The last set of comparisons relate median earnings of West Virginia workers by highest educational attainment and gender.<sup>54</sup> There are five levels of educational attainment considered:

- less than a high school degree (Case A);<sup>55</sup>
- high school graduate or GED (Case B);<sup>56</sup>
- some college or associate's degree (Case C);<sup>57</sup>
- Bachelor's degree (Case D);<sup>58</sup> and
- Graduate or professional degree (Case E).<sup>59</sup>

They are rounded to the monthly incomes shown below. It is assumed that the non-custodial parent is male and the custodial parent is female. (This pattern is observed in over 80 percent of cases.<sup>60</sup>)

The breakdown of workers by highest educational level is about 13 to 18% have not finished high school, about 45% have finished high school, 23 to 28% have some college, about 12% have a bachelor's degree and about 2% have a graduate or professional degree. In general, females have achieved slightly higher educational attainments than males in West Virginia.

The comparisons also show what the Virginia guidelines review committee has preliminarily recommended for its guidelines update. In general, the comparisons show that Maryland and Pennsylvania have the highest guidelines amounts among bordering states. Maryland's guidelines table considers Maryland's above-average housing expenses. Pennsylvania recently updated its table to reflect 2012 price levels. Pennsylvania is based on the most current price levels.

## **CONCLUSION**

Updating the West Virginia child support table will produce some decreases and increases. The decreases are at lower incomes and the increases are at higher incomes. The changes are appropriate and just.

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<sup>54</sup>Median annual earnings are for West Virginia workers as reported by the 2011 U.S. Census American Community Survey.

<sup>55</sup> \$22,451 per year for males and \$12,136 for females.

<sup>56</sup> \$32,053 per year for males and \$18,006 for females.

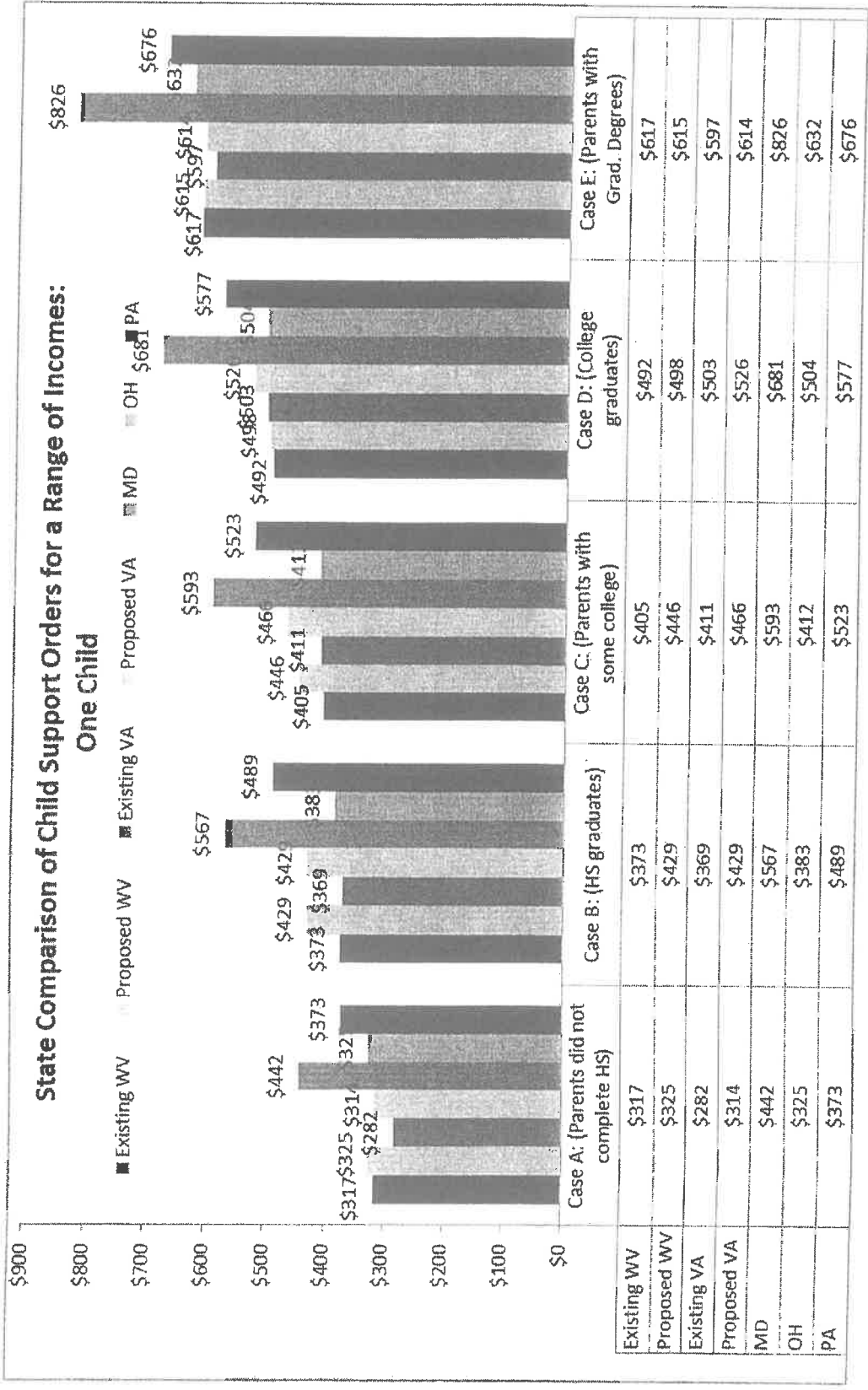
<sup>57</sup> \$36,950 per year for males and \$22,880 for females.

<sup>58</sup> \$50,633 per year for males and \$36,921 for females.

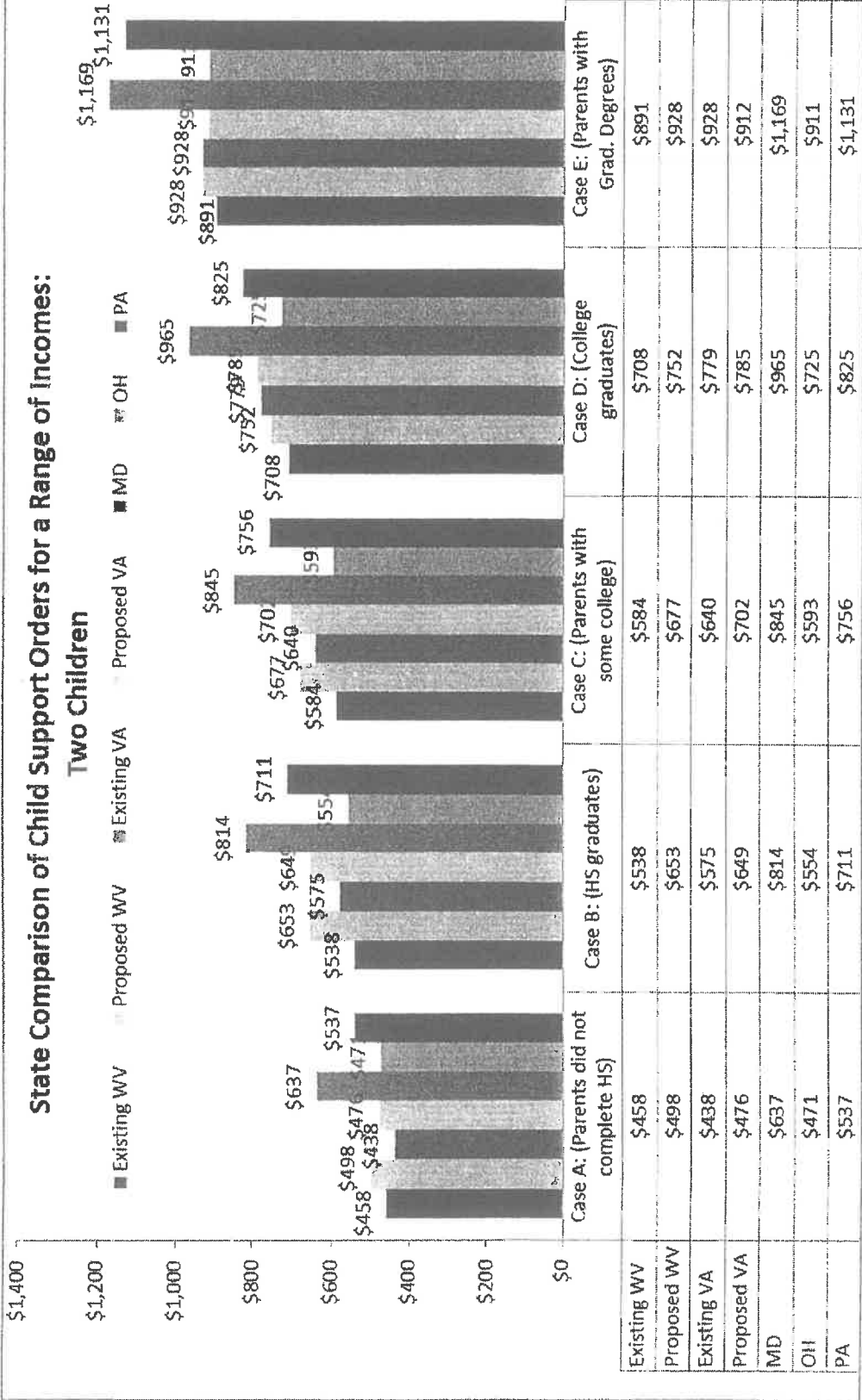
<sup>59</sup> \$69,342 per year for males and \$46,939 for females.

<sup>60</sup>Grall, *supra* note 42.

### State Comparison of Child Support Orders for a Range of Incomes: One Child



# State Comparison of Child Support Orders for a Range of Incomes: Two Children



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## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
550	127	108	-19	-14.8%	185	166	-19	-10.0%	219	203	-16	-7.4%
600	137	118	-19	-13.9%	200	181	-19	-9.3%	237	221	-16	-6.7%
650	147	128	-19	-13.1%	214	196	-18	-8.2%	253	239	-14	-5.4%
700	156	137	-19	-11.9%	227	211	-16	-6.9%	268	258	-10	-3.9%
750	163	147	-16	-9.7%	238	226	-12	-4.9%	282	276	-6	-2.2%
800	171	157	-14	-8.2%	249	241	-8	-3.1%	295	294	-1	-0.3%
850	179	166	-13	-7.1%	261	256	-5	-2.0%	309	312	3	0.9%
900	188	175	-13	-6.9%	273	269	-4	-1.4%	323	328	5	1.5%
950	197	184	-13	-6.8%	286	282	-4	-1.3%	338	344	6	1.8%
1,000	205	192	-13	-6.2%	299	296	-3	-1.1%	353	360	7	2.1%
1,050	214	201	-13	-6.2%	311	309	-2	-0.7%	368	376	8	2.3%
1,100	223	209	-14	-6.1%	324	322	-2	-0.6%	382	392	10	2.7%
1,150	231	218	-13	-5.7%	336	335	-1	-0.3%	397	408	11	2.9%
1,200	240	226	-14	-5.7%	349	348	-1	-0.2%	412	424	12	3.0%
1,250	248	235	-13	-5.3%	361	361	0	0.1%	426	440	14	3.4%
1,300	257	243	-14	-5.3%	373	374	1	0.4%	441	456	15	3.5%
1,350	265	252	-13	-4.9%	386	388	2	0.4%	456	472	16	3.6%
1,400	274	261	-13	-4.9%	398	401	3	0.7%	470	488	18	3.9%
1,450	282	269	-13	-4.6%	410	414	4	0.9%	484	504	20	4.2%
1,500	291	278	-13	-4.6%	422	427	5	1.2%	498	520	22	4.5%
1,550	299	286	-13	-4.3%	434	440	6	1.4%	512	536	24	4.8%
1,600	307	294	-13	-4.1%	446	453	7	1.5%	526	552	26	4.9%
1,650	316	302	-14	-4.3%	458	465	7	1.6%	540	567	27	5.0%
1,700	324	310	-14	-4.2%	470	477	7	1.6%	554	582	28	5.0%
1,750	332	318	-14	-4.1%	482	490	8	1.6%	568	597	29	5.1%
1,800	341	326	-15	-4.3%	494	502	8	1.6%	581	612	31	5.3%
1,850	349	334	-15	-4.2%	506	514	8	1.7%	595	627	32	5.4%
1,900	357	342	-15	-4.1%	517	527	10	1.9%	609	642	33	5.4%
1,950	366	350	-16	-4.3%	529	539	10	1.9%	623	657	34	5.4%
2,000	373	358	-15	-3.9%	540	551	11	2.1%	636	672	36	5.6%
2,050	381	366	-15	-3.8%	551	564	13	2.3%	649	687	38	5.8%
2,100	388	374	-14	-3.5%	562	576	14	2.5%	662	702	40	6.0%
2,150	395	382	-13	-3.2%	573	588	15	2.6%	674	717	43	6.3%
2,200	403	390	-13	-3.1%	583	600	17	3.0%	687	732	45	6.5%
2,250	410	398	-12	-2.8%	594	613	19	3.2%	700	747	47	6.7%
2,300	417	406	-11	-2.6%	605	625	20	3.3%	712	762	50	7.0%
2,350	425	414	-11	-2.5%	616	637	21	3.4%	725	776	51	7.0%
2,400	432	422	-10	-2.3%	626	649	23	3.6%	738	790	52	7.1%
2,450	440	430	-10	-2.3%	637	661	24	3.7%	750	804	54	7.3%
2,500	447	438	-9	-2.1%	648	673	25	3.8%	763	819	56	7.3%
2,550	454	446	-8	-1.9%	658	684	26	4.0%	776	833	57	7.3%
2,600	460	453	-7	-1.4%	667	696	29	4.4%	786	847	61	7.7%
2,650	465	461	-4	-0.8%	674	708	34	5.0%	794	861	67	8.4%
2,700	471	469	-2	-0.4%	682	720	38	5.6%	803	875	72	9.0%

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
2,750	475	477	2	0.4%	688	732	44	6.4%	810	889	79	9.8%
2,800	479	485	6	1.2%	694	744	50	7.1%	816	904	88	10.7%
2,850	484	493	9	1.8%	700	755	55	7.9%	823	918	95	11.5%
2,900	488	500	12	2.6%	705	767	62	8.8%	830	932	102	12.3%
2,950	492	508	16	3.3%	711	779	68	9.6%	836	946	110	13.1%
3,000	496	516	20	4.1%	717	791	74	10.3%	843	960	117	13.9%
3,050	500	524	24	4.8%	723	803	80	11.0%	850	974	124	14.6%
3,100	504	532	28	5.5%	729	815	86	11.7%	856	988	132	15.5%
3,150	509	540	31	6.0%	735	826	91	12.4%	863	1002	139	16.2%
3,200	513	548	35	6.7%	740	838	98	13.3%	869	1017	148	17.0%
3,250	517	555	38	7.4%	746	850	104	13.9%	876	1031	155	17.7%
3,300	521	563	42	8.1%	752	862	110	14.6%	882	1045	163	18.5%
3,350	524	571	47	9.0%	757	874	117	15.4%	888	1059	171	19.2%
3,400	527	579	52	9.9%	761	886	125	16.4%	893	1073	180	20.2%
3,450	531	587	56	10.5%	766	897	131	17.1%	899	1087	188	20.9%
3,500	534	594	60	11.2%	771	908	137	17.7%	904	1099	195	21.6%
3,550	537	600	63	11.8%	775	917	142	18.3%	910	1110	200	22.0%
3,600	541	606	65	12.1%	780	926	146	18.8%	916	1121	205	22.4%
3,650	544	613	69	12.6%	785	936	151	19.2%	921	1132	211	22.9%
3,700	547	619	72	13.2%	790	945	155	19.6%	927	1143	216	23.2%
3,750	550	625	75	13.7%	794	954	160	20.2%	932	1153	221	23.7%
3,800	554	632	78	14.0%	799	963	164	20.6%	937	1164	227	24.2%
3,850	557	638	81	14.5%	803	973	170	21.1%	943	1175	232	24.6%
3,900	560	643	83	14.9%	808	981	173	21.4%	948	1184	236	24.9%
3,950	563	649	86	15.3%	812	989	177	21.8%	953	1194	241	25.2%
4,000	566	654	88	15.6%	817	997	180	22.0%	959	1203	244	25.4%
4,050	570	660	90	15.7%	822	1005	183	22.2%	964	1212	248	25.7%
4,100	574	665	91	15.8%	828	1012	184	22.2%	972	1220	248	25.6%
4,150	579	667	88	15.2%	834	1016	182	21.8%	979	1225	246	25.1%
4,200	583	670	87	14.9%	841	1020	179	21.2%	986	1229	243	24.7%
4,250	588	673	85	14.4%	847	1023	176	20.8%	993	1234	241	24.3%
4,300	592	675	83	14.1%	853	1027	174	20.4%	1001	1238	237	23.7%
4,350	597	678	81	13.5%	860	1031	171	19.9%	1008	1243	235	23.3%
4,400	601	681	80	13.2%	866	1035	169	19.5%	1015	1247	232	22.9%
4,450	606	683	77	12.7%	873	1039	166	19.0%	1023	1252	229	22.4%
4,500	610	686	76	12.4%	879	1043	164	18.6%	1030	1256	226	22.0%
4,550	615	689	74	12.0%	885	1047	162	18.3%	1037	1261	224	21.6%
4,600	619	691	72	11.7%	892	1051	159	17.8%	1044	1265	221	21.2%
4,650	624	694	70	11.2%	898	1055	157	17.4%	1052	1270	218	20.7%
4,700	628	697	69	10.9%	904	1058	154	17.1%	1059	1274	215	20.3%
4,750	633	699	66	10.5%	911	1062	151	16.6%	1066	1279	213	19.9%
4,800	637	703	66	10.4%	917	1068	151	16.5%	1074	1285	211	19.7%
4,850	642	708	66	10.3%	924	1075	151	16.4%	1082	1294	212	19.6%
4,900	647	713	66	10.2%	931	1082	151	16.3%	1090	1302	212	19.4%

Comparisons of 1, 2 3 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
4,950	651	718	67	10.3%	938	1090	152	16.2%	1098	1310	212	19.3%
5,000	656	723	67	10.2%	945	1097	152	16.1%	1106	1318	212	19.2%
5,050	661	728	67	10.1%	951	1104	153	16.1%	1114	1327	213	19.1%
5,100	666	733	67	10.0%	958	1111	153	16.0%	1123	1335	212	18.9%
5,150	670	737	67	10.1%	965	1118	153	15.9%	1131	1343	212	18.8%
5,200	675	742	67	10.0%	972	1125	153	15.8%	1139	1351	212	18.7%
5,250	680	747	67	9.9%	979	1132	153	15.7%	1147	1360	213	18.5%
5,300	685	752	67	9.8%	986	1140	154	15.6%	1155	1368	213	18.4%
5,350	689	757	68	9.8%	993	1147	154	15.5%	1163	1376	213	18.3%
5,400	694	762	68	9.7%	999	1154	155	15.5%	1171	1384	213	18.2%
5,450	698	766	68	9.8%	1006	1161	155	15.4%	1179	1392	213	18.1%
5,500	703	770	67	9.6%	1012	1167	155	15.3%	1186	1400	214	18.0%
5,550	707	774	67	9.5%	1019	1173	154	15.1%	1194	1407	213	17.8%
5,600	712	778	66	9.3%	1025	1179	154	15.0%	1201	1414	213	17.8%
5,650	716	782	66	9.2%	1031	1184	153	14.9%	1208	1422	214	17.7%
5,700	719	785	66	9.2%	1036	1190	154	14.9%	1214	1429	215	17.7%
5,750	723	789	66	9.2%	1042	1196	154	14.8%	1220	1436	216	17.7%
5,800	727	793	66	9.1%	1047	1202	155	14.8%	1226	1443	217	17.7%
5,850	731	797	66	9.0%	1052	1208	156	14.8%	1233	1451	218	17.7%
5,900	735	800	65	8.9%	1058	1214	156	14.7%	1239	1458	219	17.7%
5,950	739	804	65	8.8%	1063	1220	157	14.7%	1245	1465	220	17.7%
6,000	743	808	65	8.8%	1069	1226	157	14.6%	1251	1472	221	17.7%
6,050	747	812	65	8.7%	1074	1231	157	14.7%	1258	1480	222	17.6%
6,100	751	816	65	8.6%	1080	1237	157	14.6%	1265	1487	222	17.6%
6,150	755	819	64	8.5%	1086	1242	156	14.4%	1272	1493	221	17.4%
6,200	760	820	60	8.0%	1093	1244	151	13.9%	1279	1495	216	16.9%
6,250	764	822	58	7.6%	1099	1246	147	13.4%	1286	1497	211	16.4%
6,300	768	823	55	7.2%	1105	1248	143	13.0%	1292	1499	207	16.0%
6,350	773	825	52	6.7%	1111	1250	139	12.5%	1299	1501	202	15.6%
6,400	777	826	49	6.4%	1117	1252	135	12.1%	1306	1503	197	15.1%
6,450	781	828	47	6.0%	1123	1254	131	11.7%	1313	1505	192	14.6%
6,500	785	829	44	5.7%	1129	1256	127	11.3%	1320	1507	187	14.2%
6,550	789	831	42	5.3%	1135	1258	123	10.9%	1327	1509	182	13.7%
6,600	793	833	40	5.0%	1140	1260	120	10.5%	1334	1511	177	13.3%
6,650	797	834	37	4.6%	1146	1262	116	10.1%	1341	1513	172	12.8%
6,700	801	836	35	4.3%	1152	1264	112	9.7%	1348	1515	167	12.4%
6,750	806	837	31	3.8%	1158	1266	108	9.3%	1355	1517	162	11.9%
6,800	810	839	29	3.5%	1164	1268	104	8.9%	1362	1519	157	11.5%
6,850	814	840	26	3.2%	1170	1271	101	8.6%	1369	1522	153	11.1%
6,900	818	843	25	3.0%	1176	1274	98	8.3%	1376	1525	149	10.9%
6,950	822	845	23	2.8%	1182	1277	95	8.1%	1383	1529	146	10.6%
7,000	826	847	21	2.6%	1188	1281	93	7.8%	1390	1533	143	10.3%
7,050	830	850	20	2.4%	1194	1284	90	7.5%	1397	1537	140	10.0%
7,100	834	852	18	2.1%	1200	1287	87	7.3%	1404	1541	137	9.7%

Comparisons of 1, 2 3 Children

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
7,150	838	854	16	1.9%	1206	1291	85	7.0%	1411	1545	134	9.5%
7,200	842	857	15	1.7%	1212	1294	82	6.8%	1418	1549	131	9.2%
7,250	847	859	12	1.4%	1218	1297	79	6.5%	1425	1552	127	8.9%
7,300	851	861	10	1.2%	1224	1301	77	6.3%	1432	1556	124	8.7%
7,350	855	863	8	1.0%	1230	1304	74	6.0%	1439	1560	121	8.4%
7,400	859	866	7	0.8%	1236	1307	71	5.8%	1446	1564	118	8.2%
7,450	863	868	5	0.6%	1242	1311	69	5.5%	1453	1568	115	7.9%
7,500	867	870	3	0.4%	1248	1314	66	5.3%	1460	1572	112	7.6%
7,550	871	873	2	0.2%	1253	1318	65	5.1%	1468	1575	107	7.3%
7,600	875	875	0	0.0%	1259	1321	62	4.9%	1475	1579	104	7.1%
7,650	879	877	-2	-0.2%	1265	1324	59	4.7%	1482	1583	101	6.8%
7,700	883	880	-3	-0.4%	1271	1328	57	4.5%	1489	1587	98	6.6%
7,750	887	882	-5	-0.6%	1277	1331	54	4.2%	1496	1591	95	6.3%
7,800	891	884	-7	-0.8%	1283	1334	51	4.0%	1503	1595	92	6.1%
7,850	895	887	-8	-0.9%	1289	1338	49	3.8%	1510	1599	89	5.9%
7,900	899	891	-8	-0.9%	1295	1344	49	3.8%	1517	1606	89	5.9%
7,950	903	895	-8	-0.9%	1300	1351	51	3.9%	1524	1614	90	5.9%
8,000	907	900	-7	-0.8%	1306	1358	52	4.0%	1531	1623	92	6.0%
8,050	911	904	-7	-0.7%	1312	1364	52	4.0%	1538	1631	93	6.0%
8,100	915	909	-6	-0.7%	1318	1371	53	4.0%	1545	1639	94	6.1%
8,150	919	913	-6	-0.6%	1324	1378	54	4.1%	1553	1648	95	6.1%
8,200	923	917	-6	-0.6%	1330	1385	55	4.1%	1560	1655	95	6.1%
8,250	927	922	-5	-0.6%	1336	1391	55	4.1%	1567	1663	96	6.1%
8,300	931	926	-5	-0.5%	1342	1398	56	4.2%	1574	1671	97	6.2%
8,350	935	930	-5	-0.5%	1348	1404	56	4.2%	1581	1679	98	6.2%
8,400	939	935	-4	-0.5%	1353	1411	58	4.3%	1588	1687	99	6.2%
8,450	943	939	-4	-0.4%	1359	1417	58	4.3%	1595	1695	100	6.3%
8,500	947	943	-4	-0.4%	1365	1424	59	4.3%	1602	1703	101	6.3%
8,550	951	947	-4	-0.4%	1371	1430	59	4.3%	1609	1710	101	6.3%
8,600	954	952	-2	-0.2%	1377	1437	60	4.3%	1616	1718	102	6.3%
8,650	958	956	-2	-0.2%	1383	1443	60	4.4%	1623	1726	103	6.4%
8,700	962	960	-2	-0.2%	1389	1450	61	4.4%	1630	1734	104	6.4%
8,750	966	964	-2	-0.2%	1395	1456	61	4.4%	1638	1742	104	6.3%
8,800	970	969	-1	-0.1%	1401	1463	62	4.4%	1645	1750	105	6.4%
8,850	974	973	-1	-0.1%	1406	1469	63	4.5%	1652	1758	106	6.4%
8,900	978	977	-1	-0.1%	1412	1476	64	4.5%	1659	1766	107	6.4%
8,950	982	982	0	-0.1%	1418	1482	64	4.5%	1666	1773	107	6.4%
9,000	985	986	1	0.1%	1423	1489	66	4.6%	1672	1781	109	6.5%
9,050	989	990	1	0.1%	1428	1495	67	4.7%	1678	1789	111	6.6%
9,100	992	994	2	0.2%	1433	1502	69	4.8%	1684	1797	113	6.7%
9,150	996	999	3	0.3%	1438	1508	70	4.9%	1690	1805	115	6.8%
9,200	999	1003	4	0.4%	1443	1515	72	5.0%	1696	1813	117	6.9%
9,250	1003	1007	4	0.4%	1448	1521	73	5.1%	1702	1821	119	7.0%
9,300	1006	1011	5	0.5%	1453	1527	74	5.1%	1708	1827	119	7.0%

Comparisons of 1, 2 3 Children



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## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
9,350	1010	1013	3	0.3%	1458	1530	72	5.0%	1714	1831	117	6.8%
9,400	1013	1016	3	0.3%	1463	1534	71	4.8%	1720	1835	115	6.7%
9,450	1016	1018	2	0.2%	1469	1537	68	4.6%	1727	1838	111	6.4%
9,500	1020	1021	1	0.1%	1474	1541	67	4.5%	1733	1842	109	6.3%
9,550	1023	1023	0	0.0%	1479	1544	65	4.4%	1739	1846	107	6.2%
9,600	1027	1026	-1	-0.1%	1484	1548	64	4.3%	1745	1850	105	6.0%
9,650	1030	1029	-1	-0.1%	1489	1552	63	4.2%	1751	1854	103	5.9%
9,700	1034	1032	-2	-0.2%	1494	1555	61	4.1%	1757	1858	101	5.7%
9,750	1037	1034	-3	-0.3%	1499	1559	60	4.0%	1763	1862	99	5.6%
9,800	1041	1037	-4	-0.4%	1504	1563	59	3.9%	1769	1866	97	5.5%
9,850	1044	1040	-4	-0.4%	1509	1566	57	3.8%	1775	1870	95	5.3%
9,900	1047	1042	-5	-0.5%	1514	1570	56	3.7%	1781	1874	93	5.2%
9,950	1051	1045	-6	-0.6%	1519	1574	55	3.6%	1788	1878	90	5.0%
10,000	1054	1048	-6	-0.6%	1524	1578	54	3.5%	1794	1882	88	4.9%
10,050	1058	1050	-8	-0.7%	1529	1581	52	3.4%	1800	1886	86	4.8%
10,100	1061	1053	-8	-0.8%	1534	1585	51	3.3%	1806	1890	84	4.6%
10,150	1065	1056	-9	-0.9%	1539	1589	50	3.2%	1812	1894	82	4.5%
10,200	1068	1058	-10	-0.9%	1545	1592	47	3.1%	1818	1898	80	4.4%
10,250	1072	1061	-11	-1.0%	1550	1596	46	3.0%	1824	1902	78	4.3%
10,300	1075	1064	-11	-1.0%	1555	1600	45	2.9%	1830	1905	75	4.1%
10,350	1078	1066	-12	-1.1%	1560	1603	43	2.8%	1836	1909	73	4.0%
10,400	1082	1069	-13	-1.2%	1565	1607	42	2.7%	1842	1913	71	3.9%
10,450	1086	1072	-14	-1.3%	1570	1611	41	2.6%	1849	1917	68	3.7%
10,500	1089	1074	-15	-1.3%	1576	1614	38	2.4%	1855	1921	66	3.6%
10,550	1093	1077	-16	-1.4%	1581	1618	37	2.3%	1861	1925	64	3.5%
10,600	1097	1080	-17	-1.6%	1586	1622	36	2.3%	1868	1929	61	3.3%
10,650	1101	1082	-19	-1.7%	1592	1625	33	2.1%	1874	1933	59	3.2%
10,700	1104	1084	-20	-1.8%	1597	1628	31	2.0%	1880	1937	57	3.0%
10,750	1108	1086	-22	-2.0%	1602	1631	29	1.8%	1887	1941	54	2.9%
10,800	1112	1088	-24	-2.1%	1608	1635	27	1.7%	1893	1945	52	2.8%
10,850	1115	1090	-25	-2.2%	1613	1638	25	1.5%	1899	1949	50	2.6%
10,900	1119	1092	-27	-2.4%	1619	1641	22	1.4%	1906	1953	47	2.5%
10,950	1123	1094	-29	-2.6%	1624	1644	20	1.2%	1912	1957	45	2.4%
11,000	1127	1096	-31	-2.7%	1629	1647	18	1.1%	1918	1961	43	2.2%
11,050	1130	1098	-32	-2.8%	1635	1651	16	1.0%	1925	1965	40	2.1%
11,100	1134	1100	-34	-3.0%	1640	1654	14	0.8%	1931	1969	38	2.0%
11,150	1138	1102	-36	-3.1%	1645	1657	12	0.7%	1937	1973	36	1.9%
11,200	1142	1104	-38	-3.3%	1651	1660	9	0.6%	1944	1977	33	1.7%
11,250	1145	1106	-39	-3.4%	1656	1663	7	0.4%	1950	1981	31	1.6%
11,300	1149	1108	-41	-3.5%	1662	1667	5	0.3%	1956	1985	29	1.5%
11,350	1153	1110	-43	-3.7%	1667	1670	3	0.2%	1963	1989	26	1.3%
11,400	1156	1112	-44	-3.8%	1672	1673	1	0.1%	1969	1993	24	1.2%
11,450	1160	1114	-46	-3.9%	1678	1676	-2	-0.1%	1975	1997	22	1.1%
11,500	1163	1116	-47	-4.0%	1682	1679	-3	-0.2%	1981	2001	20	1.0%

Comparisons of 1, 2 3 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
11,550	1167	1119	-48	-4.2%	1687	1683	-4	-0.3%	1987	2005	18	0.9%
11,600	1170	1121	-49	-4.2%	1692	1686	-6	-0.4%	1993	2009	16	0.8%
11,650	1174	1123	-51	-4.4%	1697	1689	-8	-0.5%	1999	2013	14	0.7%
11,700	1177	1125	-52	-4.5%	1702	1692	-10	-0.6%	2004	2017	13	0.6%
11,750	1180	1127	-53	-4.5%	1707	1695	-12	-0.7%	2010	2021	11	0.5%
11,800	1184	1129	-55	-4.7%	1712	1698	-14	-0.8%	2016	2025	9	0.4%
11,850	1187	1131	-56	-4.7%	1717	1702	-15	-0.9%	2022	2029	7	0.3%
11,900	1191	1133	-58	-4.9%	1722	1705	-17	-1.0%	2027	2033	6	0.3%
11,950	1193	1135	-58	-4.8%	1725	1709	-16	-0.9%	2031	2037	6	0.3%
12,000	1195	1139	-56	-4.7%	1729	1713	-16	-0.9%	2035	2042	7	0.4%
12,050	1198	1142	-56	-4.7%	1732	1718	-14	-0.8%	2039	2048	9	0.4%
12,100	1200	1145	-55	-4.6%	1735	1723	-12	-0.7%	2043	2053	10	0.5%
12,150	1202	1148	-54	-4.5%	1739	1727	-12	-0.7%	2047	2058	11	0.5%
12,200	1205	1151	-54	-4.5%	1742	1732	-10	-0.6%	2051	2063	12	0.6%
12,250	1207	1154	-53	-4.4%	1746	1736	-10	-0.6%	2055	2068	13	0.6%
12,300	1210	1157	-53	-4.3%	1749	1741	-8	-0.5%	2059	2073	14	0.7%
12,350	1212	1161	-51	-4.2%	1752	1745	-7	-0.4%	2063	2078	15	0.7%
12,400	1214	1164	-50	-4.1%	1756	1750	-6	-0.4%	2067	2083	16	0.8%
12,450	1217	1167	-50	-4.1%	1759	1754	-5	-0.3%	2071	2089	18	0.8%
12,500	1219	1170	-49	-4.0%	1763	1759	-4	-0.2%	2075	2094	19	0.9%
12,550	1221	1173	-48	-3.9%	1766	1763	-3	-0.2%	2079	2099	20	1.0%
12,600	1224	1176	-48	-3.9%	1770	1768	-2	-0.1%	2083	2104	21	1.0%
12,650	1226	1179	-47	-3.8%	1773	1772	-1	0.0%	2088	2109	21	1.0%
12,700	1228	1183	-45	-3.7%	1776	1777	1	0.0%	2092	2114	22	1.1%
12,750	1231	1186	-45	-3.7%	1780	1781	1	0.1%	2096	2119	23	1.1%
12,800	1233	1189	-44	-3.6%	1783	1786	3	0.2%	2100	2124	24	1.2%
12,850	1236	1192	-44	-3.6%	1787	1790	3	0.2%	2104	2130	26	1.2%
12,900	1238	1195	-43	-3.5%	1790	1795	5	0.3%	2108	2135	27	1.3%
12,950	1240	1198	-42	-3.4%	1793	1799	6	0.4%	2112	2140	28	1.3%
13,000	1243	1202	-41	-3.3%	1797	1804	7	0.4%	2116	2145	29	1.4%
13,050	1245	1205	-40	-3.2%	1800	1808	8	0.5%	2120	2150	30	1.4%
13,100	1247	1208	-39	-3.1%	1804	1813	9	0.5%	2124	2155	31	1.5%
13,150	1250	1211	-39	-3.1%	1807	1817	10	0.6%	2128	2160	32	1.5%
13,200	1252	1214	-38	-3.0%	1811	1822	11	0.6%	2132	2165	33	1.6%
13,250	1255	1217	-38	-3.1%	1814	1826	12	0.6%	2136	2170	34	1.6%
13,300	1257	1219	-38	-3.1%	1817	1829	12	0.6%	2140	2173	33	1.6%
13,350	1259	1221	-38	-3.1%	1821	1832	11	0.6%	2144	2177	33	1.6%
13,400	1262	1223	-39	-3.1%	1824	1835	11	0.6%	2148	2181	33	1.5%
13,450	1264	1225	-39	-3.1%	1828	1838	10	0.5%	2152	2185	33	1.5%
13,500	1266	1227	-39	-3.1%	1831	1841	10	0.5%	2156	2189	33	1.5%
13,550	1269	1229	-40	-3.2%	1834	1844	10	0.5%	2160	2193	33	1.5%
13,600	1271	1231	-40	-3.2%	1838	1847	9	0.5%	2164	2196	32	1.5%
13,650	1274	1233	-41	-3.3%	1841	1850	9	0.5%	2168	2200	32	1.5%
13,700	1276	1235	-41	-3.3%	1845	1853	8	0.5%	2172	2204	32	1.5%

Comparisons of 1, 2 3 Children



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## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
13,750	1278	1237	-41	-3.2%	1848	1856	8	0.5%	2176	2208	32	1.5%
13,800	1281	1238	-43	-3.3%	1852	1860	8	0.4%	2180	2212	32	1.5%
13,850	1283	1240	-43	-3.3%	1855	1863	8	0.4%	2184	2215	31	1.4%
13,900	1285	1242	-43	-3.3%	1858	1866	8	0.4%	2188	2219	31	1.4%
13,950	1288	1244	-44	-3.4%	1862	1869	7	0.4%	2192	2223	31	1.4%
14,000	1290	1246	-44	-3.4%	1865	1872	7	0.4%	2196	2227	31	1.4%
14,050	1292	1248	-44	-3.4%	1869	1875	6	0.3%	2200	2231	31	1.4%
14,100	1295	1250	-45	-3.4%	1872	1878	6	0.3%	2204	2235	31	1.4%
14,150	1297	1252	-45	-3.4%	1875	1881	6	0.3%	2208	2238	30	1.4%
14,200	1300	1254	-46	-3.5%	1879	1884	5	0.3%	2212	2242	30	1.4%
14,250	1302	1256	-46	-3.5%	1882	1887	5	0.3%	2216	2246	30	1.4%
14,300	1304	1258	-46	-3.5%	1886	1890	4	0.2%	2220	2250	30	1.3%
14,350	1307	1260	-47	-3.6%	1889	1894	5	0.2%	2224	2254	30	1.3%
14,400	1309	1262	-47	-3.6%	1893	1897	4	0.2%	2228	2257	29	1.3%
14,450	1311	1264	-47	-3.6%	1896	1900	4	0.2%	2232	2261	29	1.3%
14,500	1314	1266	-48	-3.6%	1899	1903	4	0.2%	2236	2265	29	1.3%
14,550	1316	1268	-48	-3.7%	1903	1905	2	0.1%	2240	2268	28	1.2%
14,600	1319	1269	-50	-3.8%	1906	1907	1	0.0%	2244	2269	25	1.1%
14,650	1321	1270	-51	-3.9%	1910	1908	-2	-0.1%	2248	2270	22	1.0%
14,700	1323	1271	-52	-3.9%	1913	1909	-4	-0.2%	2252	2271	19	0.9%
14,750	1326	1272	-54	-4.0%	1916	1911	-5	-0.3%	2256	2273	17	0.7%
14,800	1328	1273	-55	-4.1%	1920	1912	-8	-0.4%	2260	2274	14	0.6%
14,850	1330	1275	-55	-4.2%	1923	1914	-9	-0.5%	2264	2275	11	0.5%
14,900	1333	1276	-57	-4.3%	1927	1915	-12	-0.6%	2268	2277	9	0.4%
14,950	1335	1277	-58	-4.4%	1930	1916	-14	-0.7%	2272	2278	6	0.3%
15,000	1338	1278	-60	-4.5%	1934	1918	-16	-0.8%	2276	2279	3	0.1%
15,050	1342	1279	-63	-4.7%	1940	1919	-21	-1.1%	2284	2280	-3	-0.1%
15,100	1347	1280	-67	-4.9%	1947	1920	-26	-1.4%	2291	2282	-10	-0.4%
15,150	1351	1281	-70	-5.2%	1953	1922	-32	-1.6%	2299	2283	-16	-0.7%
15,200	1356	1282	-73	-5.4%	1960	1923	-37	-1.9%	2307	2284	-22	-1.0%
15,250	1360	1284	-76	-5.6%	1966	1925	-42	-2.1%	2314	2285	-29	-1.2%
15,300	1364	1285	-80	-5.8%	1973	1926	-47	-2.4%	2322	2287	-35	-1.5%
15,350	1369	1286	-83	-6.1%	1979	1927	-52	-2.6%	2330	2288	-42	-1.8%
15,400	1373	1287	-86	-6.3%	1986	1929	-57	-2.9%	2337	2289	-48	-2.0%
15,450	1378	1288	-90	-6.5%	1992	1930	-62	-3.1%	2345	2291	-54	-2.3%
15,500	1382	1289	-93	-6.7%	1999	1931	-67	-3.4%	2353	2292	-61	-2.6%
15,550	1386	1290	-96	-6.9%	2005	1933	-72	-3.6%	2360	2293	-67	-2.8%
15,600	1391	1291	-99	-7.1%	2011	1934	-77	-3.8%	2368	2294	-73	-3.1%
15,650	1395	1292	-103	-7.4%	2018	1936	-82	-4.1%	2375	2296	-80	-3.4%
15,700	1400	1294	-106	-7.6%	2024	1937	-87	-4.3%	2383	2297	-86	-3.6%
15,750	1404	1295	-109	-7.8%	2031	1938	-92	-4.5%	2391	2298	-93	-3.9%
15,800	1408	1296	-113	-8.0%	2037	1940	-97	-4.8%	2398	2300	-99	-4.1%
15,850	1413	1297	-116	-8.2%	2044	1941	-102	-5.0%	2406	2301	-105	-4.4%
15,900	1417	1298	-119	-8.4%	2050	1943	-108	-5.2%	2414	2302	-112	-4.6%

Comparisons of 1, 2 3 Children

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## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
15,950	1422	1299	-122	-8.6%	2057	1944	-113	-5.5%	2421	2303	-118	-4.9%
16,000	1426	1300	-126	-8.8%	2063	1945	-118	-5.7%	2429	2305	-124	-5.1%
16,050	1430	1301	-129	-9.0%	2069	1947	-123	-5.9%	2437	2306	-131	-5.4%
16,100	1435	1303	-132	-9.2%	2076	1948	-128	-6.2%	2444	2307	-137	-5.6%
16,150	1439	1304	-136	-9.4%	2082	1949	-133	-6.4%	2452	2308	-144	-5.9%
16,200	1444	1305	-139	-9.6%	2089	1951	-138	-6.6%	2460	2310	-150	-6.1%
16,250	1448	1306	-142	-9.8%	2095	1952	-143	-6.8%	2467	2311	-157	-6.3%
16,300	1452	1307	-146	-10.0%	2102	1953	-149	-7.1%	2475	2312	-163	-6.6%
16,350	1457	1308	-149	-10.2%	2108	1954	-154	-7.3%	2483	2313	-170	-6.8%
16,400	1461	1309	-152	-10.4%	2115	1956	-159	-7.5%	2490	2314	-176	-7.1%
16,450	1466	1310	-156	-10.6%	2121	1957	-164	-7.7%	2498	2315	-182	-7.3%
16,500	1470	1311	-159	-10.8%	2128	1958	-169	-8.0%	2506	2317	-189	-7.5%
16,550	1474	1313	-161	-10.9%	2134	1962	-172	-8.1%	2513	2321	-193	-7.7%
16,600	1479	1316	-163	-11.0%	2140	1966	-175	-8.2%	2521	2326	-195	-7.7%
16,650	1483	1319	-164	-11.1%	2147	1970	-177	-8.2%	2528	2331	-198	-7.8%
16,700	1488	1322	-166	-11.2%	2153	1974	-179	-8.3%	2536	2336	-200	-7.9%
16,750	1492	1324	-168	-11.2%	2160	1979	-181	-8.4%	2544	2341	-203	-8.0%
16,800	1496	1327	-169	-11.3%	2166	1983	-183	-8.5%	2551	2346	-205	-8.0%
16,850	1501	1330	-171	-11.4%	2173	1987	-186	-8.5%	2559	2351	-208	-8.1%
16,900	1505	1333	-173	-11.5%	2179	1991	-188	-8.6%	2567	2356	-210	-8.2%
16,950	1510	1335	-174	-11.5%	2186	1996	-190	-8.7%	2574	2362	-213	-8.3%
17,000	1514	1338	-176	-11.6%	2192	2000	-192	-8.8%	2582	2367	-215	-8.3%
17,050	1518	1341	-178	-11.7%	2198	2004	-195	-8.8%	2590	2372	-218	-8.4%
17,100	1523	1344	-179	-11.8%	2205	2008	-197	-8.9%	2597	2377	-220	-8.5%
17,150	1527	1346	-181	-11.8%	2211	2012	-199	-9.0%	2605	2382	-223	-8.6%
17,200	1532	1349	-182	-11.9%	2218	2017	-201	-9.1%	2613	2387	-225	-8.6%
17,250	1536	1352	-184	-12.0%	2224	2021	-203	-9.1%	2620	2392	-228	-8.7%
17,300	1540	1355	-186	-12.1%	2231	2025	-206	-9.2%	2628	2397	-231	-8.8%
17,350	1545	1357	-187	-12.1%	2237	2029	-208	-9.3%	2636	2402	-233	-8.8%
17,400	1549	1360	-189	-12.2%	2244	2033	-210	-9.4%	2643	2408	-236	-8.9%
17,450	1554	1363	-191	-12.3%	2250	2038	-212	-9.4%	2651	2413	-238	-9.0%
17,500	1558	1366	-192	-12.3%	2257	2042	-215	-9.5%	2659	2418	-241	-9.1%
17,550	1562	1368	-194	-12.4%	2263	2046	-217	-9.6%	2666	2423	-243	-9.1%
17,600	1567	1371	-196	-12.5%	2269	2050	-219	-9.7%	2674	2428	-246	-9.2%
17,650	1571	1374	-197	-12.6%	2276	2055	-221	-9.7%	2681	2433	-248	-9.3%
17,700	1576	1377	-199	-12.6%	2282	2059	-224	-9.8%	2689	2438	-251	-9.3%
17,750	1580	1380	-200	-12.7%	2289	2063	-226	-9.9%	2697	2443	-253	-9.4%
17,800	1584	1382	-202	-12.8%	2295	2067	-228	-9.9%	2704	2448	-256	-9.5%
17,850	1589	1385	-204	-12.8%	2302	2071	-230	-10.0%	2712	2454	-258	-9.5%
17,900	1593	1388	-205	-12.9%	2308	2076	-232	-10.1%	2720	2459	-261	-9.6%
17,950	1598	1391	-207	-13.0%	2315	2080	-235	-10.1%	2727	2464	-264	-9.7%
18,000	1602	1393	-209	-13.0%	2321	2084	-237	-10.2%	2735	2469	-266	-9.7%
18,050	1606	1396	-210	-13.1%	2327	2088	-239	-10.3%	2743	2474	-269	-9.8%
18,100	1611	1399	-212	-13.2%	2334	2093	-241	-10.3%	2750	2479	-271	-9.9%

Comparisons of 1, 2 3 Children

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
18,150	1615	1402	-214	-13.2%	2340	2097	-244	-10.4%	2758	2484	-274	-9.9%
18,200	1620	1404	-215	-13.3%	2347	2101	-246	-10.5%	2766	2489	-276	-10.0%
18,250	1624	1407	-217	-13.4%	2353	2105	-248	-10.5%	2773	2494	-279	-10.1%
18,300	1628	1410	-218	-13.4%	2360	2109	-250	-10.6%	2781	2500	-281	-10.1%
18,350	1633	1413	-220	-13.5%	2366	2114	-253	-10.7%	2789	2505	-284	-10.2%
18,400	1637	1415	-222	-13.5%	2373	2118	-255	-10.7%	2796	2510	-286	-10.2%
18,450	1642	1418	-223	-13.6%	2379	2122	-257	-10.8%	2804	2515	-289	-10.3%
18,500	1646	1421	-225	-13.7%	2386	2126	-259	-10.9%	2812	2520	-291	-10.4%
18,550	1650	1424	-227	-13.7%	2392	2131	-261	-10.9%	2819	2525	-294	-10.4%
18,600	1655	1426	-228	-13.8%	2398	2135	-264	-11.0%	2827	2530	-297	-10.5%
18,650	1659	1429	-230	-13.9%	2405	2139	-266	-11.1%	2834	2535	-299	-10.6%
18,700	1664	1432	-232	-13.9%	2411	2143	-268	-11.1%	2842	2540	-302	-10.6%
18,750	1668	1435	-233	-14.0%	2418	2147	-270	-11.2%	2850	2546	-304	-10.7%
18,800	1672	1438	-235	-14.0%	2424	2152	-273	-11.2%	2857	2551	-307	-10.7%
18,850	1677	1440	-237	-14.1%	2431	2156	-275	-11.3%	2865	2556	-309	-10.8%
18,900	1681	1443	-238	-14.2%	2437	2160	-277	-11.4%	2873	2561	-312	-10.9%
18,950	1686	1446	-240	-14.2%	2444	2164	-279	-11.4%	2880	2566	-314	-10.9%
19,000	1690	1449	-241	-14.3%	2450	2168	-282	-11.5%	2888	2571	-317	-11.0%
19,050	1694	1451	-243	-14.3%	2456	2173	-284	-11.6%	2896	2576	-319	-11.0%
19,100	1699	1454	-245	-14.4%	2463	2177	-286	-11.6%	2903	2581	-322	-11.1%
19,150	1703	1457	-246	-14.5%	2469	2181	-288	-11.7%	2911	2586	-324	-11.1%
19,200	1708	1460	-248	-14.5%	2476	2185	-290	-11.7%	2919	2592	-327	-11.2%
19,250	1712	1462	-250	-14.6%	2482	2190	-293	-11.8%	2926	2597	-330	-11.3%
19,300	1716	1465	-251	-14.6%	2489	2194	-295	-11.8%	2934	2602	-332	-11.3%
19,350	1721	1468	-253	-14.7%	2495	2198	-297	-11.9%	2942	2607	-335	-11.4%
19,400	1725	1471	-255	-14.8%	2502	2202	-299	-12.0%	2949	2612	-337	-11.4%
19,450	1730	1473	-256	-14.8%	2508	2206	-302	-12.0%	2957	2617	-340	-11.5%
19,500	1734	1476	-258	-14.9%	2515	2211	-304	-12.1%	2965	2622	-342	-11.5%
19,550	1738	1479	-259	-14.9%	2521	2215	-306	-12.1%	2972	2627	-345	-11.6%
19,600	1743	1482	-261	-15.0%	2527	2219	-308	-12.2%	2980	2632	-347	-11.7%
19,650	1747	1484	-263	-15.0%	2534	2223	-311	-12.3%	2987	2638	-350	-11.7%
19,700	1752	1487	-264	-15.1%	2540	2228	-313	-12.3%	2995	2643	-352	-11.8%
19,750	1756	1490	-266	-15.1%	2547	2232	-315	-12.4%	3003	2648	-355	-11.8%
19,800	1760	1493	-268	-15.2%	2553	2236	-317	-12.4%	3010	2653	-357	-11.9%
19,850	1765	1496	-269	-15.3%	2560	2240	-319	-12.5%	3018	2658	-360	-11.9%
19,900	1769	1498	-271	-15.3%	2566	2244	-322	-12.5%	3026	2663	-363	-12.0%
19,950	1774	1501	-273	-15.4%	2573	2249	-324	-12.6%	3033	2668	-365	-12.0%
20,000	1778	1504	-274	-15.4%	2579	2253	-326	-12.6%	3041	2673	-368	-12.1%
20,050	1782	1507	-276	-15.5%	2585	2257	-328	-12.7%	3049	2678	-370	-12.1%
20,100	1787	1509	-277	-15.5%	2592	2261	-331	-12.8%	3056	2684	-373	-12.2%
20,150	1791	1512	-279	-15.6%	2598	2266	-333	-12.8%	3064	2689	-375	-12.2%
20,200	1796	1515	-281	-15.6%	2605	2270	-335	-12.9%	3072	2694	-378	-12.3%
20,250	1800	1518	-282	-15.7%	2611	2274	-337	-12.9%	3079	2699	-380	-12.4%
20,300	1804	1520	-284	-15.7%	2618	2278	-340	-13.0%	3087	2704	-383	-12.4%

Comparisons of 1, 2 3 Children

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
20,350	1809	1523	-286	-15.8%	2624	2282	-342	-13.0%	3095	2709	-385	-12.5%
20,400	1813	1526	-287	-15.8%	2631	2287	-344	-13.1%	3102	2714	-388	-12.5%
20,450	1818	1529	-289	-15.9%	2637	2291	-346	-13.1%	3110	2719	-390	-12.6%
20,500	1822	1531	-291	-15.9%	2644	2295	-348	-13.2%	3118	2725	-393	-12.6%
20,550	1826	1534	-292	-16.0%	2650	2299	-351	-13.2%	3125	2730	-396	-12.7%
20,600	1831	1537	-294	-16.0%	2656	2303	-353	-13.3%	3133	2735	-398	-12.7%
20,650	1835	1540	-295	-16.1%	2663	2308	-355	-13.3%	3140	2740	-401	-12.8%
20,700	1840	1542	-297	-16.2%	2669	2312	-357	-13.4%	3148	2745	-403	-12.8%
20,750	1844	1545	-299	-16.2%	2676	2316	-360	-13.4%	3156	2750	-406	-12.9%
20,800	1848	1548	-300	-16.3%	2682	2320	-362	-13.5%	3163	2755	-408	-12.9%
20,850	1853	1551	-302	-16.3%	2689	2325	-364	-13.5%	3171	2760	-411	-13.0%
20,900	1857	1554	-304	-16.4%	2695	2329	-366	-13.6%	3179	2765	-413	-13.0%
20,950	1862	1556	-305	-16.4%	2702	2333	-369	-13.6%	3186	2771	-416	-13.1%
21,000	1866	1559	-307	-16.4%	2708	2337	-371	-13.7%	3194	2776	-418	-13.1%
21,050	1870	1562	-309	-16.5%	2714	2341	-373	-13.7%	3202	2781	-421	-13.1%
21,100	1875	1565	-310	-16.5%	2721	2346	-375	-13.8%	3209	2786	-423	-13.2%
21,150	1879	1567	-312	-16.6%	2727	2350	-377	-13.8%	3217	2791	-426	-13.2%
21,200	1884	1570	-313	-16.6%	2734	2354	-380	-13.9%	3225	2796	-429	-13.3%
21,250	1888	1573	-315	-16.7%	2740	2358	-382	-13.9%	3232	2801	-431	-13.3%
21,300	1892	1576	-317	-16.7%	2747	2363	-384	-14.0%	3240	2806	-434	-13.4%
21,350	1897	1578	-318	-16.8%	2753	2367	-386	-14.0%	3248	2811	-436	-13.4%
21,400	1901	1581	-320	-16.8%	2760	2371	-389	-14.1%	3255	2817	-439	-13.5%
21,450	1906	1584	-322	-16.9%	2766	2375	-391	-14.1%	3263	2822	-441	-13.5%
21,500	1910	1587	-323	-16.9%	2773	2379	-393	-14.2%	3271	2827	-444	-13.6%
21,550	1914	1589	-325	-17.0%	2779	2384	-395	-14.2%	3278	2832	-446	-13.6%
21,600	1919	1592	-327	-17.0%	2785	2388	-398	-14.3%	3286	2837	-449	-13.7%
21,650	1923	1595	-328	-17.1%	2792	2392	-400	-14.3%	3293	2842	-451	-13.7%
21,700	1928	1598	-330	-17.1%	2798	2396	-402	-14.4%	3301	2847	-454	-13.8%
21,750	1932	1600	-332	-17.2%	2805	2401	-404	-14.4%	3309	2852	-456	-13.8%
21,800	1936	1603	-333	-17.2%	2811	2405	-406	-14.5%	3316	2857	-459	-13.8%
21,850	1941	1606	-335	-17.2%	2818	2409	-409	-14.5%	3324	2863	-462	-13.9%
21,900	1945	1609	-336	-17.3%	2824	2413	-411	-14.6%	3332	2868	-464	-13.9%
21,950	1950	1612	-338	-17.3%	2831	2417	-413	-14.6%	3339	2873	-467	-14.0%
22,000	1954	1614	-340	-17.4%	2837	2422	-415	-14.6%	3347	2878	-469	-14.0%
22,050	1958	1617	-341	-17.4%	2843	2426	-418	-14.7%	3355	2883	-472	-14.1%
22,100	1963	1620	-343	-17.5%	2850	2430	-420	-14.7%	3362	2888	-474	-14.1%
22,150	1967	1623	-345	-17.5%	2856	2434	-422	-14.8%	3370	2893	-477	-14.1%
22,200	1972	1625	-346	-17.6%	2863	2438	-424	-14.8%	3378	2898	-479	-14.2%
22,250	1976	1628	-348	-17.6%	2869	2443	-427	-14.9%	3385	2903	-482	-14.2%
22,300	1980	1631	-350	-17.6%	2876	2447	-429	-14.9%	3393	2909	-484	-14.3%
22,350	1985	1634	-351	-17.7%	2882	2451	-431	-15.0%	3401	2914	-487	-14.3%
22,400	1989	1636	-353	-17.7%	2889	2455	-433	-15.0%	3408	2919	-489	-14.4%
22,450	1994	1639	-354	-17.8%	2895	2460	-435	-15.0%	3416	2924	-492	-14.4%
22,500	1998	1642	-356	-17.8%	2902	2464	-438	-15.1%	3424	2929	-495	-14.4%

Comparisons of 1, 2 3 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
22,550	2002	1645	-358	-17.9%	2908	2468	-440	-15.1%	3431	2934	-497	-14.5%
22,600	2007	1647	-359	-17.9%	2914	2472	-442	-15.2%	3439	2939	-500	-14.5%
22,650	2011	1650	-361	-17.9%	2921	2476	-444	-15.2%	3446	2944	-502	-14.6%
22,700	2016	1653	-363	-18.0%	2927	2481	-447	-15.3%	3454	2949	-505	-14.6%
22,750	2020	1656	-364	-18.0%	2934	2485	-449	-15.3%	3462	2955	-507	-14.7%
22,800	2024	1659	-366	-18.1%	2940	2489	-451	-15.3%	3469	2960	-510	-14.7%
22,850	2029	1661	-368	-18.1%	2947	2493	-453	-15.4%	3477	2965	-512	-14.7%
22,900	2033	1664	-369	-18.2%	2953	2498	-456	-15.4%	3485	2970	-515	-14.8%
22,950	2038	1667	-371	-18.2%	2960	2502	-458	-15.5%	3492	2975	-517	-14.8%
23,000	2042	1670	-372	-18.2%	2966	2506	-460	-15.5%	3500	2980	-520	-14.9%
23,050	2046	1672	-374	-18.3%	2972	2510	-462	-15.6%	3508	2985	-522	-14.9%
23,100	2051	1675	-376	-18.3%	2979	2514	-464	-15.6%	3515	2990	-525	-14.9%
23,150	2055	1678	-377	-18.4%	2985	2519	-467	-15.6%	3523	2995	-528	-15.0%
23,200	2060	1681	-379	-18.4%	2992	2523	-469	-15.7%	3531	3001	-530	-15.0%
23,250	2064	1683	-381	-18.4%	2998	2527	-471	-15.7%	3538	3006	-533	-15.1%
23,300	2068	1686	-382	-18.5%	3005	2531	-473	-15.8%	3546	3011	-535	-15.1%
23,350	2073	1689	-384	-18.5%	3011	2536	-476	-15.8%	3554	3016	-538	-15.1%
23,400	2077	1692	-386	-18.6%	3018	2540	-478	-15.8%	3561	3021	-540	-15.2%
23,450	2082	1694	-387	-18.6%	3024	2544	-480	-15.9%	3569	3026	-543	-15.2%
23,500	2086	1697	-389	-18.6%	3031	2548	-482	-15.9%	3577	3031	-545	-15.2%
23,550	2090	1700	-390	-18.7%	3037	2552	-485	-16.0%	3584	3036	-548	-15.3%
23,600	2095	1703	-392	-18.7%	3043	2557	-487	-16.0%	3592	3041	-550	-15.3%
23,650	2099	1705	-394	-18.8%	3050	2561	-489	-16.0%	3599	3047	-553	-15.4%
23,700	2104	1708	-395	-18.8%	3056	2565	-491	-16.1%	3607	3052	-555	-15.4%
23,750	2108	1711	-397	-18.8%	3063	2569	-493	-16.1%	3615	3057	-558	-15.4%
23,800	2112	1714	-399	-18.9%	3069	2573	-496	-16.2%	3622	3062	-561	-15.5%
23,850	2117	1717	-400	-18.9%	3076	2578	-498	-16.2%	3630	3067	-563	-15.5%
23,900	2121	1719	-402	-18.9%	3082	2582	-500	-16.2%	3638	3072	-566	-15.5%
23,950	2126	1722	-404	-19.0%	3089	2586	-502	-16.3%	3645	3077	-568	-15.6%
24,000	2130	1725	-405	-19.0%	3095	2590	-505	-16.3%	3653	3082	-571	-15.6%
24,050	2134	1728	-407	-19.1%	3101	2595	-507	-16.3%	3661	3087	-573	-15.7%
24,100	2139	1730	-408	-19.1%	3108	2599	-509	-16.4%	3668	3093	-576	-15.7%
24,150	2143	1733	-410	-19.1%	3114	2603	-511	-16.4%	3676	3098	-578	-15.7%
24,200	2148	1736	-412	-19.2%	3121	2607	-514	-16.5%	3684	3103	-581	-15.8%
24,250	2152	1739	-413	-19.2%	3127	2611	-516	-16.5%	3691	3108	-583	-15.8%
24,300	2156	1741	-415	-19.2%	3134	2616	-518	-16.5%	3699	3113	-586	-15.8%
24,350	2161	1744	-417	-19.3%	3140	2620	-520	-16.6%	3707	3118	-588	-15.9%
24,400	2165	1747	-418	-19.3%	3147	2624	-522	-16.6%	3714	3123	-591	-15.9%
24,450	2170	1750	-420	-19.4%	3153	2628	-525	-16.6%	3722	3128	-594	-15.9%
24,500	2174	1752	-422	-19.4%	3160	2633	-527	-16.7%	3730	3133	-596	-16.0%
24,550	2178	1755	-423	-19.4%	3166	2637	-529	-16.7%	3737	3139	-599	-16.0%
24,600	2183	1758	-425	-19.5%	3172	2641	-531	-16.8%	3745	3144	-601	-16.1%
24,650	2187	1761	-426	-19.5%	3179	2645	-534	-16.8%	3752	3149	-604	-16.1%
24,700	2192	1763	-428	-19.5%	3185	2649	-536	-16.8%	3760	3154	-606	-16.1%

Comparisons of 1, 2 3 Children



Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
24,750	2196	1766	-430	-19.6%	3192	2654	-538	-16.9%	3768	3159	-609	-16.2%
24,800	2200	1769	-431	-19.6%	3198	2658	-540	-16.9%	3775	3164	-611	-16.2%
24,850	2205	1772	-433	-19.6%	3205	2662	-543	-16.9%	3783	3169	-614	-16.2%
24,900	2209	1775	-435	-19.7%	3211	2666	-545	-17.0%	3791	3174	-616	-16.3%
24,950	2214	1777	-436	-19.7%	3218	2671	-547	-17.0%	3798	3179	-619	-16.3%
25,000	2218	1780	-438	-19.7%	3224	2675	-549	-17.0%	3806	3185	-621	-16.3%
25,050	2222	1783	-440	-19.8%	3230	2679	-551	-17.1%	3814	3190	-624	-16.4%
25,100	2227	1786	-441	-19.8%	3237	2683	-554	-17.1%	3821	3195	-627	-16.4%
25,150	2231	1788	-443	-19.8%	3243	2687	-556	-17.1%	3829	3200	-629	-16.4%
25,200	2236	1791	-445	-19.9%	3250	2692	-558	-17.2%	3837	3205	-632	-16.5%
25,250	2240	1794	-446	-19.9%	3256	2696	-560	-17.2%	3844	3210	-634	-16.5%
25,300	2244	1797	-448	-20.0%	3263	2700	-563	-17.2%	3852	3215	-637	-16.5%
25,350	2249	1799	-449	-20.0%	3269	2704	-565	-17.3%	3860	3220	-639	-16.6%
25,400	2253	1802	-451	-20.0%	3276	2708	-567	-17.3%	3867	3225	-642	-16.6%
25,450	2258	1805	-453	-20.1%	3282	2713	-569	-17.3%	3875	3231	-644	-16.6%
25,500	2262	1808	-454	-20.1%	3289	2717	-572	-17.4%	3883	3236	-647	-16.7%
25,550	2266	1810	-456	-20.1%	3295	2721	-574	-17.4%	3890	3241	-649	-16.7%
25,600	2271	1813	-458	-20.2%	3301	2725	-576	-17.4%	3898	3246	-652	-16.7%
25,650	2275	1816	-459	-20.2%	3308	2730	-578	-17.5%	3905	3251	-654	-16.8%
25,700	2280	1819	-461	-20.2%	3314	2734	-581	-17.5%	3913	3256	-657	-16.8%
25,750	2284	1821	-463	-20.3%	3321	2738	-583	-17.5%	3921	3261	-660	-16.8%
25,800	2288	1824	-464	-20.3%	3327	2742	-585	-17.6%	3928	3266	-662	-16.9%
25,850	2293	1827	-466	-20.3%	3334	2746	-587	-17.6%	3936	3271	-665	-16.9%
25,900	2297	1830	-467	-20.3%	3340	2751	-589	-17.6%	3944	3277	-667	-16.9%
25,950	2302	1833	-469	-20.4%	3347	2755	-592	-17.7%	3951	3282	-670	-16.9%
26,000	2306	1835	-471	-20.4%	3353	2759	-594	-17.7%	3959	3287	-672	-17.0%
26,050	2310	1838	-472	-20.4%	3359	2763	-596	-17.7%	3967	3292	-675	-17.0%
26,100	2315	1841	-474	-20.5%	3366	2768	-598	-17.8%	3974	3297	-677	-17.0%
26,150	2319	1844	-476	-20.5%	3372	2772	-601	-17.8%	3982	3302	-680	-17.1%
26,200	2324	1846	-477	-20.5%	3379	2776	-603	-17.8%	3990	3307	-682	-17.1%
26,250	2328	1849	-479	-20.6%	3385	2780	-605	-17.9%	3997	3312	-685	-17.1%
26,300	2332	1852	-481	-20.6%	3392	2784	-607	-17.9%	4005	3317	-687	-17.2%
26,350	2337	1855	-482	-20.6%	3398	2789	-610	-17.9%	4013	3323	-690	-17.2%
26,400	2341	1857	-484	-20.7%	3405	2793	-612	-18.0%	4020	3328	-693	-17.2%
26,450	2346	1860	-485	-20.7%	3411	2797	-614	-18.0%	4028	3333	-695	-17.3%
26,500	2350	1863	-487	-20.7%	3418	2801	-616	-18.0%	4036	3338	-698	-17.3%
26,550	2354	1866	-489	-20.8%	3424	2806	-618	-18.1%	4043	3343	-700	-17.3%
26,600	2359	1868	-490	-20.8%	3430	2810	-621	-18.1%	4051	3348	-703	-17.3%
26,650	2363	1871	-492	-20.8%	3437	2814	-623	-18.1%	4058	3353	-705	-17.4%
26,700	2368	1874	-494	-20.9%	3443	2818	-625	-18.2%	4066	3358	-708	-17.4%
26,750	2372	1877	-495	-20.9%	3450	2822	-627	-18.2%	4074	3363	-710	-17.4%
26,800	2376	1879	-497	-20.9%	3456	2827	-630	-18.2%	4081	3369	-713	-17.5%
26,850	2381	1882	-499	-20.9%	3463	2831	-632	-18.2%	4089	3374	-715	-17.5%
26,900	2385	1885	-500	-21.0%	3469	2835	-634	-18.3%	4097	3379	-718	-17.5%

Comparisons of 1, 2 3 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
26,950	2390	1888	-502	-21.0%	3476	2839	-636	-18.3%	4104	3384	-720	-17.6%
27,000	2394	1891	-503	-21.0%	3482	2843	-639	-18.3%	4112	3389	-723	-17.6%
27,050	2398	1893	-505	-21.1%	3488	2848	-641	-18.4%	4120	3394	-726	-17.6%
27,100	2403	1896	-507	-21.1%	3495	2852	-643	-18.4%	4127	3399	-728	-17.6%
27,150	2407	1899	-508	-21.1%	3501	2856	-645	-18.4%	4135	3404	-731	-17.7%
27,200	2412	1902	-510	-21.1%	3508	2860	-647	-18.5%	4143	3409	-733	-17.7%
27,250	2416	1904	-512	-21.2%	3514	2865	-650	-18.5%	4150	3415	-736	-17.7%
27,300	2420	1907	-513	-21.2%	3521	2869	-652	-18.5%	4158	3420	-738	-17.8%
27,350	2425	1910	-515	-21.2%	3527	2873	-654	-18.5%	4166	3425	-741	-17.8%
27,400	2429	1913	-517	-21.3%	3534	2877	-656	-18.6%	4173	3430	-743	-17.8%
27,450	2434	1915	-518	-21.3%	3540	2881	-659	-18.6%	4181	3435	-746	-17.8%
27,500	2438	1918	-520	-21.3%	3547	2886	-661	-18.6%	4189	3440	-748	-17.9%
27,550	2442	1921	-521	-21.4%	3553	2890	-663	-18.7%	4196	3445	-751	-17.9%
27,600	2447	1924	-523	-21.4%	3559	2894	-665	-18.7%	4204	3450	-753	-17.9%
27,650	2451	1926	-525	-21.4%	3566	2898	-668	-18.7%	4211	3455	-756	-18.0%
27,700	2456	1929	-526	-21.4%	3572	2903	-670	-18.7%	4219	3461	-759	-18.0%
27,750	2460	1932	-528	-21.5%	3579	2907	-672	-18.8%	4227	3466	-761	-18.0%
27,800	2464	1935	-530	-21.5%	3585	2911	-674	-18.8%	4234	3471	-764	-18.0%
27,850	2469	1937	-531	-21.5%	3592	2915	-676	-18.8%	4242	3476	-766	-18.1%
27,900	2473	1940	-533	-21.5%	3598	2919	-679	-18.9%	4250	3481	-769	-18.1%
27,950	2478	1943	-535	-21.6%	3605	2924	-681	-18.9%	4257	3486	-771	-18.1%
28,000	2482	1946	-536	-21.6%	3611	2928	-683	-18.9%	4265	3491	-774	-18.1%
28,050	2486	1949	-538	-21.6%	3617	2932	-685	-18.9%	4273	3496	-776	-18.2%
28,100	2491	1951	-540	-21.7%	3624	2936	-688	-19.0%	4280	3501	-779	-18.2%
28,150	2495	1954	-541	-21.7%	3630	2941	-690	-19.0%	4288	3507	-781	-18.2%
28,200	2500	1957	-543	-21.7%	3637	2945	-692	-19.0%	4296	3512	-784	-18.2%
28,250	2504	1960	-544	-21.7%	3643	2949	-694	-19.1%	4303	3517	-786	-18.3%
28,300	2508	1962	-546	-21.8%	3650	2953	-697	-19.1%	4311	3522	-789	-18.3%
28,350	2513	1965	-548	-21.8%	3656	2957	-699	-19.1%	4319	3527	-792	-18.3%
28,400	2517	1968	-549	-21.8%	3663	2962	-701	-19.1%	4326	3532	-794	-18.4%
28,450	2522	1971	-551	-21.9%	3669	2966	-703	-19.2%	4334	3537	-797	-18.4%
28,500	2526	1973	-553	-21.9%	3676	2970	-705	-19.2%	4342	3542	-799	-18.4%
28,550	2530	1976	-554	-21.9%	3682	2974	-708	-19.2%	4349	3547	-802	-18.4%
28,600	2535	1979	-556	-21.9%	3688	2978	-710	-19.2%	4357	3553	-804	-18.5%
28,650	2539	1982	-558	-22.0%	3695	2983	-712	-19.3%	4364	3558	-807	-18.5%
28,700	2544	1984	-559	-22.0%	3701	2987	-714	-19.3%	4372	3563	-809	-18.5%
28,750	2548	1987	-561	-22.0%	3708	2991	-717	-19.3%	4380	3568	-812	-18.5%
28,800	2552	1990	-562	-22.0%	3714	2995	-719	-19.4%	4387	3573	-814	-18.6%
28,850	2557	1993	-564	-22.1%	3721	3000	-721	-19.4%	4395	3578	-817	-18.6%
28,900	2561	1995	-566	-22.1%	3727	3004	-723	-19.4%	4403	3583	-819	-18.6%
28,950	2566	1998	-567	-22.1%	3734	3008	-726	-19.4%	4410	3588	-822	-18.6%
29,000	2570	2001	-569	-22.1%	3740	3012	-728	-19.5%	4418	3593	-825	-18.7%
29,050	2574	2004	-571	-22.2%	3746	3016	-730	-19.5%	4426	3599	-827	-18.7%
29,100	2579	2007	-572	-22.2%	3753	3021	-732	-19.5%	4433	3604	-830	-18.7%

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## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
29,150	2583	2009	-574	-22.2%	3759	3025	-734	-19.5%	4441	3609	-832	-18.7%
29,200	2588	2012	-576	-22.2%	3766	3029	-737	-19.6%	4449	3614	-835	-18.8%
29,250	2592	2015	-577	-22.3%	3772	3033	-739	-19.6%	4456	3619	-837	-18.8%
29,300	2596	2018	-579	-22.3%	3779	3038	-741	-19.6%	4464	3624	-840	-18.8%
29,350	2601	2020	-580	-22.3%	3785	3042	-743	-19.6%	4472	3629	-842	-18.8%
29,400	2605	2023	-582	-22.3%	3792	3046	-746	-19.7%	4479	3634	-845	-18.9%
29,450	2610	2026	-584	-22.4%	3798	3050	-748	-19.7%	4487	3639	-847	-18.9%
29,500	2614	2029	-585	-22.4%	3805	3054	-750	-19.7%	4495	3645	-850	-18.9%
29,550	2618	2031	-587	-22.4%	3811	3059	-752	-19.7%	4502	3650	-852	-18.9%
29,600	2623	2034	-589	-22.4%	3817	3063	-755	-19.8%	4510	3655	-855	-19.0%
29,650	2627	2037	-590	-22.5%	3824	3067	-757	-19.8%	4517	3660	-858	-19.0%
29,700	2632	2040	-592	-22.5%	3830	3072	-758	-19.8%	4525	3666	-859	-19.0%
29,750	2636	2043	-593	-22.5%	3837	3077	-760	-19.8%	4533	3671	-861	-19.0%
29,800	2640	2046	-594	-22.5%	3843	3082	-762	-19.8%	4540	3677	-863	-19.0%
29,850	2645	2050	-595	-22.5%	3850	3086	-763	-19.8%	4548	3683	-865	-19.0%
29,900	2649	2053	-596	-22.5%	3856	3091	-765	-19.8%	4556	3689	-867	-19.0%
29,950	2654	2056	-598	-22.5%	3863	3096	-766	-19.8%	4563	3694	-869	-19.0%
30,000	2658	2059	-599	-22.5%	3869	3101	-768	-19.9%	4571	3700	-871	-19.1%

Comparisons of 1, 2 3 Children



## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
550	242	227	-15	-6.4%	263	249	-14	-5.2%	281	271	-10	-3.6%
600	262	247	-15	-5.7%	284	272	-12	-4.4%	304	295	-9	-2.9%
650	280	267	-13	-4.5%	303	294	-9	-3.0%	325	320	-5	-1.6%
700	296	288	-8	-2.8%	321	316	-5	-1.4%	344	344	0	0.0%
750	311	308	-3	-0.9%	337	339	2	0.6%	361	368	7	2.1%
800	326	329	3	0.8%	353	361	8	2.4%	378	393	15	3.9%
850	341	348	7	2.1%	370	383	13	3.5%	395	416	21	5.4%
900	357	366	9	2.6%	387	403	16	4.1%	414	438	24	5.8%
950	374	384	10	2.8%	405	423	18	4.4%	433	460	27	6.1%
1,000	390	402	12	3.2%	423	443	20	4.6%	452	481	29	6.5%
1,050	406	420	14	3.5%	440	462	22	5.1%	471	503	32	6.7%
1,100	423	438	15	3.6%	458	482	24	5.2%	490	524	34	6.9%
1,150	439	456	17	3.9%	476	502	26	5.4%	509	545	36	7.1%
1,200	455	474	19	4.2%	493	521	28	5.7%	528	567	39	7.3%
1,250	471	492	21	4.4%	511	541	30	5.9%	547	588	41	7.5%
1,300	487	510	23	4.7%	528	561	33	6.2%	565	609	44	7.9%
1,350	503	528	25	4.9%	546	580	34	6.3%	584	631	47	8.0%
1,400	519	545	26	5.1%	563	600	37	6.6%	602	652	50	8.3%
1,450	534	563	29	5.5%	579	620	41	7.0%	620	674	54	8.6%
1,500	550	581	31	5.7%	596	639	43	7.3%	638	695	57	8.9%
1,550	565	599	34	6.0%	613	659	46	7.5%	656	716	60	9.2%
1,600	581	616	35	6.1%	630	678	48	7.6%	674	737	63	9.4%
1,650	596	633	37	6.2%	646	696	50	7.8%	692	757	65	9.4%
1,700	612	650	38	6.2%	663	715	52	7.8%	709	777	68	9.6%
1,750	627	667	40	6.3%	680	733	53	7.8%	727	797	70	9.6%
1,800	643	683	40	6.3%	697	752	55	7.9%	745	817	72	9.7%
1,850	658	700	42	6.4%	713	770	57	8.0%	763	837	74	9.7%
1,900	673	717	44	6.5%	730	789	59	8.0%	781	857	76	9.8%
1,950	689	734	45	6.5%	747	807	60	8.0%	799	877	78	9.8%
2,000	703	750	47	6.7%	762	825	63	8.3%	816	897	81	10.0%
2,050	717	767	50	7.0%	778	844	66	8.5%	832	917	85	10.2%
2,100	731	784	53	7.2%	793	862	69	8.7%	848	937	89	10.5%
2,150	745	801	56	7.5%	808	881	73	9.0%	864	957	93	10.8%
2,200	759	817	58	7.7%	823	899	76	9.2%	881	977	96	10.9%
2,250	773	834	61	7.9%	838	917	79	9.5%	897	997	100	11.2%
2,300	787	851	64	8.1%	853	936	83	9.7%	913	1017	104	11.4%
2,350	801	867	66	8.2%	869	954	85	9.7%	929	1037	108	11.6%
2,400	815	883	68	8.3%	884	971	87	9.8%	946	1055	109	11.6%
2,450	829	899	70	8.4%	899	988	89	9.9%	962	1074	112	11.7%
2,500	843	914	71	8.5%	914	1006	92	10.0%	978	1093	115	11.8%
2,550	857	930	73	8.5%	929	1023	94	10.1%	994	1112	118	11.9%
2,600	868	946	78	9.0%	941	1040	99	10.6%	1007	1131	124	12.3%
2,650	877	962	85	9.7%	951	1058	107	11.2%	1018	1150	132	13.0%
2,700	887	978	91	10.2%	962	1075	113	11.8%	1029	1169	140	13.6%

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
2,750	895	993	98	11.0%	970	1093	123	12.6%	1038	1188	150	14.4%
2,800	902	1009	107	11.9%	978	1110	132	13.5%	1046	1207	161	15.4%
2,850	909	1025	116	12.8%	986	1127	141	14.3%	1055	1226	171	16.2%
2,900	917	1041	124	13.5%	994	1145	151	15.2%	1063	1245	182	17.1%
2,950	924	1057	133	14.4%	1002	1162	160	16.0%	1072	1263	191	17.9%
3,000	931	1072	141	15.2%	1010	1180	170	16.8%	1080	1282	202	18.7%
3,050	939	1088	149	15.9%	1018	1197	179	17.6%	1089	1301	212	19.5%
3,100	946	1104	158	16.7%	1026	1214	188	18.4%	1097	1320	223	20.3%
3,150	953	1120	167	17.5%	1033	1232	199	19.2%	1106	1339	233	21.0%
3,200	961	1135	174	18.2%	1041	1249	208	20.0%	1114	1358	244	21.9%
3,250	968	1151	183	18.9%	1049	1266	217	20.7%	1123	1376	253	22.6%
3,300	975	1167	192	19.7%	1057	1284	227	21.4%	1131	1395	264	23.4%
3,350	981	1183	202	20.6%	1064	1301	237	22.3%	1138	1414	276	24.3%
3,400	987	1198	211	21.4%	1070	1318	248	23.2%	1145	1433	288	25.2%
3,450	993	1214	221	22.3%	1077	1336	259	24.0%	1152	1452	300	26.0%
3,500	999	1228	229	22.9%	1083	1351	268	24.7%	1159	1468	309	26.7%
3,550	1006	1240	234	23.3%	1090	1364	274	25.1%	1166	1483	317	27.2%
3,600	1012	1252	240	23.7%	1097	1377	280	25.6%	1173	1497	324	27.6%
3,650	1018	1264	246	24.2%	1103	1391	288	26.1%	1180	1512	332	28.1%
3,700	1024	1276	252	24.6%	1110	1404	294	26.5%	1187	1526	339	28.6%
3,750	1030	1288	258	25.1%	1116	1417	301	27.0%	1194	1540	346	29.0%
3,800	1036	1300	264	25.5%	1123	1430	307	27.4%	1201	1555	354	29.5%
3,850	1041	1312	271	26.1%	1129	1444	315	27.9%	1208	1569	361	29.9%
3,900	1047	1323	276	26.3%	1135	1455	320	28.2%	1215	1582	367	30.2%
3,950	1053	1333	280	26.6%	1142	1467	325	28.4%	1222	1594	372	30.5%
4,000	1059	1344	285	26.9%	1148	1478	330	28.7%	1229	1607	378	30.7%
4,050	1065	1354	289	27.1%	1155	1489	334	28.9%	1236	1619	383	31.0%
4,100	1074	1363	289	26.9%	1164	1499	335	28.8%	1245	1630	385	30.9%
4,150	1082	1368	286	26.4%	1172	1505	333	28.4%	1254	1636	382	30.5%
4,200	1090	1373	283	26.0%	1181	1510	329	27.9%	1264	1642	378	29.9%
4,250	1098	1378	280	25.5%	1190	1516	326	27.4%	1273	1648	375	29.4%
4,300	1106	1383	277	25.1%	1199	1521	322	26.9%	1283	1654	371	28.9%
4,350	1114	1388	274	24.6%	1207	1527	320	26.5%	1292	1660	368	28.5%
4,400	1122	1393	271	24.2%	1216	1533	317	26.0%	1301	1666	365	28.0%
4,450	1130	1398	268	23.7%	1225	1538	313	25.6%	1311	1672	361	27.5%
4,500	1138	1403	265	23.3%	1234	1544	310	25.1%	1320	1678	358	27.1%
4,550	1146	1408	262	22.9%	1242	1549	307	24.7%	1329	1684	355	26.7%
4,600	1154	1413	259	22.5%	1251	1555	304	24.3%	1339	1690	351	26.2%
4,650	1162	1418	256	22.0%	1260	1560	300	23.8%	1348	1696	348	25.8%
4,700	1170	1423	253	21.6%	1269	1566	297	23.4%	1357	1702	345	25.4%
4,750	1178	1428	250	21.2%	1277	1571	294	23.0%	1367	1708	341	24.9%
4,800	1186	1436	250	21.1%	1286	1579	293	22.8%	1376	1717	341	24.8%
4,850	1195	1445	250	20.9%	1296	1589	293	22.6%	1386	1728	342	24.7%
4,900	1204	1454	250	20.8%	1305	1600	295	22.6%	1397	1739	342	24.5%

Comparisons of 4, 5 6 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
4,950	1213	1463	250	20.6%	1315	1610	295	22.4%	1407	1750	343	24.4%
5,000	1222	1473	251	20.5%	1325	1620	295	22.3%	1418	1761	343	24.2%
5,050	1231	1482	251	20.4%	1335	1630	295	22.1%	1428	1772	344	24.1%
5,100	1240	1491	251	20.3%	1345	1640	295	22.0%	1439	1783	344	23.9%
5,150	1249	1500	251	20.1%	1354	1650	296	21.9%	1449	1794	345	23.8%
5,200	1259	1510	251	19.9%	1364	1661	297	21.7%	1460	1805	345	23.6%
5,250	1268	1519	251	19.8%	1374	1671	297	21.6%	1470	1816	346	23.5%
5,300	1277	1528	251	19.6%	1384	1681	297	21.4%	1481	1827	346	23.4%
5,350	1285	1537	252	19.6%	1393	1691	298	21.4%	1491	1838	347	23.3%
5,400	1294	1546	252	19.5%	1403	1701	298	21.2%	1501	1849	348	23.2%
5,450	1302	1555	253	19.5%	1412	1711	299	21.2%	1511	1860	349	23.1%
5,500	1311	1564	253	19.3%	1421	1720	299	21.0%	1521	1870	349	22.9%
5,550	1319	1572	253	19.2%	1430	1729	299	20.9%	1530	1879	349	22.8%
5,600	1328	1580	252	19.0%	1439	1738	299	20.8%	1540	1889	349	22.7%
5,650	1335	1588	253	18.9%	1447	1747	300	20.7%	1548	1899	351	22.7%
5,700	1341	1596	255	19.0%	1454	1756	302	20.7%	1556	1908	352	22.6%
5,750	1348	1604	256	19.0%	1462	1765	303	20.7%	1564	1918	354	22.6%
5,800	1355	1612	257	19.0%	1469	1774	305	20.7%	1572	1928	356	22.6%
5,850	1362	1620	258	19.0%	1477	1782	305	20.7%	1580	1938	358	22.6%
5,900	1369	1629	260	19.0%	1484	1791	307	20.7%	1588	1947	359	22.6%
5,950	1376	1637	261	18.9%	1492	1800	308	20.7%	1596	1957	361	22.6%
6,000	1383	1645	262	18.9%	1499	1809	310	20.7%	1604	1967	363	22.6%
6,050	1390	1653	263	18.9%	1506	1818	312	20.7%	1612	1976	364	22.6%
6,100	1397	1661	264	18.9%	1515	1827	312	20.6%	1621	1986	365	22.5%
6,150	1405	1668	263	18.7%	1523	1835	312	20.5%	1630	1995	365	22.4%
6,200	1413	1670	257	18.2%	1531	1837	306	20.0%	1639	1997	358	21.9%
6,250	1420	1672	252	17.8%	1540	1840	300	19.5%	1648	2000	352	21.3%
6,300	1428	1675	247	17.3%	1548	1842	294	19.0%	1657	2002	345	20.8%
6,350	1436	1677	241	16.8%	1556	1845	289	18.5%	1665	2005	340	20.4%
6,400	1444	1679	235	16.3%	1565	1847	282	18.0%	1674	2008	334	19.9%
6,450	1451	1681	230	15.9%	1573	1849	276	17.6%	1683	2010	327	19.4%
6,500	1459	1683	224	15.4%	1582	1852	270	17.0%	1692	2013	321	19.0%
6,550	1467	1686	219	14.9%	1590	1854	264	16.6%	1701	2015	314	18.5%
6,600	1474	1688	214	14.5%	1598	1857	259	16.2%	1710	2018	308	18.0%
6,650	1482	1690	208	14.0%	1607	1859	252	15.7%	1719	2021	302	17.5%
6,700	1490	1692	202	13.6%	1615	1861	246	15.3%	1728	2023	295	17.1%
6,750	1498	1694	196	13.1%	1623	1864	241	14.8%	1737	2026	289	16.6%
6,800	1505	1696	191	12.7%	1632	1866	234	14.3%	1746	2028	282	16.2%
6,850	1513	1700	187	12.3%	1640	1870	230	14.0%	1755	2032	277	15.8%
6,900	1521	1704	183	12.0%	1649	1874	225	13.7%	1764	2037	273	15.5%
6,950	1529	1708	179	11.7%	1657	1879	222	13.4%	1773	2042	269	15.2%
7,000	1536	1713	177	11.5%	1665	1884	219	13.1%	1782	2048	266	14.9%
7,050	1544	1717	173	11.2%	1674	1888	214	12.8%	1791	2053	262	14.6%
7,100	1552	1721	169	10.9%	1682	1893	211	12.6%	1800	2058	258	14.3%

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
7,150	1560	1725	165	10.6%	1691	1898	207	12.2%	1809	2063	254	14.0%
7,200	1567	1730	163	10.4%	1699	1903	204	12.0%	1818	2068	250	13.8%
7,250	1575	1734	159	10.1%	1707	1907	200	11.7%	1827	2073	246	13.5%
7,300	1583	1738	155	9.8%	1716	1912	196	11.4%	1836	2079	243	13.2%
7,350	1591	1743	152	9.5%	1724	1917	193	11.2%	1845	2084	239	12.9%
7,400	1598	1747	149	9.3%	1733	1922	189	10.9%	1854	2089	235	12.7%
7,450	1606	1751	145	9.0%	1741	1926	185	10.6%	1863	2094	231	12.4%
7,500	1614	1756	142	8.8%	1749	1931	182	10.4%	1872	2099	227	12.1%
7,550	1622	1760	138	8.5%	1758	1936	178	10.1%	1881	2104	223	11.9%
7,600	1629	1764	135	8.3%	1766	1941	175	9.9%	1890	2109	219	11.6%
7,650	1637	1768	131	8.0%	1775	1945	170	9.6%	1899	2115	216	11.3%
7,700	1645	1773	128	7.8%	1783	1950	167	9.4%	1908	2120	212	11.1%
7,750	1653	1777	124	7.5%	1792	1955	163	9.1%	1917	2125	208	10.8%
7,800	1661	1781	120	7.2%	1800	1959	159	8.9%	1926	2130	204	10.6%
7,850	1669	1786	117	7.0%	1809	1964	155	8.6%	1935	2135	200	10.3%
7,900	1676	1794	118	7.0%	1817	1973	156	8.6%	1944	2145	201	10.3%
7,950	1684	1803	119	7.1%	1826	1984	158	8.6%	1954	2156	202	10.3%
8,000	1692	1813	121	7.1%	1834	1994	160	8.7%	1963	2167	204	10.4%
8,050	1700	1822	122	7.2%	1843	2004	161	8.7%	1972	2178	206	10.5%
8,100	1708	1831	123	7.2%	1851	2014	163	8.8%	1981	2189	208	10.5%
8,150	1716	1840	124	7.2%	1860	2024	164	8.8%	1990	2200	210	10.6%
8,200	1723	1849	126	7.3%	1868	2034	166	8.9%	1999	2211	212	10.6%
8,250	1731	1858	127	7.3%	1877	2044	167	8.9%	2008	2221	213	10.6%
8,300	1739	1867	128	7.3%	1885	2053	168	8.9%	2017	2232	215	10.7%
8,350	1747	1875	128	7.4%	1894	2063	169	8.9%	2026	2242	216	10.7%
8,400	1755	1884	129	7.4%	1902	2073	171	9.0%	2035	2253	218	10.7%
8,450	1763	1893	130	7.4%	1911	2082	171	9.0%	2044	2264	220	10.7%
8,500	1770	1902	132	7.4%	1919	2092	173	9.0%	2053	2274	221	10.8%
8,550	1778	1911	133	7.5%	1928	2102	174	9.0%	2062	2285	223	10.8%
8,600	1786	1919	133	7.5%	1936	2111	175	9.1%	2072	2295	223	10.8%
8,650	1794	1928	134	7.5%	1944	2121	177	9.1%	2081	2306	225	10.8%
8,700	1802	1937	135	7.5%	1953	2131	178	9.1%	2090	2316	226	10.8%
8,750	1809	1946	137	7.6%	1961	2140	179	9.1%	2099	2327	228	10.8%
8,800	1817	1954	137	7.6%	1970	2150	180	9.1%	2108	2337	229	10.9%
8,850	1825	1963	138	7.6%	1978	2160	182	9.2%	2117	2348	231	10.9%
8,900	1833	1972	139	7.6%	1987	2169	182	9.2%	2126	2358	232	10.9%
8,950	1840	1981	141	7.7%	1995	2179	184	9.2%	2135	2369	234	10.9%
9,000	1847	1990	143	7.7%	2002	2189	187	9.3%	2142	2379	237	11.1%
9,050	1854	1998	144	7.8%	2010	2198	188	9.4%	2150	2390	240	11.1%
9,100	1861	2007	146	7.9%	2017	2208	191	9.5%	2158	2400	242	11.2%
9,150	1867	2016	149	8.0%	2024	2218	194	9.6%	2166	2411	245	11.3%
9,200	1874	2025	151	8.0%	2032	2227	195	9.6%	2174	2421	247	11.4%
9,250	1881	2034	153	8.1%	2039	2237	198	9.7%	2182	2432	250	11.4%
9,300	1888	2041	153	8.1%	2046	2245	199	9.7%	2189	2441	252	11.5%

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
9,350	1894	2045	151	8.0%	2053	2250	197	9.6%	2197	2446	249	11.3%
9,400	1901	2049	148	7.8%	2061	2254	193	9.4%	2205	2450	245	11.1%
9,450	1908	2053	145	7.6%	2068	2259	191	9.2%	2213	2455	242	10.9%
9,500	1915	2057	142	7.4%	2075	2263	188	9.1%	2221	2460	239	10.8%
9,550	1921	2062	141	7.3%	2083	2268	185	8.9%	2228	2465	237	10.7%
9,600	1928	2066	138	7.2%	2090	2273	183	8.8%	2236	2471	235	10.5%
9,650	1935	2071	136	7.0%	2097	2278	181	8.6%	2244	2476	232	10.3%
9,700	1942	2075	133	6.9%	2105	2283	178	8.4%	2252	2481	229	10.2%
9,750	1948	2080	132	6.8%	2112	2288	176	8.3%	2260	2487	227	10.0%
9,800	1955	2084	129	6.6%	2119	2292	173	8.2%	2268	2492	224	9.9%
9,850	1962	2089	127	6.4%	2127	2297	170	8.0%	2275	2497	222	9.8%
9,900	1969	2093	124	6.3%	2134	2302	168	7.9%	2283	2503	220	9.6%
9,950	1975	2097	122	6.2%	2141	2307	166	7.8%	2291	2508	217	9.5%
10,000	1982	2102	120	6.0%	2148	2312	164	7.6%	2299	2513	214	9.3%
10,050	1989	2106	117	5.9%	2156	2317	161	7.5%	2307	2518	211	9.2%
10,100	1995	2111	116	5.8%	2163	2322	159	7.3%	2315	2524	209	9.0%
10,150	2002	2115	113	5.6%	2170	2327	157	7.2%	2322	2529	207	8.9%
10,200	2009	2120	111	5.5%	2178	2331	153	7.0%	2330	2534	204	8.8%
10,250	2016	2124	108	5.4%	2185	2336	151	6.9%	2338	2540	202	8.6%
10,300	2022	2128	106	5.3%	2192	2341	149	6.8%	2346	2545	199	8.5%
10,350	2029	2133	104	5.1%	2200	2346	146	6.6%	2354	2550	196	8.3%
10,400	2036	2137	101	5.0%	2207	2351	144	6.5%	2361	2556	195	8.2%
10,450	2043	2142	99	4.8%	2215	2356	141	6.4%	2370	2561	191	8.1%
10,500	2050	2146	96	4.7%	2222	2361	139	6.2%	2378	2566	188	7.9%
10,550	2057	2151	94	4.5%	2230	2366	136	6.1%	2386	2571	185	7.8%
10,600	2064	2155	91	4.4%	2237	2370	133	6.0%	2394	2577	183	7.6%
10,650	2071	2159	88	4.3%	2245	2375	130	5.8%	2402	2582	180	7.5%
10,700	2078	2164	86	4.1%	2252	2380	128	5.7%	2410	2587	177	7.4%
10,750	2085	2168	83	4.0%	2260	2385	125	5.5%	2418	2593	175	7.2%
10,800	2092	2173	81	3.9%	2268	2390	122	5.4%	2426	2598	172	7.1%
10,850	2099	2177	78	3.7%	2275	2395	120	5.3%	2434	2603	169	7.0%
10,900	2106	2182	76	3.6%	2283	2400	117	5.1%	2443	2609	166	6.8%
10,950	2113	2186	73	3.5%	2290	2405	115	5.0%	2451	2614	163	6.6%
11,000	2120	2191	71	3.3%	2298	2410	112	4.9%	2459	2619	160	6.5%
11,050	2127	2195	68	3.2%	2306	2414	108	4.7%	2467	2625	158	6.4%
11,100	2134	2199	65	3.1%	2313	2419	106	4.6%	2475	2630	155	6.3%
11,150	2141	2204	63	2.9%	2321	2424	103	4.4%	2483	2635	152	6.1%
11,200	2148	2208	60	2.8%	2328	2429	101	4.3%	2491	2640	149	6.0%
11,250	2155	2213	58	2.7%	2336	2434	98	4.2%	2499	2646	147	5.9%
11,300	2162	2217	55	2.6%	2343	2439	96	4.1%	2507	2651	144	5.7%
11,350	2169	2222	53	2.4%	2351	2444	93	3.9%	2516	2656	140	5.6%
11,400	2176	2226	50	2.3%	2359	2449	90	3.8%	2524	2662	138	5.5%
11,450	2183	2231	48	2.2%	2366	2454	88	3.7%	2532	2667	135	5.3%
11,500	2189	2235	46	2.1%	2373	2458	85	3.6%	2539	2672	133	5.3%



## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
11,550	2196	2239	43	2.0%	2380	2463	83	3.5%	2547	2678	131	5.1%
11,600	2202	2244	42	1.9%	2387	2468	81	3.4%	2554	2683	129	5.0%
11,650	2208	2248	40	1.8%	2394	2473	79	3.3%	2561	2688	127	5.0%
11,700	2215	2253	38	1.7%	2401	2478	77	3.2%	2569	2694	125	4.8%
11,750	2221	2257	36	1.6%	2408	2483	75	3.1%	2576	2699	123	4.8%
11,800	2228	2262	34	1.5%	2415	2488	73	3.0%	2584	2704	120	4.7%
11,850	2234	2266	32	1.4%	2422	2493	71	2.9%	2591	2710	119	4.6%
11,900	2240	2270	30	1.4%	2428	2497	69	2.9%	2598	2715	117	4.5%
11,950	2245	2276	31	1.4%	2433	2503	70	2.9%	2604	2721	117	4.5%
12,000	2249	2281	32	1.4%	2438	2510	72	2.9%	2609	2728	119	4.6%
12,050	2254	2287	33	1.5%	2443	2516	73	3.0%	2614	2735	121	4.6%
12,100	2258	2293	35	1.5%	2448	2522	74	3.0%	2619	2742	123	4.7%
12,150	2262	2299	37	1.6%	2452	2528	76	3.1%	2624	2748	124	4.7%
12,200	2267	2304	37	1.6%	2457	2535	78	3.2%	2629	2755	126	4.8%
12,250	2271	2310	39	1.7%	2462	2541	79	3.2%	2634	2762	128	4.9%
12,300	2276	2316	40	1.7%	2467	2547	80	3.3%	2640	2769	129	4.9%
12,350	2280	2322	42	1.8%	2472	2554	82	3.3%	2645	2776	131	4.9%
12,400	2285	2327	42	1.8%	2476	2560	84	3.4%	2650	2783	133	5.0%
12,450	2289	2333	44	1.9%	2481	2566	85	3.4%	2655	2790	135	5.1%
12,500	2293	2339	46	2.0%	2486	2573	87	3.5%	2660	2796	136	5.1%
12,550	2298	2344	46	2.0%	2491	2579	88	3.5%	2665	2803	138	5.2%
12,600	2302	2350	48	2.1%	2496	2585	89	3.6%	2670	2810	140	5.2%
12,650	2307	2356	49	2.1%	2500	2591	91	3.7%	2675	2817	142	5.3%
12,700	2311	2362	51	2.2%	2505	2598	93	3.7%	2681	2824	143	5.3%
12,750	2316	2367	51	2.2%	2510	2604	94	3.7%	2686	2831	145	5.4%
12,800	2320	2373	53	2.3%	2515	2610	95	3.8%	2691	2837	146	5.4%
12,850	2324	2379	55	2.4%	2520	2617	97	3.8%	2696	2844	148	5.5%
12,900	2329	2384	55	2.4%	2524	2623	99	3.9%	2701	2851	150	5.6%
12,950	2333	2390	57	2.5%	2529	2629	100	4.0%	2706	2858	152	5.6%
13,000	2338	2396	58	2.5%	2534	2635	101	4.0%	2711	2865	154	5.7%
13,050	2342	2402	60	2.5%	2539	2642	103	4.0%	2717	2872	155	5.7%
13,100	2347	2407	60	2.6%	2544	2648	104	4.1%	2722	2878	156	5.7%
13,150	2351	2413	62	2.6%	2548	2654	106	4.2%	2727	2885	158	5.8%
13,200	2355	2419	64	2.7%	2553	2661	108	4.2%	2732	2892	160	5.9%
13,250	2360	2423	63	2.7%	2558	2666	108	4.2%	2737	2898	161	5.9%
13,300	2364	2428	64	2.7%	2563	2671	108	4.2%	2742	2903	161	5.9%
13,350	2369	2432	63	2.7%	2568	2675	107	4.2%	2747	2908	161	5.9%
13,400	2373	2436	63	2.7%	2572	2680	108	4.2%	2753	2913	160	5.8%
13,450	2378	2441	63	2.6%	2577	2685	108	4.2%	2758	2918	160	5.8%
13,500	2382	2445	63	2.6%	2582	2689	107	4.2%	2763	2923	160	5.8%
13,550	2386	2449	63	2.6%	2587	2694	107	4.1%	2768	2928	160	5.8%
13,600	2391	2453	62	2.6%	2592	2699	107	4.1%	2773	2933	160	5.8%
13,650	2395	2458	63	2.6%	2596	2703	107	4.1%	2778	2939	161	5.8%
13,700	2400	2462	62	2.6%	2601	2708	107	4.1%	2783	2944	161	5.8%

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
13,750	2404	2466	62	2.6%	2606	2713	107	4.1%	2789	2949	160	5.7%
13,800	2409	2470	61	2.5%	2611	2717	106	4.1%	2794	2954	160	5.7%
13,850	2413	2475	62	2.6%	2616	2722	106	4.1%	2799	2959	160	5.7%
13,900	2417	2479	62	2.6%	2620	2727	107	4.1%	2804	2964	160	5.7%
13,950	2422	2483	61	2.5%	2625	2732	107	4.1%	2809	2969	160	5.7%
14,000	2426	2487	61	2.5%	2630	2736	106	4.0%	2814	2974	160	5.7%
14,050	2431	2492	61	2.5%	2635	2741	106	4.0%	2819	2979	160	5.7%
14,100	2435	2496	61	2.5%	2640	2746	106	4.0%	2824	2984	160	5.7%
14,150	2440	2500	60	2.5%	2645	2750	105	4.0%	2830	2990	160	5.6%
14,200	2444	2504	60	2.5%	2649	2755	106	4.0%	2835	2995	160	5.6%
14,250	2448	2509	61	2.5%	2654	2760	106	4.0%	2840	3000	160	5.6%
14,300	2453	2513	60	2.4%	2659	2764	105	4.0%	2845	3005	160	5.6%
14,350	2457	2517	60	2.5%	2664	2769	105	3.9%	2850	3010	160	5.6%
14,400	2462	2522	60	2.4%	2669	2774	105	3.9%	2855	3015	160	5.6%
14,450	2466	2526	60	2.4%	2673	2778	105	3.9%	2860	3020	160	5.6%
14,500	2471	2530	59	2.4%	2678	2783	105	3.9%	2866	3025	159	5.6%
14,550	2475	2533	58	2.3%	2683	2786	103	3.9%	2871	3029	158	5.5%
14,600	2479	2534	55	2.2%	2688	2788	100	3.7%	2876	3030	154	5.4%
14,650	2484	2536	52	2.1%	2693	2789	96	3.6%	2881	3032	151	5.2%
14,700	2488	2537	49	2.0%	2697	2791	94	3.5%	2886	3034	148	5.1%
14,750	2493	2539	46	1.8%	2702	2793	91	3.4%	2891	3036	145	5.0%
14,800	2497	2540	43	1.7%	2707	2794	87	3.2%	2896	3037	141	4.9%
14,850	2502	2541	39	1.6%	2712	2796	84	3.1%	2902	3039	137	4.7%
14,900	2506	2543	37	1.5%	2717	2797	80	3.0%	2907	3041	134	4.6%
14,950	2510	2544	34	1.4%	2721	2799	78	2.9%	2912	3042	130	4.5%
15,000	2515	2546	31	1.2%	2726	2800	74	2.7%	2917	3044	127	4.4%
15,050	2523	2547	24	0.9%	2735	2802	67	2.4%	2927	3046	119	4.1%
15,100	2532	2549	17	0.7%	2744	2804	59	2.2%	2937	3047	111	3.8%
15,150	2540	2550	10	0.4%	2753	2805	52	1.9%	2946	3049	103	3.5%
15,200	2549	2551	3	0.1%	2763	2807	44	1.6%	2956	3051	95	3.2%
15,250	2557	2553	-4	-0.2%	2772	2808	36	1.3%	2966	3053	87	2.9%
15,300	2566	2554	-11	-0.4%	2781	2810	29	1.0%	2976	3054	78	2.6%
15,350	2574	2556	-18	-0.7%	2790	2811	21	0.8%	2986	3056	70	2.4%
15,400	2583	2557	-25	-1.0%	2799	2813	14	0.5%	2995	3058	62	2.1%
15,450	2591	2559	-33	-1.3%	2808	2814	6	0.2%	3005	3059	54	1.8%
15,500	2600	2560	-40	-1.5%	2818	2816	-1	-0.1%	3015	3061	46	1.5%
15,550	2608	2561	-47	-1.8%	2827	2818	-9	-0.3%	3025	3063	38	1.3%
15,600	2616	2563	-54	-2.0%	2836	2819	-17	-0.6%	3035	3064	30	1.0%
15,650	2625	2564	-61	-2.3%	2845	2821	-24	-0.9%	3044	3066	22	0.7%
15,700	2633	2566	-68	-2.6%	2854	2822	-32	-1.1%	3054	3068	14	0.4%
15,750	2642	2567	-75	-2.8%	2863	2824	-39	-1.4%	3064	3070	6	0.2%
15,800	2650	2568	-82	-3.1%	2872	2825	-47	-1.6%	3074	3071	-3	-0.1%
15,850	2659	2570	-89	-3.3%	2882	2827	-55	-1.9%	3084	3073	-11	-0.3%
15,900	2667	2571	-96	-3.6%	2891	2829	-62	-2.2%	3093	3075	-19	-0.6%

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
15,950	2676	2573	-103	-3.8%	2900	2830	-70	-2.4%	3103	3076	-27	-0.9%
16,000	2684	2574	-110	-4.1%	2909	2832	-77	-2.7%	3113	3078	-35	-1.1%
16,050	2692	2576	-117	-4.3%	2918	2833	-85	-2.9%	3123	3080	-43	-1.4%
16,100	2701	2577	-124	-4.6%	2927	2835	-93	-3.2%	3133	3081	-51	-1.6%
16,150	2709	2578	-131	-4.8%	2936	2836	-100	-3.4%	3142	3083	-59	-1.9%
16,200	2718	2580	-138	-5.1%	2946	2838	-108	-3.7%	3152	3085	-68	-2.1%
16,250	2726	2581	-145	-5.3%	2955	2839	-116	-3.9%	3162	3086	-76	-2.4%
16,300	2735	2582	-152	-5.6%	2964	2841	-123	-4.2%	3172	3088	-84	-2.7%
16,350	2743	2584	-160	-5.8%	2973	2842	-131	-4.4%	3182	3089	-92	-2.9%
16,400	2752	2585	-167	-6.1%	2982	2843	-139	-4.7%	3191	3091	-101	-3.2%
16,450	2760	2586	-174	-6.3%	2991	2845	-146	-4.9%	3201	3092	-109	-3.4%
16,500	2769	2588	-181	-6.5%	3001	2846	-154	-5.1%	3211	3094	-117	-3.6%
16,550	2777	2592	-185	-6.7%	3010	2851	-158	-5.3%	3221	3099	-122	-3.8%
16,600	2785	2598	-188	-6.7%	3019	2858	-161	-5.3%	3231	3106	-124	-3.9%
16,650	2794	2604	-190	-6.8%	3028	2864	-164	-5.4%	3240	3113	-127	-3.9%
16,700	2802	2609	-193	-6.9%	3037	2870	-167	-5.5%	3250	3120	-130	-4.0%
16,750	2811	2615	-196	-7.0%	3046	2877	-170	-5.6%	3260	3127	-133	-4.1%
16,800	2819	2621	-198	-7.0%	3055	2883	-173	-5.6%	3270	3134	-136	-4.2%
16,850	2828	2626	-201	-7.1%	3065	2889	-175	-5.7%	3280	3140	-139	-4.2%
16,900	2836	2632	-204	-7.2%	3074	2895	-178	-5.8%	3289	3147	-142	-4.3%
16,950	2845	2638	-207	-7.3%	3083	2902	-181	-5.9%	3299	3154	-145	-4.4%
17,000	2853	2644	-209	-7.3%	3092	2908	-184	-6.0%	3309	3161	-148	-4.5%
17,050	2861	2649	-212	-7.4%	3101	2914	-187	-6.0%	3319	3168	-151	-4.6%
17,100	2870	2655	-215	-7.5%	3110	2921	-190	-6.1%	3329	3175	-154	-4.6%
17,150	2878	2661	-218	-7.6%	3119	2927	-193	-6.2%	3338	3181	-157	-4.7%
17,200	2887	2666	-220	-7.6%	3129	2933	-196	-6.2%	3348	3188	-160	-4.8%
17,250	2895	2672	-223	-7.7%	3138	2939	-198	-6.3%	3358	3195	-163	-4.9%
17,300	2904	2678	-226	-7.8%	3147	2946	-201	-6.4%	3368	3202	-166	-4.9%
17,350	2912	2684	-229	-7.9%	3156	2952	-204	-6.5%	3378	3209	-169	-5.0%
17,400	2921	2689	-231	-7.9%	3165	2958	-207	-6.5%	3387	3216	-172	-5.1%
17,450	2929	2695	-234	-8.0%	3174	2964	-210	-6.6%	3397	3222	-175	-5.1%
17,500	2938	2701	-237	-8.1%	3184	2971	-213	-6.7%	3407	3229	-178	-5.2%
17,550	2946	2706	-240	-8.1%	3193	2977	-216	-6.8%	3417	3236	-181	-5.3%
17,600	2954	2712	-242	-8.2%	3202	2983	-218	-6.8%	3427	3243	-184	-5.4%
17,650	2963	2718	-245	-8.3%	3211	2990	-221	-6.9%	3436	3250	-187	-5.4%
17,700	2971	2724	-248	-8.3%	3220	2996	-224	-7.0%	3446	3257	-190	-5.5%
17,750	2980	2729	-251	-8.4%	3229	3002	-227	-7.0%	3456	3263	-193	-5.6%
17,800	2988	2735	-253	-8.5%	3238	3008	-230	-7.1%	3466	3270	-196	-5.6%
17,850	2997	2741	-256	-8.5%	3248	3015	-233	-7.2%	3476	3277	-199	-5.7%
17,900	3005	2746	-259	-8.6%	3257	3021	-236	-7.2%	3485	3284	-202	-5.8%
17,950	3014	2752	-261	-8.7%	3266	3027	-239	-7.3%	3495	3291	-205	-5.9%
18,000	3022	2758	-264	-8.7%	3275	3034	-241	-7.4%	3505	3297	-208	-5.9%
18,050	3030	2763	-267	-8.8%	3284	3040	-244	-7.4%	3515	3304	-211	-6.0%
18,100	3039	2769	-270	-8.9%	3293	3046	-247	-7.5%	3525	3311	-213	-6.1%



## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
18,150	3047	2775	-272	-8.9%	3302	3052	-250	-7.6%	3534	3318	-216	-6.1%
18,200	3056	2781	-275	-9.0%	3312	3059	-253	-7.6%	3544	3325	-219	-6.2%
18,250	3064	2786	-278	-9.1%	3321	3065	-256	-7.7%	3554	3332	-222	-6.3%
18,300	3073	2792	-281	-9.1%	3330	3071	-259	-7.8%	3564	3338	-225	-6.3%
18,350	3081	2798	-283	-9.2%	3339	3078	-262	-7.8%	3574	3345	-228	-6.4%
18,400	3090	2803	-286	-9.3%	3348	3084	-264	-7.9%	3583	3352	-231	-6.5%
18,450	3098	2809	-289	-9.3%	3357	3090	-267	-8.0%	3593	3359	-234	-6.5%
18,500	3107	2815	-292	-9.4%	3367	3096	-270	-8.0%	3603	3366	-237	-6.6%
18,550	3115	2821	-294	-9.5%	3376	3103	-273	-8.1%	3613	3373	-240	-6.6%
18,600	3123	2826	-297	-9.5%	3385	3109	-276	-8.2%	3623	3379	-243	-6.7%
18,650	3132	2832	-300	-9.6%	3394	3115	-279	-8.2%	3632	3386	-246	-6.8%
18,700	3140	2838	-303	-9.6%	3403	3121	-282	-8.3%	3642	3393	-249	-6.8%
18,750	3149	2843	-305	-9.7%	3412	3128	-284	-8.3%	3652	3400	-252	-6.9%
18,800	3157	2849	-308	-9.8%	3421	3134	-287	-8.4%	3662	3407	-255	-7.0%
18,850	3166	2855	-311	-9.8%	3431	3140	-290	-8.5%	3672	3414	-258	-7.0%
18,900	3174	2861	-314	-9.9%	3440	3147	-293	-8.5%	3681	3420	-261	-7.1%
18,950	3183	2866	-316	-9.9%	3449	3153	-296	-8.6%	3691	3427	-264	-7.2%
19,000	3191	2872	-319	-10.0%	3458	3159	-299	-8.6%	3701	3434	-267	-7.2%
19,050	3199	2878	-322	-10.1%	3467	3165	-302	-8.7%	3711	3441	-270	-7.3%
19,100	3208	2883	-325	-10.1%	3476	3172	-305	-8.8%	3721	3448	-273	-7.3%
19,150	3216	2889	-327	-10.2%	3485	3178	-307	-8.8%	3730	3454	-276	-7.4%
19,200	3225	2895	-330	-10.2%	3495	3184	-310	-8.9%	3740	3461	-279	-7.5%
19,250	3233	2901	-333	-10.3%	3504	3191	-313	-8.9%	3750	3468	-282	-7.5%
19,300	3242	2906	-335	-10.3%	3513	3197	-316	-9.0%	3760	3475	-285	-7.6%
19,350	3250	2912	-338	-10.4%	3522	3203	-319	-9.1%	3770	3482	-288	-7.6%
19,400	3259	2918	-341	-10.5%	3531	3209	-322	-9.1%	3779	3489	-291	-7.7%
19,450	3267	2923	-344	-10.5%	3540	3216	-325	-9.2%	3789	3495	-294	-7.8%
19,500	3276	2929	-346	-10.6%	3550	3222	-328	-9.2%	3799	3502	-297	-7.8%
19,550	3284	2935	-349	-10.6%	3559	3228	-330	-9.3%	3809	3509	-300	-7.9%
19,600	3292	2940	-352	-10.7%	3568	3235	-333	-9.3%	3819	3516	-303	-7.9%
19,650	3301	2946	-355	-10.7%	3577	3241	-336	-9.4%	3828	3523	-306	-8.0%
19,700	3309	2952	-357	-10.8%	3586	3247	-339	-9.5%	3838	3530	-309	-8.0%
19,750	3318	2958	-360	-10.9%	3595	3253	-342	-9.5%	3848	3536	-312	-8.1%
19,800	3326	2963	-363	-10.9%	3604	3260	-345	-9.6%	3858	3543	-315	-8.2%
19,850	3335	2969	-366	-11.0%	3614	3266	-348	-9.6%	3868	3550	-318	-8.2%
19,900	3343	2975	-368	-11.0%	3623	3272	-350	-9.7%	3877	3557	-321	-8.3%
19,950	3352	2980	-371	-11.1%	3632	3278	-353	-9.7%	3887	3564	-323	-8.3%
20,000	3360	2986	-374	-11.1%	3641	3285	-356	-9.8%	3897	3571	-326	-8.4%
20,050	3368	2992	-377	-11.2%	3650	3291	-359	-9.8%	3907	3577	-329	-8.4%
20,100	3377	2998	-379	-11.2%	3659	3297	-362	-9.9%	3917	3584	-332	-8.5%
20,150	3385	3003	-382	-11.3%	3668	3304	-365	-9.9%	3926	3591	-335	-8.5%
20,200	3394	3009	-385	-11.3%	3678	3310	-368	-10.0%	3936	3598	-338	-8.6%
20,250	3402	3015	-388	-11.4%	3687	3316	-371	-10.1%	3946	3605	-341	-8.6%
20,300	3411	3020	-390	-11.4%	3696	3322	-373	-10.1%	3956	3612	-344	-8.7%

Comparisons of 4, 5 6 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
20,350	3419	3026	-393	-11.5%	3705	3329	-376	-10.2%	3966	3618	-347	-8.8%
20,400	3428	3032	-396	-11.5%	3714	3335	-379	-10.2%	3975	3625	-350	-8.8%
20,450	3436	3038	-398	-11.6%	3723	3341	-382	-10.3%	3985	3632	-353	-8.9%
20,500	3445	3043	-401	-11.6%	3733	3348	-385	-10.3%	3995	3639	-356	-8.9%
20,550	3453	3049	-404	-11.7%	3742	3354	-388	-10.4%	4005	3646	-359	-9.0%
20,600	3461	3055	-407	-11.7%	3751	3360	-391	-10.4%	4015	3652	-362	-9.0%
20,650	3470	3060	-409	-11.8%	3760	3366	-394	-10.5%	4024	3659	-365	-9.1%
20,700	3478	3066	-412	-11.9%	3769	3373	-396	-10.5%	4034	3666	-368	-9.1%
20,750	3487	3072	-415	-11.9%	3778	3379	-399	-10.6%	4044	3673	-371	-9.2%
20,800	3495	3078	-418	-11.9%	3787	3385	-402	-10.6%	4054	3680	-374	-9.2%
20,850	3504	3083	-420	-12.0%	3797	3392	-405	-10.7%	4064	3687	-377	-9.3%
20,900	3512	3089	-423	-12.0%	3806	3398	-408	-10.7%	4073	3693	-380	-9.3%
20,950	3521	3095	-426	-12.1%	3815	3404	-411	-10.8%	4083	3700	-383	-9.4%
21,000	3529	3100	-429	-12.1%	3824	3410	-414	-10.8%	4093	3707	-386	-9.4%
21,050	3537	3106	-431	-12.2%	3833	3417	-416	-10.9%	4103	3714	-389	-9.5%
21,100	3546	3112	-434	-12.2%	3842	3423	-419	-10.9%	4113	3721	-392	-9.5%
21,150	3554	3118	-437	-12.3%	3851	3429	-422	-11.0%	4122	3728	-395	-9.6%
21,200	3563	3123	-440	-12.3%	3861	3435	-425	-11.0%	4132	3734	-398	-9.6%
21,250	3571	3129	-442	-12.4%	3870	3442	-428	-11.1%	4142	3741	-401	-9.7%
21,300	3580	3135	-445	-12.4%	3879	3448	-431	-11.1%	4152	3748	-404	-9.7%
21,350	3588	3140	-448	-12.5%	3888	3454	-434	-11.2%	4162	3755	-407	-9.8%
21,400	3597	3146	-451	-12.5%	3897	3461	-437	-11.2%	4171	3762	-410	-9.8%
21,450	3605	3152	-453	-12.6%	3906	3467	-439	-11.2%	4181	3769	-413	-9.9%
21,500	3614	3157	-456	-12.6%	3916	3473	-442	-11.3%	4191	3775	-416	-9.9%
21,550	3622	3163	-459	-12.7%	3925	3479	-445	-11.3%	4201	3782	-419	-10.0%
21,600	3630	3169	-461	-12.7%	3934	3486	-448	-11.4%	4211	3789	-422	-10.0%
21,650	3639	3175	-464	-12.8%	3943	3492	-451	-11.4%	4220	3796	-425	-10.1%
21,700	3647	3180	-467	-12.8%	3952	3498	-454	-11.5%	4230	3803	-428	-10.1%
21,750	3656	3186	-470	-12.8%	3961	3505	-457	-11.5%	4240	3809	-431	-10.2%
21,800	3664	3192	-472	-12.9%	3970	3511	-460	-11.6%	4250	3816	-433	-10.2%
21,850	3673	3197	-475	-12.9%	3980	3517	-462	-11.6%	4260	3823	-436	-10.2%
21,900	3681	3203	-478	-13.0%	3989	3523	-465	-11.7%	4269	3830	-439	-10.3%
21,950	3690	3209	-481	-13.0%	3998	3530	-468	-11.7%	4279	3837	-442	-10.3%
22,000	3698	3215	-483	-13.1%	4007	3536	-471	-11.8%	4289	3844	-445	-10.4%
22,050	3706	3220	-486	-13.1%	4016	3542	-474	-11.8%	4299	3850	-448	-10.4%
22,100	3715	3226	-489	-13.2%	4025	3549	-477	-11.8%	4309	3857	-451	-10.5%
22,150	3723	3232	-492	-13.2%	4034	3555	-480	-11.9%	4318	3864	-454	-10.5%
22,200	3732	3237	-494	-13.2%	4044	3561	-483	-11.9%	4328	3871	-457	-10.6%
22,250	3740	3243	-497	-13.3%	4053	3567	-485	-12.0%	4338	3878	-460	-10.6%
22,300	3749	3249	-500	-13.3%	4062	3574	-488	-12.0%	4348	3885	-463	-10.7%
22,350	3757	3255	-503	-13.4%	4071	3580	-491	-12.1%	4358	3891	-466	-10.7%
22,400	3766	3260	-505	-13.4%	4080	3586	-494	-12.1%	4367	3898	-469	-10.7%
22,450	3774	3266	-508	-13.5%	4089	3592	-497	-12.1%	4377	3905	-472	-10.8%
22,500	3783	3272	-511	-13.5%	4099	3599	-500	-12.2%	4387	3912	-475	-10.8%

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
22,550	3791	3277	-514	-13.5%	4108	3605	-503	-12.2%	4397	3919	-478	-10.9%
22,600	3799	3283	-516	-13.6%	4117	3611	-505	-12.3%	4407	3926	-481	-10.9%
22,650	3808	3289	-519	-13.6%	4126	3618	-508	-12.3%	4416	3932	-484	-11.0%
22,700	3816	3295	-522	-13.7%	4135	3624	-511	-12.4%	4426	3939	-487	-11.0%
22,750	3825	3300	-525	-13.7%	4144	3630	-514	-12.4%	4436	3946	-490	-11.0%
22,800	3833	3306	-527	-13.8%	4153	3636	-517	-12.4%	4446	3953	-493	-11.1%
22,850	3842	3312	-530	-13.8%	4163	3643	-520	-12.5%	4456	3960	-496	-11.1%
22,900	3850	3317	-533	-13.8%	4172	3649	-523	-12.5%	4465	3966	-499	-11.2%
22,950	3859	3323	-535	-13.9%	4181	3655	-526	-12.6%	4475	3973	-502	-11.2%
23,000	3867	3329	-538	-13.9%	4190	3662	-528	-12.6%	4485	3980	-505	-11.3%
23,050	3875	3335	-541	-14.0%	4199	3668	-531	-12.7%	4495	3987	-508	-11.3%
23,100	3884	3340	-544	-14.0%	4208	3674	-534	-12.7%	4505	3994	-511	-11.3%
23,150	3892	3346	-546	-14.0%	4217	3680	-537	-12.7%	4514	4001	-514	-11.4%
23,200	3901	3352	-549	-14.1%	4227	3687	-540	-12.8%	4524	4007	-517	-11.4%
23,250	3909	3357	-552	-14.1%	4236	3693	-543	-12.8%	4534	4014	-520	-11.5%
23,300	3918	3363	-555	-14.2%	4245	3699	-546	-12.9%	4544	4021	-523	-11.5%
23,350	3926	3369	-557	-14.2%	4254	3706	-549	-12.9%	4554	4028	-526	-11.5%
23,400	3935	3374	-560	-14.2%	4263	3712	-551	-12.9%	4563	4035	-529	-11.6%
23,450	3943	3380	-563	-14.3%	4272	3718	-554	-13.0%	4573	4042	-532	-11.6%
23,500	3952	3386	-566	-14.3%	4282	3724	-557	-13.0%	4583	4048	-535	-11.7%
23,550	3960	3392	-568	-14.4%	4291	3731	-560	-13.1%	4593	4055	-538	-11.7%
23,600	3968	3397	-571	-14.4%	4300	3737	-563	-13.1%	4603	4062	-541	-11.7%
23,650	3977	3403	-574	-14.4%	4309	3743	-566	-13.1%	4612	4069	-544	-11.8%
23,700	3985	3409	-577	-14.5%	4318	3750	-569	-13.2%	4622	4076	-546	-11.8%
23,750	3994	3414	-579	-14.5%	4327	3756	-571	-13.2%	4632	4083	-549	-11.9%
23,800	4002	3420	-582	-14.5%	4336	3762	-574	-13.2%	4642	4089	-552	-11.9%
23,850	4011	3426	-585	-14.6%	4346	3768	-577	-13.3%	4652	4096	-555	-11.9%
23,900	4019	3432	-588	-14.6%	4355	3775	-580	-13.3%	4661	4103	-558	-12.0%
23,950	4028	3437	-590	-14.7%	4364	3781	-583	-13.4%	4671	4110	-561	-12.0%
24,000	4036	3443	-593	-14.7%	4373	3787	-586	-13.4%	4681	4117	-564	-12.1%
24,050	4044	3449	-596	-14.7%	4382	3793	-589	-13.4%	4691	4124	-567	-12.1%
24,100	4053	3454	-598	-14.8%	4391	3800	-592	-13.5%	4701	4130	-570	-12.1%
24,150	4061	3460	-601	-14.8%	4400	3806	-594	-13.5%	4710	4137	-573	-12.2%
24,200	4070	3466	-604	-14.8%	4410	3812	-597	-13.5%	4720	4144	-576	-12.2%
24,250	4078	3472	-607	-14.9%	4419	3819	-600	-13.6%	4730	4151	-579	-12.2%
24,300	4087	3477	-609	-14.9%	4428	3825	-603	-13.6%	4740	4158	-582	-12.3%
24,350	4095	3483	-612	-14.9%	4437	3831	-606	-13.7%	4750	4164	-585	-12.3%
24,400	4104	3489	-615	-15.0%	4446	3837	-609	-13.7%	4759	4171	-588	-12.4%
24,450	4112	3494	-618	-15.0%	4455	3844	-612	-13.7%	4769	4178	-591	-12.4%
24,500	4121	3500	-620	-15.1%	4465	3850	-615	-13.8%	4779	4185	-594	-12.4%
24,550	4129	3506	-623	-15.1%	4474	3856	-617	-13.8%	4789	4192	-597	-12.5%
24,600	4137	3512	-626	-15.1%	4483	3863	-620	-13.8%	4799	4199	-600	-12.5%
24,650	4146	3517	-629	-15.2%	4492	3869	-623	-13.9%	4808	4205	-603	-12.5%
24,700	4154	3523	-631	-15.2%	4501	3875	-626	-13.9%	4818	4212	-606	-12.6%

Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
24,750	4163	3529	-634	-15.2%	4510	3881	-629	-13.9%	4828	4219	-609	-12.6%
24,800	4171	3534	-637	-15.3%	4519	3888	-632	-14.0%	4838	4226	-612	-12.6%
24,850	4180	3540	-640	-15.3%	4529	3894	-635	-14.0%	4848	4233	-615	-12.7%
24,900	4188	3546	-642	-15.3%	4538	3900	-637	-14.0%	4857	4240	-618	-12.7%
24,950	4197	3551	-645	-15.4%	4547	3907	-640	-14.1%	4867	4246	-621	-12.8%
25,000	4205	3557	-648	-15.4%	4556	3913	-643	-14.1%	4877	4253	-624	-12.8%
25,050	4213	3563	-651	-15.4%	4565	3919	-646	-14.2%	4887	4260	-627	-12.8%
25,100	4222	3569	-653	-15.5%	4574	3925	-649	-14.2%	4897	4267	-630	-12.9%
25,150	4230	3574	-656	-15.5%	4583	3932	-652	-14.2%	4906	4274	-633	-12.9%
25,200	4239	3580	-659	-15.5%	4593	3938	-655	-14.3%	4916	4281	-636	-12.9%
25,250	4247	3586	-661	-15.6%	4602	3944	-658	-14.3%	4926	4287	-639	-13.0%
25,300	4256	3591	-664	-15.6%	4611	3950	-660	-14.3%	4936	4294	-642	-13.0%
25,350	4264	3597	-667	-15.6%	4620	3957	-663	-14.4%	4946	4301	-645	-13.0%
25,400	4273	3603	-670	-15.7%	4629	3963	-666	-14.4%	4955	4308	-648	-13.1%
25,450	4281	3609	-672	-15.7%	4638	3969	-669	-14.4%	4965	4315	-651	-13.1%
25,500	4290	3614	-675	-15.7%	4648	3976	-672	-14.5%	4975	4321	-654	-13.1%
25,550	4298	3620	-678	-15.8%	4657	3982	-675	-14.5%	4985	4328	-656	-13.2%
25,600	4306	3626	-681	-15.8%	4666	3988	-678	-14.5%	4995	4335	-659	-13.2%
25,650	4315	3631	-683	-15.8%	4675	3994	-681	-14.6%	5004	4342	-662	-13.2%
25,700	4323	3637	-686	-15.9%	4684	4001	-683	-14.6%	5014	4349	-665	-13.3%
25,750	4332	3643	-689	-15.9%	4693	4007	-686	-14.6%	5024	4356	-668	-13.3%
25,800	4340	3649	-692	-15.9%	4702	4013	-689	-14.7%	5034	4362	-671	-13.3%
25,850	4349	3654	-694	-16.0%	4712	4020	-692	-14.7%	5044	4369	-674	-13.4%
25,900	4357	3660	-697	-16.0%	4721	4026	-695	-14.7%	5053	4376	-677	-13.4%
25,950	4366	3666	-700	-16.0%	4730	4032	-698	-14.8%	5063	4383	-680	-13.4%
26,000	4374	3671	-703	-16.1%	4739	4038	-701	-14.8%	5073	4390	-683	-13.5%
26,050	4382	3677	-705	-16.1%	4748	4045	-703	-14.8%	5083	4397	-686	-13.5%
26,100	4391	3683	-708	-16.1%	4757	4051	-706	-14.8%	5093	4403	-689	-13.5%
26,150	4399	3689	-711	-16.2%	4766	4057	-709	-14.9%	5102	4410	-692	-13.6%
26,200	4408	3694	-714	-16.2%	4776	4064	-712	-14.9%	5112	4417	-695	-13.6%
26,250	4416	3700	-716	-16.2%	4785	4070	-715	-14.9%	5122	4424	-698	-13.6%
26,300	4425	3706	-719	-16.3%	4794	4076	-718	-15.0%	5132	4431	-701	-13.7%
26,350	4433	3711	-722	-16.3%	4803	4082	-721	-15.0%	5142	4438	-704	-13.7%
26,400	4442	3717	-725	-16.3%	4812	4089	-724	-15.0%	5151	4444	-707	-13.7%
26,450	4450	3723	-727	-16.3%	4821	4095	-726	-15.1%	5161	4451	-710	-13.8%
26,500	4459	3729	-730	-16.4%	4831	4101	-729	-15.1%	5171	4458	-713	-13.8%
26,550	4467	3734	-733	-16.4%	4840	4107	-732	-15.1%	5181	4465	-716	-13.8%
26,600	4475	3740	-735	-16.4%	4849	4114	-735	-15.2%	5191	4472	-719	-13.9%
26,650	4484	3746	-738	-16.5%	4858	4120	-738	-15.2%	5200	4479	-722	-13.9%
26,700	4492	3751	-741	-16.5%	4867	4126	-741	-15.2%	5210	4485	-725	-13.9%
26,750	4501	3757	-744	-16.5%	4876	4133	-744	-15.3%	5220	4492	-728	-13.9%
26,800	4509	3763	-746	-16.6%	4885	4139	-747	-15.3%	5230	4499	-731	-14.0%
26,850	4518	3768	-749	-16.6%	4895	4145	-749	-15.3%	5240	4506	-734	-14.0%
26,900	4526	3774	-752	-16.6%	4904	4151	-752	-15.3%	5249	4513	-737	-14.0%

Comparisons of 4, 5 6 Children

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
26,950	4535	3780	-755	-16.6%	4913	4158	-755	-15.4%	5259	4519	-740	-14.1%
27,000	4543	3786	-757	-16.7%	4922	4164	-758	-15.4%	5269	4526	-743	-14.1%
27,050	4551	3791	-760	-16.7%	4931	4170	-761	-15.4%	5279	4533	-746	-14.1%
27,100	4560	3797	-763	-16.7%	4940	4177	-764	-15.5%	5289	4540	-749	-14.2%
27,150	4568	3803	-766	-16.8%	4949	4183	-767	-15.5%	5298	4547	-752	-14.2%
27,200	4577	3808	-768	-16.8%	4959	4189	-769	-15.5%	5308	4554	-755	-14.2%
27,250	4585	3814	-771	-16.8%	4968	4195	-772	-15.5%	5318	4560	-758	-14.2%
27,300	4594	3820	-774	-16.8%	4977	4202	-775	-15.6%	5328	4567	-761	-14.3%
27,350	4602	3826	-777	-16.9%	4986	4208	-778	-15.6%	5338	4574	-764	-14.3%
27,400	4611	3831	-779	-16.9%	4995	4214	-781	-15.6%	5347	4581	-766	-14.3%
27,450	4619	3837	-782	-16.9%	5004	4221	-784	-15.7%	5357	4588	-769	-14.4%
27,500	4628	3843	-785	-17.0%	5014	4227	-787	-15.7%	5367	4595	-772	-14.4%
27,550	4636	3848	-788	-17.0%	5023	4233	-790	-15.7%	5377	4601	-775	-14.4%
27,600	4644	3854	-790	-17.0%	5032	4239	-792	-15.7%	5387	4608	-778	-14.5%
27,650	4653	3860	-793	-17.0%	5041	4246	-795	-15.8%	5396	4615	-781	-14.5%
27,700	4661	3866	-796	-17.1%	5050	4252	-798	-15.8%	5406	4622	-784	-14.5%
27,750	4670	3871	-798	-17.1%	5059	4258	-801	-15.8%	5416	4629	-787	-14.5%
27,800	4678	3877	-801	-17.1%	5068	4264	-804	-15.9%	5426	4636	-790	-14.6%
27,850	4687	3883	-804	-17.2%	5078	4271	-807	-15.9%	5436	4642	-793	-14.6%
27,900	4695	3888	-807	-17.2%	5087	4277	-810	-15.9%	5445	4649	-796	-14.6%
27,950	4704	3894	-809	-17.2%	5096	4283	-813	-15.9%	5455	4656	-799	-14.7%
28,000	4712	3900	-812	-17.2%	5105	4290	-815	-16.0%	5465	4663	-802	-14.7%
28,050	4720	3906	-815	-17.3%	5114	4296	-818	-16.0%	5475	4670	-805	-14.7%
28,100	4729	3911	-818	-17.3%	5123	4302	-821	-16.0%	5485	4676	-808	-14.7%
28,150	4737	3917	-820	-17.3%	5132	4308	-824	-16.1%	5494	4683	-811	-14.8%
28,200	4746	3923	-823	-17.3%	5142	4315	-827	-16.1%	5504	4690	-814	-14.8%
28,250	4754	3928	-826	-17.4%	5151	4321	-830	-16.1%	5514	4697	-817	-14.8%
28,300	4763	3934	-829	-17.4%	5160	4327	-833	-16.1%	5524	4704	-820	-14.8%
28,350	4771	3940	-831	-17.4%	5169	4334	-835	-16.2%	5534	4711	-823	-14.9%
28,400	4780	3946	-834	-17.5%	5178	4340	-838	-16.2%	5543	4717	-826	-14.9%
28,450	4788	3951	-837	-17.5%	5187	4346	-841	-16.2%	5553	4724	-829	-14.9%
28,500	4797	3957	-840	-17.5%	5197	4352	-844	-16.2%	5563	4731	-832	-15.0%
28,550	4805	3963	-842	-17.5%	5206	4359	-847	-16.3%	5573	4738	-835	-15.0%
28,600	4813	3968	-845	-17.6%	5215	4365	-850	-16.3%	5583	4745	-838	-15.0%
28,650	4822	3974	-848	-17.6%	5224	4371	-853	-16.3%	5592	4752	-841	-15.0%
28,700	4830	3980	-851	-17.6%	5233	4378	-856	-16.3%	5602	4758	-844	-15.1%
28,750	4839	3985	-853	-17.6%	5242	4384	-858	-16.4%	5612	4765	-847	-15.1%
28,800	4847	3991	-856	-17.7%	5251	4390	-861	-16.4%	5622	4772	-850	-15.1%
28,850	4856	3997	-859	-17.7%	5261	4396	-864	-16.4%	5632	4779	-853	-15.1%
28,900	4864	4003	-861	-17.7%	5270	4403	-867	-16.5%	5641	4786	-856	-15.2%
28,950	4873	4008	-864	-17.7%	5279	4409	-870	-16.5%	5651	4793	-859	-15.2%
29,000	4881	4014	-867	-17.8%	5288	4415	-873	-16.5%	5661	4799	-862	-15.2%
29,050	4889	4020	-870	-17.8%	5297	4421	-876	-16.5%	5671	4806	-865	-15.2%
29,100	4898	4025	-872	-17.8%	5306	4428	-879	-16.6%	5681	4813	-868	-15.3%



Prepared 7/22/2013

## Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Schedule		Difference		Schedule		Difference		Schedule		Difference	
	Existing	Updated	\$	%	Existing	Updated	\$	%	Existing	Updated	\$	%
29,150	4906	4031	-875	-17.8%	5315	4434	-881	-16.6%	5690	4820	-871	-15.3%
29,200	4915	4037	-878	-17.9%	5325	4440	-884	-16.6%	5700	4827	-874	-15.3%
29,250	4923	4043	-881	-17.9%	5334	4447	-887	-16.6%	5710	4834	-876	-15.4%
29,300	4932	4048	-883	-17.9%	5343	4453	-890	-16.7%	5720	4840	-879	-15.4%
29,350	4940	4054	-886	-17.9%	5352	4459	-893	-16.7%	5730	4847	-882	-15.4%
29,400	4949	4060	-889	-18.0%	5361	4465	-896	-16.7%	5739	4854	-885	-15.4%
29,450	4957	4065	-892	-18.0%	5370	4472	-899	-16.7%	5749	4861	-888	-15.5%
29,500	4966	4071	-894	-18.0%	5380	4478	-901	-16.8%	5759	4868	-891	-15.5%
29,550	4974	4077	-897	-18.0%	5389	4484	-904	-16.8%	5769	4874	-894	-15.5%
29,600	4982	4083	-900	-18.1%	5398	4491	-907	-16.8%	5779	4881	-897	-15.5%
29,650	4991	4088	-903	-18.1%	5407	4497	-910	-16.8%	5788	4888	-900	-15.6%
29,700	4999	4095	-905	-18.1%	5416	4504	-912	-16.8%	5798	4896	-902	-15.6%
29,750	5008	4101	-907	-18.1%	5425	4511	-914	-16.9%	5808	4904	-904	-15.6%
29,800	5016	4107	-909	-18.1%	5434	4518	-916	-16.9%	5818	4911	-907	-15.6%
29,850	5025	4114	-911	-18.1%	5444	4525	-918	-16.9%	5828	4919	-909	-15.6%
29,900	5033	4120	-913	-18.1%	5453	4532	-920	-16.9%	5837	4927	-911	-15.6%
29,950	5042	4127	-915	-18.1%	5462	4539	-923	-16.9%	5847	4934	-913	-15.6%
30,000	5050	4133	-917	-18.2%	5471	4546	-925	-16.9%	5857	4942	-915	-15.6%

Comparisons of 4, 5 6 Children

### ***Jane Venohr Analysis of Deviation Anecdotal Evidence***

West Virginia fulfilled the requirement to collect and analyze case file data on guidelines applications and guidelines deviations. BCSE collected the case data from the courts. This sample included child support orders established or modified through a wide range of filings: divorce proceedings, paternity and support actions, actions initiated by BCSE, BCSE modifications, and non-BCSE modifications. In all, 212 orders were reviewed. These orders were sampled from 15 of the 45 judges hearing Family Law cases in the state. The sampled jurisdictions represented a mix of urban and rural areas, differing economies, and a range of socio-economic conditions.

A guidelines deviation was explicated noted in 14.6 percent of the orders reviewed. The most common reasons for a guidelines deviation were that the noncustodial parent was incarcerated (32% of the deviations), the noncustodial parent receives SSI benefits (19% of the deviations), and the parties agreed to vary from the guidelines (10% of the deviations). No other reason was noted by more than two cases with deviations. In all instances where the noncustodial parent was incarcerated, the child support award was set at zero. In all but two cases where the noncustodial parent was receiving SSI benefits, the child support award was set at zero.

## SUMMARY OF FAMILY COURT JUDGE COMPLIANCE WITH INCOME SHARES SUPPORT FORMULA

Federal law and regulations provide that “as a condition of approval of its IV-D State plan, the State shall establish one set of guidelines by law or by judicial or administrative action for setting and modifying child support award amounts within the State”. [45 CFR 302.56(a)] The regulation further provides in 302.56(e) that: “[T]he State must review, and revise, if appropriate, the guidelines established under paragraph (a)... at least once every four years to ensure that their application results in the determination of appropriate child support award amounts.”

In West Virginia, the responsibility to review the formula used to set a child support obligation is assigned, by statute, to the West Virginia Support Enforcement Commission. The Commission is a nine-member body created in the Department of Health and Human Resources whose members are appointed by the Governor. The Commission is an independent body with the powers set forth in statute, not subject to the control, supervision, or direction of the Department of Health and Human Resources in the exercise of its authorized duties. West Virginia Code 48-17-109 details the “General duties of the support enforcement commission as follows:

- (a) Federal law requires that each state periodically review the formula used to set child support obligations to determine appropriate awards for the support of child. States are required to consider current research and data on the costs of and expenditures necessary for rearing children. A process for review of the guidelines should be established to ensure the integrity of the formula and reviews undertaken to comply with the federal law.*
- (b) The commission shall review and analyze:*
  - (1) The current child support guidelines;*
  - (2) Relevant research and data regarding the costs of child rearing;*



- (3) *Research and data on the application of, and deviations from the child support guidelines;*
- (4) *Current law, administrative rules and practices regarding child support; and*
- (5) *Any other data the commission deems relevant to the review of the current child support guidelines.*

The duty to “review and analyze” issues relating to the child support formula is the only authority and duty of the support enforcement commission that is specified in the Code.

The statute no longer provides for the Commission to make a report to the Legislature concerning its review and analysis but such action appears to be a logical inference from the requirement that the commission conduct a review and analysis.

The statute creating the child support guidelines requires specific findings and requirements if there is a deviation from the amount determined by use of the guidelines. Findings that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification why the order varies from guidelines. Further, the lack of findings on income and the failure to attach the Worksheet to the order itself means that the parties are denied important information. This information would allow them to verify the accuracy of the particular order and have the information that would allow them to assess on an ongoing basis whether their situations have changed in a way that makes modification of the order a relevant consideration.

### **Federal Requirements Regarding Child Support Guidelines**

The federal regulation regarding the setting of child support awards is found at 45 CFR §302.56(c). It provides that:

*The guidelines....must at a minimum:*

- (1) *Take into consideration all earnings and income of the noncustodial parent;*
- (2) *Be based on specific descriptive and numeric criteria and result in a computation of the support obligation; and*
- (3) *Address how the parents will provide for the child(ren)'s health care needs through health insurance coverage and/or through cash medical support.*

The federal regulation also requires that the child support amount derived from the use of its child support formula is presumed to be valid. Section §302.56(f) provides that

*“The State must provide that there shall be a rebuttable presumption, in any judicial or administrative proceeding for the award of child support, that the amount of the award which would result from the application of the guidelines ...is the correct amount of child support to be awarded.”*

Section §302.56(g) requires:

*“A written finding or specific findings on the record of a judicial or administrative proceeding for the award of child support that the application of the guidelines ...would be unjust or inappropriate in a particular case shall be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must into consideration the best interests of the child. Finding that rebut the guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.*

#### **West Virginia’s Implementation of the Requirement to Use Child Support Guidelines**

The West Virginia Code in Chapter 48, Article 13 establishes the guidelines which are to be used by West Virginia courts in setting and modifying child support awards. The purpose of the statutory guidelines to set child support awards is set forth in §48-13-101 as: *“to insure greater uniformity by*

*those persons who make child support recommendations and enter child support orders and to increase predictability for parents, children and other persons who are directly affected by child support orders. There is a rebuttable presumption, in any proceeding before a court for the award of child support, that the amount of the award which would result from the application these guidelines is the correct amount of child support to be awarded.”*

The rebuttable presumption that a child support award established per the statutory guidelines is correct is restated in §48-13-701 which provides:

*The guidelines in child support awards apply as a rebuttable presumption to all child support orders established or modified in West Virginia. The guidelines must be applied to all actions in which child support is being determined including temporary orders, intestate ..., domestic violence, foster care, divorce, nondissolution, public assistance, nonpublic assistance and support decrees arising despite non marriage of the parties. The guidelines must be used by the court as the basis for reviewing adequacy of child support levels in uncontested cases as well as contested hearings.*

The Code in §48-13-102 expresses an expectation that guidelines will be “*structured so as to provide that after a consideration of respective parental incomes, child support will be related, to the extent practicable, to the standard of living that children would enjoy if they were living in a household with both parents present.*” §48-13-103 provides that: “*These guidelines consider the financial contributions of both parents in relationship to total income, so as to establish and equitably apportion the child support obligation.*”

The statute reiterates in §48-13-203 that: “***[T]he amount of support resulting from the application of the guidelines is presumed to be the correct amount unless the court, in a written finding or a specific finding on the record, disregards the guidelines or adjusts the award as provided for in Section §13-702.***”

The statute directs that in §48-13-204 that “[T]he calculation of the amount awarded by the support order requires the use of one of two Worksheets which must be completed for each case” depending on whether the situation involves a basic shared parenting arrangement or an extended shared parenting arrangement. The Worksheet(s) must become part of the official record.

The statute sets forth in detail in §48-13-301 the monthly child support obligation that is appropriate at prescribed levels of the combined adjusted gross monthly incomes of the parents of a child(ren). Section 48-13-302 provides that “[I]f the combined adjusted gross income is below five hundred fifty dollars per month..., the basic child support obligation shall be set at fifty dollars per month or a discretionary amount determined by the court based on the resources and living expenses of the parents and the number of children due support.” Section 48-13-303 makes provision for setting awards when combined adjusted gross income for the two parents exceeds fifteen thousand dollars per month.

The guidelines provide that in “basic shared parenting” situations, the child support obligation is to be divided between the parents in proportion to their income, with some adjustments permitted for a payor whose adjusted income level is below a prescribed level. For situations involving “extended shared parenting”, the statute sets forth a method by which the child support obligation of each parent is determined by the use of a multiplier based on the percentage of time that the child spends with the other parent. The two child support obligations are then offset to determine which parent is to be a payor of child support. The other parent is presumed to have a zero support obligation. This formula also provides for various adjustments based on direct expenditures of the parents for prescribed and agreed-upon expenses of the child.

The statute includes an adjustment to the guidelines when social security benefits based on an obligor’s earning record are sent directly to the child or the caretaker of the child. This provision requires the use of the guidelines with the amount of benefits sent directly to the child’s household to

be subtracted from the child support award amount. If a child is a direct recipient of disability payments and support furnished by a payor would affect the eligibility of the child for such disability payments, the statute provides that child support shall be set at zero for that child. (§48- 13-603.)

Disregard of the Formula: The statute also provides that if the court finds that the guidelines are inappropriate in a specific case, the court may either disregard the guidelines or adjust the guidelines-based award to accommodate the needs of the child or children or the circumstances of the parent or parents. The reason for the deviation and the amount of the calculated guidelines award must be stated on the record (preferably in writing on the Worksheet or in the order).

The statute notes in §48-13-702: "These guidelines do not take into account the economic impact of the following factors that may be possible reasons for deviation:

- 1) Special needs of the child or support obligor including, but not limited to, the special needs of a minor or adult child who is physically or mentally disabled;
- 2) Education expenses for the child or the parent (i.e. those incurred for private, parochial, or trade schools, other secondary schools, or post-secondary education where there is tuition or costs beyond state and local tax contributions);
- 3) Families with more than six children;
- 4) Long distance visitation costs;
- 5) The child resides with third party;
- 6) The needs of another child or children to whom the obligor owes a duty of support;
- 7) The extent to which the obligor's income depends on nonrecurring or nonguaranteed income; or
- 8) Whether the total of spousal support, child support and child care costs subtracted from an obligor's income reduces that income to less than the federal poverty level and conversely, whether deviation from child support guidelines would reduce the income of the child's household to less than the federal poverty level.

#### **WEST VIRGINIA'S REVIEW OF SUPPORT ORDERS for Compliance with the Child Support Guidelines**

In partial fulfillment of the requirement that each State periodically review its child support guidelines, the West Virginia Bureau for Child Support Enforcement (BCSE) has completed a review of a sample of orders entered by West Virginia Family Court Judges that address the monthly child support obligation. The purpose of the review was to determine the extent to which the statutory guidelines are

used to set child support obligations, to identify instances where a court deviated from the guidelines in setting a child support award, and to determine whether the court's order noted a justification for the deviation.

**Identification of Orders Reviewed:** The West Virginia Family Court system consists of 27 Divisions with 45 full-time Family Court Judges. All Family Court Judge positions were subject to the general election that occurred in November, 2008 and assumed terms beginning in January, 2009. The review examined the orders of fifteen of these 45 judges and included an additional set of cases where the order resulted from a hearing that was conducted by a specially assigned Judge. (The Supreme Court of Appeals assigns a Judge to act when there is a vacancy in a position, when there is a temporary leave of a Family Court Judge, or when the elected judge in the jurisdiction has an ethical conflict that prevents participation in a particular proceeding. Court assigned judges are typically individuals who previously served in the capacity of Family Court Judge.)

The judges were selected so as to include all geographical areas of the state and to include both urban and rural areas with widely differing economies and socio-economic conditions. The sample of orders reviewed were orders entered in 2009 and 2010. The selected orders included recent civil filings where the child support obligation was being addressed for the first time and hearings in civil actions filed in prior years where the obligation was the subject of a modification review. The sample included a wide range of scenarios that result in child support orders. These include:

- Orders resulting from divorce proceedings involving one or more private counsel or conducted pro se -- 59 Orders;
- Orders resulting from privately initiated paternity and support actions -- 16 Orders;
- Orders resulting from court actions initiated by the BCSE including UIFSA actions -- 78 Orders;
- Orders resulting from modification petitions initiated pro se or by private counsel -- 28 Orders; and
- Orders resulting from modification petitions filed by BCSE -- 31 Orders.

A Summary of Findings by these categories for each Family Court Judge is presented in Attachment 1. The detail in the attachment is provided to facilitate a more accurate identification of the circumstances which result in greater or lesser compliance with the child support guidelines. The Judges have been assigned a code number to provide anonymity. The basic data from which the Summary was developed includes the following detail.

- The number of orders of each Judge that were reviewed;
- The identity of the civil action;
- The type of proceeding that resulted in the order;
- Whether the parties were represented by counsel or appeared pro se;
- Whether the BCSE was involved in the proceeding;
- Who prepared the order;
- The type of order that was entered;
- The order entry date;
- Whether the order contained findings concerning the incomes of the parties or otherwise provided this information;
- Whether the order noted the use of the child support guidelines in setting the child support amount;
- Whether the order noted that there was a deviation from the guidelines in setting the child support amount;
- Whether the order set a child support award;
- Whether the order addressed a medical support obligation;
- Whether there was a copy of the Worksheet attached to the order;
- The amount of monthly child support that was ordered; and
- Whether there was apparent compliance with the child support guidelines

### **Findings of the BCSE Review**

Each order in the sample was reviewed and rated as to whether:

- There was apparent compliance with the child support guidelines;
- There was not compliance with the child support guidelines;
- There was a deviation from the child support guidelines noted in the order;
- Whether a copy of the formula Worksheet was attached to the order;
- The information available was not sufficient to determine whether there was compliance.

The review included 212 orders which involved the issue of child support. The child support award was evaluated for compliance with the child support guidelines. A general observation is that

there is wide variation among judges as to the specificity of the Findings regarding the use of the child support guidelines that is contained in their orders. There is also wide variation in the practice of including a copy of the guidelines Worksheet as an attachment to the order that would permit a review and confirmation that the resulting award met the requirements of the statute.

### **Deviation from the Child Support Guidelines**

The Review of the 212 orders found that 31 (14.6%) had explicit language noting that the child support award deviated from the guidelines. Two of the deviations from the guidelines were based on a statutory reason.

- Educational Expenses of Child/Parents -- NCP in College – One Order
- Long Distance Visitation Costs -- NCP mother lives in California – One Order

Among the other stated reasons for deviation from the guidelines were:

- Noncustodial Party Receives SSI benefits – Six Orders
- Noncustodial Party is Incarcerated – Ten Orders
- Parties Agreed to Vary from Guidelines – Three Orders
- Children Receive SSDI benefits – One Order
- Parties Are Cohabiting -- One Order
- Noncustodial Mother Not Working – One Order
- Noncustodial Mother Is Habitual Drug Abuser – One Order
- Noncustodial Party Did Not Appear at Hearing – Two Orders
- Noncustodial Party Ordered by Physician to Leave Employment – One Order
- Noncustodial Party to Pay Marital Debts in Lieu of Child Support – One Order
- Noncustodial Party Has Experienced Business Failure – One Order
- Noncustodial Party to Pay Substantially More than Guidelines Showed – One Order

In all ten instances where the noncustodial parent was incarcerated, the child support award was set at zero. In the instances where the noncustodial parent was receiving SSI benefits, the child support award was set at zero in all but two of the cases. In one, support was set at \$50 per month and



in the other, at \$39.20 per month. Similarly in those cases where the parties did not appear or where they showed no attachment to the labor force, the monthly obligation was set at zero.

The obligation that was adjusted based on the noncustodial parent's "business failure" was reduced from \$745 to \$50 per month. The obligation of the noncustodial parent who was to pay marital debts in lieu of child support was set at \$129.24. In the cases where the support amount was set by agreement of the parties, the ordered amount was greater than the Worksheet reflected in one instance. The Worksheet showed \$554 but support was set at \$900 per month. In the others, support was set at zero in one case and \$600 in the other. No Worksheet was attached to either of the latter two.

In several other orders, there was language suggesting that the guidelines were not used to set the child support award but there was not a stated justification and the orders did not contain findings or include a Worksheet that would permit an independent confirmation that the child support award reflected a deviation from the guidelines.

#### **Inclusion of the Guidelines Worksheet as Attachment to Support Order**

One of the more obvious observations of the Review is the failure of some Family Court Judges to include the Worksheet when the Judge prepares the order in pro se matters or to require the attachment of the Worksheet when the order is prepared by private counsel. A Worksheet is not expected in all circumstances for example when the noncustodial party is incarcerated or receives SSI benefits. The basis for the child support award in these circumstances is stated in an order provision and the inclusion of a Worksheet would be redundant.

Virtually no orders that were reviewed contain any substantial detail concerning the respective economic situations of the parties in the text of the order. When an order sets an obligation and the

order refers to the use of the child support guidelines as the method for setting the child support award, the absence of a Worksheet makes it impossible to verify that the support amount accurately reflects the application of the guidelines. For example:

- Of the 26 orders reviewed for FCJ #1, ten of the orders did not include a Worksheet. Eight of these orders were prepared by the FCJ. Five of the orders prepared by the FCJ are of amounts (\$451.76, \$235, \$412.03, \$254.64, and \$337.10) that suggest that a formula may have been used to derive the child support award. The other three FCJ-prepared awards were for \$0 based on agreement by the parties, \$50 with no explanation, and a default order setting support at \$248. For six of these eight orders, it is impossible to confidently state that the guidelines were correctly applied. In the two orders prepared by private counsel, both parties were represented in one case and the second case involved agreement by the parties for a \$600 award.
- Of the 25 orders reviewed for FCJ #2, nine of them did not include a Worksheet. All but one of them involved findings where the lack of a Worksheet did not present a barrier to analyzing how the guidelines were used to set the child support award. In five of them, the noncustodial party was incarcerated. In one, the noncustodial father received SSI benefits. In one, a deviation was noted as the noncustodial party was not attached to the labor force because of habitual drug use. In the other case, the support was set at zero on the basis that married parties had reconciled. The only order where a Worksheet seemed relevant was a divorce where the custodial mother was represented by counsel and counsel prepared the order. While that is not a basis for concluding that the guidelines were used correctly, it is likely that counsel effectively represented the interests of the custodial party. However, the lack of a Worksheet with the order deprives the noncustodial party of the information detailing the basis for the award.

Orders prepared by counsel representing the State of West Virginia (attorneys employed by the BCSE) nearly always included the Worksheet and when the order did not include a Worksheet, the reason therefor was noted in the language of the order itself. The lack of a Worksheet was noted most often in orders prepared by the BCSE attorney when the noncustodial parent was incarcerated or the support amount was set or reduced due to the noncustodial party receiving SSI benefits where the finding itself justified the setting of the child support amount.

### **Medical Support**

Attention to medical support in any child support establishment or modification proceeding is a specific statutory requirement. The review found that a very high percentage of the orders in the sample addressed the issue of medical support in some manner. Virtually all orders prepared by BCSE counsel address the medical support obligations of the two parties. A few orders prepared by Family Court Judges and particularly orders prepared by private counsel more often failed to address the medical support obligation. The incidence of these failures was not considered to be a significant issue. This is in contrast to the prior review which found a much more frequent failure to address medical support in child support orders.

### **Conclusion**

The statute creating the child support guidelines requires specific findings when there is a deviation in the of child support awarded from the amount determined by the use of the guidelines. When an order lacks findings on income and the Worksheet is not attached to the order itself, the parties are denied important information. This information would allow the parties to verify the accuracy of the particular order. It would also provide the information that would allow a party to assess whether the conditions that justified the order amount have changed in a way that would make modification of the child support award a relevant consideration. The review found that most Family

Court Judges use the child support guidelines to set child support obligated amounts in a majority of cases. When there is a deviation, this is generally noted in the findings. The bases for deviations are generally sound and comply with statutory requirements. For some Family Court Judges, a significant number of orders referenced the child support guidelines and did not note a deviation but did not contain a Worksheet to allow a determination of compliance with the child support guidelines.

FCJ #1 26 Orders Reviewed

This FCJ presides in an urban county where there is significant involvement of private counsel in domestic proceedings. The orders resulting from 26 legal proceedings were reviewed. All orders addressed the issue of child support in some manner. All 26 orders referenced the child support formula. Deviation from the child support formula was noted in 2 of the 26 orders, both of which were in divorce actions. Only 13 of the 26 orders had a child support formula Worksheet attached that allowed review of the actual support calculation to determine whether the formula reflected the Findings made in the proceeding. The 26 orders included proceedings of the following types.

Divorce actions	14
BCSE Petitions to Establish Child Support	3
BCSE Petitions to Modify Child Support	3
Privately filed Petitions to Establish Support	3
Privately filed Petitions to modification actions	3

**Deviations from the Child Support Formula:** A deviation from the formula was noted in two instances each based on “agreement by the parties”. In one deviation, the child support amount was set at \$0 per month based on “the parenting agreement”. In this case, neither party was represented by counsel. In the other, the child support was set at \$600 to mother per month to the mother. In this matter, mother was represented by counsel and father was pro se. There was no formula Worksheet attached to either of these orders. Both of these orders addressed the medical support obligations of the parents.

**Pro Se Divorce Actions:** In 7 of the 14 divorce actions, neither party was represented by counsel. The orders in these actions were prepared by the Family Court Judge. In the 7 actions, only one had a formula Worksheet attached. That order provided for a monthly obligation of \$794 per month. In the other 6 where no Worksheet was attached, the obligations ranged from the \$0 noted above to \$412.03. In 6 of the 7 orders, the issue of a medical support obligation was addressed.

**Divorce Actions w/Legal Counsel:** In 7 of the 14 divorce actions, private counsel participated on behalf of each parent in five of them and on behalf of the mother in the other 2. Orders in all 7 of these cases were prepared by counsel to a party. Formula Worksheets were attached to 6 of these orders, the exception noted above where mother was represented by counsel and deviation from the formula was based on “agreement of the parties”. Five of these orders addressed the medical support obligation. The two that did not were orders prepared by counsel for the father who was the obligated party in each instance.

**BCSE Establishment Actions:** Of the 3 establishment actions, one resulted in a default order prepared by the FCJ with an obligation of \$248. The FCJ referenced use of the formula, did not note a deviation, but did not attach a formula Worksheet. That order did not address a medical support obligation. The

other 2 orders were prepared by a BCSE attorney and had formula Worksheets attached with obligations set in the amount of \$561.37 and \$460. These orders addressed medical support.

**BCSE Modification Actions:** In one of these actions, the support obligation was reduced to \$50 per month based on the incarceration of the non-custodial party. In one action, support increased from \$353 to \$682 and a formula Worksheet was attached. In the other, the support amount was set at \$490.03 but no Worksheet was attached.

**Private Actions for Child Support:** The sample included 3 private proceedings not related to a divorce to set a child support amount. In two instances, both parties were represented by counsel. In one, the resulting order referenced attribution of income to the mother and resulted in an obligation of \$231 per month. No formula Worksheet was attached. Medical support was addressed. In the second, the order provided for an obligation of \$451.76. In the third action, the mother was represented by counsel and the resulting order set an obligation of \$336 per month. A formula Worksheet was attached. Medical support was not addressed in the order.

**Pro Se Actions to Modify Support Obligation:** All 3 proceedings involved parties who were each represented by private counsel. Orders in two cases included a formula Worksheet with a calculation consistent with the amount of the obligation set in the order. One of these orders addressed medical support and the other did not. The other proceeding resulted in a transfer of custody to dad which ended his child support obligation and set an obligation against the mother. This order addressed the medical support obligation.

FCJ #2 25 Orders Reviewed

This FCJ is one of the 5 FCJs presiding in Kanawha County, the state's largest county and the site of the State's Capital city. Child support was addressed in each of the 25 orders reviewed. In six instances, the order did not reference the use of the child support formula. In 7 orders, deviation from the child support formula was noted. The 25 proceedings were of the following types.

Divorce Actions	5
BCSE Petitions to Establish Child Support	10
BCSE Petitions to Modify Child Support	7
Privately filed Petitions to Establish Child Support	1
Privately filed Petitions to Modify Support	2

**Deviations from the Child Support Formula:** Seven orders noted that the child support obligation set in the proceeding deviated from the formula. In five instances, child support was set at zero because the non-custodial parent (4 dads and 1 mom) was incarcerated. Four of these were BCSE establishment actions and the fifth was a BCSE modification action. The other two deviations were noted in divorce actions. In one, the dad was receiving SSI benefits and his obligation was set at \$50 per month; and in the other, the mom's obligation was set at \$50 because of her drug use—presumably this reflected a lack of an attachment to the labor force.

**Divorce Actions:** Five of the orders that were reviewed resulted from divorce actions. In two actions, the mother was represented by counsel and dad was pro se; in one, dad was represented by counsel and mother was pro se; in the other two, each party was pro se but in one of them, the child was represented by a guardian ad litem. In the case in which dad had counsel and the case in which the child had a GAL, the order noted a deviation from the formula. Medical support was not addressed in either of these orders. In the other pro se action, the obligation was set at \$707.72 per the attached formula Worksheet and medical support was addressed. In the two proceedings where mom was represented by counsel, the formula was attached to one order which set an obligation of \$532.87 and medical support was addressed; in the other, the obligation was set at \$212.39, medical support was addressed, but the formula was not attached to the order.

**BCSE Establishment Actions:** Ten orders resulted from actions initiated by the BCSE to set a child support obligation. Four of the orders where a deviation from the child support formula, all based on the incarceration of the non-custodial parent. One of these non-custodial parents was represented by a guardian ad litem. These four orders did not have formula Worksheets attached. All four proceedings resulted in a child support obligation of zero. In three of the four orders, medical support was address but not ordered. All orders were prepared by the BCSE staff attorney.

In the other six proceedings brought by the BCSE to establish a child support obligation, all 6 orders had a child support formula attached to the order; all 6 orders addressed the medical support obligation of

the parties. One of the six proceedings, one involved a third party custodian seeking support from both parents that resulted in two obligations. One proceeding involved private counsel for the dad. No custodial parties were represented by counsel. All orders were prepared by the BCSE staff attorney. The obligations resulting from these proceedings ranged from \$205 to \$450.11 per month.

**BCSE Modification Petitions:** Seven proceedings were based on BCSE petitions for a modification of the child support order. One order reduced a \$50 obligation to zero based on Dad's incarceration. One order added a new child to the obligation but did not change the existing obligation. Formula Worksheets were attached to the other 5 orders setting obligations that ranged from \$176.22 to \$350.43. All but one was a downward modification of the child support obligation.

**Privately Initiated Proceedings:** Three proceedings to establish or modify child support did not involve the BCSE. One establishment proceeding involved a minor mother where both parties were represented by counsel and the child by a GAL. This resulted in a support obligation of \$500 and medical support was addressed. No formula Worksheet was attached but the order notes that the child formula was used and did not note any deviation. One private proceeding was a modification action between never married parties who were both represented by private counsel. The formula Worksheet was attached to the order and medical support was addressed. In the other proceeding, the child was represented by a GAL and resulted in a transfer of custody to the dad and an obligation against mom. The formula Worksheet was attached and medical support was addressed.



FCJ #3

This FCJ presides in an extremely rural county. Five orders were reviewed and **none noted a deviation from the child support formula**. The proceedings involved 2 divorce actions, 2 BCSE petitions to set a child support obligation, and a non-custodial (NCP) petition to modify child support. One divorce action involved private counsel on behalf of the husband. The other divorce was pro se on the part of both parties. No private counsel was involved in the actions brought by the BCSE or in the modification action brought by the NCP.

In the divorce action where the husband was represented by counsel, the order (prepared by dad's counsel) set support at \$461.45 but no formula Worksheet is attached. Medical support was addressed. In the other divorce where both parties were pro se, the order set a support obligation of \$248 per month and addressed medical support. The formula Worksheet is attached to the order.

In one BCSE action, support was set at \$248 per month, medical support was addressed, and the formula Worksheet is attached to the order. In the other BCSE action, the obligation was set at \$786 per month and the order addressed medical support. No formula Worksheet was attached to the order.

In the modification action, the order set support at \$349 per month, addressed medical support, and the formula Worksheet is attached to the order.

FCJ #4

This FCJ presides in a county that is relatively rural with poor economic conditions and a very high out-of-wedlock birth rate. The review included 22 orders in the following type of proceedings:

Divorce Action	2
BCSE Petitions to Establish Support	17
BCSE Petition to Modify Child Support	1
Privately filed Petitions to Modify Child Support	2

**Deviation from the child support formula:** A deviation from the formula amount was noted in 3 orders—all in actions brought by the BCSE. Two instances of deviation involved an incarcerated non-custodial parent and the child support obligation was set at zero. Each of these NCPs was represented by a guardian ad litem at the hearing. A formula Worksheet was attached to one of these orders. Medical support was addressed in both the orders. The other deviation involved parties who were cohabiting at the time of the hearing. A formula using Worksheet B was attached but the order noted that the effective obligation was to be zero. This was the only order in the 22 orders that were reviewed that did not address medical support. It appears that one of the divorce orders also involves a deviation due to incarceration but the order itself does not note that there is a deviation.

**Divorce Actions:** Both of the divorce actions involve pro se parties. One proceeding resulted in an obligation of \$682.55 per month, medical support was addressed, and the formula Worksheet was attached to the order. The other order set an obligation of zero based on the non-custodial party's incarceration at the time of the hearing but did not note this as a deviation from the formula. This NCP was not represented by a GAL. Medical support was addressed in this order. Both orders used Worksheet A.

**BCSE Establishment Actions:** In these 17 proceedings, the BCSE staff attorney was the only attorney present other than in two proceedings in which the non-custodial parent was represented by a guardian ad litem due to incarceration. Orders in all 17 of these cases were prepared by the BCSE attorney. Formula Worksheets were attached to 15 of the orders. One order which set support at \$563 per month did not have a Worksheet attached to the final order. The other order with no Worksheet attached involved an incarcerated NCP where the deviation from the formula was noted in the order. Other than the zero obligations noted above, the child support obligations in these cases ranged from \$179 to \$1,019 per month. All orders other than the two in which no Worksheet was attached used Worksheet A.

**BCSE Petition for Modification:** One order resulted from a BCSE petition to modify. This order set a child support obligation, Worksheet A was attached, and medical support was addressed.

**Private Petitions for Modification:** Two orders resulted from actions brought by non-custodial parents seeking to reduce their child support obligations. The BCSE attorney participated and prepared the

orders in both these hearings. Both orders have formula Worksheets attached and both address medical support. One order using Worksheet B sets an obligation of \$104.07 and the other using Worksheet A set an obligation of \$307.78.

**FCJ #5**

This NCP resides in a very rural county that is geographically very isolated. The BCSE does not have an attorney located in this county. Only one attorney other than the BCSE attorney participated in any of the proceedings. The husband was represented by counsel in one of the divorce actions. Each of the fourteen orders had a formula Worksheet attached. The BCSE prepared three of the orders; the FCJ prepared Ten of the orders; and the NCP's counsel prepared one order. The fourteen orders were reviewed consisting of the following:

Divorce Actions	2
BCSE Petitions to Establish Child Support	7
BCSE Petition to Modify Child Support	1
Private Petition to Establish Child Support	3
Private Petition to Modify Child Support	1

**Deviation from the Child Support Formula:** A deviation was noted in one order in a divorce action based on the non-custodial party's receipt of SSI benefits. The NCP's obligation was set at \$50 and medical support was addressed.

**Divorce Actions:** The only noted deviation from the formula was in a divorce action based on the husband's receipt of SSI. Worksheet A was attached to this order. In the other divorce action, the order set an obligation of \$562.45 and addressed medical support. Worksheet B was attached to this order.

**BCSE Petitions to Establish Child Support:** Neither party was represented by counsel in any of these 7 proceedings. In several instances, one or both of the parties was not in attendance at the hearing. The FCJ prepared the order in 5 of the 7 proceedings. Formula Worksheets were attached to all 7 orders. The child support obligations ranged in amount from \$106.66 to \$328.72. Medical support was addressed in all 7 orders. All 7 orders used Worksheet A to calculate the support obligation.

**BCSE Petition to Modify Child Support:** One proceeding involved this issue. The order has Worksheet A attached and the order addressed medical support. The order was prepared by the BCSE.

**Pro Se Establishment Action:** One proceeding was brought pro se to establish a child support obligation. The order prepared by the FCJ has the formula (Worksheet A) attached and addressed medical support. It set support in the amount of \$257.22.

**Pro Se Petitions to Modify Support :** There were 3 of this type of proceedings. All 3 orders were prepared by the FCJ. All have formula Worksheets attached. They set support in the amounts of \$98.72, \$464.24 and \$257. All address medical support. All used Worksheet A to calculate the support obligation.

## FCJ #6

This FCJ is one of five FCJs presiding in Kanawha County the largest and most urban county in the state. Only one of the orders actually notes deviation from the child support formula. However, the content of others clearly suggests that some occurred. The orders from 14 proceedings consisting of the following were reviewed:

Divorce Actions	4
BCSE Petition to Establish Child Support	3
BCSE Petition to Modify Child Support	3
Privately filed Petitions to Modify Child Support	4

**Deviation from the Formula:** One order explicitly stated a deviation from the formula. The attached Worksheet A showed an amount of \$554 but the order provided an obligation of \$900 and references a tax advantage for the obligated parent to pay the higher amount. A second order does not explicitly state a deviation but references the fact that the NCP receives SSI benefits and sets the obligation at \$39.20. No Worksheet is attached to this order.

**Divorce Actions:** In 3 of the divorce actions, both parties appeared pro se; in the other, both parties appeared with attorneys. In the 3 pro se actions, the FCJ prepared the orders which set child support in the amounts of \$441.99, \$437.67 and \$391.12. The latter does not have a formula Worksheet attached. The other two have Worksheet A attached. All 3 orders address medical support. In the 4<sup>th</sup> divorce case where both parties had counsel, the husband's attorney prepared the order. There is no formula attached to the order and the order does not address medical support. The order set support in the amount of \$321.89.

**BCSE Petitions to Establish:** In 2 of these actions, the only attorney present was the BCSE attorney; in the other, the dad was represented by counsel. The BCSE attorney prepared the orders in the 2 cases where no private counsel was involved. These orders each have Worksheet A attached and all address medical support. The obligations are \$240; and \$303.07. In the other case, the dad's attorney prepared the order. It provides for an obligation of \$419.46, has Worksheet A attached and addresses medical support.

**BCSE Petitions to Modify:** In these 3 actions, no private counsel was involved. Orders in all 3 were prepared by the BCSE attorney. A formula Worksheet A is attached to 2 of the orders that set support in the amounts of \$265 and \$307.41 respectively. These 2 orders address medical support. In the third case, no formula is attached and the order does not note that the formula was used or that the non-custodial parent receives SSI. However, receipt of SSI appears to have been the basis for setting the dad's support obligation to \$39.20. This order does not address medical support.

**Private Petitions to Modify:** In one of these 4 proceedings, both parties appeared with counsel. In the other 3, the dads each appeared by counsel. The BCSE also participated in 2 of these hearings. The

order that notes a deviation from the formula increased the child support obligation from \$554 to \$900. In the case in which both parties appeared with counsel, the obligation was set at zero. No use of the formula is referenced in the order and no Worksheet is attached to the order. In the other two proceedings, support was set at \$309.91 and \$423.51. The latter is an obligation on behalf of a dad who is the custodial party. Formula Worksheets A is attached to each of these orders.

## FCJ #7

This FCJ is also one of five Family Court Judges presiding in Kanawha County, the most populous and most urban of West Virginia counties. Seventeen orders entered by this FCJ were reviewed. They consisted of the following:

Divorce Actions	6
BCSE Petitions to Establish Child Support	6
BCSE Petition to Modify Support Child Support	4
Privately filed Petition to Establish Support	1

**Deviation from the Child Support Formula:** Deviation is noted in three instances—one because the NCP receives SSI benefits, one because the child and dad receives SSDI benefits, and one to reflect the fact that the NCP mother lives in California and her travel costs for visitation will be substantial.

**Divorce Actions:** All six of the divorce cases were pro se actions with no attorney involvement. All 6 orders were prepared by the FCJ. Formula Worksheets were attached to each order and all orders addressed medical support. The six support obligations ranged in amount from \$147.93 to \$448.47. None of the deviations involved these six orders. Four of these orders had Worksheet B attached to set support in the amounts of \$147.93, \$201.96, \$323.22 and \$259.19. The other two divorce orders had Worksheet A attached and set support in the amount of \$282.00 and \$448.47.

**BCSE Petitions to Establish Child Support :** In these six cases, all parties were pro se except for one case which involved appearance by private counsel on behalf of the dad. These 6 cases involved appearances by 3 different BCSE attorneys. One order notes deviation from the formula based on the NCP's receipt of SSI and sets an obligation of \$0. This order does not include a formula Worksheet. This order does address medical support. The five other orders range in amount from \$132.90 to \$391.50. All five orders have formula Worksheets A attached and all address medical support.

**BCSE Petition for Modification:** Four proceedings occurred on petitions filed by the BCSE to modify the support obligation. In two cases, each party appeared pro se. In one case, neither party appeared. In the other, the mother appeared pro se and the dad did not appear. The BCSE prepared the order for each of these proceedings and each has Worksheet A attached. One order notes deviation from the formula based on the receipt of SSDI benefits by the child and sets a support obligation of \$55.20. This order also addresses medical support. The other 3 orders set support obligations of \$191.22, \$269.22 and \$364.89.

**Private Action to Set Support Obligation:** This is the third of the actions in which a deviation from the child support formula is noted. The third order does not include a formula Worksheet. The order provides that the NCP mother owes an obligation of \$483.50 per month. However, based on the fact that the mother lives in California, she will not be required to pay a support obligation so that these

funds can be available to her to cover travel costs for the mother and her children to maintain a relationship.



**FCJ #8**

This FCJ presides in a semi-rural county. Ten orders were reviewed consisting of the following:

Divorce Actions	3
BCSE Petition to Establish Support	3
UIFSA Petition to Establish Support	1
BCSE Petitions to Modify Child Support	2
Privately filed Petition to Modify Child Support	1

**Deviation from the Child Support Formula:** There were no deviations from the use of the formula noted in the orders. All 10 orders had formula Worksheets attached.

**Divorce Actions:** In 2 of the divorces, both parties appeared pro se; in the third action, both parties appeared with counsel. The FCJ prepared the orders from all 3 proceedings. The pro se actions resulted in child support obligations of \$324.00 and \$954.04. The action where both parties had counsel yielded an order with a support obligation of \$211.24. The latter order is based on formula Worksheet B whereas all other orders use Worksheet A.

**BCSE Petitions to Establish Support:** The BCSE attorney was the only attorney participating in these 3 proceedings. The BCSE attorney prepared the order resulting from each of the 3 proceedings. Formula Worksheets were attached to each of 3 orders setting obligations in the amounts of \$248, \$223, and \$361.

**UIFSA Petition to Establish Support:** The BCSE attorney was the only attorney participating in this hearing. She prepared the order which sets support at \$483.27. A formula Worksheet is attached.

**BCSE Petition to Modify Support:** The BCSE attorney was the only counsel appearing in these two proceedings and prepared the orders from both. One set a support obligation of \$186.86 and the other set an obligation of \$391.99. Formula Worksheets are attached to each order.

**Modification Petition by Caretaker Parent:** Both parties in this proceeding were represented by counsel. The BCSE did not participate in the proceeding. The order provides of support obligation of \$431.65 and a formula Worksheet supporting this amount is attached.

**FCJ #9**

This FCJ presides in a rural county in the Potomac Highlands area of the State. The reviewed orders consisted of:

Divorce Actions	3
BCSE Petitions to Establish Child Support	2
UIFSA Petition to Establish Support	1
BCSE Petitions to Modify Child Support	2
Private Petition to Modify Child Support	2

**Deviation from the Formula:** There were 3 instances where the order noted deviation from the formula. All were actions in which the BCSE was involved. Orders in both the BCSE Establishment actions noted deviation—one because the NCP was incarcerated and the other because the NCP mother “has no work history so income will not be attributed”. The third instance was a BCSE petition to modify on the basis that the NCP was incarcerated. In all three instances, the support obligation was set at zero.

In another case involving a father’s petition to modify, the order provided for split custody with the respective obligations of the parties to cancel each other and child support was set at \$0. The father appeared pro se and the mother by counsel. The order was prepared by the mother’s counsel. No formula Worksheet was attached to the order.

**Divorce Actions:** Two of the divorce actions involved parties who were each represented by counsel. In the third, both parties appeared pro se.

- In the matter where parties were pro se, the order notes that the formula was used but the work sheet was not attached. The order referenced shared custody and set the child support obligation at \$300 per month. This order was prepared by the Family Court Judge.
- In one divorce action where both parties were represented by counsel, the order notes the formula was used, Worksheet A was attached and the order set support at \$1,551 per month per the attached formula. This order was prepared by the FCJ.
- In the other divorce action, both parties were represented by counsel. The order was prepared by the mother’s counsel. The formula was referenced in the order, Worksheet B was referenced in the order, but no Worksheet was attached to the order which set support in the amount of \$312.58.

**BCSE Establishment Actions:** The two actions of this type are discussed above as involved stated deviations from the child support formula. No attorney other than the BCSE attorney participated in either of these hearings and the BCSE attorney prepared the orders in both cases.

**UIFSA Action to Establish Support:** Neither party was present or represented at this action. The BCSE attorney participated in the hearing and prepared the order. The support obligation was set at \$226.67 per month. The use of the formula to set the obligation is referenced but the Worksheet is not attached to the order.

**BCSE Petition to Modify:** Two actions involved petitions by the BCSE to modify the child support amount. One was noted above as stating that the obligation was a deviation from the formula based on the NCP's incarceration. The mother appeared pro se in this matter and dad appeared by a GAL along with the BCSE attorney. The order was prepared by the FCJ.

In the other matter, both parties appeared pro se. The BCSE attorney attended the hearing and prepared the order. Use of the child support formula is referenced in the order but the Worksheet is not attached to the order. The support obligation was set at \$320 per month.

**Private Petition to Modify:** In one case, the mother petitioned to have a \$0 obligation reviewed. The mother appeared pro se and the father did not appear. The BCSE did not participate. The order was prepared by the FCJ. The order references the use of the formula but no Worksheet is attached to the order. The support obligation was increased to \$507.41 per month.

In the other case, the father petitioned to have the support amount reviewed. The mother appeared by counsel and the father appeared pro se. The BCSE did not participate. The order was prepared by mother's counsel and provided for an obligation of \$0 based on a finding that the parties' mutual obligations cancelled each other. No formula Worksheet was attached. (This is the case noted as a possible deviation.)

**FCJ #10**

This NCP presides in a semi-urban county. Five orders of the following types were reviewed:

Divorce Actions	1
BCSE Petitions to Establish Child Support	2
BCSE Petition to Modify Child Support	1
Private Petition to Modify Child Support	1

**Deviation from the Formula:** In one of the BCSE actions to establish a support obligation, neither party appeared at the hearing. The support was set at \$0 "because the NCP failed to appear." However, the order set a medical support obligation. The BCSE attorney prepared the order. The order notes that the formula was not used and no Worksheet is attached to the order.

**Divorce Action:** Both parties participated in this action pro se. The order was prepared by the FCJ. The order references use of the formula to set the child support amount and Worksheet A was attached to the order. The support was set at \$705.09 per month.

**BCSE Petition to Establish Support:** The sample included 2 actions of this type. One is discussed above as a deviation from the formula in which support was set at \$0. In the other, the mother appeared by counsel, the dad did not appear, and the BCSE attorney participated. The order was prepared by the mother's counsel and references the use of the formula but no Worksheet is attached to the order which set support in the amount of \$211.83.

**BCSE Petition to Modify Support:** The Court considered one such case. The mother appeared pro se and the father did not appear. The BCSE appeared and prepared the order which set support at \$358.18. The order references the use of the support formula and Worksheet A is attached to the order.

**Private Petition to Modify Support:** In one matter, the NCP Dad filed a petition for a modification of the support amount. Both parties appeared pro se and the BCSE attorney participated in the hearing and prepared the order. Use of the child support formula is referenced in the order and Worksheet A is attached to the order which set support in the amount of \$310.35.

**FCJ #11**

This FCJ presides in a county located on the Ohio River that formerly had an economy based on major manufacturing which currently suffers from high unemployment due to plant closures and reductions in force.

Eleven orders consisting of the following types were reviewed.

Divorce Actions	4
BCSE Petition to Establish Child Support	4
Private Petition to Establish Child Support	1
Private Petitions to Modify Child Support	2

**Deviation from the Formula:** One order in a divorce action noted a deviation from the form based on the fact that the father received SSI benefits. Worksheet A was attached. Support was set at \$0.

**Divorce Actions:** In three of the divorce actions, both parties appeared pro se. In the other, both parties were represented by counsel. Orders in the pro se actions were prepared by the FCJ. All referenced use of the support formula. In one, Worksheet A was attached to the order and set support in the amount of \$838.24. In the second one, Worksheet B was attached to the order and set support in the amount of \$384.64. The third pro se divorce was noted as a deviation from the formula and support was set for \$0 based on the NCP receiving SSI.

In the divorce in which both parties were represented by counsel, the order was prepared by the mother's counsel. It referenced use of the child support formula and Worksheet A was attached. The order set support in the amount of \$450.62.

**BCSE Petitions to Establish Support:** In three of the hearings on BCSE petitions, no attorney other than the BCSE attorney participated. The BCSE attorney prepared the order in each of the 3 cases. All 3 orders referenced the use of the support formula. Worksheet A was attached to each of the 3 orders. The three orders set support in the amounts of \$182.82, \$205, and \$197 respectively.

In the other BCSE petition, the mother was represented by counsel, the father appeared pro se, and the child was represented by a GAL. The BCSE did not participate in this hearing even though it had filed the petition. The order does not reflect who prepared it. It references the use of the support formula and Worksheet B is attached. The order set support in the amount of \$33.74.

**Private Petition to Establish Support:** In this matter, each party appeared pro se and the child by a GAL. The FCJ prepared the order. It references use of the support formula and Worksheet A is attached to the order. The order set support in the amount of \$191.54.

**Private Petitions to Modify:** One petition was filed by the NCP father. He appeared pro se and the mother did not appear at the hearing. The FCJ prepared the order which references use of the support

formula. Worksheet A is attached to the order which set support in the amount of \$205. In the other matter, the petition was filed by the mother. Each party participated in the hearing pro se. The child was represented by a GAL. The order was prepared by the FCJ. The order references use of the child support formula. Worksheet A was attached to the order which set support in the amount of \$272.04.

**FCJ #12**

This FCJ presides in a rural southern coal county with a high rate of unemployment and poverty.

Twelve orders involving the following types of issues were reviewed:

Divorce Actions	3
BCSE Petitions to Establish Child Support	5
BCSE Petitions to Modify Child Support	3
Private Petition to Modify Child Support	1

**Deviation from the Support Formula:** Two orders noted that the support formula was not used to set the child support amount and that the obligation deviated from the formula. One of these was in a pro se divorce action in which the order noted that “neither party was employed” and set the support at \$0. The other was on a father’s petition to modify his support obligation in which the basis for deviation is that “NCP left employment at the direction of his doctor”. This NCP’s obligation was set at \$0. Neither of these orders had a Worksheet attached.

In a third case, also involving a divorce, the order does not note a deviation from the formula. However, neither the Findings nor other documentation confirm the use of the formula to set the support amount of \$482 per month.

**Divorce Actions:** Three orders resulted from divorce proceedings. In two of the matters, both parties appeared pro se. In the other, both parties were represented by counsel. One of the pro se matters is discussed above as involving a deviation from the formula. This order was prepared by the FCJ and set the support obligation at \$0. In the other pro se divorce, the order was prepared by the FCJ. It references use of the support formula but no Worksheet is attached. Support was set in the amount of \$248.

In the divorce action where each party was represented by counsel, the support order was prepared by the mother’s counsel. There is no reference in the order to the child support formula. The order makes no findings regarding the incomes of either party. No Worksheet is attached to the order. The support obligation was set at \$482 per month. There is no information to confirm whether the formula was used to derive this amount.

**BCSE Petitions to Establish Support:** Five orders resulted from petitions filed by the BCSE to establish a support obligation. In three of these hearings, neither party appeared at the hearing; in one, the father appeared pro se but the mother did not appear; in the other, both parties appeared pro se. The BCSE participated in these five hearings and prepared the order in each of the cases. All five orders reference the use of the support formula. Worksheet A is attached to each of these five orders which set support in the amounts of \$178.02 (dad present), \$223.50, \$227.97 (both parties present), \$895, and \$458.

**BCSE Petition to Modify Support:** On a BCSE petition to downwardly modify the support obligation, neither party appeared. The BCSE prepared the order which references use of the support formula. Worksheet A is attached to the order which set support in the amount of \$223.50. On a BCSE petition to increase the support obligation, each party appeared pro se. The BCSE prepared the order which references use of the support formula. Worksheet A is attached to the order which set support in the amount of \$774.64. In the third petition by the BCSE for a modification, the mother appeared pro se and the father appeared by counsel. The BCSE appeared and prepared the order which references use of the support formula. Worksheet A is attached and support was set in the amount of \$675.08 per month.

**Private Petition to Modify Support Amount:** This action was discussed as an instance where the court deviated from the formula on the basis that the obligated father had left his employment at the direction of his doctor. Each party appeared pro se and the BCSE participated in this hearing and prepared the order which set support at zero.



### FCJ #13

This FCJ presides in a very rural county in central West Virginia. Nine orders were reviewed which consisted of the following types of actions:

Divorce Action	1
BCSE Petition to Establish Child Support	3
UIFSA Petition to Establish Child Support	1
BCSE Petition to Modify Child Support	3
Private Petition to Modify Child Support	1

**Deviation from the Formula:** None of the nine orders issued by this FCJ noted a deviation from the child support formula. The FCJ prepared the divorce order. The BCSE attorney prepared the other eight orders.

**Divorce Action:** Each party appeared pro se in this proceeding. The FCJ prepared the order to which Worksheet B is attached. The order set a support obligation of \$52.89.

**BCSE Establishment Action:** No attorney other than the BCSE attorney participated in these 3 proceedings. In two actions, each party appeared pro se. Worksheet A is attached to each of these orders. In one which sets a support obligation of \$484, the formula reflects a credit to the NCP dad for the costs of health insurance. The other sets a support obligation of \$361.57. In the third action, the caretaker father appeared pro se but the mother did not appear. The mother was attributed income and the order set an obligation of \$307.50.

**UIFSA Petition to Establish Support:** Even though the matter was a UIFSA, the CT mother appeared pro se at the hearing; the father also appeared pro se. The BCSE attorney participated in the hearing and prepared the order. Worksheet A is attached to the order which set support in the amount of \$396.37.

**BCSE Petition to Modify Support:** In two of these actions, both parties appeared pro se. In the other, neither party appeared. The BCSE participated in each of the hearings and prepared the orders. Worksheet A was attached to each of the three orders.

In one case in which both parties appeared pro se, the BCSE sought review of an order that had set support at \$0. The new order provided for an obligation of \$314.13 based on an attribution of income to the NCP. In the second case in which both parties appeared pro se, the NCP's obligation was reduced to \$0 based on his receipt of small Social Security Disability benefits that were supplemented by the receipt of SSI benefits.

In the third case in which neither party participated, the support obligation was set at \$336 per month.

**Private Petition to Modify Support Obligation:** Each party appeared pro se in this proceeding in which the BCSE also participated. The BCSE attorney prepared the order to which Worksheet A is attached. The obligation was set at \$592.21 per month to reduce \$397.68 in the month after the older child in the case emancipates.

**FCJ #14**

This FCJ presides in multiple counties. The orders reviewed are from proceedings in a rural county adjacent to a mostly urban county with a very high employment rate which includes a high percentage of white collar and professional jobs. Nine orders were reviewed which consisted of the following types of actions:

Divorce Actions	3
Private Petition to Establish Child Support	1
BCSE Petition to Modify Child Support	1
Private Petition to Modify Child Support	4

**Deviation from the Formula:** Two of the orders noted a deviation from the child support formula. One was in a divorce action in which the father was ordered to pay all outstanding marital debts in addition to the child support obligation. A formula was attached to the order. The other deviation involved a petition by the father to reduce his support obligation. The new order set the obligation at zero noting that both parties were students and that the mother was receiving TANF benefits. No formula was attached to the order.

**Divorce Actions:** In two of these proceedings, each party appeared pro se. These proceedings resulted in obligations of \$543.08 and \$394.86. Formulas supporting these obligation amounts were attached the orders. Each order addressed a medical support obligation.

In the other, the father appeared with counsel and the mother appeared pro se. This is the case noted above in which a deviation was noted as the father was order to pay the marital debts. The child support was set at \$129.24.

**Private Action to Establish Support Obligation:** One establishment action was privately initiated. Both parties appeared pro se. Child support was set at \$231 and medical support was addressed. A formula was attached to the order.

**BCSE Petition to Modify Support:** One action involved a BCSE initiated petition to modify the support amount. Each party appeared pro se. Support was set at \$269.90. A formula was attached to the order.

**Private Petitions to Modify Support Obligation:** Four of the actions were privately initiated actions to modify a support obligation.

In three of these, each of the parties appeared pro se. One of these is the action noted as a deviation in which the support obligation was set as zero. In the other two, support was set at \$461.83 and at \$296.90. A formula Worksheet was attached to each order.

In the fourth case, the father appeared pro se and the mother with counsel. That proceeding resulted in a downward modification to \$307.67. A formula Worksheet was attached to the order.

**CJ #15**

This FCJ presides in a semi urban county in the southeastern part of the state. Six orders were reviewed involving the following types of actions:

BCSE Petition to Establish Child Support	5
Private Petition to Modify Child Support	1

**Deviation from the Formula:** The proceeding on the petition to modify resulted in an order being reduced from \$745 per month to \$50 per month. The order notes that the amount reflects a deviation from the formula because the obligated father petitioner is experiencing a business failure. The father appeared pro se and the mother did not attend the hearing. No formula Worksheet was attached to the order.

**BCSE Petitions to Establish Child Support Obligations:** In two of these cases, neither party attended the hearing. Both resulted in default orders, one for \$150 per month and the other for \$228.33 per month. From the order language, it does not appear that the formula was used to calculate the amount in either of these orders. There was not a formula Worksheet attached to either order.

In two cases, the mothers appeared pro se and the fathers did not appear. In each case, support was set in the amount of \$248 per month based on attributed income. A formula Worksheet supporting this amount was attached to each order.

In the fifth case, both parties appeared pro se. Support was set in the amount of \$488.29 and a formula Worksheet was attached to the order.

## FCJ #16

Sixteen other actions involving several other FCJs were reviewed. Most of these proceedings were conducted by FCJs serving in an assigned capacity due to a vacancy or a conflict issue with the regular FCJ serving in the jurisdiction. The following types of actions were involved:

Divorce Actions	6
BCSE Petitions to Establish Child Support	4
Privately filed Petition to Establish Child Support	3
BCSE Petition to Modify Child Support	1
Private Petitions to Modify Child Support	3

**Deviation from the Formula:** Deviation from the formula was noted in three instances.

In a private complaint to establish paternity and support where both parties were represented by counsel, support was set at \$2,000 per month. The order included a finding that the support amount was greater than the formula showed based on the expectation that the father's earnings would be increasing. No formula Worksheet was attached.

In one BCSE petition for support, the support was set at zero. The incarcerated father was represented by a Guardian ad litem. On another BCSE petition, support was set at zero because the father was a recipient of SSI benefits.

**Divorce Actions:** Six of the matters involved divorcing parties.

In two of the divorces, each party was represented by private counsel. In one, support was set in the amount of \$1,531.38. The order does not specify whether the formula was used and no formula Worksheet was attached. In the other case, support was set in the amount of \$252.79 with the order prepared by the attorney for the mother with multiple formula Worksheets attached to the order covering differing periods of the obligation.

In three of the divorces, both parties appeared pro se. Support was set in the amounts of \$525.32, \$361, and \$303.15 in the three cases. These orders were prepared by the FCJ. No formula was attached to two of these orders and the formula Worksheet attached to the other was incomplete.

In the other divorce action, the mother appeared with counsel and the father pro se. Support was set in the amount of \$758 per month. The order was prepared by mother's counsel. No formula Worksheet was attached.

**BCSE Establishment Actions:** Four matters involved petitions by the BCSE to establish a support obligation. In all these matters, all parties appeared pro se other than the father referenced above who was represented by a guardian ad litem. All four orders were prepared by BCSE counsel. Support was

set in the amounts of \$196.95 (Worksheet attached), \$50 (the SSI deviation), \$0 (the incarceration deviation); and \$293.85 (Worksheet attached).

**Private Establishment Actions:** Three cases involved unmarried parties seeking paternity resolution and child support without the involvement of the BCSE.

One of the actions is the deviation noted above where both parties appeared by counsel and an obligation was set for \$2,000 per month. The order was prepared by counsel for the father.

In one case, the mother was represented by counsel and the putative father appeared pro se. Paternity was established and support set in the amount of \$238.01 per month. The order prepared by mother's counsel references the child support formula but no Worksheet was attached to the order.

In the other case, both parties appeared pro se. Paternity was established and support was set in the amount of \$223.50. A formula Worksheet was attached.

**BCSE Petition to Modify Support:** One case involved an action by BCSE to modify an order. Each party appeared pro se. Support was set in the amount of \$271.25. A formula Worksheet support this amount was attached to the order.

**Private Petition to Modify Support:** Three cases involved privately initiated actions to modify the child support obligation. In one case, the mother petitioner was represented by counsel and the dad appeared pro se. Support was set in the amount of \$281.18. The order was prepared by mother's counsel. The child support formula was referenced in the order but no Worksheet was attached to the order.

In two cases, each party appeared pro se. In one, the support was set at \$259.87 and a formula Worksheet support this amount was attached. In the other case, support was set at \$116 per month. The support formula was not referenced in the order and no Worksheet was attached to the order.

Income Limits

NUMBER OF PERSONS	100% FPL	108% FPL	120% FPL	133% FPL	141% FPL	150% FPL	158% FPL	185% FPL	200% FPL	211% FPL	220% FPL	250% FPL	300% FPL	325% FPL	P/C MEDICAID LIMIT	WWW PAYMENT	100% SON
1	958	1035	1150	1275	1351	1437	1513	1773	1916	2022	2108	2395	2874	3114	187	262	581
2	1293	1396	1552	1720	1823	1940	2043	2393	2586	2729	2845	3233	3879	4203	252	301	786
3	1628	1758		2166	2295	2442	2572	3012	3256	3436	3582	4070	4884	5291	317	340	991
4	1963	2120		2611	2768	2945	3101	3632	3926	4142	4319	4908	5889	6380	389	384	1196
5	2298	2482		3057	3240	3447	3631	4252	4596	4849	5056	5745	6894	7469	450	420	1401
6	2633	2844		3502	3712	3950	4160	4872	5266	5556	5793	6583	7899	8558	516	460	1606
7	2968	3205		3948	4185	4452	4689	5491	5936	6263	6530	7420	8904	9646	578	497	1811
8	3303	3567		4393	4657	4855	5218	6111	6606	6970	7267	8258	9909	10735	606	508	2016
9	3638	3929		4839	5129	5457	5748	6731	7276	7677	8004	9095	10914	11824	606	508	2221
10	3973	4291		5285	5602	5960	6277	7351	7946	8384	8741	9933	11919	12913	606	508	2426
Each Add. Person	+ 335 *	+ 362 *		+ 446 *	+ 472 *	+ 503 *	+ 529 *	+ 620 *	+ 670 *	+ 707 *	+ 737 *	+ 838 *	+ 1005 *	+ 1089 *			


\* Actual monthly amount may vary. Monthly amount in RAPIDS must be used for eligibility determination.

NUMBER OF PERSONS	MAXIMUM BENEFIT ALLOTMENT	SNAP GROSS / NET TEST			MNIL		QMB	SLIMB	QI-1	SSI MAX	EA	LIEAP	
		GROSS 130%	E or D GROSS 200%	NET 100%	E & D 165%	1 Mo.							6 Mos.
1	200	1245	1916	958	1580	200	1200	958	959 - 1150	1151 - 1294	710	355	1245
2	367	1681	2586	1293	2133	275	1650	1293	1294 - 1552	1553 - 1746	1066	533	1681
3	526	2116	3256	1628	2686	290	1740		<p style="text-align: center;"><b>NURSING HOMES</b></p> <p>300% SSI = \$2,130.00</p> <p>Minimum SMS = \$1,940.00</p> <p>Maximum SMS = \$2,898</p> <p>Maximum FMA/each = \$646.66</p> <p>OLE = \$175</p>				
4	668	2552	3926	1963	3239	312	1872						
5	793	2987	4596	2298	3791	360	2160						
6	952	3423	5266	2633	4344	413	2478						
7	1052	3858	5936	2968	4897	461	2766						
8	1202	4294	6606	3303	5450	477	2862						
9	1352	4730	7276	3638	6003	527	3162						
10	1502	5166	7946	3973	6556	577	3462						
Each Add. Person	+ 150	+ 436	+ 670	+ 335	+ 553			+ 144					+ 436

10/13 5-16-22-29-50-55-60-72-79-86-93-97-104-110-115-121-134-142-150-157-161-163-170-175-177-186-193-198-202-205-221-232-243-257-267-272-283-295-300-312-321-292-330-327-338-345-353-366-376-387-399-414-423-431-443-453-471-481-490-498-500-501-514-519-528-530-530 A-536-538-551-556-612-618-620-625-632-637-646-650-655-656-663-667-668

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# **APPENDIX**

## **D**

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**H. B. / S. B.**

(By Delegates/Senators)

\_\_\_\_\_  
[Introduced January , 2015; referred to the Committee on .]  
\_\_\_\_\_

A BILL to amend and reenact §48-13-301 of the code of West Virginia, 1931, as amended; and to amend and reenact §48-13-303 of said code, all relating to the calculation of child support obligations.

*Be it enacted by the Legislature of West Virginia:*

That §48-13-301 of the code of West Virginia, 1931, as amended, be amended and reenacted; and that §48-13-303 of said code be amended and reenacted, all to read as follows:

**Part 3. Basic Child Support Order.**

**§48-13-301. Determining the basic child support obligation.**

The basic child support obligation is determined from the following table of monthly basic child support obligations:

West Virginia

Monthly Basic Child Support Obligations

(Adjusted for West Virginia's Income Relative to U.S. Averages)

COMBINED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
MONTHLY						
INCOME						
550	127	185	219	242	263	281
600	137	200	237	262	284	304
650	147	214	253	280	303	325
700	156	227	268	296	321	344
750	163	238	282	311	337	361
800	171	249	295	326	353	378
850	179	261	309	341	370	395
900	188	273	323	357	387	414
950	197	286	338	374	405	433
1000	205	299	353	390	423	452
1050	214	311	368	406	440	471
1100	223	324	382	423	458	490
1150	231	336	397	439	476	509
1200	240	349	412	455	493	528
1250	248	361	426	471	511	547
1300	257	373	441	487	528	565
1350	265	386	456	503	546	584
1400	274	398	470	519	563	602
1450	282	410	484	534	579	620
1500	291	422	498	550	596	638
1550	299	434	512	565	613	656
1600	307	446	526	581	630	674
1650	316	458	540	596	646	692
1700	324	470	554	612	663	709
1750	332	482	568	627	680	727
1800	341	494	581	643	697	745
1850	349	506	595	658	713	763
1900	357	517	609	673	730	781
1950	366	529	623	689	747	799
2000	373	540	636	703	762	816
2050	381	551	649	717	778	832
2100	388	562	662	731	793	848

1	2150	395	573	674	745	808	864
2	2200	403	583	687	759	823	881
3	2250	410	594	700	773	838	897
4	2300	417	605	712	787	853	913
5	2350	425	616	725	801	869	929
6	2400	432	626	738	815	884	946
7	2450	440	637	750	829	899	962
8	2500	447	648	763	843	914	978
9	2550	454	658	776	857	929	994
10	2600	460	667	786	868	941	1007
11	2650	465	674	794	877	951	1018
12	2700	471	682	803	887	962	1029
13	2750	475	688	810	895	970	1038
14	2800	479	694	816	902	978	1046
15	2850	484	700	823	909	986	1055
16	2900	488	705	830	917	994	1063
17	2950	492	711	836	924	1002	1072
18	3000	496	717	843	931	1010	1080
19	3050	500	723	850	939	1018	1089
20	3100	504	729	856	946	1026	1097
21	3150	509	735	863	953	1033	1106
22	3200	513	740	869	961	1041	1114
23	3250	517	746	876	968	1049	1123
24	3300	521	752	882	975	1057	1131
25	3350	524	757	888	981	1064	1138
26	3400	527	761	893	987	1070	1145
27	3450	531	766	899	993	1077	1152
28	3500	534	771	904	999	1083	1159
29	3550	537	775	910	1006	1090	1166
30	3600	541	780	916	1012	1097	1173
31	3650	544	785	921	1018	1103	1180
32	3700	547	790	927	1024	1110	1187
33	3750	550	794	932	1030	1116	1194
34	3800	554	799	937	1036	1123	1201
35	3850	557	803	943	1041	1129	1208
36	3900	560	808	948	1047	1135	1215
37	3950	563	812	953	1053	1142	1222
38	4000	566	817	959	1059	1148	1229
39	4050	570	822	964	1065	1155	1236
40	4100	574	828	972	1074	1164	1245

1	4150	579	834	979	1082	1172	1254
2	4200	583	841	986	1090	1181	1264
3	4250	588	847	993	1098	1190	1273
4	4300	592	853	1001	1106	1199	1283
5	4350	597	860	1008	1114	1207	1292
6	4400	601	866	1015	1122	1216	1301
7	4450	606	873	1023	1130	1225	1311
8	4500	610	879	1030	1138	1234	1320
9	4550	615	885	1037	1146	1242	1329
10	4600	619	892	1044	1154	1251	1339
11	4650	624	898	1052	1162	1260	1348
12	4700	628	904	1059	1170	1269	1357
13	4750	633	911	1066	1178	1277	1367
14	4800	637	917	1074	1186	1286	1376
15	4850	642	924	1082	1195	1296	1386
16	4900	647	931	1090	1204	1305	1397
17	4950	651	938	1098	1213	1315	1407
18	5000	656	945	1106	1222	1325	1418
19	5050	661	951	1114	1231	1335	1428
20	5100	666	958	1123	1240	1345	1439
21	5150	670	965	1131	1249	1354	1449
22	5200	675	972	1139	1259	1364	1460
23	5250	680	979	1147	1268	1374	1470
24	5300	685	986	1155	1277	1384	1481
25	5350	689	993	1163	1285	1393	1491
26	5400	694	999	1171	1294	1403	1501
27	5450	698	1006	1179	1302	1412	1511
28	5500	703	1012	1186	1311	1421	1521
29	5550	707	1019	1194	1319	1430	1530
30	5600	712	1025	1201	1328	1439	1540
31	5650	716	1031	1208	1335	1447	1548
32	5700	719	1036	1214	1341	1454	1556
33	5750	723	1042	1220	1348	1462	1564
34	5800	727	1047	1226	1355	1469	1572
35	5850	731	1052	1233	1362	1477	1580
36	5900	735	1058	1239	1369	1484	1588
37	5950	739	1063	1245	1376	1492	1596
38	6000	743	1069	1251	1383	1499	1604
39	6050	747	1074	1258	1390	1506	1612
40	6100	751	1080	1265	1397	1515	1621

1	6150	755	1086	1272	1405	1523	1630
2	6200	760	1093	1279	1413	1531	1639
3	6250	764	1099	1286	1420	1540	1648
4	6300	768	1105	1292	1428	1548	1657
5	6350	773	1111	1299	1436	1556	1665
6	6400	777	1117	1306	1444	1565	1674
7	6450	781	1123	1313	1451	1573	1683
8	6500	785	1129	1320	1459	1582	1692
9	6550	789	1135	1327	1467	1590	1701
10	6600	793	1140	1334	1474	1598	1710
11	6650	797	1146	1341	1482	1607	1719
12	6700	801	1152	1348	1490	1615	1728
13	6750	806	1158	1355	1498	1623	1737
14	6800	810	1164	1362	1505	1632	1746
15	6850	814	1170	1369	1513	1640	1755
16	6900	818	1176	1376	1521	1649	1764
17	6950	822	1182	1383	1529	1657	1773
18	7000	826	1188	1390	1536	1665	1782
19	7050	830	1194	1397	1544	1674	1791
20	7100	834	1200	1404	1552	1682	1800
21	7150	838	1206	1411	1560	1691	1809
22	7200	842	1212	1418	1567	1699	1818
23	7250	847	1218	1425	1575	1707	1827
24	7300	851	1224	1432	1583	1716	1836
25	7350	855	1230	1439	1591	1724	1845
26	7400	859	1236	1446	1598	1733	1854
27	7450	863	1242	1453	1606	1741	1863
28	7500	867	1248	1460	1614	1749	1872
29	7550	871	1253	1468	1622	1758	1881
30	7600	875	1259	1475	1629	1766	1890
31	7650	879	1265	1482	1637	1775	1899
32	7700	883	1271	1489	1645	1783	1908
33	7750	887	1277	1496	1653	1792	1917
34	7800	891	1283	1503	1661	1800	1926
35	7850	895	1289	1510	1669	1809	1935
36	7900	899	1295	1517	1676	1817	1944
37	7950	903	1300	1524	1684	1826	1954
38	8000	907	1306	1531	1692	1834	1963
39	8050	911	1312	1538	1700	1843	1972
40	8100	915	1318	1545	1708	1851	1981

1	8150	919	1324	1553	1716	1860	1990
2	8200	923	1330	1560	1723	1868	1999
3	8250	927	1336	1567	1731	1877	2008
4	8300	931	1342	1574	1739	1885	2017
5	8350	935	1348	1581	1747	1894	2026
6	8400	939	1353	1588	1755	1902	2035
7	8450	943	1359	1595	1763	1911	2044
8	8500	947	1365	1602	1770	1919	2053
9	8550	951	1371	1609	1778	1928	2062
10	8600	954	1377	1616	1786	1936	2072
11	8650	958	1383	1623	1794	1944	2081
12	8700	962	1389	1630	1802	1953	2090
13	8750	966	1395	1638	1809	1961	2099
14	8800	970	1401	1645	1817	1970	2108
15	8850	974	1406	1652	1825	1978	2117
16	8900	978	1412	1659	1833	1987	2126
17	8950	982	1418	1666	1840	1995	2135
18	9000	985	1423	1672	1847	2002	2142
19	9050	989	1428	1678	1854	2010	2150
20	9100	992	1433	1684	1861	2017	2158
21	9150	996	1438	1690	1867	2024	2166
22	9200	999	1443	1696	1874	2032	2174
23	9250	1003	1448	1702	1881	2039	2182
24	9300	1006	1453	1708	1888	2046	2189
25	9350	1010	1458	1714	1894	2053	2197
26	9400	1013	1463	1720	1901	2061	2205
27	9450	1016	1469	1727	1908	2068	2213
28	9500	1020	1474	1733	1915	2075	2221
29	9550	1023	1479	1739	1921	2083	2228
30	9600	1027	1484	1745	1928	2090	2236
31	9650	1030	1489	1751	1935	2097	2244
32	9700	1034	1494	1757	1942	2105	2252
33	9750	1037	1499	1763	1948	2112	2260
34	9800	1041	1504	1769	1955	2119	2268
35	9850	1044	1509	1775	1962	2127	2275
36	9900	1047	1514	1781	1969	2134	2283
37	9950	1051	1519	1788	1975	2141	2291
38	10000	1054	1524	1794	1982	2148	2299
39	10050	1058	1529	1800	1989	2156	2307
40	10100	1061	1534	1806	1995	2163	2315

1	10150	1065	1539	1812	2002	2170	2322
2	10200	1068	1545	1818	2009	2178	2330
3	10250	1072	1550	1824	2016	2185	2338
4	10300	1075	1555	1830	2022	2192	2346
5	10350	1078	1560	1836	2029	2200	2354
6	10400	1082	1565	1842	2036	2207	2361
7	10450	1086	1570	1849	2043	2215	2370
8	10500	1089	1576	1855	2050	2222	2378
9	10550	1093	1581	1861	2057	2230	2386
10	10600	1097	1586	1868	2064	2237	2394
11	10650	1101	1592	1874	2071	2245	2402
12	10700	1104	1597	1880	2078	2252	2410
13	10750	1108	1602	1887	2085	2260	2418
14	10800	1112	1608	1893	2092	2268	2426
15	10850	1115	1613	1899	2099	2275	2434
16	10900	1119	1619	1906	2106	2283	2443
17	10950	1123	1624	1912	2113	2290	2451
18	11000	1127	1629	1918	2120	2298	2459
19	11050	1130	1635	1925	2127	2306	2467
20	11100	1134	1640	1931	2134	2313	2475
21	11150	1138	1645	1937	2141	2321	2483
22	11200	1142	1651	1944	2148	2328	2491
23	11250	1145	1656	1950	2155	2336	2499
24	11300	1149	1662	1956	2162	2343	2507
25	11350	1153	1667	1963	2169	2351	2516
26	11400	1156	1672	1969	2176	2359	2524
27	11450	1160	1678	1975	2183	2366	2532
28	11500	1163	1682	1981	2189	2373	2539
29	11550	1167	1687	1987	2196	2380	2547
30	11600	1170	1692	1993	2202	2387	2554
31	11650	1174	1697	1999	2208	2394	2561
32	11700	1177	1702	2004	2215	2401	2569
33	11750	1180	1707	2010	2221	2408	2576
34	11800	1184	1712	2016	2228	2415	2584
35	11850	1187	1717	2022	2234	2422	2591
36	11900	1191	1722	2027	2240	2428	2598
37	11950	1193	1725	2031	2245	2433	2604
38	12000	1195	1729	2035	2249	2438	2609
39	12050	1198	1732	2039	2254	2443	2614
40	12100	1200	1735	2043	2258	2448	2619



1	12150	1202	1739	2047	2262	2452	2624
2	12200	1205	1742	2051	2267	2457	2629
3	12250	1207	1746	2055	2271	2462	2634
4	12300	1210	1749	2059	2276	2467	2640
5	12350	1212	1752	2063	2280	2472	2645
6	12400	1214	1756	2067	2285	2476	2650
7	12450	1217	1759	2071	2289	2481	2655
8	12500	1219	1763	2075	2293	2486	2660
9	12550	1221	1766	2079	2298	2491	2665
10	12600	1224	1770	2083	2302	2496	2670
11	12650	1226	1773	2088	2307	2500	2675
12	12700	1228	1776	2092	2311	2505	2681
13	12750	1231	1780	2096	2316	2510	2686
14	12800	1233	1783	2100	2320	2515	2691
15	12850	1236	1787	2104	2324	2520	2696
16	12900	1238	1790	2108	2329	2524	2701
17	12950	1240	1793	2112	2333	2529	2706
18	13000	1243	1797	2116	2338	2534	2711
19	13050	1245	1800	2120	2342	2539	2717
20	13100	1247	1804	2124	2347	2544	2722
21	13150	1250	1807	2128	2351	2548	2727
22	13200	1252	1811	2132	2355	2553	2732
23	13250	1255	1814	2136	2360	2558	2737
24	13300	1257	1817	2140	2364	2563	2742
25	13350	1259	1821	2144	2369	2568	2747
26	13400	1262	1824	2148	2373	2572	2753
27	13450	1264	1828	2152	2378	2577	2758
28	13500	1266	1831	2156	2382	2582	2763
29	13550	1269	1834	2160	2386	2587	2768
30	13600	1271	1838	2164	2391	2592	2773
31	13650	1274	1841	2168	2395	2596	2778
32	13700	1276	1845	2172	2400	2601	2783
33	13750	1278	1848	2176	2404	2606	2789
34	13800	1281	1852	2180	2409	2611	2794
35	13850	1283	1855	2184	2413	2616	2799
36	13900	1285	1858	2188	2417	2620	2804
37	13950	1288	1862	2192	2422	2625	2809
38	14000	1290	1865	2196	2426	2630	2814
39	14050	1292	1869	2200	2431	2635	2819
40	14100	1295	1872	2204	2435	2640	2824

1	14150	1297	1875	2208	2440	2645	2830
2	14200	1300	1879	2212	2444	2649	2835
3	14250	1302	1882	2216	2448	2654	2840
4	14300	1304	1886	2220	2453	2659	2845
5	14350	1307	1889	2224	2457	2664	2850
6	14400	1309	1893	2228	2462	2669	2855
7	14450	1311	1896	2232	2466	2673	2860
8	14500	1314	1899	2236	2471	2678	2866
9	14550	1316	1903	2240	2475	2683	2871
10	14600	1319	1906	2244	2479	2688	2876
11	14650	1321	1910	2248	2484	2693	2881
12	14700	1323	1913	2252	2488	2697	2886
13	14750	1326	1916	2256	2493	2702	2891
14	14800	1328	1920	2260	2497	2707	2896
15	14850	1330	1923	2264	2502	2712	2902
16	14900	1333	1927	2268	2506	2717	2907
17	14950	1335	1930	2272	2510	2721	2912
18	15000	1338	1934	2276	2515	2726	2917

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West Virginia						
Monthly Basic Child Support Obligations						
(Adjusted for West Virginia's Income Relative to U.S. Averages)						
COMBINED	ONE	TWO	THREE	FOUR	FIVE	SIX
GROSS	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
MONTHLY						
INCOME						
550	108	166	203	227	249	271
600	118	181	221	247	272	295
650	128	196	239	267	294	320
700	137	211	258	288	316	344
750	147	226	276	308	339	368
800	157	241	294	329	361	393
850	166	256	312	348	383	416
900	175	269	328	366	403	438
950	184	282	344	384	423	460
1000	192	296	360	402	443	481

1	1050	201	309	376	420	462	503
2	1100	209	322	392	438	482	524
3	1150	218	335	408	456	502	545
4	1200	226	348	424	474	521	567
5	1250	235	361	440	492	541	588
6	1300	243	374	456	510	561	609
7	1350	252	388	472	528	580	631
8	1400	261	401	488	545	600	652
9	1450	269	414	504	563	620	674
10	1500	278	427	520	581	639	695
11	1550	286	440	536	599	659	716
12	1600	294	453	552	616	678	737
13	1650	302	465	567	633	696	757
14	1700	310	477	582	650	715	777
15	1750	318	490	597	667	733	797
16	1800	326	502	612	683	752	817
17	1850	334	514	627	700	770	837
18	1900	342	527	642	717	789	857
19	1950	350	539	657	734	807	877
20	2000	358	551	672	750	825	897
21	2050	366	564	687	767	844	917
22	2100	374	576	702	784	862	937
23	2150	382	588	717	801	881	957
24	2200	390	600	732	817	899	977
25	2250	398	613	747	834	917	997
26	2300	406	625	762	851	936	1017
27	2350	414	637	776	867	954	1037
28	2400	422	649	790	883	971	1055
29	2450	430	661	804	899	988	1074
30	2500	438	673	819	914	1006	1093
31	2550	446	684	833	930	1023	1112
32	2600	453	696	847	946	1040	1131
33	2650	461	708	861	962	1058	1150
34	2700	469	720	875	978	1075	1169
35	2750	477	732	889	993	1093	1188
36	2800	485	744	904	1009	1110	1207
37	2850	493	755	918	1025	1127	1226
38	2900	500	767	932	1041	1145	1245
39	2950	508	779	946	1057	1162	1263
40	3000	516	791	960	1072	1180	1282

1	3050	524	803	974	1088	1197	1301
2	3100	532	815	988	1104	1214	1320
3	3150	540	826	1002	1120	1232	1339
4	3200	548	838	1017	1135	1249	1358
5	3250	555	850	1031	1151	1266	1376
6	3300	563	862	1045	1167	1284	1395
7	3350	571	874	1059	1183	1301	1414
8	3400	579	886	1073	1198	1318	1433
9	3450	587	897	1087	1214	1336	1452
10	3500	594	908	1099	1228	1351	1468
11	3550	600	917	1110	1240	1364	1483
12	3600	606	926	1121	1252	1377	1497
13	3650	613	936	1132	1264	1391	1512
14	3700	619	945	1143	1276	1404	1526
15	3750	625	954	1153	1288	1417	1540
16	3800	632	963	1164	1300	1430	1555
17	3850	638	973	1175	1312	1444	1569
18	3900	643	981	1184	1323	1455	1582
19	3950	649	989	1194	1333	1467	1594
20	4000	654	997	1203	1344	1478	1607
21	4050	660	1005	1212	1354	1489	1619
22	4100	665	1012	1220	1363	1499	1630
23	4150	667	1016	1225	1368	1505	1636
24	4200	670	1020	1229	1373	1510	1642
25	4250	673	1023	1234	1378	1516	1648
26	4300	675	1027	1238	1383	1521	1654
27	4350	678	1031	1243	1388	1527	1660
28	4400	681	1035	1247	1393	1533	1666
29	4450	683	1039	1252	1398	1538	1672
30	4500	686	1043	1256	1403	1544	1678
31	4550	689	1047	1261	1408	1549	1684
32	4600	691	1051	1265	1413	1555	1690
33	4650	694	1055	1270	1418	1560	1696
34	4700	697	1058	1274	1423	1566	1702
35	4750	699	1062	1279	1428	1571	1708
36	4800	703	1068	1285	1436	1579	1717
37	4850	708	1075	1294	1445	1589	1728
38	4900	713	1082	1302	1454	1600	1739
39	4950	718	1090	1310	1463	1610	1750
40	5000	723	1097	1318	1473	1620	1761

1	5050	728	1104	1327	1482	1630	1772
2	5100	733	1111	1335	1491	1640	1783
3	5150	737	1118	1343	1500	1650	1794
4	5200	742	1125	1351	1510	1661	1805
5	5250	747	1132	1360	1519	1671	1816
6	5300	752	1140	1368	1528	1681	1827
7	5350	757	1147	1376	1537	1691	1838
8	5400	762	1154	1384	1546	1701	1849
9	5450	766	1161	1392	1555	1711	1860
10	5500	770	1167	1400	1564	1720	1870
11	5550	774	1173	1407	1572	1729	1879
12	5600	778	1179	1414	1580	1738	1889
13	5650	782	1184	1422	1588	1747	1899
14	5700	785	1190	1429	1596	1756	1908
15	5750	789	1196	1436	1604	1765	1918
16	5800	793	1202	1443	1612	1774	1928
17	5850	797	1208	1451	1620	1782	1938
18	5900	800	1214	1458	1629	1791	1947
19	5950	804	1220	1465	1637	1800	1957
20	6000	808	1226	1472	1645	1809	1967
21	6050	812	1231	1480	1653	1818	1976
22	6100	816	1237	1487	1661	1827	1986
23	6150	819	1242	1493	1668	1835	1995
24	6200	820	1244	1495	1670	1837	1997
25	6250	822	1246	1497	1672	1840	2000
26	6300	823	1248	1499	1675	1842	2002
27	6350	825	1250	1501	1677	1845	2005
28	6400	826	1252	1503	1679	1847	2008
29	6450	828	1254	1505	1681	1849	2010
30	6500	829	1256	1507	1683	1852	2013
31	6550	831	1258	1509	1686	1854	2015
32	6600	833	1260	1511	1688	1857	2018
33	6650	834	1262	1513	1690	1859	2021
34	6700	836	1264	1515	1692	1861	2023
35	6750	837	1266	1517	1694	1864	2026
36	6800	839	1268	1519	1696	1866	2028
37	6850	840	1271	1522	1700	1870	2032
38	6900	843	1274	1525	1704	1874	2037
39	6950	845	1277	1529	1708	1879	2042
40	7000	847	1281	1533	1713	1884	2048

1	7050	850	1284	1537	1717	1888	2053
2	7100	852	1287	1541	1721	1893	2058
3	7150	854	1291	1545	1725	1898	2063
4	7200	857	1294	1549	1730	1903	2068
5	7250	859	1297	1552	1734	1907	2073
6	7300	861	1301	1556	1738	1912	2079
7	7350	863	1304	1560	1743	1917	2084
8	7400	866	1307	1564	1747	1922	2089
9	7450	868	1311	1568	1751	1926	2094
10	7500	870	1314	1572	1756	1931	2099
11	7550	873	1318	1575	1760	1936	2104
12	7600	875	1321	1579	1764	1941	2109
13	7650	877	1324	1583	1768	1945	2115
14	7700	880	1328	1587	1773	1950	2120
15	7750	882	1331	1591	1777	1955	2125
16	7800	884	1334	1595	1781	1959	2130
17	7850	887	1338	1599	1786	1964	2135
18	7900	891	1344	1606	1794	1973	2145
19	7950	895	1351	1614	1803	1984	2156
20	8000	900	1358	1623	1813	1994	2167
21	8050	904	1364	1631	1822	2004	2178
22	8100	909	1371	1639	1831	2014	2189
23	8150	913	1378	1648	1840	2024	2200
24	8200	917	1385	1655	1849	2034	2211
25	8250	922	1391	1663	1858	2044	2221
26	8300	926	1398	1671	1867	2053	2232
27	8350	930	1404	1679	1875	2063	2242
28	8400	935	1411	1687	1884	2073	2253
29	8450	939	1417	1695	1893	2082	2264
30	8500	943	1424	1703	1902	2092	2274
31	8550	947	1430	1710	1911	2102	2285
32	8600	952	1437	1718	1919	2111	2295
33	8650	956	1443	1726	1928	2121	2306
34	8700	960	1450	1734	1937	2131	2316
35	8750	964	1456	1742	1946	2140	2327
36	8800	969	1463	1750	1954	2150	2337
37	8850	973	1469	1758	1963	2160	2348
38	8900	977	1476	1766	1972	2169	2358
39	8950	982	1482	1773	1981	2179	2369
40	9000	986	1489	1781	1990	2189	2379

1	9050	990	1495	1789	1998	2198	2390
2	9100	994	1502	1797	2007	2208	2400
3	9150	999	1508	1805	2016	2218	2411
4	9200	1003	1515	1813	2025	2227	2421
5	9250	1007	1521	1821	2034	2237	2432
6	9300	1011	1527	1827	2041	2245	2441
7	9350	1013	1530	1831	2045	2250	2446
8	9400	1016	1534	1835	2049	2254	2450
9	9450	1018	1537	1838	2053	2259	2455
10	9500	1021	1541	1842	2057	2263	2460
11	9550	1023	1544	1846	2062	2268	2465
12	9600	1026	1548	1850	2066	2273	2471
13	9650	1029	1552	1854	2071	2278	2476
14	9700	1032	1555	1858	2075	2283	2481
15	9750	1034	1559	1862	2080	2288	2487
16	9800	1037	1563	1866	2084	2292	2492
17	9850	1040	1566	1870	2089	2297	2497
18	9900	1042	1570	1874	2093	2302	2503
19	9950	1045	1574	1878	2097	2307	2508
20	10000	1048	1578	1882	2102	2312	2513
21	10050	1050	1581	1886	2106	2317	2518
22	10100	1053	1585	1890	2111	2322	2524
23	10150	1056	1589	1894	2115	2327	2529
24	10200	1058	1592	1898	2120	2331	2534
25	10250	1061	1596	1902	2124	2336	2540
26	10300	1064	1600	1905	2128	2341	2545
27	10350	1066	1603	1909	2133	2346	2550
28	10400	1069	1607	1913	2137	2351	2556
29	10450	1072	1611	1917	2142	2356	2561
30	10500	1074	1614	1921	2146	2361	2566
31	10550	1077	1618	1925	2151	2366	2571
32	10600	1080	1622	1929	2155	2370	2577
33	10650	1082	1625	1933	2159	2375	2582
34	10700	1084	1628	1937	2164	2380	2587
35	10750	1086	1631	1941	2168	2385	2593
36	10800	1088	1635	1945	2173	2390	2598
37	10850	1090	1638	1949	2177	2395	2603
38	10900	1092	1641	1953	2182	2400	2609
39	10950	1094	1644	1957	2186	2405	2614
40	11000	1096	1647	1961	2191	2410	2619

1	11050	1098	1651	1965	2195	2414	2625
2	11100	1100	1654	1969	2199	2419	2630
3	11150	1102	1657	1973	2204	2424	2635
4	11200	1104	1660	1977	2208	2429	2640
5	11250	1106	1663	1981	2213	2434	2646
6	11300	1108	1667	1985	2217	2439	2651
7	11350	1110	1670	1989	2222	2444	2656
8	11400	1112	1673	1993	2226	2449	2662
9	11450	1114	1676	1997	2231	2454	2667
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14	11700	1125	1692	2017	2253	2478	2694
15	11750	1127	1695	2021	2257	2483	2699
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29	24750	1766	2654	3159	3529	3881	4219
30	24800	1769	2658	3164	3534	3888	4226
31	24850	1772	2662	3169	3540	3894	4233
32	24900	1775	2666	3174	3546	3900	4240
33	24950	1777	2671	3179	3551	3907	4246
34	25000	1780	2675	3185	3557	3913	4253
35	25050	1783	2679	3190	3563	3919	4260
36	25100	1786	2683	3195	3569	3925	4267
37	25150	1788	2687	3200	3574	3932	4274
38	25200	1791	2692	3205	3580	3938	4281
39	25250	1794	2696	3210	3586	3944	4287
40	25300	1797	2700	3215	3591	3950	4294



1	25350	1799	2704	3220	3597	3957	4301
2	25400	1802	2708	3225	3603	3963	4308
3	25450	1805	2713	3231	3609	3969	4315
4	25500	1808	2717	3236	3614	3976	4321
5	25550	1810	2721	3241	3620	3982	4328
6	25600	1813	2725	3246	3626	3988	4335
7	25650	1816	2730	3251	3631	3994	4342
8	25700	1819	2734	3256	3637	4001	4349
9	25750	1821	2738	3261	3643	4007	4356
10	25800	1824	2742	3266	3649	4013	4362
11	25850	1827	2746	3271	3654	4020	4369
12	25900	1830	2751	3277	3660	4026	4376
13	25950	1833	2755	3282	3666	4032	4383
14	26000	1835	2759	3287	3671	4038	4390
15	26050	1838	2763	3292	3677	4045	4397
16	26100	1841	2768	3297	3683	4051	4403
17	26150	1844	2772	3302	3689	4057	4410
18	26200	1846	2776	3307	3694	4064	4417
19	26250	1849	2780	3312	3700	4070	4424
20	26300	1852	2784	3317	3706	4076	4431
21	26350	1855	2789	3323	3711	4082	4438
22	26400	1857	2793	3328	3717	4089	4444
23	26450	1860	2797	3333	3723	4095	4451
24	26500	1863	2801	3338	3729	4101	4458
25	26550	1866	2806	3343	3734	4107	4465
26	26600	1868	2810	3348	3740	4114	4472
27	26650	1871	2814	3353	3746	4120	4479
28	26700	1874	2818	3358	3751	4126	4485
29	26750	1877	2822	3363	3757	4133	4492
30	26800	1879	2827	3369	3763	4139	4499
31	26850	1882	2831	3374	3768	4145	4506
32	26900	1885	2835	3379	3774	4151	4513
33	26950	1888	2839	3384	3780	4158	4519
34	27000	1891	2843	3389	3786	4164	4526
35	27050	1893	2848	3394	3791	4170	4533
36	27100	1896	2852	3399	3797	4177	4540
37	27150	1899	2856	3404	3803	4183	4547
38	27200	1902	2860	3409	3808	4189	4554
39	27250	1904	2865	3415	3814	4195	4560
40	27300	1907	2869	3420	3820	4202	4567

1	27350	1910	2873	3425	3826	4208	4574
2	27400	1913	2877	3430	3831	4214	4581
3	27450	1915	2881	3435	3837	4221	4588
4	27500	1918	2886	3440	3843	4227	4595
5	27550	1921	2890	3445	3848	4233	4601
6	27600	1924	2894	3450	3854	4239	4608
7	27650	1926	2898	3455	3860	4246	4615
8	27700	1929	2903	3461	3866	4252	4622
9	27750	1932	2907	3466	3871	4258	4629
10	27800	1935	2911	3471	3877	4264	4636
11	27850	1937	2915	3476	3883	4271	4642
12	27900	1940	2919	3481	3888	4277	4649
13	27950	1943	2924	3486	3894	4283	4656
14	28000	1946	2928	3491	3900	4290	4663
15	28050	1949	2932	3496	3906	4296	4670
16	28100	1951	2936	3501	3911	4302	4676
17	28150	1954	2941	3507	3917	4308	4683
18	28200	1957	2945	3512	3923	4315	4690
19	28250	1960	2949	3517	3928	4321	4697
20	28300	1962	2953	3522	3934	4327	4704
21	28350	1965	2957	3527	3940	4334	4711
22	28400	1968	2962	3532	3946	4340	4717
23	28450	1971	2966	3537	3951	4346	4724
24	28500	1973	2970	3542	3957	4352	4731
25	28550	1976	2974	3547	3963	4359	4738
26	28600	1979	2978	3553	3968	4365	4745
27	28650	1982	2983	3558	3974	4371	4752
28	28700	1984	2987	3563	3980	4378	4758
29	28750	1987	2991	3568	3985	4384	4765
30	28800	1990	2995	3573	3991	4390	4772
31	28850	1993	3000	3578	3997	4396	4779
32	28900	1995	3004	3583	4003	4403	4786
33	28950	1998	3008	3588	4008	4409	4793
34	29000	2001	3012	3593	4014	4415	4799
35	29050	2004	3016	3599	4020	4421	4806
36	29100	2007	3021	3604	4025	4428	4813
37	29150	2009	3025	3609	4031	4434	4820
38	29200	2012	3029	3614	4037	4440	4827
39	29250	2015	3033	3619	4043	4447	4834
40	29300	2018	3038	3624	4048	4453	4840

1	29350	2020	3042	3629	4054	4459	4847
2	29400	2023	3046	3634	4060	4465	4854
3	29450	2026	3050	3639	4065	4472	4861
4	29500	2029	3054	3645	4071	4478	4868
5	29550	2031	3059	3650	4077	4484	4874
6	29600	2034	3063	3655	4083	4491	4881
7	29650	2037	3067	3660	4088	4497	4888
8	29700	2040	3072	3666	4095	4504	4896
9	29750	2043	3077	3671	4101	4511	4904
10	29800	2046	3082	3677	4107	4518	4911
11	29850	2050	3086	3683	4114	4525	4919
12	29900	2053	3091	3689	4120	4532	4927
13	29950	2056	3096	3694	4127	4539	4934
14	30000	2059	3101	3700	4133	4546	4942

15                    The extrapolated percentages for incomes above \$30,000  
16 are:

	ONE	TWO	THREE	FOUR	FIVE	SIX
	CHILD	CHILDREN	CHILDREN	CHILDREN	CHILDREN	CHILDREN
19 This						
20 Amount	2059	3101	3700	4133	4546	4942
21						
22 Plus this						
23 percent						
24 multiplied						
25 by						
26 combined	5.1%	7.4%	8.5%	9.5%	10.5%	11.4%
27 gross						
28 income						
29 above						
30 \$30,000						

1 **§48-13-302. Incomes below the table for determining basic**  
2 **child support obligations.**

3 If combined adjusted gross income is below five hundred  
4 fifty dollars per month, which is the lowest amount of income  
5 considered in the table of monthly basic child support  
6 obligations set forth in subsection (a) of this section, the  
7 basic child support obligation shall be set at fifty dollars per  
8 month or a discretionary amount determine by the court based on  
9 the resources and living expenses of the parents and the number  
10 of children due support.

11 **§48-13-303. Incomes above the table for determining basic**  
12 **child support obligations.**

13  
14 If combined adjusted gross income is above ~~fifteen~~ thirty  
15 thousand dollars per month, which is the highest amount of income  
16 considered in the table of monthly basic child support  
17 obligations set forth in subsection (a) of this section, the  
18 basic child support obligation shall not be less than it would be  
19 based on a combined adjusted gross income of ~~fifteen~~ thirty  
20 thousand dollars. The court may also compute the basic child  
21 support obligation for combined adjusted gross incomes above  
22 ~~fifteen~~ thirty thousand dollars by the following:

23 (1) One child - ~~\$1,338~~ \$2,059 + ~~0.088~~ .051 x combined

1 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
2 month;

3 (2) Two children - ~~\$1,934~~ \$3,101 + ~~0.153~~ .074 x combined  
4 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
5 month;

6 (3) Three children - ~~\$2,276~~ \$3,700 + ~~0.169~~ .085 x combined  
7 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
8 month;

9 (4) Four children - ~~\$2,515~~ \$4,133 + ~~0.169~~ .095 x combined  
10 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
11 month;

12 (5) Five children - ~~\$2,726~~ \$4,546 + ~~0.183~~ .0105 x combined  
13 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
14 month;

15 (6) Six children - ~~\$2,917~~ \$4,942 + ~~0.196~~ .0114 x combined  
16 adjusted gross income above ~~fifteen~~ thirty thousand dollars per  
17 month;

NOTE: The purpose of the bill is to update the child support guidelines table based on today's economic data.

Strike-throughs indicate language that would be stricken from the present law, underscoring indicates language that would be added.