

WEST VIRGINIA SUPPORT ENFORCEMENT COMMISSION



2023 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 2023**

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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. The Commissioner of the Bureau for Child Support Enforcement is an *ex officio* non-voting member, serving as the chair of the committee. One member is the Commissioner of the Bureau for Family Assistance, representing the previously-named Bureau for Children and Families. The remaining seven members are appointed by the Governor with no more than five members belonging to the same political party. The current Board is comprised of three (3) Democrats, three (3) Republicans and one (1) Independent serving terms ending July 1, 2023. The members consist of an attorney experienced 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* 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. In addition, the Commission requested public input by posting a survey on the BCSE website.

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. Dr. Venohr compiled the 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 Dr. Venohr's curriculum vitae is in Appendix B. Dr. Venohr provided an extensive report and data in addition to several suggestions for updating

WV's child support formula. Dr. Venohr's full report and findings are attached as Appendix C. Dr. Venohr further provided an addendum with the child support guidelines updated to 2022 price levels and 2022 federal poverty guidelines. The Commission focused on the updated 2022 guidelines, attached as Appendix D. The Commission held official meetings on April 1, 2022, July 29, 2022 and November 22, 2022.

TOPICS/ISSUES CONSIDERED BY THE COMMISSION

Current Child Support Guidelines:

The current basic support obligation table was based upon the economic data of 1997 and enacted in 1999. 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. Dr. Venohr proposed two tables, adjusted for West Virginia's below average income and prices. The 'realigned income' method reflects the national measurements for West Virginia's income, which was the method used to develop the existing table. The 'price parity' method adjusts the national measurements by West Virginia's price parity of 88 percent. (Based upon each \$1.00 spent on the US average to raise a child, \$0.88 is needed for the same level of expenditures in WV.) The Commission reviewed the tables and determined that the price parity table reflected the most accurate basic child support obligations.

The Commission examined scenarios with incomes of either or both parties exceeding \$15,000 per month, the upper limit for the current support guidelines, which requires incomes above \$15,000 per month to use an extrapolation formula. The Commission inquired and Dr. Venohr confirmed that extrapolations are more prone to margins of error. The proposed support guidelines cover incomes up to \$35,000 per month. Incomes beyond that level would then use an extrapolation formula.

The Commission had significant discussion regarding the 2016 federal requirement to consider the basic subsistence needs of the low-income obligated parent with limited ability to pay. The Commission recognized that setting orders at levels that low-income obligated parents can pay could encourage regular, on-time payments, avoid the accumulation of unpayable arrears, and reduce the need for enforcement actions that exacerbate payment issues.

West Virginia currently fulfills this federal requirement with its 'ability to pay calculation' that requires an additional step in calculation when the obligated parent's adjusted gross income is below \$1,550 per month, the current 'income threshold.' The extra step to determine ability to pay ensures that the obligated parent has sufficient remaining income to meet a 'self-support reserve,' which refers to their basic subsistence needs. Currently, the self-support reserve is \$500 per month and reflects the federal poverty guideline for one person at the time current child support guidelines were devised over 20 years ago.

The Commission considered whether the income threshold of the ability to pay calculation and the self-support reserve amounts should remain as is, be increased, or be eliminated. After considering all scenarios and discussion with Dr. Venohr, the Commission determined that the self-support reserve should be increased to \$997. The amount of \$997 reflects the 88% price parity adjustment of the 2022 federal poverty level of \$1133 per month. The figure of \$997 will replace \$500 in the ability to pay calculation at Line 11 of the Income Shares Support Formula.

Dr. Venohr calculated and the Commission approved the increase of the income threshold for the ability to pay calculation to the amount of \$2,600 per month. This income threshold amount is determined by the adjusted gross income on the minimum basic support obligation table for six children which results in an adjusted child support order greater than zero, after the allowance for the self-support reserve of \$997. The 'ability to pay' calculation will be required when the obligated parent's adjusted gross income is \$2,600 or less per month.

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. Dr. 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 in February 2022. The Commission questioned Dr. Venohr at length regarding the data contained in her report and on which her proposed financial tables were based. Dr. Venohr explained her methodology and measurements which were adjusted to reflect WV's lower incomes (price parity) 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 in WV cases.

Application of and deviation from formula:

The Commission considered a report based on the expert's review of 150 WV child support orders. Of the reviewed orders, almost half (47%) showed a deviation from the guidelines. For this comparison, it was considered a deviation if the guidelines-calculated amount did not match the order amount. The deviation rate did not vary by the obligated parent's income or whether income was attributed. The order amounts were about \$300 to \$350 per month on average regardless of whether there was a deviation. This minimal difference suggests that, although there were many deviations, the deviations may have been small amounts. There may have been other considerations on the oral record, there may be multiple guidelines worksheets, or the difference between the worksheet-calculated amount and the order amount may be due to simple rounding. The Commission was unable to reach conclusions regarding the reason for a high number of variations from the formula from this data.

Current law, rules, and practices:

The Commission considered the new legislation regarding extended shared parenting arrangements and its effect on the calculation of child support. The evidence presented was mostly anecdotal as the new laws were only recently enacted. However, the Commission recognized that the existing child support guidelines provide standards for the full range of parenting time allocation. Due to the current economic data and maintaining two households for the child, the Commission did determine that the multiplier of 1.5 should be increased to 1.6.

The Commission discussed the federal requirements of 45 CFR 302.56 promulgated in 2016 and determined that changes to current statutes must be made in order to be in compliance. These requirements include the further consideration of the obligated parent's basic subsistence needs and additional factors for imputation of income to a parent. Although case law in WV dictates that a payor's support while incarcerated must be based on his/her actual income, the federal regulation mandates the need for a statute that, for incarcerated parents, income cannot be attributed, and incarceration is not considered voluntary unemployment.

Other relevant data:

The Commission also considered whether the child's childcare and healthcare costs should continue to be calculated in the support formula. The Commission unanimously agreed to continue the inclusion of these important expenses.

The Commission discussed whether a change from gross income to net income was needed. The Commission agreed that the gross income was the most finite figure upon which to fairly assess the income available for support.

SUGGESTED LEGISLATIVE ACTION

While the Commission 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 to reflect the most recent economic data available on the cost of raising a child.

The Commission recommends that the statutes regarding the obligated parent's basic subsistence needs be updated to reflect the most recent economic data and standard of living.

The Commission recommends that the statute be updated with the definition of "attributed income" and the factors to be considered for attribution as required by 45 CFR 302.56 (c).

To that end, the Commission has prepared draft legislation to implement its recommendations which is attached as Appendix E.

Respectfully submitted,

Garrett M. Jacobs, SEC Chairman

Appendix

A

West Virginia Support Enforcement Commission

NAME	EMAIL	PHONE
Allyson E. Hilliard	ahilliard@wvdivorce.com	304-729-9000
Ann L. Haight	ann.l.haight@wvago.gov	304-558-8986
Melody Pendergrass	idsdeliverynow@aol.com	304-993-2312
The Honorable Heather A. Wood	heather.wood@courtswv.gov	304-238-1012
Dr. W. Shane Holmes	drwsholmes@yahoo.com	304-744-6505
Megan Hatfield	megan.hatfield@camc.org	304-982-1016
Marjorie McDiarmid	marjorie.mcdiarmid@mail.wvu.edu	304-293-6821
Tina A. Mitchell	tina.a.mitchell@wv.gov	304-352-4485
Garrett M. Jacobs	garrett.m.jacobs@wv.gov	304-558-0909

Appendix

B

EDUCATION

PhD Economics
1997 *University of Colorado, Boulder*

MS Economics
1990 *University of Colorado, Denver*

BS Regional Planning
1982 *Grand Valley State University*

CURRENT EMPLOYMENT

2007 – Present **Economist and Senior Research Associate**
Center for Policy Research in Denver, Colorado

PAST EMPLOYMENT AND EXPERIENCE

2012 – 2020 **Adjunct Faculty, Macroeconomics,
Microeconomics and Business Statistics**
Colorado Mountain College, Glenwood Springs,
Colorado

1999-2006 **Lecturer: Micro- and Macroeconomics**
Metropolitan State University in Denver, Colorado

1997-2007 **Economist and Senior Research Associate**
Policy Studies Inc. (PSI) in Denver, Colorado

1989-1997 **Research Assistant/Research Associate**
Policy Studies Inc. (PSI) in Denver, Colorado

ECONOMIC ADVISOR AND TECHNICAL ASSISTANCE ON CHILD SUPPORT GUIDELINES

Venohr led the technical assistance for the following state reviews or 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 low-income adjustments, shared-parenting time, extraordinary healthcare costs, and multiple families. Venohr produced a report for most of these projects.

Alabama, Guam, Michigan, Maine, West Virginia, Wyoming	2021
Alabama, Arizona, Illinois, Iowa, Missouri, Maryland, Pennsylvania, Tennessee	2020
Commonwealth of Northern Mariana Islands, Guam, Illinois, Kentucky, Oklahoma, Vermont	2019
Colorado, Georgia, Illinois, Maryland, Minnesota, Nebraska, New Mexico, North Carolina, Tennessee, Utah	2018
Eastern Shoshone, Illinois, Kansas, Maryland, Minnesota, New York, Rhode Island, Tennessee, Ohio	2017
Illinois, Iowa, Maryland, Minnesota, Missouri, Nevada, Ohio, Pennsylvania, South Dakota, Wyoming	2016
Arizona, Georgia, New Mexico, North Carolina, Nebraska, Ohio, Vermont	2014
West Virginia, Maryland (low-income)	2013
Arkansas, Connecticut, Illinois, Iowa, Missouri, South Dakota, Tennessee, Texas, Wyoming	2012
Rhode Island, Virginia	2011
New Mexico, Pennsylvania, California, New York, North Carolina, Illinois, Vermont, Georgia	2010
Arizona, Colorado, Illinois, Indiana, Ohio, South Carolina, Tennessee	2009
Illinois, Maryland, Missouri, Pennsylvania, South Dakota, Wyoming	2008
Alabama, Iowa, Louisiana, Maine, New Mexico, Rhode Island, Vermont	2007
Arkansas, Alabama, Nebraska, North Carolina, Oregon	2006
California, Georgia, Maryland, Massachusetts, Minnesota, Tennessee, Washington	2005
Alabama, Connecticut, Guam, Iowa, Maryland, Missouri, Ohio, South Dakota, Washington, West Virginia, Wyoming	2004
Arizona, District of Columbia, Louisiana, New Jersey, Pennsylvania, South Carolina, Tennessee	2003
Georgia, Indiana, North Carolina, New Mexico, Tennessee, Utah, Vermont	2002
Georgia, Michigan, Missouri, Oregon, Rhode Island, Tennessee, Wisconsin	2001
Arkansas, California, Colorado, Kentucky, Maryland, Ohio, South Dakota, Arizona, Connecticut, Iowa, Idaho, Louisiana, Maine, Vermont, Virginia	2000

SELECTED RESEARCH, EVALUATION and TECHNICAL ASSISTANCE PROJECTS

Fatherhood Research and Practice Network (FRPN) U.S. Department of Health and Human Services, Administration for Children and Families, Office of Planning, Research and Evaluation, Subcontract with Temple University	2013-2018
Evaluation of the Behavioral Interventions for Child Support Services (BICS) Demonstration U.S. Department of Health and Human Services, subcontract with MDRC	2015-2017
Colorado HCPF: Development of Announcement and Scoring of Grant Proposals for School-Based Substance Abuse Prevention Program Colorado Department of Health Care Policy and Financing	2014

Exploring a Child Support Pass Through Option for Colorado Colorado Department of Human Services	2013
Streamlining the Child Support Modification Process: Massachusetts Department of Revenue	2010-2012
Evaluation of the Work Support Strategies Initiative: An Initiative that Coordinates and Streamlines Applications/Recertifications for Medicaid/CHIP, SNAP, TANF and Child Care Assistance State of Colorado Department of Human Services	2011-2012
Pew Center on the States – Strategic Initiatives in Child Support Enforcement Pew Charitable Trust	2011
Parents to Work: A Collaboration between Child Support and a Work Force Program Arapahoe County, Department of Human Services, Child Support Enforcement Division	2008-2011
Technical Assistance Guidance for Effective Customer Service Department of Health and Human Services, Office of Child Support Enforcement	2008-2009
Grant to Improve Collaboration between Medicaid and the Child Support Program State of Texas, Office of the Attorney General	2007-2011
North Dakota 1115 Grant to Test the Collaboration between Child Protective Services and the Child Support Program Sub-contract with Policy Studies Inc.	2007-2011
Investigation of Improved Access to Child Care and Early Education The Piton Foundation and the Denver Public Schools Preschool Program	2009
Barriers to CCCAP Utilization: Proposed Assessment and Identification of Needed Solutions Denver Early Childhood Council	2007-2008
Child Support Payment Predictor Model Commonwealth of Virginia, Department of Social Services	2004-2008

Selected Projects while at PSI

Task Order 42: Study to Investigate Underlying Causes of the Flattening of Increases to Child Support Collections Federal Office of Child Support Enforcement	2006
Impact of Modification Thresholds on Review and adjustment of Child support Orders; and Effects of Child support Order Amounts on Payments by Low-Income Parents Federal Office of Child Support Enforcement	2006
Knox County, Tennessee: Case Stratification Process Federal Office of Child Support Enforcement	2006

Cost of Providing Center-Based Child Care State of Minnesota	2006
Final Report: Evaluation of the Louisiana Low-Income Fatherhood Program SSA Consultants, Inc., Subcontract with SSA Consultants	2004-2005
Profile of Low-Income Fathers in Louisiana; Low-Income Fathers and Child Support: Best Practices and Recommendations; and Low-Income Fatherhood Program: Implementation Evaluation and Early Outcomes State of Louisiana Department of Social Services, Subcontract with SSA Consultants	2003-2004
Grant to Center for Public Policy Studies Child Support Trust Accounts: Guide for Designing A Demonstration Program Ann E. Casey Foundation	2003-2004
The Role of Minnesota Child Support Enforcement in Increasing Access to Healthcare Coverage for Children in Minnesota State of Minnesota	2002-2004
Child Support Passthrough in Minnesota: An Evaluation and Outcome Evaluation State of Minnesota	2002-2003
Task Order 23: Using Automated Income Data to Establish or Modify Child Support Orders Federal Office of Child Support Enforcement	2002-2003
Task Order 24: State Policies and Practices that Address the Circumstances of Low-Income Noncustodial Fathers Federal Office of Child Support Enforcement	2002-2003
Utilization of Federal Parent Locator Service Data for Evaluation of the Federal Welfare and Child Support Enforcement Program U.S. Department of Health and Human Services, Subcontract to Mathematica Policy Research & Social and Scientific Systems	2000-2003
OCSE Responsible Fatherhood Programs: Client Characteristics and Outcomes; OCSE Responsible Fatherhood Programs: Early Implementation Lessons Federal Department of Health and Human Services, Assistant Secretary of Evaluation and Planning	1999-2003
Evaluation of Father Friendly Initiative Commonwealth of Massachusetts	1999-2003
Special Improvement Project to Implement Administrative Enforcement in Interstate Cases State of Wyoming	1999-2002
Colorado E-Commerce Needs Assessment Report Colorado Department of Human Services	2001-2002
Task Order 12: Assessment & Inventory of State Staffing Patterns Federal Office of Child Support Enforcement	2001-2002
Task Order 18: National Child Support Research Conference Federal Office of Child Support Enforcement	2001-2002
Evaluation of Electronic Modification (ELMO) of Child Support Orders State of Alaska	2001

Telephone Survey of State Paternity Establishment Policies and Practices: Summary of Results National Institute for Child Health and Development, Subcontract with Cornell University	1999-2003
Exploring Options: Arrears Forgiveness and Passthrough of Payments to Custodial Families State of Minnesota Legislature	1999-2000
Minnesota Child Support Assurance: Program Design Caseloads and Cost State of Minnesota	1999-2000
Updated Colorado Staffing Standards for Child Support Enforcement Federal Office of Child Support Enforcement, State of Colorado	1999-2000
A Study of Interest Usage on Child Support Arrears: State of Colorado State of Colorado	1999-2000
Comprehensive Study of the Montana Certificate of Need Program Montana Department of Public Health and Human Services	1999
Massachusetts Paternity Acknowledgment Program Massachusetts Departments of Health and Public Health	1994-1996
Estimating the Benefits of Collecting Interest on Child Support Arrears: State of Oregon Oregon Department of Justice	1994
WIC Distribution Payment Options: State of Vermont Vermont Department of Health	1993-1994
Improving Energy Efficiency in Public Housing: A Colorado Field Experiment Department of Housing and Urban Development, Grant to Center for Public Policy Studies	1993-1994
Central Payments Analysis: Standards, Current Problems, and Constraints Minnesota Department of Human Services	1993-1994
Local Mental Health Funding: Other State Methods and Wyoming Policy Options Wyoming Department of Health	1993-1994
Wyoming Nursing Salary Survey Wyoming Department of Health	1992
Analysis of Wyoming Community Programs Wyoming Department of Health	1992
Iowa/Nebraska: The Use of Electronic Funds Transfer Project: Analysis of Implementation Process and Issues in Child Support State of Nebraska	1990

Selected Publications

Oldham, Thomas and Jane Venohr. (May 2021). "The Relationship between Child Support and Parenting Time." *Family Law Quarterly*. Volume 43, Number 2.

Jane Venohr (2017). "A Call to Revisit Promising Practices for Staffing Configurations and Cost-Effective Staffing Levels in Child Support Offices." National Child Support Enforcement Association. *Communique*, Fairfax Virginia.

Jane C. Venohr (2017). "Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues." *Journal of the American Academy of Matrimonial Lawyers*. Vol. 29, pp 377-407.

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

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 Venohr. (2011) "Child Support Guidelines: Recent Developments," *Communique*. National Child Support Enforcement Association (NCSEA) vol. 2, sec. 302-56, May 2011.

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

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

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.

Appendix

C

Review of the West Virginia
Child Support Guidelines:
Updated Table
and Findings
from Analysis of Case File Data

Submitted to:

West Virginia Department of Health & Human Resources
Bureau for Child Support Enforcement
Charlestown, WV

Submitted by:

Jane Venohr, Ph.D.
Savahanna Matyasic, MSW



1570 Emerson St., Denver, CO 80218 | Tel: (303)837-1555 | centerforpolicyresearch.org

(Jan. 10, 2022)

Points of view expressed in this document are those of the authors and do not necessarily represent the official position of BSCE or the Commission reviewing the guidelines. The authors are responsible for any errors and omissions.

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SECTION 1: INTRODUCTION

West Virginia sets its child support guidelines in state statute (West Virginia Code § 48-13). They are to be applied as a rebuttal presumption in any proceeding before a court for the award of children. The West Virginia legislature established the guidelines to ensure greater uniformity in their application and to increase the predictability for parents, children, and others directly affected by child support orders (West Virginia Code § 48-13-101). Federal regulation (45 C.F.R. § 302.56(a)) requires states to review their guidelines at least once every four years.

The purpose of this report is to:

- Document the analysis of data for the 2021-2022 West Virginia child support guidelines review, including the analysis of economic evidence on the cost of raising children;
- Use current economic evidence to develop a proposed, updated child support table for West Virginia;
- Document the basis of a proposed, updated table;
- Recommend an updated ability to pay calculation that is part of the current guidelines;
- Provide examples of provisions that West Virginia could adapt to meet new federal requirements (45 C.F.R. § 302.56(c)) concerning income imputation that are aimed at better serving low-income families and obligated parents with no or little earning capacity as well as no or limited financial resources.

Federal regulations pertaining to state child support guidelines and the periodic review of child support guidelines, which are listed at the end of this section, were expanded in December 2016. States have one year after the state's next review commencing after 2016 to fulfill the expanded federal requirements.¹ The federal government allowed states to request an extension due to the COVID-19 pandemic. West Virginia requested and received the extension. Nonetheless, since West Virginia is reviewing its guidelines now, it makes sense that West Virginia work toward complying with the requirements in this review.

Federal regulation (45 C.F.R. § 302.56(h)) also expanded the data analysis requirements of state guidelines reviews. To meet those requirements, this report contains the findings from analyzing data from three major sources: economic data on the cost of children, case file data, and labor market data. More current economic data on the cost of children is used to prepare an updated West Virginia child support table in this report. The analysis of case file data fulfills several specific federal requirements including the analysis of guidelines deviations to inform how the state can meet the goal of limiting the number of deviations, the analysis of income imputation to encourage the use of actual income to the extent feasible, the analysis of defaults to encourage parent engagement, and the analysis of the low-income adjustment (which is the ability to pay calculation in West Virginia) to expand its reach and improve its application among low-income parents. The intent is to set orders that can be paid in full so low-income families receive regular child support and to avoid punitive enforcement actions (e.g.,

¹ 45 C.F.R. § 302.56(a).

driver's license suspension) that can indirectly create other issues. In other words, the federal requirements recognize that some obligated parents do not have the ability to pay, while others have the ability to pay but do not want to pay. The federal requirements aim to be more sensitive to those whose nonpayment is purely driven by inability to pay. The federal requirement to analyze labor market data also appears to be aimed at encouraging better policies and practices for low-income parents and income imputation by better understanding low-paying jobs, particularly whether they are stable jobs and offer consistent hours and work throughout the month.

FEDERAL REQUIREMENTS OF STATE GUIDELINES

The existing federal regulations pertaining to state guidelines are shown at the end of the Section. Federal requirements for state guidelines were initially imposed in 1987 and 1989 and have had no major changes until recently—specifically, in December 2016 when the Modernization Rule (MR) was published.² The 1984 Child Support Amendments to the Social Security Act require each state with a government child support program through Title IV-D of the Social Security Act to have one set of child support guidelines to be used by all judicial or administrative tribunals having authority to determine child support orders within the state by 1987.³ The Family Support Act of 1988 expanded the requirement by requiring that the application of a state's guidelines be a rebuttable presumption and that states review their guidelines at least once every four years and, if appropriate, revise their guidelines.⁴ States can determine their own criteria for rebutting the guidelines; however, the federal requirements made it clear that states should aim to keep guidelines deviations at a minimum. For several decades, the federal requirements for state guidelines were to:

- Have one set of guidelines to be used by judges (and all persons within a state with the authority) to issue a child support order;
- Provide that the guidelines are rebuttal and develop state criteria for rebutting them;
- Consider all earnings and income of the noncustodial parent in the calculation of support;
- Produce a numeric, sum-certain amount;
- Provide for the child's healthcare coverage; and
- Review their guidelines at least once every four years and as part of that review analyze guidelines deviations.

In summary, the additional requirements of state guidelines are:

- At a minimum, they must consider other evidence of ability to pay in addition to a parent's earnings and income (45 C.F.R. § 302.56(c)(1)(i));

² 81 Fed. Reg. 244. (Dec. 20, 2016). Department of Health and Human Services Centers for Medicaid Services. *Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

³ See 1984 Amendments of the Social Security Act (Pub. L. 98-378).

⁴ See 1988 Family Support Act (Pub. L. 100-485).

- They must consider the basic subsistence needs of the noncustodial parent who has a limited ability to pay (45 C.F.R. § 302.56(c)(1)(ii));
- If imputation of income is authorized, they must also consider, to the extent known, the specific circumstances of the noncustodial parent, such as the 14 specific factors identified in the federal rule (45 C.F.R. § 302.56((c)(1)(iii));⁵
- They may not treat incarceration⁶ as voluntary unemployment in establishing or modifying support orders (45 C.F.R. § 302.56(c)(3));⁷

The existing West Virginia guidelines (West Virginia Code § 48-13-403) already fulfills the requirement to consider the basic subsistence needs of the noncustodial parent through the ability to pay calculation that provides a self-support reserve (SSR) of \$500 per month, albeit it is significantly out of date. (The 2021 federal poverty guidelines for one person is \$1,073 per month—twice as much as the current West Virginia SSR.) The existing West Virginia guidelines also consider many of the factors listed in federal regulation when determining attributed income (West Virginia Code § 48-1-205) and potential income (West Virginia Code § 48-13-804). Both attributed and potential income are types of imputed income.

The federal rule changes are grounded in research that finds compliance is lower and unpayable arrears accrue when income is imputed.⁸ The specific concern is when income is imputed beyond what an obligated parent, particularly an obligated parent with income below or near poverty, actually has in income or the capacity to earn. The intent is to use the best evidence available on actual income, including income information from automated sources and verbal testimony.⁹ Addressing order amounts on the front-end can avoid the need for enforcement actions and is more responsive to the Supreme Court decision in *Turner v. Rogers*, 564 U.S. 431, 131 S Ct. 2507 (2011), which concerned a civil contempt action for noncompliance of a child support order, that was also an impetus for the rule changes.¹⁰ In addition, the federal rule changes recognize the importance of healthy parent–child relationships in the development of children and how unpaid child support in some situations can inadvertently create barriers to the healthy interaction between the child and the parent obligated to pay support.

The new federal requirements as part of a state’s guidelines review are to:

- Consider labor market data by occupation and skill level;

⁵ See the bottom of Exhibit 2 for the steps that the agency must take to gain a factual basis of income and earnings to be used in the guidelines calculation (45 C.F.R. § 303.4).

⁶ Several states specify incarceration of over 180 days to be congruent with the provision in 45 C.F.R. § 303.8 that is also shown in Exhibit 2.

⁷ There is a proposed federal rule change that would give states the options to provide for exceptions to the prohibition against treating incarceration as voluntary unemployment. See U.S. Department of Health and Human Services. (Sept. 17, 2020). “Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines.” 85 Fed. Reg. 244, p. 58029. Retrieved from [Federal Register: Optional Exceptions to the Prohibition Against Treating Incarceration as Voluntary Unemployment Under Child Support Guidelines](https://www.federalregister.gov/documents/2020/09/17/2020-09-17-prohibition-against-treating-incarceration-as-voluntary-unemployment-under-child-support-guidelines).

⁸ See pp. 68553–56 of U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” 79 Fed. Reg. 221. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

⁹ U.S. Department of Health and Human Services (2016). *Supra*, note 2, at 93495.

¹⁰ U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” 79 Fed. Reg. 221, p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

- Consider the impact of guidelines amounts on parties with incomes below 200 percent of the federal poverty guidelines;
- Consider factors that influence employment rates among noncustodial parents and compliance with child support orders;
- Analyze rates of default and imputed child support orders and orders determined using the adjustment for the noncustodial parent’s subsistence needs;
- Analyze payment patterns;
- Provide opportunity for public input, including input from low-income parents and their representatives and the state/local IV-D agency;
- Make all reports public and accessible online;
- Make membership of the reviewing body known; and
- Publish the effective date of the guidelines and the date of the next review.

This report fulfills all these requirements except providing opportunity for public input and publishing the report online; the West Virginia Bureau for Child Support Enforcement (BCSE) will be fulfilling these two requirements. This report will be reviewed by the Support Enforcement Commission, which consists of a wide range of stakeholders. West Virginia statute (West Virginia Code § 48-17-102–109) provides for the formation of the Commission and charges the Commission with the periodic review of the guidelines. All commission meetings are public and meeting notifications are published in advance. The Commission includes IV-D representation, which is a federal requirement, and will be seeking public comment from low-income parents and their representatives, as federally required. It is anticipated that any recommendations would be presented to the 2023 West Virginia legislative session—hence would become effective in 2023 or 2024. The next guidelines review would be 2026 or 2027, depending on when the Commission completes its work.

WEST VIRGINIA CHILDREN AND CHILD SUPPORT

Child support is an important source of income to many West Virginia children. Based on the U.S. Census American Community Survey, there were 357,533 children living in West Virginia in 2019.¹¹ The 2021 Kids Count reports several statistics mostly from 2019 that are relevant to child support.¹²

- The percentage of West Virginia children living in poverty is 20 percent, while it is 17 percent nationally.
- The percentage of West Virginia children whose parents lack secure employment is 34 percent, while it is 26 percent nationally.
- The percentage of West Virginia children living in single-parent families is 35 percent, while it is 34 percent nationally.

¹¹ U.S. Census American Community Survey 2019. Retrieved from <https://data.census.gov>.

¹² Annie E. Casey Foundation. (2021). *2021 Kids Count Data Book: State Trends in Child Well-Being*. Retrieved from <https://assets.aecf.org/m/resourcedoc/aecf-2021kidscountdatabook-2021.pdf>.

- The percentage of West Virginia female-headed families receiving child support is 28 percent, while it is 26 percent nationally.¹³

Many West Virginia families benefit from child support. In federal fiscal year (FFY) 2020, the BCSE served 94,763 cases.¹⁴ In FFY 2020, BCSE established 3,938 support orders and collected over \$182 million in child support. (The number of establishments may be understated because the time period included the beginning of the COVID-19 pandemic that affected normal court operations.) There are also child support cases that are not part of BCSE. Collections on non-BCSE cases generally are not reported to OCSE. Although the amount is unknown, it likely to exceed BCSE collections.¹⁵

Although state data are not available, a 2015 national study found that without child support, the child poverty rate would be 7.0 percentage points higher.¹⁶ Nonetheless, other national research finds that almost a quarter of nonresidential parents have no or limited reported earnings.¹⁷ In addition, a recent report by the Pew Foundation provides additional background information about the issue of incarcerated parents.¹⁸ It found that about 34,000 children in West Virginia (9% of all children in the state) experienced parental incarceration in 2011 or 2012, while the comparable percentage is 7 percent nationally.

CURRENT WEST VIRGINIA CHILD SUPPORT TABLE

The core of the West Virginia guidelines calculation is a lookup table of monthly basic obligations for a range of combined incomes and number of children. (Exhibit 1 shows an excerpt of the current table.) The basic obligations in the table reflect economic data on the costs of raising children in West Virginia when the table was last updated. They relate to the combined income of the parents. This would be the amount of income the parents would have if they lived together and combined financial resources.

The support award is determined by prorating the obligated parent's share of the basic obligation. For example, if each parent's gross income is \$1,500 per month, the combined gross income would be \$3,000 per month and, using the table in Exhibit 1, the basic obligation for one child is \$496 per month. The obligated parent's prorated amount in this example would be \$248 per month (i.e., 50% of \$496). This is the basis of the support award amount, although there may be additional adjustments for other

¹³ For this particular data field, the data is actually from 2018–2020. Retrieved from <https://datacenter.kidscount.org/data/tables/10453-female-headed-families-receiving-child-support?loc=52&loct=2#detailed/2/52/false/1985,1757,1687/any/20156,20157>.

¹⁴ Federal Office of Child Support Enforcement. (2021). *Office of Child Support Preliminary Report 2020*. Retrieved from <https://www.acf.hhs.gov/css/policy-guidance/fy-2020-preliminary-annual-report-and-data>.

¹⁵ The authors suggest this based on data from various sources that nongovernment child support cases tend to have higher orders and higher payments data.

¹⁶ Sorensen, Elaine. (Dec. 2016). "The Child Support Program Is a Good Investment." *The Story Behind the Numbers*. Federal Office of Child Support Enforcement. p. 8. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/sbtn_csp_is_a_good_investment.pdf.

¹⁷ Sorensen, Elaine. (Feb. 7, 2014). *Employment and Family Structure Changes: Implications for Child Support*. Presentation to the National Child Support Enforcement Association, Washington, D.C.

¹⁸ The Annie E. Casey Foundation. (Apr. 2016). *A Shared Sentence: The Devastating Toll of Parental Incarceration on Kids, Families and Communities*, p. 5. Retrieved from <http://www.aecf.org/m/resourcedoc/aecf-asharedsentence-2016.pdf>.

considerations such as the obligor’s ability to pay, work-related childcare expenses or the number of overnights the child spends with the parent obligated to pay support.

Exhibit 1: Excerpt of Current Child Support Table

Combined Gross Monthly Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3000	496	717	843	931	1010	1080
3050	500	723	850	939	1018	1089
3100	504	729	856	946	1026	1097
3150	509	735	863	953	1033	1106
3200	513	740	869	961	1041	1114
3250	517	746	876	968	1049	1123
3300	521	752	882	975	1057	1131
3350	524	757	888	981	1064	1138
3400	527	761	893	987	1070	1145
3450	531	766	899	993	1077	1152
3500	534	771	904	999	1083	1159
3550	537	775	910	1006	1090	1166
3600	541	780	916	1012	1097	1173
3650	544	785	921	1018	1103	1180
3700	547	790	927	1024	1110	1187

The existing West Virginia guidelines table is based on economic data available in 1999—specifically, a 1990 study of child-rearing expenditures developed by Professor David Betson, University of Notre Dame, using expenditures data collected from a nationally representative sample of households surveyed in 1980 through 1986.¹⁹ The measurements were updated to 1999 price levels and adjusted for West Virginia incomes. Most states (i.e., 31 states including West Virginia) base their child support guidelines tables/formula on Betson-Rothbarth

measurements of child-rearing expenditures, although most of these states rely on a more current Betson-Rothbarth study. “Betson” is the economist measuring child-rearing expenditures. “Rothbarth,” named after the British economist who developed it, is the methodology used to separate the child’s share of expenditures from total household expenditures because many expenditure items (e.g., housing) are not purchased separately for adults and children or tracked in expenditure data sets separately. As discussed in more detail later, Betson has updated his Rothbarth study for more current expenditures data several times. His latest study was published in 2020²⁰ and is used to develop an updated table for West Virginia.

ORGANIZATION OF REPORT

Section 2 reviews case file data and labor market data.

Section 3 reviews the current economic data on the cost of childrearing and develops updating table using more current economic data.

¹⁹ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, WI.

²⁰ Betson, David M. (2021). “Appendix A: Parental Expenditures on Children: Rothbarth Estimates.” In Venohr, Jane & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

Section 4 examines how other states have met the new federal requirement to not consider incarceration to be voluntary unemployment and to consider the individual circumstances of the obligated parent when imputing income.

Section 5 analyzes the impact of the guidelines and proposed, updated table.

Section 6 provides conclusions.

Appendix A provides technical documentation of the data and steps used to develop the updated table.

Exhibit 2: Federal Regulations Pertaining to State Guidelines

45 C.F.R. § 302.56 Guidelines for setting child support orders

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
 - (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
 - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
 - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support 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.
- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

- (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
- (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
- (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

Other Provisions of the New Federal Rule that Indirectly Affect Low-Income Provisions of State Guidelines

§ 303.4 Establishment of support obligations.

(b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: (1) Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter. (4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.

§ 303.8 Review and adjustment of child support orders.

* * * * (b)

* * * (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. * * * * (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) * * * Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

SECTION 2: FINDINGS FROM THE ANALYSES OF CASE FILE DATA AND LABOR MARKET DATA

This section documents the findings from the analysis of case file data and labor market data considered for the 2021 review of the West Virginia child support guidelines. The analyses fulfill the federal requirements pertaining to case file and labor market data shown in Exhibit 3. (The analysis of economic data and the impact of guidelines amounts, which are other federal requirements shown in Exhibit 3, are discussed in later sections.)

Exhibit 3: Federal Requirement to Analyze Case File Data and Labor Market Data

45 C.F.R § 302.56

- (i) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:
 - (4) Consider economic data on the cost of raising children, **labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets**, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
 - (5) **Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment** required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); ...

ANALYSIS OF CASE FILE DATA

Description of the Data

The primary source of the case file data is a data extract from the automated system (called OSCAR) for the West Virginia Department of Health and Human Resources (DHHR) Bureau of Child Support Enforcement (BCSE). BCSE uses OSCAR to manage its child support caseload and track payments on cases. The extract included 3,300 orders for current support that were new or modified sometime in state fiscal year (SFY) 2019 (i.e., July 1, 2018–June 30, 2019). The orders used for analysis excluded vacated orders and orders entered in error. The sample also excluded interstate cases to avoid orders where another state's guidelines may apply.²¹

Using SFY 2019 as the sample year allows for the tracking of payments for a full year following order establishment. Payments are tracked in SFY 2020 (i.e., July 1, 2019–June 30, 2020). Application of the criteria resulted in a total of 2,288 orders for analysis: 1,377 newly established orders and 911 modified orders.

Due to the age of OSCAR and the challenges of extracting data for research purposes, which is not what OSCAR was designed to do, BCSE believes this understates the actual number of new and modified orders within that 12-month sample period, but that the level of effort necessary to ensure a perfectly

²¹ Often, a state with controlling jurisdiction is generally where the party who will be receiving child support resides. Nonetheless, there are other criteria besides residency (e.g., where the child was born).

accurate count would be prohibitive. If the case had more than one order entry date, the information for the most current or last entry was retained for the analysis. Multiple entry dates for a case may exist because an order was changed from temporary to permanent, or the order was established and then later modified within the sample year. For the purposes of the analysis of payment patterns, closed cases are excluded because they would not have payment information once closed. (Analysis of payment data is a federal requirement.²²)

OSCAR did not contain reliable information that could be used to determine a guidelines deviation. Federal regulation requires the collection of case file data to analyze guideline deviations. To compensate, BCSE staff randomly selected about 200 orders from the extract and manually checked whether a deviation was noted and whether the order amount differed from the guidelines calculation. This sample size is adequate for reporting the deviation rate with 95 percent confidence. The findings from this manual sampling were merged with the OSCAR extract.

Exclusion of Cases Closed within a Year

The exclusion of closed cases reduced the number of cases available for analysis to 2,019: 1,209 newly established orders and 810 modified orders. In all, 11 percent of the extracted orders meeting the criteria described above were closed or pending closure within a year. The reasons for case closure varied. The three most common reasons for case closure included (1) case closure requested by the receiving party without a TANF case, with no current support order, and with less than \$500 in arrears (70% of closed cases); (2) there was no IV-D case (9% of closed cases); and (3) the case had no enforceable arrears (6% of closed cases). There were no notable differences between newly established and modified orders in closure rates.

Analysis

CPR uses descriptive statistics to analyze the data. Standard statistical tests are used (z-scores and t-tests and analysis of variance) to test for significant differences between subgroups. The data are presented separately for newly established and modified orders. Through other projects, CPR has observed substantial differences between newly established and modified orders. One common difference is payments tend to be better among modified orders than newly established orders. This may be because a modification is more likely to be pursued by a party if the order is paid (received) in full.

Available Data Fields and Data Limitations

The data are limited to the information posted in OSCAR. Since OSCAR is designed to track BCSE cases, the data extract excludes non-BCSE cases. Non-BCSE cases are essentially private cases. In general and across the nation, government child support cases tend to involve parties with lower incomes than private cases and are more likely to involve parties who were never married to each other. OSCAR includes an automated child support calculator that BCSE staff typically populate when an order is established or modified for a BCSE case, even if there is a deviation. However, a few orders may have no OSCAR guidelines calculations because a third party completed the calculation (e.g., a guardian *ad*

²² 45 C.F.R. § 302.56(h)(2).

litem). After applying the criteria above (e.g., non-interstate case and case was not closed), all analyzed orders did have guidelines calculations. BCSE staff may conduct more than one calculation; when there were multiple calculations for the same entry date, the last calculation was used for the analysis.

Like most state automated child support systems, not all critical data fields are populated for each order in OSCAR. (Critical data fields are those subject to audit and state and federal reporting requirements.) The primary purpose of OSCAR, like most state automated systems, is to track order establishment, payments, enforcement actions, and other child support actions. Most of the federally audited fields and the data a state must report up to the federal government pertain to these actions. Although to meet federal certification, states must have a data field that tracks guidelines deviations, they are often unpopulated in many states. One of the major reasons is that the staff uploading the data may not know whether the judge entered a guidelines deviation.

Availability of Specific Data Fields

Exhibit 4 explores the extent that key data fields were populated. Key data fields include those identified in federal regulation for analysis: guidelines deviations, income imputation, entry of an order by default, application of the state's low-income adjustment (which is a self-support reserve test in West Virginia), and payments. Exhibit 4 also shows other key data fields supplementing the analysis of the federally targeted data fields (e.g., order amounts and number of children).

Deviation Information. Exhibit 4 shows whether there was a guidelines deviation was only noted for 7 percent of all analyzed orders. As mentioned earlier, OSCAR does not track guidelines deviations, so BCSE manually reviewed a random sample of 179 of the selected orders. Among those, 150 orders met the criteria for cases selected for analysis, which is 7 percent of all analyzed orders. As BCSE improves its automation, BCSE should explore how to add a deviation field(s) to it and take measures (e.g., training or sending reminders) to ensure that the deviation field is populated. Other deviation fields common to other state's automated systems include the reason for deviation, direction of deviation, and amount of the deviation.

Information about Income Imputation/Attribution and Orders Entered by Default. Exhibit 4 shows that whether income was imputed (attributed)²³ to the obligated parent or receiving party was noted among all analyzed orders. Like most state automated child support systems, OSCAR does not track order entry method, such as whether the order was entered by a default judgment. BCSE should explore adding this data field for further reviews. For the purposes of this review, it is assumed that the default rate is less than the rate of income imputation (attribution) to obligated parents. This assumption is based on a national study that found income imputation and default are highly correlated but not synonymous.²⁴ This correlation is discussed in more detail later.

Information Used to Estimate Application of Low-Income Adjustment. The amount of the child support order, the number of children, and the obligated parent's income used for the guidelines calculation are

²³ Federal regulation uses the term "imputation," while West Virginia uses the term "attribution." They essentially mean the same thing.

²⁴ U.S. Department of Health and Human Services Office of Inspector General. (July 2000). *The Establishment of Child Support Orders for Low Income Non-custodial Parents*. p. 16. Retrieved from [The Establishment of Child Support Orders for Low Income Non-Custodial Parents \(OEI- 05-99-00390; 7/00\) \(hhs.gov\)](https://www.hhs.gov/oei-05-99-00390/7/00/).

used to estimate whether the low-income adjustment (i.e., the self-support reserve test) was applied. OSCAR does not note whether the final order was adjusted for the self-support reserve. BCSE should explore adding this field for future reviews.

Amount of Support Order and Amount Due Each Month. Exhibit 4 shows that 15 percent of the orders were set at zero, but most (80%) were set at an amount greater than zero. The order amount was missing in a small percentage (5%) of orders selected for analysis. Most of these were arrears only orders. The order amount for each month that payments were tracked had slightly larger percentage of zero and missing orders (4% and 12%, respectively). There may be no distinction between zero and missing orders. In other words, both are zero.

Exhibit 4: Availability of Key Data Fields among Analyzed Orders (% of orders)

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Guidelines Deviations			
Available	7%	7%	8%
Missing	93%	93%	92%
Income Imputed (Attributed) to Obligated Parent*			
Available/noted	100%	100%	100%
Missing/not populated	-	-	-
Income Imputed (Attributed) to Receiving Party*			
Available/noted	100%	100%	100%
Missing/not populated	-	-	-
Order Entered by Default			
Available/noted	--	--	--
Missing	100%	100%	100%
Amount of the Support Order			
\$0	15%	13%	17%
Amount greater than \$0	80%	86%	76%
Missing	5%	1%	7%
Amount of Support Due			
\$0 in all months	4%	2%	5%
More than \$0 in at least one month	85%	96%	77%
Missing in all months	12%	3%	18%
Amount of Support Paid			
\$0 in all months	22%	17%	25%
More than \$0 in at least one month	66%	80%	57%
Missing in all months	12%	3%	18%
Number of Children			
Available	100%	100%	100%
Missing	-	-	-
Obligated Parent's Income Used for Guidelines Calculation			
Zero	4%	5%	4%
More than zero	96%	95%	96%
Missing	-	-	-

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Receiving Party's Income Used for Guidelines Calculation			
Zero	25%	14%	33%
More than zero	75%	86%	67%
Missing	-	-	-
Obligated Parent's Quarterly Wage Data (Year of Sample Selection)			
Available for any quarters	59%	60%	58%
Missing for all quarters	41%	40%	42%
Obligated Parent's Quarterly Wage Data (Sample Payment Year)			
Available for any quarter	53%	53%	53%
Missing for all quarters	47%	47%	47%
Receiving Party's Quarterly Wage Data (Year of Sample Selection)			
Available for any quarter	5%	5%	5%
Missing for all quarters	95%	95%	95%
Receiving Party's Quarterly Wage Data (Sample Payment Year)			
Available for 1–3 quarters	4%	4%	4%
Missing for all quarters	96%	96%	96%
Detailed Information from OSCAR Guidelines Calculator			
Available	100%	100%	100%
Missing	-	-	-
Dates of Obligated Parent's Incarceration Noted			
Start date and/or release date	18%	21%	16%
No dates	82%	79%	84%

* Federal regulation uses the term "imputed," while West Virginia uses the term "attributed."

Quarterly Wage Data. Quarterly wage data from Workforce West Virginia, which is linked to OSCAR, is also useful to informing income imputation and in fulfilling the federal requirement to analyze factors that influence a parent's employment and compliance with the order. OSCAR only links quarterly wages for the obligated parent. However, Exhibit 4 shows that 5 percent of receiving parties had quarterly wage data available. The information is likely to be available because they are an obligated parent on another case.

Other Data. Exhibit 4 also shows that the information from the OSCAR guidelines calculator was available for every case and incarceration dates of the obligated parent were available for 18 percent of orders. The availability of information from the OSCAR guidelines calculator is important to the analysis because it is the source of detailed data about other factors considered in the guidelines calculation, such as childcare expenses and the cost of the child's portion of health insurance premium available. Incarceration is important because of recent federal rule changes that limit income imputation to incarcerated parents as well as essentially require the facilitation or opportunity to review and modify an order if appropriate upon the child support agency learning of incarceration of at least 180 days.²⁵

²⁵ 45 C.F.R. § 302.56(c)(3) and 45 C.F.R. § 303.8.

One of those rule changes is discussed more in Section 4 because of a new federal requirement of state guidelines to not consider incarceration of at least 180 days as voluntary unemployment.

General Characteristics of Orders, Children, and the Parties

Exhibit 5 shows that most (62%) of orders cover one child, most (56%) orders range from \$51 to \$400, the public assistance status of the case varied, and nearly half (48%) of orders were established in counties that had populations of less than 50,000. (The counties listed in Exhibit 5 each had a population of at least 50,000, according to 2019 U.S. Census data.²⁶) Public assistance status of the receiving party’s household can affect whether the household is in the BCSE caseload. Federal regulation requires parents receiving TANF benefits to cooperate with the establishment and enforcement of child support order and, if the children are enrolled in Medicaid, the state child support agency must pursue a medical support order for the child as long as it is available to the child and reasonable in cost. Custodial parents receiving Medicaid may also seek financial child support. The definition of available healthcare coverage and threshold for determining reasonableness in cost are determined individually at the state level.

Exhibit 5: General Characteristics of the Orders (% of orders)

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Number of Children on the Order			
1 child	62%	52%	68%
2 children	28%	34%	24%
3 children	8%	11%	7%
4 or more children	2%	3%	1%
Current Support Amount (% of Orders)			
Missing	5%	<1%	7%
\$0	15%	13%	17%
\$1–\$49/month	1%	<1%	1%
\$50/month	5%	5%	5%
\$51–\$200/month	14%	14%	13%
\$201–\$300/month	23%	22%	24%
\$301–\$400/month	14%	15%	13%
\$401–\$500/month	8%	9%	7%
\$501–\$600/month	5%	7%	4%
More than \$600/month	11%	14%	9%
Public Assistance Status of Receiving Party’s Household			
IV-D/TANF	9%	6%	11%
IV-D/former TANF	4%	3%	5%
IV-D/never TANF	29%	22%	34%
Current Medicaid (M)	33%	41%	28%
Former Medicaid	15%	21%	11%
Current or former foster care	1%	<1%	1%
Non-IV-D	9%	7%	10%

²⁶ See U.S. Census at <https://data.census.gov/>.

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
County Issuing the Order*			
Berkeley	4%	5%	2%
Cabell	8%	6%	9%
Harrison	4%	3%	5%
Kanawha	13%	16%	12%
Marion	3%	2%	3%
Mercer	4%	4%	3%
Monongalia	4%	4%	5%
Putman	3%	2%	3%
Raleigh	4%	4%	4%
Woods	5%	4%	6%
All other counties	48%	50%	48%

*The listed counties each had a population over 50,000.

Exhibit 5 also shows that 15 percent of orders for current support were set at zero per month. Another 5 percent were set at \$50 per month, which is the minimum order amount. The minimum support amount of \$50 per month is part of the low-income adjustment, which is discussed in more detail later, and applicable when the obligated parent’s adjusted gross income available for child support is below the self-support reserve. Exhibit 5 also shows that the order amount was missing for a few orders (5%). Most appear to be arrears only cases. It is not clear how they were included in the data selected for analysis.

Exhibit 6 shows that current support orders averaged \$299 per month and the median was \$254 per month. If the average and median were limited to non-zero orders, they would be \$356 per month and \$295 per month, respectively.

Exhibit 6: Amount of Current Support

	Orders Used for Analysis		
	Total	Modified	New
Monthly Order Amounts*			
Mean	N=1,926 \$299	N=806 \$329	N=1,120 \$278
Median	\$254	\$290	\$248
Range	\$0–\$3,826	\$0–\$2,575	\$0–\$3,826

* Includes zero amounts.

Few orders had orders for additional support. Only one order for current support orders also had an order for spousal support. A few (9%) orders had a separate order for medical support, and only 13 percent of orders for current support also had arrears ordered at the time of establishment or modification.

Exhibit 7 shows that most (87%) obligated parents were fathers, and most (81%) receiving parties were mothers.

Exhibit 7: Characteristics of the Parties (% of orders)

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Relationship of Obligated Parent to Child			
Mother	12%	9%	14%
Father	87%	91%	85%
Relationship of Custodial Person to Child			
Mother	81%	85%	78%
Father	5%	6%	5%
Non-parent relative	13%	9%	15%
Other	1%	<1%	2%
Incarceration of the Obligated Parent			
No Incarceration dates noted	82%	79%	84%
Incarcerated, released before sample selection year	6%	8%	5%
Incarcerated for part or all of sample selection year	6%	8%	5%
Incarceration started after sample selection year	5%	5%	6%

Exhibit 7 also shows that the obligated parent was incarcerated in the sample year among 6 percent of all analyzed orders, 8 percent of modified orders, and 5 percent of newly established orders. In other words, some parents appeared to have an order established or modified while incarcerated. (This is estimated by the year rather than the precise date, so it may include some parents who were actually not incarcerated at the time of the order establishment or modification). Whether a parent is incarcerated is of interest to child support agencies because it affects the obligated parent’s ability to pay. As discussed more in Section 4, recent federal rule changes limit income imputation to incarcerated parents and promote the review and appropriate adjustment of order amounts for obligated parents who are incarcerated for at least 180 days once the incarceration becomes known to the child support agency. Even if an incarcerated parent is engaged in a prison industry (e.g., building furniture), earnings in prison are not on par with earnings outside of prison and are typically significantly less than minimum wage. Exacerbating the issue is that prisoners typically must purchase many basic things (e.g., toothbrushes). Previous incarceration is also an ability to pay issue because once released, job seekers with a history of incarceration have fewer job opportunities.

Exhibit 8 shows that the West Virginia guidelines essentially provide for a downward modification for recently released inmates with limited ability to pay. More importantly, it appears that West Virginia is already not presuming (imputing) income to many incarcerated parents. (This is essentially the desired outcome of a new federal regulation discussed in in Section 4.) Exhibit 9 shows that the median order amount among incarcerated parents was \$50 per month for modified orders (which is the minimum order amount provided for in the guidelines) and zero dollars per month among newly established orders. Most (63%) of orders among incarcerated parents are set \$0 or \$50 per month. These obligors tended to have no to little income. Just over a third (36%) of incarcerated parents had orders above \$50 per month. The maximum amount was \$1,220 per month. This particular order appeared to be an outlier. Still, incarcerated parents with orders more than \$50 had significantly more income than those

with lower orders. It is not clear whether their actual income was more or if they were just older orders based on a presumed income amount and never modified.

Exhibit 8: Guidelines Excerpt that Provides for Payment Restructuring among Released Inmates

W. Va. Code § 48-13-703. Restructuring of payments upon release of inmate
<p>48-13-703. Restructuring of payments upon release of inmate. Upon his or her release from the custody of the Division of Corrections or the United States Bureau of Prisons, a person who is gainfully employed and is subject to a child support obligation or obligations and from whose weekly disposable earnings an amount in excess of forty percent is being withheld for the child support obligation or obligations may, within eighteen months of his or her release, petition the court having jurisdiction over the case or cases to restructure the payments to an amount that allows the person to pay his or her necessary living expenses. In order to achieve consistency and fairness, one judge may assume jurisdiction over all the cases the person may have within that circuit of the court. In apportioning the available funds, the court shall give priority to the person’s current child support obligations: Provided, that a minimum of \$50 per month shall be paid in each case.</p>

Exhibit 9: Order Amounts for Obligated Parents Incarcerated During the Sample Year

	Obligated Parents Incarcerated in Sample Year		
	Total (N=127)	Modified (N=67)	New (N=60)
Monthly Order Amounts	(N=127)	(N=67)	(N=60)
Average	\$113	\$132	\$91
Median	\$50	\$50	\$0
Range	\$0 – \$1,220	\$0 – \$554	\$0 – \$1,220
Percentage with Order Amounts set at...			
\$0	45%	35%	57%
\$50	18%	20%	17%
>\$50	36%	45%	26%

Income of the Parties

Income data is available from two sources:

- The income that was used for the guidelines calculation; and
- Quarterly wage data.

As discussed later, they are not necessarily equal.

Income Used for Guidelines Calculation

Exhibit 10 shows the gross guidelines incomes of the parties for specific income ranges. The first few income ranges coincide with the self-support reserve (which is \$500 per month), minimum wage, and the threshold for conducting the self-support reserve test. A minimum order of \$50 effectively applies if the obligated parent’s adjusted gross income is below the self-support reserve plus the minimum order (\$500 plus \$50 per month.) This is why the first income range is \$550 and not \$500. The guidelines provide that the self-support reserve test (which is called the “ability to pay calculation” in the West Virginia guidelines) is to be conducted if the obligated parent’s adjusted monthly gross income is below \$1,550 per month.

Federal minimum wage for the sample year was \$7.25 per hour. Assuming full-time employment (40 hours per week) at federal minimum wage would yield a monthly income of \$1,256.67 per month. West Virginia’s minimum wage is above the federal minimum wage: it has been \$8.75 per hour since 2016.²⁷ Full-time employment at the state’s minimum wage of \$8.75 per hour would yield a monthly income of \$1,516.67 per month. As shown in Exhibit 10, the income range between full-time federal minimum wage earnings and state minimum wage earnings comprises the largest share of income ranges (32% for obligated parents, and 24% for receiving parties). Within this grouping, 9 percent of both obligated parents and receiving parties had incomes exactly equal to federal full-time minimum wage earnings (\$1,257 per month), and 12 percent of parties had incomes exactly equal to the state’s full-time minimum-wage earnings (\$1,517 per month).

For obligated parents with incomes above zero, their average and median gross incomes were \$2,314 and \$1,517 per month, respectively. For receiving parties with incomes above zero, their average and median incomes were \$1,842 and \$1,517 per month, respectively. In other words, the median income of both parties was equivalent to full-time earnings from the state’s minimum wage.

Exhibit 10: Incomes of the Parties Used for Guidelines Calculation (% of orders)

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Monthly Gross Income of the Obligated Parent			
\$0	4%	5%	4%
\$1 – \$550	<1%	-	<1%
\$551 – \$1,000	7%	6%	7%
\$1,001 – \$1,250	16%	14%	17%
\$1,251 – \$1,550	32%	25%	36%
\$1,551 – \$2,000	9%	10%	8%
\$2,000 – \$3,000	13%	13%	13%
\$3,001 – \$5,000	13%	17%	10%
More than \$5,000	7%	10%	5%
Monthly Gross Income of the Receiving Party			
\$0	25%	14%	33%
\$1 – \$550	2%	1%	2%
\$551 – \$1,000	9%	8%	9%
\$1,001 – \$1,250	11%	15%	9%
\$1,251 – \$1,550	24%	25%	23%
\$1,551 – \$2,000	9%	10%	8%
\$2,000 – \$3,000	11%	14%	9%
\$3,001 – \$5,000	6%	10%	4%
More than \$5,000	2%	3%	2%

²⁷ U.S. Department of Labor. (Updated May 1, 2021.) *State Minimum Wage Laws*. Retrieved from <https://www.dol.gov/agencies/whd/minimum-wage/state>.

Order Amounts by Income Range

Exhibit 11 shows the average order amount for each of the income ranges of the obligated parent. It generally shows that the average order increases as the income range rises. (The only exception is the \$1–\$550 income range, but there were only four obligated parents with income in this range.)

Exhibit 11: Average Order by Obligated Parent’s Monthly Gross Income

	All Orders Used for Analysis		
	Total (N=1,926)	Modified (N=806)	New (N=1,120)
Monthly Gross Income of the Obligated Parent			
All (N=1,926)	\$299	\$329	\$278
\$0 (N=84)	\$118	\$130	\$110
\$1 – \$550 (N=4)	\$25	-	\$25
\$551 – \$1,000 (N=125)	\$139	\$170	\$118
\$1,000 – \$1,250 (N=299)	\$194	\$204	\$188
\$1,251 – \$1,550 (N=594)	\$217	\$228	\$211
\$1,551 – \$2,000 (N=166)	\$292	\$296	\$288
\$2,000 – \$3,000 (N=255)	\$333	\$333	\$333
\$3,001 – \$5,000 (N=258)	\$489	\$468	\$514
More than \$5,000 (N=141)	\$725	\$731	\$715

The federal Office of Child Support Enforcement (OCSE) cited a research study in its proposed 2016 rule changes that found child support compliance declined when the support order is set above 19 percent of the income of the obligor.²⁸ Exhibit 12 explores whether this is an issue in West Virginia. It finds that the average order as a percentage of obligated parent’s monthly gross income is 15 percent. Exhibit 12 shows the average percentage is never more than 18 percent for any income range.

Exhibit 12: Order as a Percentage of the Obligated Parent’s Monthly Gross Income (Average)

	All Orders Used for Analysis		
	Total (N=1,842)	Modified (N=769)	New (N=1,073)
Monthly Gross Income of the Obligated Parent			
All (N=1,842)	15%	15%	15%
\$0 (N=0)	-	-	-
\$1– \$550 (N=4)	5%	-	5%
\$551 – \$1,000 (N=125)	15%	18%	13%
\$1,001 – \$1,250 (N=299)	17%	18%	17%
\$1,251 – \$1,550 (N=594)	16%	16%	15%
\$1,551 – \$2,000 (N=166)	16%	17%	16%
\$2,000 – \$3,000 (N=255)	13%	14%	13%
\$3,001 – \$5,000 (N=258)	13%	12%	13%
More than \$5,000 (N=141)	10%	10%	9%

²⁸ U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” 79 Fed. Reg. 221. p. 68,554. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

The OCSE-cited study about the 19 percent threshold was published in 2011 and relied on California data.²⁹ A 2021 study using more current California study found that the decrease was not as distinct as its previous study and concluded that income source (i.e., imputed/presumed income) and order entry method (i.e., default) were better predictors of payment compliance than the ratio of the child support order to the gross income of the obligor.³⁰

Other states analyzing the issue using data from their state are mixed: some corroborate the 19 percent threshold,³¹ and others find no correlation.³² One of the most rigorous state studies was conducted by University of Wisconsin researchers using Wisconsin data.³³ They made a distinction between payment (which is the dollar amount paid) and compliance (which is the percentage of support due that is paid). They noted that higher orders may not result in 100 percent of compliance but may result in more dollars being paid even if the compliance rate is lower. At a policy level, the distinction has important ramifications. Full compliance may be an important policy goal when setting support orders for low-income obligors to reduce the “negative consequences of child support enforcement for low-income families.”³⁴ Although not specifically mentioned in the Wisconsin study, this can include driver’s license suspension and other enforcement remedies that impede work and contact with the child among low-income, obligated parents who simply do not have the means to pay current child support or past-due child support. Still, if the policy goal is to maximize child support dollars received for the children’s benefit, full compliance may not be achieved in every case or for every income situation for a variety of reasons, including willingness to pay, rather than just ability to pay.

Sources and Types of Income

Exhibit 13 shows how income available for the calculation of child support using the guidelines (i.e., guidelines income) is defined. Essentially, income available for child support may include earned and unearned income. Earnings may be wage or salary income, from self-employment, investment income, overtime income under specific circumstances provided for in Domestic Relations code, and other sources. Few (less than 1% for each, respectively) of obligated parents and receiving parties had income from self-employment. Similarly, few (less than 1%) of obligated parents had investment income and no receiving parties had investment income. Few (4%) obligated parents had overtime income, while less than one percent of receiving parties had overtime income.

²⁹ Orange County Department of Child Support Services Research Unit (Oct. 2011). *How Do Child Support Order Amounts Affect Payments and Compliance*. Orange County, CA Department of Child Support Services. Retrieved from <https://www.css.ocgov.com/sites/css/files/import/data/files/blobid=27829.pdf>.

³⁰ Orange County Department of Child Support Services. (June 2021). *Revisiting the 19 Percent Ratio of Order to Wage Threshold on Payment Compliance*. Retrieved from https://www.css.ocgov.com/sites/css/files/2021-06/Revisiting%2019%20Percent%20Ratio%20of%20Order%20to%20Wage%20FINAL%20June%2021_0.pdf

³¹ For example, see Natalie Demyan & Letitia Logan Passarella. (2018). *Actual Earnings and Payment Outcomes Among Obligor with Imputed Income*, University of Maryland Social of Social Work. Retrieved from https://www.ssw.umaryland.edu/media/ssw/fwrta/child-support-research/cs-guidelines/guidelines_imputedincome.pdf.

³² For example, see Venohr, Jane. (Mar. 2016.) *2015–2016 Pennsylvania Child Support Guidelines Review; Economic Review and Analysis of Case File Data*. Retrieved from <https://www.humanservices.state.pa.us/cs/ws/cs/ws/forms/paguidelines.pdf>.

³³ Leslie Hodges, Daniel R. Meyer, & Maria Cancian. “What Happens When the Amount of Child Support Due is a Burden? Revisiting the Relationship Between Child Support Orders and Child Support Payments.” *Social Service Review*, 94(2), p. 247. Retrieved from <https://www.journals.uchicago.edu/doi/abs/10.1086/709279>.

³⁴ *Ibid.* p. 276.

Exhibit 13: Excerpts of West Virginia Code Defining Gross Income and Adjusted Gross Income

2019 West Virginia Code Chapter 48. Domestic Relations Article 1. General Provisions; Definitions

§48-1-228. Gross Income Defined

- (a) "Gross income" means all earned and unearned income. The word "income" means gross income unless the word is otherwise qualified or unless a different meaning clearly appears from the context. When determining whether an income source should be included in the child support calculation, the court shall consider the income source if it would have been available to pay child-rearing expenses had the family remained intact or, in cases involving a nonmarital birth, if a household had been formed.
- (b) "Gross income" includes, but is not limited to, the following:
- (1) Earnings in the form of salaries, wages, commissions, fees, bonuses, profit sharing, tips and other income;
 - (2) Any payment from a pension plan, an insurance contract, an annuity, social security benefits, unemployment compensation, supplemental employment benefits, workers' compensation benefits and state lottery winnings and prizes;
 - (3) Interest, dividends or royalties;
 - (4) In kind payments such as business expense accounts, business credit accounts and tangible property such as automobiles and meals, to the extent that they provide the parent with property or services he or she would otherwise have to provide: Provided, That reimbursement of actual expenses incurred and documented shall not be included as gross income;
 - (5) Attributed income of the parent, calculated in accordance with the provisions of section 1-205;
 - (6) An amount equal to fifty percent of the average compensation paid for personal services as overtime compensation during the preceding thirty-six months: Provided, That overtime compensation may be excluded from gross income if the parent with the overtime income demonstrates to the court that the overtime work is voluntarily performed and that he or she did not have a previous pattern of working overtime hours prior to separation or the birth of a nonmarital child;
 - (7) Income from self-employment or the operation of a business, minus ordinary and necessary expenses which are not reimbursable, and which are lawfully deductible in computing taxable income under applicable income tax laws, and minus FICA and Medicare contributions made in excess of the amount that would be paid on an equal amount of income if the parent was not self-employed: Provided, That the amount of monthly income to be included in gross income shall be determined by averaging the income from such employment during the previous thirty-six-month period or during a period beginning with the month in which the parent first received such income, whichever period is shorter;
 - (8) Income from seasonal employment or other sporadic sources: Provided, That the amount of monthly income to be included in gross income shall be determined by averaging the income from seasonal employment or other sporadic sources received during the previous thirty-six-month period or during a period beginning with the month in which the parent first received such compensation, whichever period is shorter; and
 - (9) Spousal support and separate maintenance receipts.
- (c) Depending on the circumstances of the particular case, the court may also include severance pay, capital gains and net gambling, gifts or prizes as gross income.
- (d) "Gross income" does not include:
- (1) Income received by other household members such as a new spouse;
 - (2) Child support received for the children of another relationship;
 - (3) Means-tested assistance such as temporary assistance for needy families, supplemental security income and food stamps; and
 - (4) A child's income unless the court determines that the child's income substantially reduces the family's living expenses.

§48-1-202. Adjusted gross income defined.

- (a) "Adjusted gross income" means gross income less the payment of previously ordered child support, spousal support or separate maintenance.
- (b) A further deduction from gross income for additional dependents may be allowed by the court if the parent has legal dependents other than those for whom support is being determined. An adjustment may be used in the establishment of a child support order or in a review of a child support order. However, in cases where a modification is sought, the adjustment should not be used to the extent that it results in a support amount lower than the previously existing order for the children who are the subject of the modification. The court may elect to use the following adjustment because it allots equitable shares of support to all of the support obligor's legal dependents. Using the income of the support obligor only, determine the basic child support obligation (from the table of basic child support obligations in section 13-301 of this chapter) for the number of additional legal dependents living with the support obligor. Multiply this figure by 0.75 and subtract this amount from the support obligor's gross income.
- (c) As used in this section, the term "legal dependents" means:
- (1) Minor natural or adopted children who live with the parent; and
 - (2) Natural or adopted adult children who are totally incapacitated because of physical or emotional disabilities and for whom the parent owes a duty of support.

Few obligated parents and receiving parties had income from a Social Security Administration (SSA) program: 2 percent of obligated parents and 1 percent of receiving parents. This may include social security disability income or old age social security.

Deductions from Income

Exhibit 14 shows the frequency that adjustments were made to income for permissible deductions. In general, adjustments for pre-existing child support orders and additional dependents (other children who were not part of a child support order such as children in the home) were the most frequently applied. The average and median adjustment to an obligated parent’s income for a pre-existing child support order was \$330 and \$253, respectively. The average and median adjustment to an obligated parent’s income for additional dependents was \$321 and \$256, respectively. The average and median adjustment to a receiving party’s income for additional dependents was \$206 and \$186, respectively.

Exhibit 14: Income Adjustments

	All Orders Used for Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Adjustments to Income of Obligated Parent			
Pre-existing child support order only	12%	12%	12%
Spousal maintenance paid only	<1%	1%	<1%
Additional dependents adjustment only	9%	10%	8%
Multiple adjustments	1%	1%	1%
No adjustment	78%	76%	79%
Adjustments to Income of Receiving Party			
Preexisting child support order only	1%	1%	1%
Spousal maintenance paid only	-	-	-
Additional dependents adjustment only	21%	23%	20%
Multiple adjustments	<1%	<1%	<1%
No adjustments	77%	75%	78%

Quarterly Wage Income

West Virginia employers report quarterly wages to the State Department of Commerce: Workforce West Virginia for the purposes of the State’s unemployment insurance and worker’s compensation programs. In turn, that information is matched to the BCSE caseload. BCSE may use the information to identify an obligated parent’s employer for the purposes of wage assignment or for the establishment or enforcement of an order. Employers report that information to Workforce West Virginia quarterly. Federal regulation authorizes child support agencies (i.e., the IV-D agency) access to quarterly wage data to help establish and enforce child support orders.

Quarterly wage data is not available for all workers. A small number of employers are exempted from the requirement mostly because they have their own program (e.g., railroad workers). Self-employed individuals are not captured by quarterly wage reporting. Still, a significant share of employers and self-

employed individuals do not comply with government reporting requirements.³⁵ Some do not report it to avoid taxes. This unreported income is also known as income from the underground economy or black market.

BCSE only receives quarterly wage data for obligated parents: it does not receive it for receiving parties. Exhibit 15 shows that quarterly wage data was available for 59 percent of obligated parents in the sample selection year and available for 53 percent of the obligated parents in the next year, which is the sample payment year. Among all examined orders, 36 percent did not have quarterly wage data available for either year, 47 percent had quarterly wage data available for both the sample selection year and sample payment year, 11 percent had it available only in the sample selection year, and 6 percent did not have it available in the sample selection year but had it available in the sample payment year.

Exhibit 15: Availability of Quarterly Wage Data for the Obligated Parent

	All Orders Used for the Analysis		
	Total (N=2,019)	Modified (N=810)	New (N=1,209)
Has Quarterly Wage Data available for Obligated Parent in...			
Neither year	36%	35%	36%
Sample selection year only	11%	11%	11%
Sample payment year only	6%	5%	6%
Both years	47%	48%	46%
Any Quarterly Wage Data Available for Obligated Parent in...			
Sample selection year	59%	60%	58%
Sample payment year	53%	53%	53%
Obligated Parent Has Gainful or Steady Quarterly Wage Income*			
Yes	13%	15%	12%
No	87%	85%	88%

*CPR defines gainful or steady income as four quarters of income available from the sample year (FY 2018–2019) as well as available for all four quarters of the sample payment year (FY 2019–2020) and the annualized income from FY2019–2020 being more or equal to FY2018–2019 income. Missing quarterly wage income is not considered evidence of gainful or steady quarterly wage income.

Of special interest is the 11 percent of obligated parents who had quarterly wage data in the sample selection year, but no longer had quarterly wage data available in the second year. This suggests a change in employment for these 11 percent of obligated parents. That change may be a quit or fire. Of specific concern is whether the parent quit in order to avoid child support; however, there is not sufficient information to know the reason. Among the 11 percent who had wages for the sample selection year but not the sample payment year, the average guidelines income was \$2,019 per month, and the average monthly order amount was \$253. In contrast, the average guidelines income was \$2,558 per month and the average order amount was \$355 per month for those that had quarterly wage data available for both years. Although the average income of those who remained employed was statistically greater than those who did not, their average order amount was also statistically greater

³⁵ More information about the underground economy and its negative impact on families and state tax revenues is detailed in Michigan Supreme Court. (June 2010). *The Underground Economy: Report of the Underground Economic Task Force*. Retrieved from <https://courts.michigan.gov/Administration/SCAO/Resources/Documents/Publications/Reports/UETF-2010.pdf>.

than those that did not remain employed by an employer reporting quarterly wage data.³⁶ This pattern is not consistent with a pattern that would be expected if child support was the economic disincentive behind the employment change.

Exhibit 15 also shows the percentage of obligated parents who had gainful or steady quarterly wage income over the two years examined. Gainful or steady quarterly wage income is defined as quarterly wage income being available for all quarters examined and the annual income from the second year being more or equal to the annual income from the first year. Only 13 percent of obligated parents had gainful or steady quarterly wage income. As shown later, payment of child support is more likely to be regular for these orders, particularly if there is wage assignment. If there is quarterly wage data, the parent is probably employed by an employer where income withholding can be ordered and enforced.

Exhibit 16 shows the average and monthly income as calculated from quarterly wage data available for the obligated parent. Monthly income is calculated by summing the quarterly wage data over the year and dividing it by the number of months for which quarterly wage data was available.³⁷ The difference between the average incomes between the two time periods are not statistically different.

Exhibit 16: Average and Median Monthly Income as Calculated from Quarterly Wage Data

	Obligated Parents with Quarterly Wage Data Available		
	Total	Modified	New
Monthly Income Calculated from Available Quarterly Wage Data	N=1,182	N=483	N=699
Average in sample selection year	\$2,872	\$3,300	\$2,577
Median in sample selection year	\$1,816	\$2,291	\$1,594
Monthly Income Calculated from Available Quarterly Wage Data	N=1,069	N=431	N=638
Average in sample payment year	\$2,730	\$3,295	\$2,347
Median in sample payment year	\$1,707	\$2,328	\$1,403

Comparison of Guidelines Income and Quarterly Wage Income

When the analysis is limited to orders that have both guidelines income and quarterly wage data during the sample selection year for the obligated parent (1,153 orders, which is 57% of all analyzed orders), the monthly quarterly wage income was less than the guidelines income about half of the time (53%).

Exhibit 17 compares the guidelines income of the obligated parent to the monthly income as calculated from the obligated parent’s quarterly wage data in the sample selection year. Guidelines income and quarterly wage income are considered about equal if they are within 10 percent of each other. Quarterly wage is considered significantly less if it is at least 10 percent less than the obligated parent’s guidelines income and significantly more if it is at least 10 percent more than the obligated parent’s guidelines income.

³⁶ The statistical difference is significant at $p < .05$.

³⁷ If quarterly wage data is available for all four quarters, it is simply summed and divided by 12 months. If it is available for less than four quarters, it is adjusted appropriately. For example, if quarterly wage data is available for three quarters, income is summed across those three quarters and divided by nine months to arrive at a monthly amount.

Exhibit 17: Percentage of Obligated Parents Where Quarterly Wage Income Is Less than, Equal to, or More than Guidelines Income*

	All Orders where There Was Quarterly Wage Data Available		
	Total	Modified	New)
All Obligated Parents with Quarterly Wage Data	N=1,153	N=470	N=683
Quarterly wage is significantly less	46%	41%	50%
Quarterly wage is about equal	16%	19%	15%
Quarterly wage is significantly more	37%	40%	36%
Guidelines Income Is Less than Federal Minimum Wage (\$1,257 per month)	N=217	N=72	N=145
Quarterly wage is significantly less	63%	72%	59%
Quarterly wage is about equal	6%	1%	8%
Quarterly wage is significantly more	31%	26%	33%
Guidelines Income Is Between Federal and State Minimum Wage (\$1,257–\$1,517 per month)	N=313	N=106	N=207
Quarterly wage is significantly less	65%	56%	69%
Quarterly wage is about equal	10%	13%	9%
Quarterly wage is significantly more	25%	31%	22%
Guidelines Income is between \$1,517–\$3,000 per month	N=342	N=140	N=202
Quarterly wage is significantly less	35%	35%	36%
Quarterly wage is about equal	20%	20%	20%
Quarterly Wage is significantly more	45%	45%	44%
Monthly Guidelines Income Is more than \$3,000 per month	N=281	N=152	N=129
Quarterly wage is significantly less	25%	20%	31%
Quarterly wage is about equal	27%	31%	22%
Quarterly wage is significantly more	48%	49%	47%

* “Significantly less” mean at least 10% less, “about equal” means the difference is less than 10% either upward or downward, and “significantly more” means at least 10% more.

For all orders with both quarterly wage data and guidelines income available, Exhibit 17 shows that the quarterly wage income was significantly less than guidelines income in almost half (46%) of the analyzed orders. This indicates that income is imputed beyond what the parent’s actual quarterly wage income is. The percentage is higher at low incomes. It is almost two-thirds (63%) of obligated parents with guidelines incomes less than minimum wage and almost two-thirds (65%) of obligated parents with incomes between federal and state minimum wage. In contrast, the percentage is 25 percent for obligated parents with guidelines income more than \$3,000 per month. This is consistent with federal concern about income imputation: that is, it affects lower income parents more and income may be imputed beyond what the parent actually earns. The counterargument is that quarterly wage data is only a snapshot of the parent’s income. It does not capture income that is not reported to the state agency overseeing unemployment benefits. It is also dated by the time the child support agency receives it.

Income Imputation (Attribution) and Default Orders

Federal regulation requires the examination of income imputation and default orders. Instead of the term “income imputation,” West Virginia uses the term “attributed income.” As shown in Exhibit 18, income may be attributed to a parent if the parent is unemployed or underemployed, or has earnings or income from assets below full earning capacity.

Exhibit 18: Excerpts of West Virginia Code Defining Attributed Income.

2019 West Virginia Code Chapter 48. Domestic Relations Article 1. General Provisions; Definitions
<p>§48-1-205. Attributed Income Defined</p> <p>(a) "Attributed income" means income not actually earned by a parent but which may be attributed to the parent because he or she is unemployed, is not working full time or is working below full earning capacity or has nonperforming or underperforming assets. Income may be attributed to a parent if the court evaluates the parent's earning capacity in the local economy (giving consideration to relevant evidence that pertains to the parent's work history, qualifications, education and physical or mental condition) and determines that the parent is unemployed, is not working full time or is working below full earning capacity. Income may also be attributed to a parent if the court finds that the obligor has nonperforming or underperforming assets.</p> <p>(b) If an obligor: (1) Voluntarily leaves employment or voluntarily alters his or her pattern of employment so as to be unemployed, underemployed or employed below full earning capacity; (2) is able to work and is available for full-time work for which he or she is fitted by prior training or experience; and (3) is not seeking employment in the manner that a reasonably prudent person in his or her circumstances would do, then an alternative method for the court to determine gross income is to attribute to the person an earning capacity based on his or her previous income. If the obligor's work history, qualifications, education or physical or mental condition cannot be determined, or if there is an inadequate record of the obligor's previous income, the court may, as a minimum, base attributed income on full-time employment (at forty hours per week) at the federal minimum wage in effect at the time the support obligation is established. In order for the court to consider attribution of income, it is not necessary for the court to find that the obligor's termination or alteration of employment was for the purpose of evading a support obligation.</p> <p>(c) Income shall not be attributed to an obligor who is unemployed or underemployed or is otherwise working below full earning capacity if any of the following conditions exist:</p> <p>(1) The parent is providing care required by the children to whom both of the parties owe a legal responsibility for support and such children are of preschool age or are handicapped or otherwise in a situation requiring particular care by the parent;</p> <p>(2) The parent is pursuing a plan of economic self-improvement which will result, within a reasonable time, in an economic benefit to the children to whom the support obligation is owed, including, but not limited to, self-employment or education: Provided, That if the parent is involved in an educational program, the court shall ascertain that the person is making substantial progress toward completion of the program;</p> <p>(3) The parent is, for valid medical reasons, earning an income in an amount less than previously earned; or</p> <p>(4) The court makes a written finding that other circumstances exist which would make the attribution of income inequitable: Provided, That in such case the court may decrease the amount of attributed income to an extent required to remove such inequity.</p> <p>(d) The court may attribute income to a parent's nonperforming or underperforming assets, other than the parent's primary residence. Assets may be considered to be nonperforming or underperforming to the extent that they do not produce income at a rate equivalent to the current six-month certificate of deposit rate or such other rate that the court determines is reasonable.</p>

Income imputation is common: 27 percent of obligated parents had income imputed (attributed) and 18 percent of receiving parties had income imputed (attributed).

Income imputation is more common for certain case circumstances.

- Income imputation (attribution) to obligated parents was more common among newly established orders than modified orders (i.e., 29% of obligated parents with newly established orders compared to 23% of obligated parents with modified orders);³⁸
- Income imputation (attribution) to receiving parties is less common among newly established orders

Twenty-seven percent of obligated parents had income imputed (attributed) and 18 percent of receiving parties had income imputed (attributed).

³⁸ The difference is statistically significant at $p < 0.01$.

than modified orders (i.e., 16% of receiving parties with newly established orders, compared to 22% of receiving parties with modified orders),³⁹

- 38 percent of obligated parents with any incarceration had income imputed (attributed), while only 24 percent of those with no incarceration had income imputed (attributed);⁴⁰
- 35 percent of obligated parents with no quarterly wage data available in the sample selection year had income imputed (attributed); and
- Most obligated parents and receiving parties with imputed (attributed) income (51% for obligated parents and 51% for receiving parties) had their income imputed at a monthly income equivalent to either federal or state minimum wage at 40 hours per week or less.⁴¹ (More than half had it attributed at the state minimum wage and less than half had it attributed at the federal minimum wage.) Besides income imputation at the federal or state minimum wage, judges also may use less than 40 hours per week to reflect the typical workweek of the service industry and other minimum-wage occupations, which is typically less than 40 hours per week. For example, 10 percent of obligated parents with income imputation had income imputed at \$943 per month, which is 25 hours per week at the state minimum wage).

Default Orders

Income imputation and zero orders can be used as a proxy for an order entered by default. Exhibit 19 shows the guidelines provision that provides for income imputation and zero orders when an order is established by default. As mentioned earlier, 15 percent of orders are set at zero, and income imputation to the obligated parent was noted among 27 percent of orders. Only 32 percent of zero-orders also were orders where income was also imputed to the obligated parent.

Exhibit 19: West Virginia Guidelines Provision for Default

W. Va. Code § 48-13-804. Default Orders
<p>a) In any proceeding in which support is to be established, if a party has been served with proper pleadings and notified of the date, time and place of a hearing before a family court judge and does not enter an appearance or file a response, the family court judge shall prepare a default order for entry establishing the defaulting party's child support obligation consistent with the child support guidelines contained in this article.</p> <p>(1) When applying the child support guidelines, the court may accept financial information from the other party as accurate, pursuant to rule 13(b) of the Rules of Practice and Procedure for Family Court; or</p> <p>(2) If financial information is not available, the court may attribute income to the party based upon either:</p> <p>(i) The party's work history;</p> <p>(ii) Minimum wage, if appropriate; or</p> <p>(iii) At a minimum, enter a child support order in a nominal amount unless, in the court's discretion, a zero support order should be entered.</p> <p>(b) All orders shall provide for automatic withholding from income of the obligor pursuant to part 4, article fourteen of this chapter.</p>

³⁹ The difference is statistically significant at $p < 0.01$.

⁴⁰ The difference is statistically significant at $p < 0.01$.

⁴¹ Ten percent of obligated parents and 13 percent of receiving parties had income attributed \$943 per month, which would be 30 hours per week at federal minimum wage, or 25 hours per week at state minimum wage. Twenty-three percent of obligated parents and 20 percent of receiving parties had income attributed at \$1,138 per month, which would be 36 hours a week at federal minimum wage, or 30 hours a week at state minimum wage.

A national study found that income was imputed to 37 percent of the obligated parents in low-income cases because the parent was unemployed or underemployed.⁴² The same study found that 46 percent of those with income imputation also had orders entered by default. One possible explanation for the high correlation is that the same parents who do not supply income information for the purposes of calculating the guidelines amount are not likely to show up for their child support hearing. In turn, the order is entered by default. Still, other evidence of income could be used, such as quarterly wage data, documentation of the parent's incarceration, or the other parent's verbal testimony, including testimony of occupation (e.g., the other parent identifies the occupation of the parent who did not supply income information as a roofer and state labor market information on the median income of roofers is used as that parent's imputed income). However, an order entered by default does not always mean non-cooperation. It could also mean the parent agreed with whatever the default order would be.

Other Consideration in the Guidelines Calculation

Besides the basic obligation from the guidelines table, the child support calculation considers the actual cost of work-related childcare costs; extraordinary, uninsured medical expense; the children's portion of health insurance premium; extraordinary expenses agreed to by the parents or by order of the court; or a combination of these actual expenses. Childcare expenses are not included in the table. All medical expenses are excluded from the table except a small amount to cover common, out-of-pocket medical expenses (e.g., child's aspirin). The amount in the table does not exceed \$250 per child per year. In general, the child support table reflects average child-rearing expenditures in 1999⁴³ for a household with an income equivalent to the combined income of the parties and number of children for whom support is being determined.

Childcare Expenses. Few (5%) orders factored in the amount of work-related childcare expenses into the calculation of the order amount. The receiving party incurred the childcare expense in the vast majority of orders where childcare expenses were factored into the calculation. Childcare expenses averaged \$278 per month when considered. The median amount considered was \$203 per month. Childcare expenses were adjusted for the childcare tax credit in 87 percent of the orders with a childcare adjustment. Parents with low incomes would not have sufficient tax liability to be eligible for a childcare tax credit. The average and median incomes of parents where childcare expenses were factored into the guidelines calculation were \$2,510 and \$2,210, respectively.

Cost of the Child's Health Insurance. Some (10%) of orders considered the cost of the children's share of the health insurance premium. Only the obligated parent incurred the cost in 51 percent of all orders, only the receiving party incurred the cost in 43 percent of all orders, and both parents incurred the expense in 6 percent of all orders. The cost averaged \$138 per month when considered, while the median cost was \$101 per month.

⁴² U.S. Department of Health and Human Services Office of Inspector General. (July 2000). *The Establishment of Child Support Orders for Low Income Non-custodial Parents*. p. 16. Retrieved from [The Establishment of Child Support Orders for Low Income Non-Custodial Parents \(OEI-05-99-00390; 7/00\) \(hhs.gov\)](https://www.oig.hhs.gov/publications/reports/the-establishment-of-child-support-orders-for-low-income-non-custodial-parents).

⁴³ The year 1999 is important because that is the year that the guidelines table was developed so it reflects child-rearing expenditures in that year.

Uninsured, Extraordinary Medical Expenses. Less than 1 percent of orders considered the child’s extraordinary, uninsured medical expenses. When it was considered, it was always incurred by the obligated parent.

Additional Expenses. These are expenses ordered by the court or agreed to by the party. Less than 1 percent of orders considered additional expenses of the child. When it was considered, it was always incurred by the obligated parent.

Low-Income Adjustment/Ability to Pay Calculation (Self-Support Reserve Test)

As shown below, federal regulation requires the consideration of the subsistence needs of the obligated parent, and at state’s discretion, a state may also consider the subsistence needs of the receiving party.

45 C.F.R 302.56 (c)(1)(ii)

Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self- support reserve or some other method determined by the State;

Nationally, factoring the subsistence needs in the guidelines calculation is typically called a “low-income adjustment.” In West Virginia, it is called an “ability to pay calculation.” A low-income adjustment (ability to pay calculation) typically consists of some or all of these four components: a self-support reserve (SSR), a minimum order, a formula for applying it, and an income threshold for applying the formula.

- **SSR Amount.** The West Virginia SSR of \$500 per month applies to both parents. The \$500 level dates back to 1999, when the federal poverty guidelines (FPG) for one person was \$687 per month. The amount was rounded down to \$500 to reflect that West Virginia’s cost of living, which was and still is below the national average. Most states relate the SSR to the federal poverty guidelines (FPG) for one person. The 2021 federal poverty guidelines for one person is \$1,073 per month.⁴⁴ Based on CPR’s knowledge, West Virginia is one of three states not to update its SSR in over two decades.
- **Minimum Order.** If the difference between the obligated parent’s adjusted gross income and the SSR is less than \$50, the guidelines provide for a minimum order of \$50 per month. This is a common amount among other states, although more states are providing for zero orders for certain circumstances such as incarceration or a disability that impedes employment.
- **Formula for Applying the SSR.** West Virginia, like several states, sets the order amount at the lower of two calculations: the standard calculation of child support that considers the obligated parent’s prorated share of the table amount, and an amount based on the difference between the obligated parent’s adjusted gross income and the SSR. Because the order amount is the lower of the two calculations, it is considered a “self-support reserve test.” For West Virginia, the difference is multiplied by 80 percent. Without the percentage adjustment, every additional dollar of gross income would be assigned to child support. Essentially, the 80 percent recognizes

⁴⁴ U.S. Department of Health and Human Services. (Jan. 2021). Retrieved from <https://aspe.hhs.gov/2021-poverty-guidelines#guidelines>.

some of that additional gross income will be withheld for payroll taxes. Further, applying all of the difference to child support could be an economic disincentive to increase earnings.

- ***Income Threshold for Applying the SSR Test.*** Some states (including West Virginia) note what incomes that the SSR test may make a difference. Mathematically, it is always at lower incomes because higher incomes have incomes considerably above the SSR, hence have sufficient income to cover both the SSR and the prorated share of the basic child support obligation. Further, by specifying this, it eliminates the need to do two calculations at higher incomes. West Virginia uses an income threshold of \$1,550 per month.

A notable share of obligated parents (58%) was eligible for the ability-to-pay calculation because their gross income was less than \$1,550 per month. Although the OSCAR guidelines calculator does not track whether a self-support reserve adjustment was actually made, it appears that it was. The average order for obligated parents with gross income less than \$1,550 per month was \$194 per month. The median order amount was \$200 per month. When adjusted for the number of children and the obligated parent's actual adjusted income, this is significantly less than the obligated parent's prorated share of the basic obligation at this income.

Few obligated parents (5%) were eligible for the minimum order because their income was less than \$550 per month (which is the sum of the SSR and the minimum order). The average order for obligated parents with gross income less than \$550 per month was \$114 per month. The median order amount was \$50 per month, and 27 percent of orders were set at exactly \$50. Only 33 percent of obligated parents with gross incomes of \$550 or less had an order of more than \$50 per month. Many (40%) with gross incomes less than \$550 per month had zero orders.

Guidelines Deviations

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires each state to have a statewide, rebuttal presumptive guidelines. In short, the guidelines must be presumptively applied to all orders being set in the state but may be rebutted based on state-determined deviation criteria that consider the best interest of the child. In addition, federal regulation (45 C.F.R. § 302.56(c)–(f)) requires the analysis of guidelines deviations as part of a state's periodic review and that the state use the analysis "to ensure that deviations from the guidelines are limited and guideline amounts are appropriate" Exhibit 20 provides an excerpt of the West Virginia guidelines pertaining to guidelines deviations.

As mentioned earlier, OSCAR does not contain reliable information on guidelines deviations, so BCSE manually reviewed a random subset of orders from the data extract. They reviewed the subset to determine whether each of those orders had a deviation, but other information of interest, such as the reason for the deviation, was not readily available. That subset consisted of 150 orders in the dataset of analyzed orders. Almost half (47%) of the 150 orders had a deviation. This is significantly more than the deviation rate of 14.6 percent that was reported in West Virginia's 2014 guidelines review.⁴⁵ However, some of the differences may be

Deviations were noted in 47 percent of the orders sampled for deviations.

⁴⁵ Venohr, Jane. (Feb. 2014.) *Economic Review of the West Virginia Child Support Table*. Report to West Virginia Department of Health & Human Resources Bureau of Child Support Enforcement. Page 4.

explained by a change in the methodology. The 2014 review relied on a sample of recently established or modified orders set by 15 of the 45 judges hearing family law cases in the state at the time. It is believed that a deviation was specifically mentioned for the 2014 review for the order to be considered a deviation. In contrast, for this review, an order was considered to be based on a deviation if a deviation was specifically mentioned in case notes or if the guidelines amount did not match the order amount.

Exhibit 20: West Virginia Deviation Criteria

W. Va. Code § 48-13-702. Disregard of Formula
<p>§48-13-702. Disregard of formula.</p> <p>(a) 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. In either case, 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). Such findings clarify the basis of the order if appealed or modified in the future.</p> <p>(b) These guidelines do not take into account the economic impact of the following factors that may be possible reasons for deviation:</p> <ol style="list-style-type: none"> (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) Educational 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.

Although the reasons for deviation were not captured for this review, the 2014 review found that the three most common reasons for deviations were:

- The obligated parent was incarcerated (32% of 2014 reported deviations);
- The obligated parent received SSI benefits (19% of 2014 reported deviations); and
- Agreement between the parties (10% of the 2014 deviations).

In 2014, the order was set at zero for all but two orders that had deviations due to incarceration or SSI benefits. For this review, the deviation rate was not statistically higher among those with any history for incarceration than it was for those without. The deviation rate also did not vary by the obligated parent’s income or whether income was imputed (attributed). This may reflect a change in practices in West Virginia. Many states and local child support agencies changed their approaches to incarcerated parents and income imputation when the federal proposed rule changes were published in 2014.

Exhibit 21 compares the average order amounts between orders with deviations and those without deviations. It generally shows that order amounts were about \$300 to \$350 per month on average regardless of whether there was a deviation. None of the differences were statistically significant. The small difference suggests that although there were many deviations, the deviations may have been of

small amounts. The average income of obligated parents with deviations was more than those without but the difference was not statistically significant.

Exhibit 21: Comparison of Order Amounts among Deviated and Non-Deviated Orders

	All Orders		
	Total	Modified	New
All Orders			
With deviations	\$316 (N=70)	\$336 (N=28)	\$283 (N=42)
Without deviations	\$353 (N=76)	\$347 (N=30)	\$356 (N=46)

Deviation Rates in Other States

West Virginia’s guidelines deviation rate is high compared to other states, but again, this may reflect the methodology. For West Virginia, it was considered a deviation if the guidelines-calculated amount did not match the order amount. Most other states do not consider it to be a deviation unless specifically stated. There may be another consideration on oral record, there may be multiple guidelines worksheets, or a difference between the worksheet-calculated amount and the order amount may be rounded off.

Pennsylvania just completed its review and found a deviation rate of 25 percent.⁴⁶ Georgia found different deviation rates depending on whether the data was collected from court records or an extract from its IV-D automated system: the deviation rate was 47 percent among court-sampled private cases, 35 percent among court-sampled IV-D cases, and 11 percent among orders extracted from its automated system.⁴⁷ Delaware last reported its deviation rate in 2017.⁴⁸ Rather than reporting the deviations, Delaware reports the percentage of orders based on the application of the guidelines. With a reported application rate of 78 percent, it can be assumed that Delaware’s guidelines deviation rate was 22 percent. Maryland published its most recent findings from an analysis of child support cases in 2020. This study found a guidelines deviation rate of 23 percent among orders that were established or modified in 2015–2018.⁴⁹ Ohio conducted its last review in 2017 and found a guidelines deviation rate of 22 percent.⁵⁰ Using data from its automated system, Tennessee found a deviation rate of 4 percent.⁵¹ Most states find that deviation data is not always recorded on their automated system partially because

⁴⁶ *Review of the Pennsylvania Child Support Guidelines*. (Nov. 2021). Retrieved from <https://www.pacourts.us/storage/rules/Preliminary%20Report%20Jan%206%202021%20-%20011012.pdf>.

⁴⁷ Georgia Commission on Child Support: Final Report. Retrieved from <https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2020/08/GACommChildSupportRptFullPDF2018.pdf>.

⁴⁸ State of Delaware: Family Court. (Nov. 2018). *The Delaware Child Support Formula: Evaluation and Update*, p. 6. Retrieved from <https://courts.delaware.gov/forms/download.aspx?id=39228>.

⁴⁹ Demyan, Natalie, and Logan Passarella, Letitia. (Nov. 2020). *Maryland Child Support Guidelines: 2015–2018 Case-Level Review*, University of Maryland School of Social Work. Retrieved from <https://www.ssw.umaryland.edu/media/ssw/fwrtg/child-support-research/cs-guidelines/Maryland-Child-Support-Guidelines-Case-Level-Review-2015-to-2018-2.pdf>.

⁵⁰ Ohio Department of Job and Family Services. (n.d.). 2017 *Child Support Guidelines Review: Report to the General Assembly*. Retrieved from <https://jfs.ohio.gov/Ocs/pdf/2017CSGuidelinesRev.stm>

⁵¹ State of Tennessee. (Apr. 2019.) *Tennessee Child Support Guidelines Review: Findings and Recommendations*. Retrieved from https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines_report_6.17.2020.pdf.

the staff entering the information does not receive all of the information from the court or the deviation is not obvious in the information that is received.

Analysis of Payments

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires the analysis of payment data, specifically by “case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment” Payment data was tracked for each month of SFY 2019, which is the year after the order was established or modified.

As shown in Exhibit 2, most of the analyzed orders (79% or 1,591 orders) contained information about the amount due and paid in SFY2020. Exhibit 22 shows payment patterns for all charging orders (these are orders where the total amount due for the payment year was greater than \$0). As shown, modified orders generally had better payment patterns than new orders. The average and median monthly payments for modified orders were \$265 and \$195, respectively, while the average and median monthly payments for new orders were \$202 and \$118, respectively. However, modified orders typically also have higher order amounts. The average monthly order amount for modified orders with payment information was \$373, compared to \$333 for new orders.

The findings from other assessments of payments are also shown in Exhibit 22. They include the percentage that made any payments, the average number of months with payment, and the average percent of support due that was paid. As shown, modified orders still have better payment patterns than new orders according to these metrics. On average, 91 percent of modified orders made any payment in the payment year, the average number of months with payments was 8.1, and they paid an average of 65 percent of the support that was due. For new orders, an average of 85 percent of them made payments within the year, the average number of months with payments was 6.9, and they paid an average of 53 percent of the support that was due.

Exhibit 22: Payment Patterns for All Charging Orders by New or Modified

	All Charging Orders		
	Total (N=1,591)	Modified (N=668)	New (N=923)
Percentage that Made Payments			
Yes	88%	91%	85%
No	12%	9%	15%
Total Support Paid Over Year			
Mean	\$2,741	\$3,186	\$2,419
Median	\$1,859	\$2,391	\$1,414
Average Monthly Support Paid			
Mean	\$228	\$265	\$202
Median	\$155	\$199	\$118
Months with Payment			
Mean	7.4	8.1	6.9
Median	9.0	11.0	8.0
Percentage of Support Due that was Paid			
Mean	58%	65%	53%
Median	69%	83%	58%

The differences between modified and new orders are statistically significant at $p < 0.05$.

Exhibit 23 shows these same payment patterns by whether income was imputed (attributed) to the obligated parent. As noted earlier, the amount of income imputed (attributed) to the obligated parent varied. Sometimes, it was based on federal minimum wage, other times it was based on state minimum wage, and still, in other situations, it assumed a 30-hour workweek instead of a 40-hour workweek. In general, there were no significant differences among the various groupings of obligated parents with imputed income.⁵² Those with income imputed at any amount, however, had significantly worse payment patterns than those who did not have income imputed. In other words, income imputation matters, but the amount that income is imputed at does not matter as much. While most (74%) obligated parents with imputed income did make payments, 92 percent of obligated parents without income imputation made payments. Obligated parents with income imputation also paid fewer months than those without (4.7 compared to 8.4 months, respectively) and paid nearly half the share of what was due than those without imputation (34% compared to 67%, respectively).

Exhibit 23: Payment Patterns by Whether Obligated Parent had Income Imputed (Attributed)

	All Charging Orders		
	Total (N=1,518)	Modified (N=665)	New (N=853)
Average Monthly Support Due			
Income Imputed (attributed) to Obligated Parent (N=396)	\$246	\$256	\$240
Income Not Imputed (attributed) (N=1,122)	\$387	\$407	\$370
	Total (N=1,591)	Modified (N=668)	New (N=923)
Percentage that Made Payments			
Income imputed (attributed) to obligated parent (N=415)	74%	78%	73%
Income not imputed (attributed) (N=1,176)	92%	96%	90%
Average Total Support Paid Over Year			
Income imputed (attributed) to obligated parent (N=415)	\$1,053	\$1,151	\$996
Income not imputed (attributed) (N=1,176)	\$3,337	\$3,785	\$2,986
Average Monthly Support Paid			
Income imputed (attributed) to obligated parent (N=415)	\$88	\$96	\$83
Income not imputed (attributed) (N=1,176)	\$278	\$315	\$249
Average Number of Months with Payments			
Income imputed (attributed) to obligated parent (N=415)	4.7	5.1	4.5
Income not imputed (attributed) (N=1,176)	8.4	9.0	7.9
Average Percentage of Support Due that was Paid			
Income imputed (attributed) to obligated parent (N=415)	34%	38%	32%
Income not imputed (attributed) (N=1,176)	67%	73%	62%

The differences between those with income imputed and income not imputed are statistically significant at $p < 0.05$.

Exhibit 24 shows the payment patterns of new and modified orders by whether the obligated parent's adjusted gross income was less than or equal to \$1,550 per month, which is the threshold at which West Virginia guidelines stipulate that the parent is eligible for the self-support reserve test. As shown, those obligated parents who qualified for the self-support reserve test had significantly worse payment patterns than those with incomes above \$1,550 per month. In general, those below the threshold paid

⁵² Those with imputed income of \$1,138 per month (30-hour workweek at the state's minimum wage) (\$1,138 per month) had slightly worse payment rates but did not achieve statistical significance compared to other imputed wages. For example, only 65 percent made payments, paid an average of 4.0 months, and paid 30 percent of what was due.

less on average; however, this likely corresponds to having lower overall order amounts as a result of lower incomes. Regardless, those with incomes below the threshold were also less likely to make payments (85%, compared to 98% for those above the threshold), made fewer payments (paid in an average of 5.5 months, compared to 9.9 months), and paid an average of only 41 percent of the total support due, compared to those above the threshold, who paid an average of 80 percent of the total support due.

Exhibit 24: Payment Patterns by Whether Obligated Parent Qualified for Self-Support Reserve Test (i.e., the obligated parent's income was less than \$1,550/month)

	All Charging Orders		
	Total (N=1,518)	Modified (N=665)	New (N=853)
Average Monthly Support Due			
Income of obligated parent less than or equal to \$1,550/month (N=829)	\$240	\$246	\$236
Income of obligated parent greater than \$1,550/month (N=689)	\$483	\$489	\$477
	Total (N=1,591)	Modified (N=668)	New (N=923)
Percentage that Made Payments			
Income of obligated parent less than or equal to \$1,550/month (N=883)	80%	83%	77%
Income of obligated parent greater than \$1,550/month (N=708)	98%	99%	96%
Average Total Support Paid Over Year			
Income of obligated parent less than or equal to \$1,550/month (N=883)	\$1,213	\$1,297	\$1,166
Income of obligated parent greater than \$1,550/month (N=708)	\$4,646	\$4,913	\$4,387
Average Monthly Support Paid			
Income of obligated parent less than or equal to \$1,550/month (N=883)	\$101	\$108	\$97
Income of obligated parent greater than \$1,550/month (N=708)	\$387	\$409	\$366
Average Number of Months with Payments			
Income of obligated parent less than or equal to \$1,550/month (N=883)	5.5	5.7	5.3
Income of obligated parent greater than \$1,550/month (N=708)	9.9	10.4	9.4
Average Percentage of Support Due that was Paid			
Income of obligated parent less than or equal to \$1,550/month (N=883)	41%	44%	40%
Income of obligated parent greater than \$1,550/month (N=708)	80%	84%	75%

The differences between those eligible and not eligible for the SSR test are statistically significant at $p < 0.05$.

Exhibit 25 shows the payment patterns of order by whether there was a deviation. As mentioned previously, deviation information was only available for a small subset of orders. Not all of the subset had payment information. Overall, payment patterns for orders with deviations appeared to be generally better amongst new orders than for those without deviations; however, this difference did not reach statistical significance.

Exhibit 25: Payment Patterns by Deviation

	Charging Orders for Which Deviation Information was Available		
	Total (N=125)	Modified (N=51)	New (N=74)
Average Monthly Order	125	51	74
Guidelines deviation(N=54)	\$407	\$427	\$392
No deviation (N=71)	\$360	\$363	\$358
	Total (N=129)	Modified (N=51)	New (N=78)
Percentage that Made Payments			
Guidelines deviation (N=54)	91%	92%	90%
No deviation (N=75)	87%	96%	81%
Average Total Support Paid Over Year			
Guidelines deviation	\$3,453	\$3,735	\$3,227
No deviation	\$2,869	\$3,471	\$2,530
Average Monthly Support Paid			
Guidelines deviation	\$288	\$311	\$269
No deviation	\$239	\$289	\$211
Average Number of Months with Payments			
Guidelines deviation	8.2	8.7	7.9
No deviation	8.0	8.9	7.5
Average Percentage of Support Due that was Paid			
Guidelines deviation	67%	72%	63%
No deviation	62%	71%	58%

The differences between those with deviations and those without are not statistically significant at $p < 0.05$ except the average percentage of current support due that was paid among new orders.

Exhibit 26 shows the payment patterns by whether the obligated parent had steady or gainful employment between the two years of quarterly wage data. As shown, parents with gainful or steady employment were more likely to have better payment patterns, with 100 percent of obligated parents with gainful or steady employment making payments over an average of 10.9 months and paying 89 percent of what was due. This is considerably higher than parents who did not see gainful or steady employment, with 85 percent making payments over 6.8 months and paying an average of 53 percent of what was due.

Exhibit 26: Payment Patterns by Whether Obligated Parent had Gainful or Steady Wages Over Two Years

	All Orders Used for Analysis		
	Total (N=1,518)	Modified (N=665)	New (N=853)
Average Monthly Order			
Obligated parents without gainful/steady employment (N=1,280)	\$340	\$359	\$325
Obligated parents with gainful or steady employment (N=238)	\$405	\$440	\$374
	Total (N=1,591)	Modified (N=668)	New (N=923)
Percentage that Made Payments			
Obligated parents without gainful/steady employment (N=1,348)	85%	90%	82%
Obligated parents with gainful or steady employment (N=243)	100%	100%	99%
Average Total Support Paid Over Year			
Obligated parents without gainful/steady employment (N=1,348)	\$2,456	\$2,854	\$2,177
Obligated parents with gainful or steady employment (N=243)	\$4,320	\$4,836	\$3,880
Average Monthly Support Paid			
Obligated parents without gainful/steady employment (N=1,348)	\$205	\$238	\$181
Obligated parents with gainful or steady employment (N=243)	\$360	\$403	\$323
Average Number of Months with Payments			
Obligated parents without gainful/steady employment (N=1,348)	6.8	7.5	6.3
Obligated parents with gainful or steady employment (N=243)	10.9	11.4	10.6
Average Percentage of Support Due that was Paid			
Obligated parents without gainful/steady employment (N=1,348)	53%	59%	48%
Obligated parents with gainful or steady employment (N=243)	89%	93%	85%

The differences between those with and without steady or gainful employment are statistically significant at $p < 0.05$.

Exhibit 27, Exhibit 28, and Exhibit 29 show side-by-side comparisons of the above analysis. Exhibit 27 compares monthly order amounts and payments from the various subgroups. In general, larger order amounts correlate with higher monthly payments for all subgroups. Exhibit 28 shows the average number of months with payment, while Exhibit 29 shows the average percentage of support due that was paid. The worst payment patterns were by parents with imputed income and parents whose adjusted gross income fell below the income threshold for the self-support reserve test (\$1,550 per month).

Exhibit 27: Orders and Payments by Subgroup

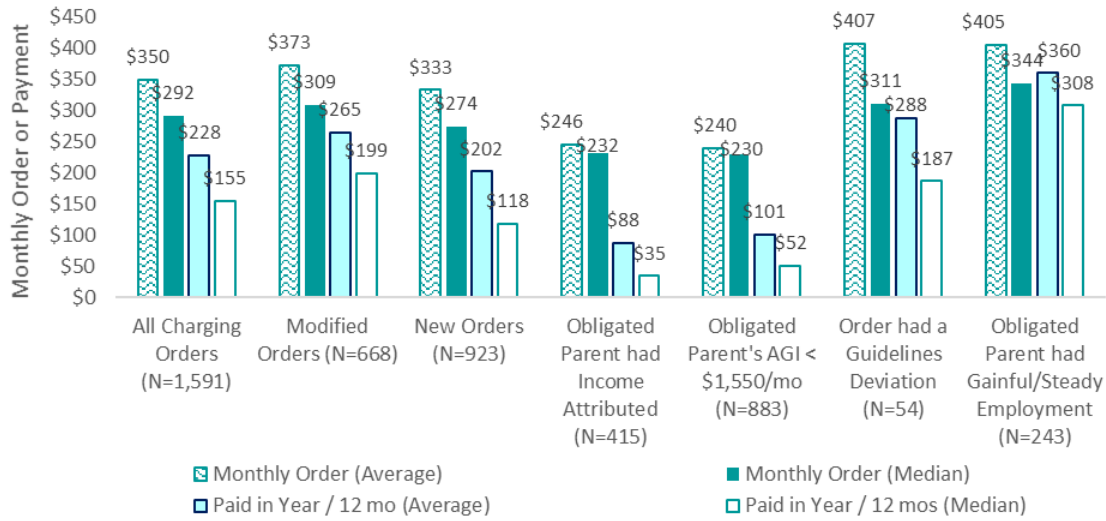


Exhibit 28: Months with Payment by Subgroup

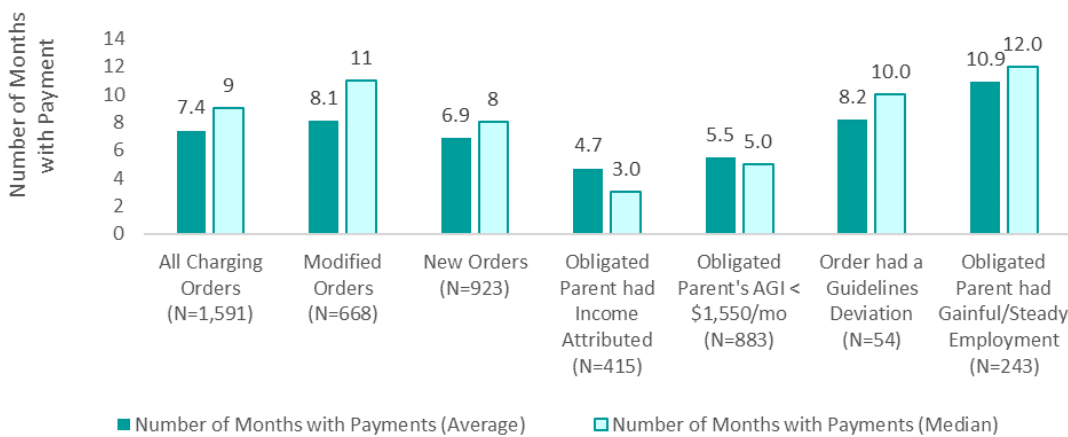
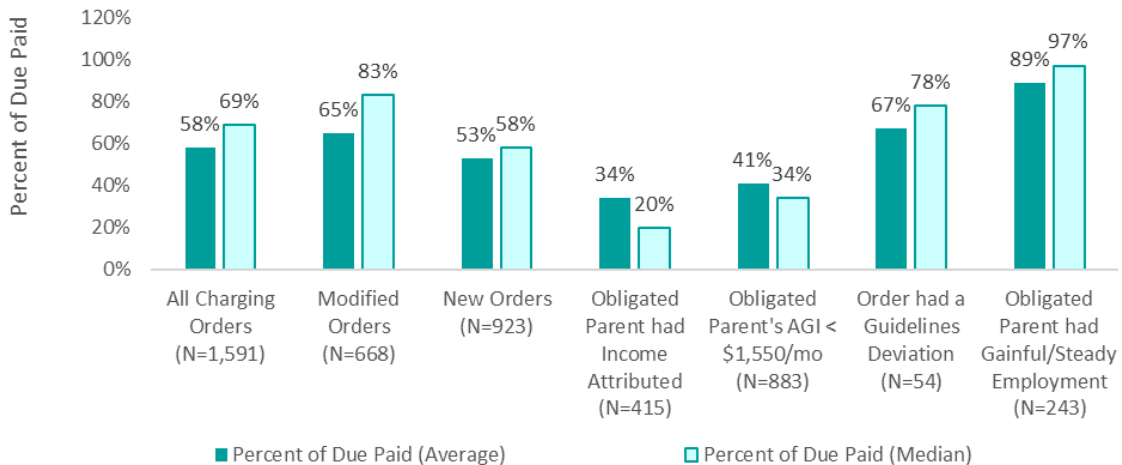


Exhibit 29: Percentage of Support Due that was Paid by Subgroup



Analysis of Payments by Obligor's Monthly Income

This subsection explores whether payments vary by income. Exhibit 30 explores the percentage with any payments by ranges of gross incomes of obligated parents (i.e., the income used for the guidelines calculation). Exhibit 30 shows that the percentage with any payment generally increases for incomes between \$551 per month to \$5,000 per month. It is not clear how those with zero income make payments and why not all those with gross incomes of more than \$5,000 per month do not make payments.

Exhibit 30: Percentage with Any Payment by Obligor's Monthly Gross Income

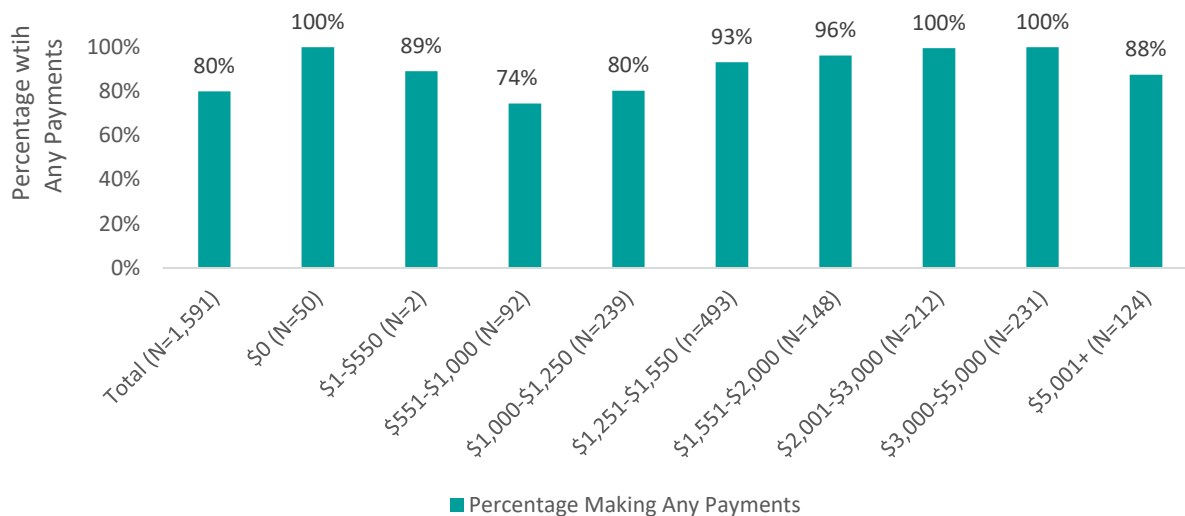


Exhibit 31 explores the average and median order amounts and payment amounts by the gross income ranges of the obligated parent. Exhibit 31 generally shows that order amounts and monthly payments are more the higher the income of the obligated parent. The lowest payments are in the range that contain typical imputed (potential) income amount (\$1,251–\$1,550 per month). The average payment is \$110 per month and the median is \$60 per month in this income range.

Exhibit 32 shows that the average and median numbers of months with payment over the sample payment year increase for obligated parents whose income is more than \$1,000 per month. (There are some anomalies for incomes below \$1,000 per month.)

Exhibit 33 shows the average and median compliance rates also increase for obligated parents whose income is more than \$1,000 per month. (There are also some anomalies for incomes below \$1,000 per month.)

All of the exhibits analyzing payments by income range find that payment indicators generally increase when the income of the obligated parent exceeds \$1,550 per month, which is above the income level that income is typically imputed at. In other words, income imputation/attribution overshadows other factors correlated with poor payments.

Exhibit 31: Monthly Order and Payment by Gross Income of Obligated Parent

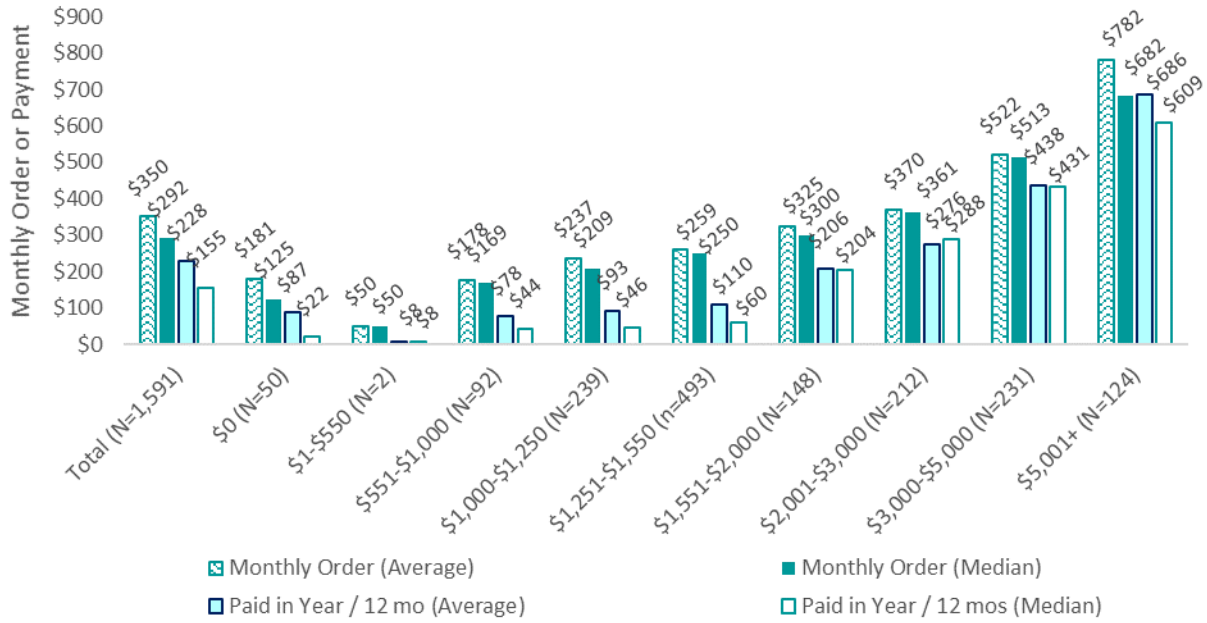


Exhibit 32: Number of Months with Payment by Gross Income of Obligated Parent

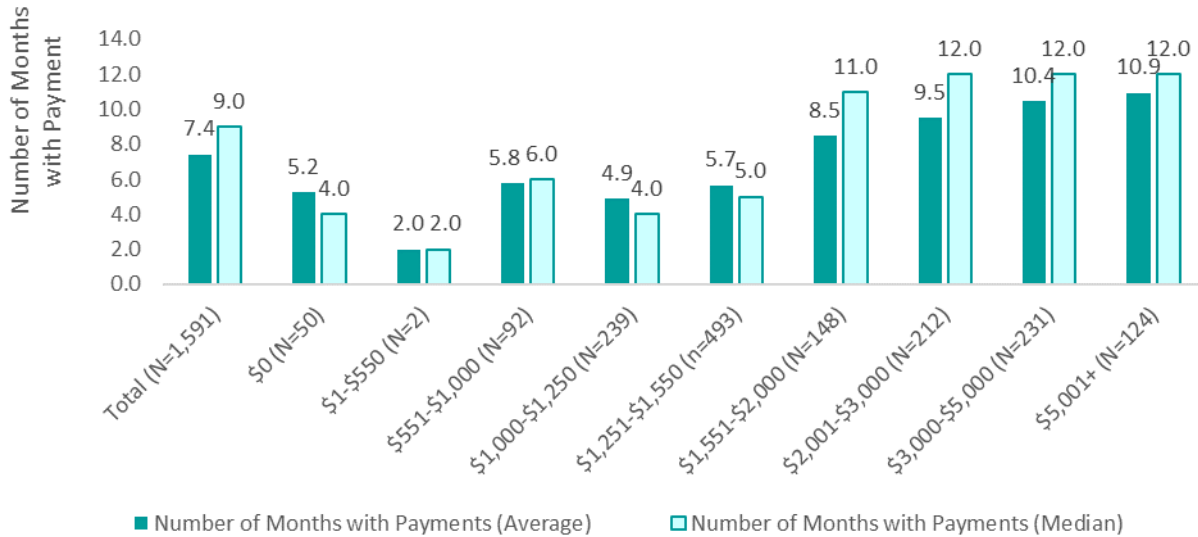
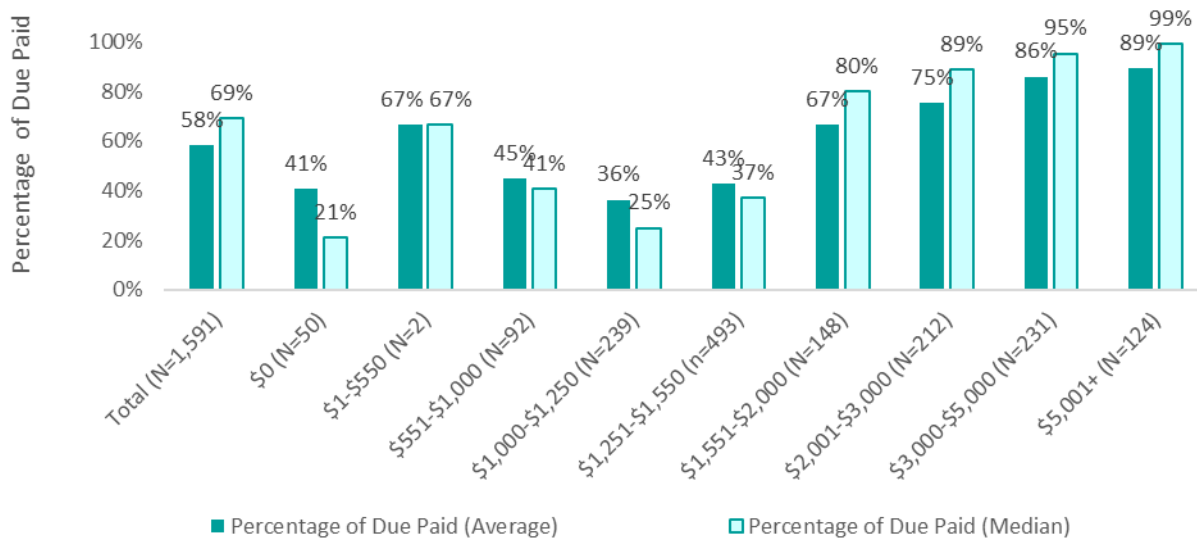


Exhibit 33: Compliance Rates by Income of the Obligated Parent



EXAMINATION OF LABOR MARKET DATA

Federal regulation (45 C.F.R. § 302.56(h)(1)) requires the consideration of:

... labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. Recent national research found that one-third (35 percent) of nonresidential parents not living with one or more of their children under age 21 had incomes below 200 percent of poverty.⁵³ These low-income nonresident parents were more likely to not work full-time and year-round than moderate- and higher-income nonresident parents were. About a quarter (27 percent) of low-income, nonresidents parents worked full-time year-round compared to 73 percent of moderate- and higher-income nonresident parents. An examination of labor market data helps inform why this occurs.

Further, one of the new federal requirements concerns considering the individual circumstances of the obligated parent when income imputation is authorized. This typically includes consideration of the employment opportunities available to the parent given local labor market conditions. Since labor market conditions may change more frequently than every four years, which is the minimum amount of time in which a state's guidelines must be reviewed, it also makes sense to simply adopt the federal

⁵³ U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

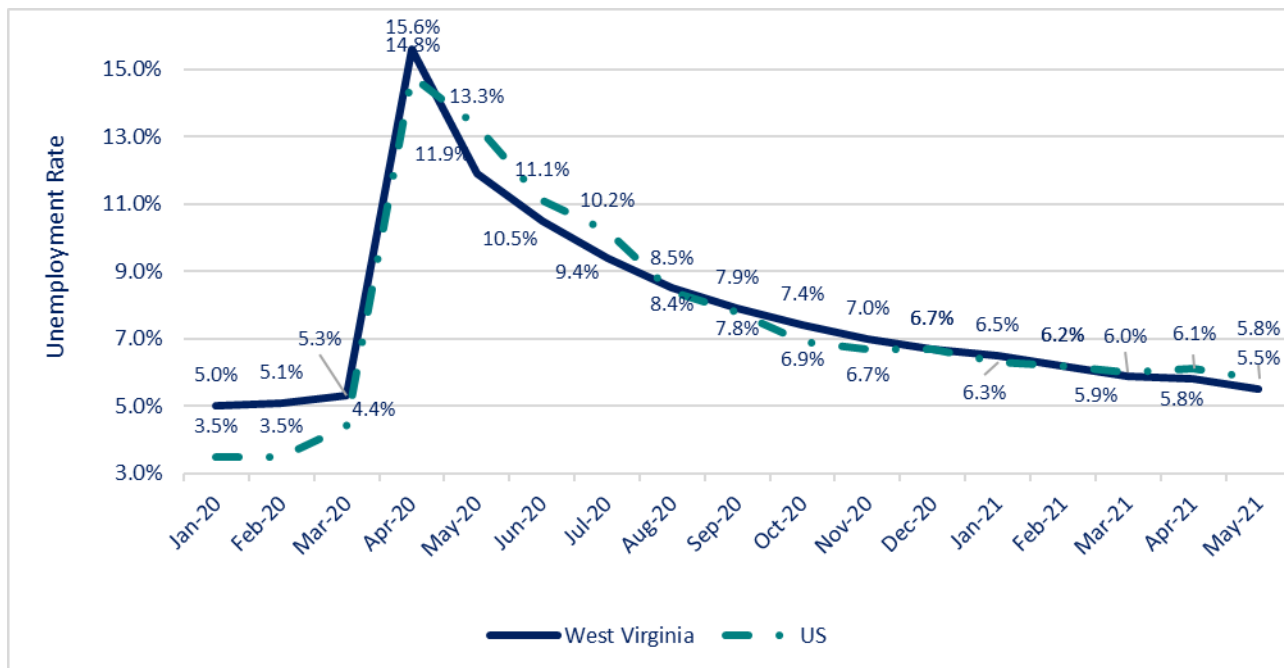
language about considering employment opportunities available to a parent given local labor market conditions. The primary data sources for this section include the West Virginia⁵⁴ and U.S. Bureau of Labor Statistics.

Most of the analysis was conducted Summer 2021. The national and state labor market has had many changes since the COVID-19 pandemic began in March 2020.

Unemployment and Employment Rates

Exhibit 34 compares the West Virginia and U.S. unemployment rates over 17 months beginning January 2020. It includes the height of the COVID-19 recession, which was April 2020. It shows that recently West Virginia’s unemployment rate has generally tracked closely to the U.S. unemployment rate, but prior to the COVID-19 pandemic, West Virginia’s unemployment rate was significantly higher than the U.S. unemployment rate (e.g., in January 2020, the West Virginia unemployment rate was 5.0%, while the U.S. rate was 3.5%).

Exhibit 34: Comparison of West Virginia and U.S. Unemployment Rates in Last 17 Months (Data source: West Virginia WorkForce)



Impact of the COVID-19 Recession and Labor Force Participation

Workforce West Virginia summarized some of the impact that the COVID-19 pandemic had on the West Virginia labor market: West Virginia employment declined by about 12 percent, and the hardest-hit industries were accommodations and food service (36% decline) and the arts, entertainment, and recreation industry (43% decline).⁵⁵ Nonetheless, the West Virginia economy, like the U.S. economy, in

⁵⁴ WorkForce West Virginia. (n.d.) *Labor Market Information: Economic Indicators*. Retrieved from <http://lmi.workforcewv.org/>.

⁵⁵ Workforce West Virginia (n.d.) *COVID-19 Pandemic Effects: Reviewing the Impact of the COVID-19 Pandemic on Industry Employment in West Virginia*. Retrieved from http://lmi.workforcewv.org/COVID-19_Effects.html.

general, is rebounding. Recent West Virginia data notes a civilian labor force of about 790,100 workers, with about 751,000 of them employed.⁵⁶

At the time of this report, there was a national concern about labor shortages. The labor force participation rate, which essentially includes those who work and those who want a job and are looking, declined during the height of the COVID-19 recession and has not rebounded as quickly as job opportunities have grown. There is some evidence that workers dropped out of the labor force during the pandemic for a variety of reasons. For example, a recent Pew Research Center publication implies that parents with young children may have dropped out of the labor force due to child care, homeschooling issues, and sick children.⁵⁷ Regardless, the relevance to child support is whether these are valid reasons not to presume a non-employed parent can work and hence not impute income to that parent. Some state guidelines actually have provisions that address extreme circumstances that share some similarities to the pandemic. For example, the Louisiana guidelines specifically mention that a party temporarily unable to find work or temporarily forced to take a lower-paying job as a direct result of Hurricanes Katrina or Rita shall not be deemed voluntarily unemployed or underemployed.⁵⁸ Similarly, in the circumstances to be considered to ensure that the obligated parent is not denied a means of self-support or a subsistence level, the Indiana guidelines provide for the consideration of “a natural disaster.”⁵⁹

As of June 2021, the national labor force participation rate was 61.6 percent, which is 1.7 percent lower than in February 2020, the month before the COVID-19 pandemic began.⁶⁰ The BLS estimated West Virginia’s labor force participation rate to be 55.3 percent as of May 2021.⁶¹ This differs little from West Virginia’s 2019 labor force participation rate, which was 55.1 percent.⁶² On a related and separate issue, regardless of the impact of the COVID-19 pandemic, West Virginia’s labor force participation has historically been below the national rate. In fact, West Virginia ranks the lowest among states in labor force participation rate. One reason is West Virginia has a higher level of disabilities. Most (69.6%) of those not in the labor force in West Virginia have a disability. In contrast, the percentage of people with a disability not in the labor force nationally is 59.0 percent.⁶³ The percentage of West Virginians receiving Supplemental Security Income (SSI, which is a means-tested disability program) and Social

⁵⁶ WorkForce West Virginia. (n.d.). *Monthly Report on the Civilian Labor Force, Employment, and Unemployment: 2021*. Retrieved from <http://lmi.workforcewv.org/table2.html>.

⁵⁷ Kochhar, Rakesh. (Oct. 22, 2020). *Fewer mothers and fathers in U.S. are working due to COVID-19 downturn; those at work have cut hours*. Pew Research Center. Retrieved from [Fewer U.S. mothers and fathers are working due to COVID-19, many are working less | Pew Research Center](https://www.pewresearch.org/short-reads/2020/10/22/fewer-u-s-mothers-and-fathers-are-working-due-to-covid-19-many-are-working-less/).

⁵⁸ Louisiana Revised Statute 9:315.11 C.(1).

⁵⁹ Indiana Rules of Court. (amended Jan. 1, 2020). *Guideline 2. Use of the Guidelines Commentary*. Retrieved from [from Indiana Child Support Rules and Guidelines](https://www.incourts.gov/child-support-rules-and-guidelines).

⁶⁰ U.S. Bureau of Labor Statistics. (Jul. 2, 2021). *Employment Situation Summary: June 2021*. Retrieved from <https://www.bls.gov/news.release/emp/sit.nr0.htm>.

⁶¹ U.S. Bureau of Labor Statistics. (n.d.). <https://www.bls.gov/web/laus/lalfprdrerr.xlsx>.

⁶² WorkForce West Virginia. (n.d.). Labor Market Information: Economic Indicators. Retrieved from <http://lmi.workforcewv.org/>.

⁶³ Center on Disability. *Percentage of People with and without Disabilities Not in the Labor Force, Age 18 to 64, 2016*. Retrieved from https://www.centerondisability.org/ada_parc/utills/indicators.php?id=22&palette=3.

Security Disability Insurance (SSDI, which is essentially based on how much a worker pays in social security payroll taxes) is about twice as high as the nation as a whole.⁶⁴

Other Unemployment Measures

Unemployment rates also varied by geographical area, reflected as Metropolitan Statistical Areas, which often cover multiple counties. The Winchester MSA (which encompasses Hampshire and Frederick counties) had the lowest unemployment at 3.1 percent, while Weirton (Brooke and Hancock counties) had the highest at 6.0 percent.

The unemployment rates above reflect the official unemployment rate (the U-3 measurement), which only measures the total percentage of the civilian labor force that is unemployed. The U.S. Bureau of Labor Statistics, however, has developed alternative measures that better reflect all persons who are unemployed, including those who are marginally attached workers (i.e., those who want to work but are discouraged and not looking) and workers employed part-time but who would work full-time if they could. The average West Virginia unemployment rate from April 2020 through March 2021, according to this measure (called the U-6), is 13.7 percent, which is lower than the national of 14.5 percent.⁶⁵ While the U-6 has not been reported for the state yet, the national U-6 unemployment measure as of June 2021 is 9.8, reflecting an overall decrease in unemployment after the height of the coronavirus's impact on employment.⁶⁶

Hours Worked and Income Imputation

Hours worked has been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour workweek when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. As of June 2021, the average weekly work hours in West Virginia was 34.1 hours.⁶⁷ National data suggests that the average weekly hours vary by employment sector. For example, as of June 2021, employment in the leisure and hospitality industry averages 25.1 hours per week, retail averages 30.8 hours per week, and construction averages 39.3 hours per week.⁶⁸ The data underscore the importance of considering usual hours worked for the parent's specific occupation when imputing income. Hours worked by industry was not clearly available for West Virginia.

Factors Affecting Full-Time, Year-Round Work among Low-Wage Earners

There are many factors that contribute to the lack of full-time, year-round work. Some pertain to the employability of low-income, obligated parents, and other factors pertain to the structure of low-wage

⁶⁴ For example, in West Virginia, 4.9 percent of the population receives SSI compared to 2.0% on average nationally. (Data Source: Center on Disability. *Percentage of Total Population Receiving SSI, 2016*. Retrieved from https://www.centerondisability.org/ada_parcs/utills/indicators.php?id=34&palette=3.)

⁶⁵ U.S. Bureau of Labor Statistics. *Alternative Measures of Labor Underutilization for States, 2021 Annual Averages*. Retrieved from <https://www.bls.gov/lau/stalt.htm>.

⁶⁶ U.S. Bureau of Labor Statistics. U.S. Department of Labor. *News Release: June Employment Situation June 2021*. Retrieved from <https://www.bls.gov/news.release/pdf/empst.pdf>.

⁶⁷ U.S. Bureau of Labor Statistics Data Viewer. Retrieved from <https://beta.bls.gov/dataViewer/view/timeseries/CES0500000002>

⁶⁸ U.S. Bureau of Labor Statistics. (Jul. 2, 2021). *Table B-7. Average weekly hours and overtime of production and nonsupervisory employees on private nonfarm payrolls by industry sector, seasonally adjusted*. Retrieved from <https://www.bls.gov/news.release/empst.t23.htm>.

employment. A national study found that the highest educational attainment of 60 percent of the low-income, nonresident parents was a high school degree or less.⁶⁹ Obligated parents also face other barriers to employment. A multisite national evaluation of obligor in a work demonstration program provides some insights on this.⁷⁰ It found that 64 percent of program participants had at least one employment barrier that made it difficult to find or keep a job. Common employment barriers consisted of problems getting to work (30 percent), criminal records (30 percent), and lack of a steady place to live (20 percent). Other employment barriers noted not having the skills sought by employers, taking care of other family members, health issues, and alcohol or drug problems. Many of the participants also cited mental health issues, but few noted it as being a major barrier to employment.

Low-wage jobs do not always provide consistent hours week to week or an opportunity to work every week of the year. This causes uncertain income, which can affect child support compliance. Over half (58 percent) of workers are paid hourly.⁷¹ As mentioned previously, the usual weekly hours are considerably less in some industries (e.g., leisure and hospitality). A Brookings Institute study defines vulnerable workers as those earning less than median earnings and having no healthcare benefits.⁷² Most vulnerable workers are concentrated in the hospitality, retail, and healthcare sectors. There is considerable turnover in some of these industries. For example, the leisure and hospitality industry has an annual quit rate of 55.4 percent and a 21.5 percent annual rate of layoffs and discharges.⁷³ High levels of turnover contribute to periods of non-work that can depress earnings.

The lack of healthcare benefits also contributes to fewer hours, fewer weeks worked, and voluntary and involuntary employment separations. Only one-third of workers in the lowest 10th percentile of wages have access to paid sick time, compared to 78 percent among all civilian workers.⁷⁴ For those with access to paid sick time, the average is eight days per year. Similarly, those in the lowest 10th percentile of wages are less likely to have access to paid vacation time: 40 percent have access, compared to 76 percent of all workers. Those with paid vacation time have an average of 11 days per year. Without paid sick time or vacation time, a worker may terminate employment voluntarily or be involuntarily terminated when the worker needs to take time off due to an illness or to attend to personal matters. If a parent without access to paid sick time and paid vacation time did not work for 19 days (which is the sum of the average number of paid sick days and paid vacation days), they would miss about four weeks of work throughout the year.

⁶⁹ U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

⁷⁰ Canican, Maria, Meyer, Daniel, & Wood, Robert. (Dec. 2018). Characteristics of Participants in the Child Support Noncustodial Parent Employment demonstration (CSPED) Evaluation, at 20. Retrieved from <https://www.irp.wisc.edu/wp/wp-content/uploads/2019/05/CSPED-Final-Characteristics-of-Participants-Report-2019-Compliant.pdf>.

⁷¹ Ross, Martha & Bateman, Nicole. (Nov. 2019). Meet the Low-Wage Workforce. Brookings Institute. Retrieved from https://www.brookings.edu/wp-content/uploads/2019/11/201911_Brookings-Metro_low-wage-workforce_Ross-Bateman.pdf.

⁷² Jund-Mejean, Martina & Escobari, Marcela. (Apr. 2020). Our employment system has failed low-wage workers. How can we rebuild. Brookings Institute. Retrieved from <https://www.brookings.edu/blog/up-front/2020/04/28/our-employment-system-is-failing-low-wage-workers-how-do-we-make-it-more-resilient/>.

⁷³ Bahn, Kate & Sanchez Cumming, Carmen. (Dec. 31, 2020). Improving U.S. Labor Standards and the Quality of Jobs to Reduce the Costs of Employee Turnover to U.S. Companies. Retrieved from <https://equitablegrowth.org/improving-u-s-labor-standards-and-the-quality-of-jobs-to-reduce-the-costs-of-employee-turnover-to-u-s-companies>.

⁷⁴ U.S. Bureau of Labor Statistics. Table 6. Selected Paid Leave Benefits: Access (March 2020). Retrieved from <https://www.bls.gov/news.release/ebs2.t06.htm>.

Another indicator of the economic challenges of low-wage parents is the percentage of households that cannot cover a \$400 emergency expense. A Federal Reserve survey finds that 36 percent of households could not cover a \$400 emergency expense in 2020.⁷⁵ Although the Federal Reserve survey does not specifically address child support debt and considers all households and not just those where a household member owes child support, it is a salient finding when considering low-income obligated parents in a vulnerable labor market where automated child support enforcement actions (e.g., driver's license and professional license suspension) are triggered when child support is 30 days past due. The \$400 level in the Federal Reserve study is less than some child support orders.

Low-Skilled Jobs and Employment Opportunities

Low-skilled occupations are generally considered occupations that require a high school education or below and little experience and training. There is a limited amount of recent data published about the availability of jobs in West Virginia and their pay. One recent source is a U.S. Bureau of Labor Statistics (BLS) estimate for West Virginia as of May 2020.⁷⁶ Exhibit 35 displays some of the information from the BLS estimates—namely, the number employed in a particular occupational category in West Virginia and their average wage. The most common broad categories of occupations include office and administrative, sales and related, food service and preparation, and healthcare support occupations. Exhibit 35 also shows the number employed for selected specific occupations within a particular occupational category. Earnings of specific occupations within an industry sector vary. For example, although the average annual earnings of someone working in the construction sector was \$23.59 per hour, when drilled down to construction laborers (which often has less educational requirements than other occupations in the construction sector), the average wage \$17.50 per hour.

The occupation with the lowest mean hourly wage shown in Exhibit 35 is fast food and counter workers, which generally requires nominal education attainment and little experience. The average hourly wage of West Virginia fast food and counter workers was \$10.29 per hour. The data suggests that the rate is even higher in some areas. For example, food preparation and serving related occupations in the Charleston metropolitan area boasts an average hourly wage of \$13.30.⁷⁷

In contrast, the West Virginia minimum wage is \$8.75 per hour.⁷⁸ As shown in the case file data, minimum wage is often the basis of the imputed income amount. West Virginia's minimum wage is more than the federal minimum wage of \$7.25 per hour and has been \$8.75 per hour since 2016. Generally, entry-level jobs may pay less than the average wage for a particular occupation. In other words, entry-level jobs may pay close to the state minimum wage. This suggests that income imputation

⁷⁵ Federal Reserve. (May 2021). *Report on the Economic Well-Being of U.S. Households in 2020*. Retrieved from <https://www.federalreserve.gov/publications/2021-economic-well-being-of-us-households-in-2020-dealing-with-unexpected-expenses.htm>.

⁷⁶ Bureau of Labor Statistics. (n.d.). *May 2020 State Occupational Employment and Wage Estimates: West Virginia*. Retrieved from https://www.bls.gov/oes/current/oes_wv.htm#35-0000.

⁷⁷ Bureau of Labor Statistics. *Occupational Employment and Wages in Charleston May 2020*. Retrieved from https://www.bls.gov/regions/mid-atlantic/news-release/occupationalemploymentandwages_charleston.htm.

⁷⁸ U.S. Department of Labor. (Jul. 1, 2021). *State Minimum Wage Laws*. Retrieved from <https://www.dol.gov/agencies/whd/minimum-wage/state>.

to parents with little job skills and low educational attainment at minimum wage is probably appropriate since the gap between the average pay and minimum wage is not large.

Exhibit 35: Wages and Prevalence of Selected Occupations West Virginia

	Employment per 1,000 jobs	Mean Hourly Wage
Office and Administrative Support Occupations	133.764	\$17.01
Receptionists and information clerks	7.645	\$13.39
Sales and Related	92.088	\$15.64
Cashiers	28.813	\$10.88
Retail salespersons	28.692	\$12.95
Transportation and Material Moving	85.176	\$17.18
Laborers and freight, stock, and material mover	14.695	\$14.72
Food Preparation and Serving	84.275	\$11.75
Fast food and counter workers	32.052	\$10.29
Waiters and waitresses	13.314	\$13.06
Construction and Extraction Occupations	61.454	\$23.59
Construction laborers	10.975	\$17.50
Healthcare Support Occupations	51.405	\$12.94
Home health and personal care Aides	23.693	\$10.45

Factors that Influence Employment Rates and Compliance

Federal regulation requires the consideration of factors that influence employment rates and compliance. As already mentioned, some obligated parents who were obviously employed in the year that the order was established or modified were no longer employed in the next year (i.e., 12% of all obligated parents with analyzed orders fit into this category.) Data are insufficient to determine whether child support was a factor contributing to these obligated parents losing or quitting a job. There is some older academic research, however, that finds child support can affect employment among obligated parents.⁷⁹ Another study finds some weak association of changes in father’s earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.⁸⁰ Further, there are many anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

These studies are of limited value for this analysis because they are dated (hence do not consider today’s labor market and child support enforcement practices) and not specific to West Virginia. Another issue is that opportunities for income from unreported employment are rapidly changing and even more difficult to research. It is becoming more common to have multiple jobs where one may be unreported employment and the other may be reported employment. Still, more mechanisms are being

⁷⁹ Holzer, Harry J. Offner, Paul, & Sorensen, Elaine. (Mar. 2005). “Declining employment among young black less-educated men: The role of incarceration and child support.” *Journal of Policy Analysis and Management*.

⁸⁰ Ha, Yoonsook, Cancian, Maria, & Meyer, Daniel, R. (Fall 2010). “Unchanging Child Support Orders in the Face of Unstable Earnings.” *29 Journal of Policy Analysis and Management* 4, pp. 799–820.

developed to facilitate the reporting of gig economy jobs (e.g., drivers for ridesharing). The earnings from unreported employment are often sporadic and yield inconsistent earnings. This exacerbates any attempt to study them within a short period.

SECTION 3: COST OF RAISING CHILDREN AND UPDATING THE CHILD SUPPORT TABLE

Child support tables and formulas are part policy and part economic data. Most state guidelines, including West Virginia rely on studies of child-rearing expenditures as the underlying basis of their child support table or formula. There are ten different studies that form the basis of state child support guidelines. The studies vary in their age and methodology used to separate the child's share of expenditures from total household expenditures. The existing West Virginia table relies on one of the older studies of child-rearing expenditures. The study dates to 1990 and considers expenditures data from families surveyed in 1980–1986.⁸¹ It was last updated in 1999 to consider 1999 price levels and federal and state income taxes and FICA. It also was adjusted to consider the differences in West Virginia and U.S. average incomes using 1990 Census data. Obviously, the older the study and underlying data, the less appropriate it is as the basis of guidelines tables and formulas used today.

Economists do not agree which methodology best measures actual child-rearing expenditures. Nonetheless, all the studies consider what families actually spend on children rather than the minimum or basic needs of children. This is because the premise of most state guidelines is that children should share in the lifestyle afforded by their parents; that is, if the obligated parent's income affords the obligated parent a higher standard of living, the support order should also be more for that higher-income parent. Most states rely on one of the five studies conducted by Professor David Betson, University of Notre Dame, using the Rothbarth methodology to separate the child's share of expenditures from total household expenditures. Most (28 states, including West Virginia) and the District of Columbia and Guam rely on a BR study as the basis of their guidelines schedule or formula. West Virginia relies on the first BR study. The most current BR study was published in 2021 and considers expenditures data from families surveyed in 2013–2019.⁸² It is used to develop an updated child support table for West Virginia.

Besides the economic basis of an updated table, there are many other factors considered in the development of a child support table:

1. The guidelines model is a policy decision that directs what type of economic study of child-rearing expenditures to use;
2. Which economic study to use;
3. Adjust the study results for current price levels since there are lags between when expenditures data are collected and analyzed and available for use;
4. Adjust for West Virginia's below average income or cost of living because most studies are based on national data;

⁸¹Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, WI.

⁸²Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates" *In* Venohr, Jane & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

5. Exclude childcare, child's health insurance premium, and extraordinary out-of-pocket medical expenses since the actual amount expended for each of these items is considered on a case-by-case basis;
6. Consider expenditures to net income ratio, which is the first step to converting BR measurements, which are measured as a percentage of total household expenditures, to gross-income basis because the child support table related to the combined gross income of the parents;
7. Consider federal and state income taxes and FICA, which is the second step to converting BR measurements to gross income basis;
8. Extending the table to higher incomes; and
9. Providing for the consideration of the subsistence needs of the obligated parent.

Appendix A provides technical documentation of how these factors are used to develop updated tables. Exhibit 36 lists the economic data and assumption underlying the existing table regarding each of these factors. It also summarizes what data are available to update the table and common alternative assumptions used in other states. The intent is for the Commission to review Exhibit 36 to determine what updated table is most appropriate for West Virginia. Appendix B provides two alternative updated tables. They vary by how they are adjusted for West Virginia's below-average income and price levels. An adjustment is necessary because there is no economic study of child-rearing expenditures in West Virginia. The studies are generally conducted at a national level because detailed expenditures data is collected at the national level. Specifically, most studies of child-rearing expenditures draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CE) that is administered by the U.S. Bureau of Labor Statistics (BLS).⁸³ Economists use the CE because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. Replicating the CE at the state level would require a prohibitive number of resources and time to implement and conduct. Appendix A contains more information about the CE.

⁸³ More information about the Consumer Expenditure Survey can be found at <https://www.bls.gov/opub/hom/cex/pdf/cex.pdf>.

Exhibit 36: Summary of Economic Data and Assumptions underlying West Virginia’s Current Child Support Table

Factor	Basis of Existing	Basis of Updated Tables	Other Alternatives/Notes
1. Guidelines model	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> 41 states use the income shares model
2. Economic study	<ul style="list-style-type: none"> First Betson-Rothbarth (BR) study (1990) 	<ul style="list-style-type: none"> Most current Betson-Rothbarth study (2021) 	<ul style="list-style-type: none"> Other studies of child-rearing expenditures
3. Price levels	<ul style="list-style-type: none"> Jan. 1999 	<ul style="list-style-type: none"> Nov. 2021 	<ul style="list-style-type: none"> Prices have increased 69 percent between the two time periods
4. Adjust for West Virginia’s incomes/cost of living	<ul style="list-style-type: none"> Income realignment using 1990 Census data on West Virginia and U.S. average Incomes 	<ul style="list-style-type: none"> Option 1: income realignment using 2019 data Option 2: 2020 West Virginia price parity 	<ul style="list-style-type: none"> Price parity is a new measurement. The most recent data is from 2020: West Virginia prices are 88 percent of the national average
5. Exclude childcare, child’s health insurance premium, and extraordinary out-of-pocket medical expenses	<ul style="list-style-type: none"> Excludes all but the first \$250 per child per year in ordinary, out-of-pocket medical expenses 	<ul style="list-style-type: none"> No change 	<ul style="list-style-type: none"> Retain assumption Exclude all Ohio approach
6. Consider expenditures to gross income Step 1: Convert to net income Step 2: Consider federal and state income taxes and FICA	<ul style="list-style-type: none"> Converts expenditures to net income using data from same families in CE that Betson uses Caps expenditures at 100% 1999 federal and state income tax withholding formulas for a single taxpayer 	<ul style="list-style-type: none"> No change to Step 1 2021 tax rates for single taxpayer 	<ul style="list-style-type: none"> Assume all after-tax income is spent Various tax assumptions, including tax rates of married couple with children
7. Table/formula for high incomes	<ul style="list-style-type: none"> Table considers incomes up to \$15,000 per month with formula above that 	<ul style="list-style-type: none"> Extend table to \$35,000 per month 	<ul style="list-style-type: none"> Provide formula above combined gross incomes of \$35,000 per month
8. Provide for consideration of the parent’s basic subsistence needs	<ul style="list-style-type: none"> Adjustment made in worksheet Self-support reserve of \$500 per month 	<ul style="list-style-type: none"> Update the SSR amount 	<ul style="list-style-type: none"> Other adjustments 2021 federal poverty guidelines for 1 person = \$1,073

FACTOR 1: GUIDELINES MODEL

The guidelines model, which is a policy decision, is important to directing what economic data on the cost of raising children to use. The most common principle used for state guidelines models is what University of Wisconsin researchers call the “continuity of expenditures model”—that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.⁸⁴ In the income shares guidelines model—which is used by 41 states, including West Virginia—the obligated parent’s prorated share of that amount forms the basis of the guidelines-determined amount. Most states that use the percentage-of-obligor income guidelines model use the same economic studies but presume that the custodial parent contributes an equal dollar amount or percentage of income to child-rearing expenditures.

Besides the income shares and the percentage-of-obligor income guidelines model, three states (i.e., Delaware, Hawaii, and Montana) use the Melson formula, which is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. Each of these states prorates a basic level of support to meet the primary needs of the child; then, if the obligated parent has any income remaining after meeting his or her share of the child’s primary support, his or her own basic needs, and payroll taxes, an additional percentage of his or her income is added to his or her share of the child’s primary support. West Virginia switched from the Melson formula to the income shares model in the late 1990s.

Research finds that other factors (e.g., economic basis, whether the table has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model.⁸⁵ All states that have switched guidelines models in the last two decades have switched to the income shares model (i.e., Arkansas, District of Columbia, Georgia, Illinois, Massachusetts, Minnesota, and Tennessee). Common reasons for switching to the income shares model are its perception of equity because it considers each parent’s income in the calculation of support and its flexibility to consider individual case circumstances such as extraordinary child-rearing expenses that vary from case to case (e.g., childcare expenses) and timesharing arrangements. Besides the guidelines models in use, there are several other guidelines models not in use that have been proposed in several states.⁸⁶ Each have failed for various reasons. In general, there is no overwhelming reason for West Virginia to consider switching guidelines models.

⁸⁴ Ingrid Rothe & Lawrence Berger. (Apr. 2007). “Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines.” *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, WI.

⁸⁵ Venohr, J. (Apr. 2017). Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

⁸⁶ For example, see the Child Outcomes Based Model discussed by the Arizona Child Support Guidelines Review Committee, Interim Report of the Committee, Submitted to Arizona Judicial Council, Phoenix, Arizona on October 21, 2009; the American Law Institute (ALI) model can be found in the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999), and the Cost Shares Model can be found at Foohey, Pamela. “Child Support and (In)ability to Pay: The case for the cost shares model.” (2009). *Articles by Maurer Faculty*. 1276. Retrieved from <https://www.repository.law.indiana.edu/cgi/viewcontent.cgi?article=2271&context=facpub>.

There are several measurements of child-rearing expenditures that form the basis of state guidelines. The newest Betson-Rothbarth (BR5) clearly emerges as the most appropriate study to use for updating the West Virginia table. Its underlying data is more current than that of any other study. It also essentially uses the same methodology and assumptions as the basis of the existing table, which is an earlier Betson-Rothbarth (BR) study. Most states rely on a BR study.

Betson-Rothbarth Studies

Historical Overview

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, they also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor David Betson, University of Notre Dame.⁸⁷ Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust⁸⁸ and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.⁸⁹ It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach; that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares expenditures of two sets of equally well-off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.⁹⁰ Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.⁹¹ In contrast, the Engel methodology, which is also a marginal cost approach but relies on

⁸⁷ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

⁸⁸ In statistics, the term “robust” means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

⁸⁹ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

⁹⁰ Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

⁹¹ A layperson’s description of how the Rothbarth estimator overstates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29.

food shares to determine equally well-off families overstates actual child-rearing expenditures because children are relatively food intensive.⁹²

At the time of Betson's 1990 study, most states had already adopted guidelines to meet the 1987 federal requirement to have advisory child support guidelines. (The requirement was extended to be rebuttal presumptive guidelines in 1989.) Most states were using older measurements of child-rearing expenditures,⁹³ but many (including West Virginia) began using the Betson-Rothbarth 1990 (BR1) study in the mid- to late 1990s. Subsequently, various states and the University of Wisconsin Institute of Research commissioned updates to the BR study over time.⁹⁴

Although Betson recommended the Rothbarth methodology for state guidelines usage in his 1990 report, another study commissioned by the U.S. Department of Health and Human Services in 1990 by Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.⁹⁵ For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbarth measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.⁹⁶ Since then, most states have adapted a BR measurement as the basis of their guidelines table or formula.

Changes in the BR Measurements over Time

Changes in the Betson-Rothbarth (BR) measurements of child-rearing expenditures over time may reflect actual changes in how much families spend on their children, sampling differences in the different study years, changes in the underlying expenditures data used to develop the measurements, or a combination of these factors. In addition, changes in other factors (e.g., the ratio of expenditures to after-tax income) considered in the conversion of the BR measurements, which are expressed as a percentage of total household expenditures, to a gross-income based schedule may have changed so also affect perceived changes to the BR measurements over time. Understanding the root of the changes is important to West Virginia if West Virginia updates its table using the BR 2021 study.

⁹² A layperson's description of how the Engel estimator overstates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-28. Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

⁹³ Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

⁹⁴ See Appendix A for more information about the earlier BR studies.

⁹⁵ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

⁹⁶ National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA. p. I-6.

The five Betson studies using the Rothbarth methodology were published in 1990,⁹⁷ 2000,⁹⁸ 2006,⁹⁹ 2010,¹⁰⁰ and 2021.¹⁰¹

Overview of the Consumer Expenditure (CE) Survey

Each BR study used more current Consumer Expenditure (CE) data. The 1990 study relied on the 1980–86 CE and the 2021 study relied on the 2013–2021 CE. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a hundred-year history.¹⁰² Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.¹⁰³ Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data that are of consistently high statistical quality, relevance, and timeliness, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between BR studies and, hence, can affect differences between BR study years.

The sampling of the CE is not designed to produce state-specific measurements of expenditures. To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, Betson develops national measurements of child-rearing expenditures from the CE. Multiple data years are pooled to obtain an adequate sample size. Betson’s sample selection is described more thoroughly in Appendix A.

Betson compiles other statistics from the same subset of CE families that he uses to measure child-rearing expenditures. These other statistics are used to develop a child support table. This includes the average ratio of expenditures to income, average childcare expenditures, and average healthcare expenses for several income ranges. This additional data is shown and explained in Appendix A.

⁹⁷ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, WI.

⁹⁸ Betson, David (2000) “Parental Spending on Children: A Preliminary Report.” Memo, University of Notre Dame. Funded by a grant from the Institute for Research on Poverty, Madison, WI.

⁹⁹ 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, CO. Retrieved from https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf

¹⁰⁰ Betson, David M. (2010). “Appendix A: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

¹⁰¹ Betson, David M. (2021). “Appendix A: Parental Expenditures on Children: Rothbarth Estimates.” In Venohr, Jane & Matyasic, Savannah (Feb. 23, 2021). Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>.

¹⁰² U.S. Bureau of Labor Statistics (BLS). (June 28, 2018). *130 Years of Consumer Expenditures*. Retrieved from <https://www.bls.gov/cex/csxhistorical.htm>.

¹⁰³ There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, and the other is an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics. (n.d.). *Handbook of Methods: Consumer Expenditures and Income*. p. 16. Retrieved from <https://www.bls.gov/opub/hom/cex/pdf/cex.pdf>.

Comparisons of BR Percentages over Time

The two major factors in determining child support are the number of children and the incomes of the parties. Child support tables provide higher amounts when there are more children because the economic evidence on child-rearing expenditures finds more is spent when there are more children. Further, the economic evidence suggests some economies of scale: expenditures for two children are not twice that of expenditures for one child; rather, they are less than double.

Income follows a similar pattern; that is, economic evidence finds that higher incomes spend more on children and the table amounts reflect that. Underlying the premise of most state guidelines is that if child has a parent living outside the home whose income affords that parent a higher standard of living, that child should share that parent's standard of living. (Obviously, the situation is more complicated in extended shared parenting situations, but that adjustment is layered on to the table through a formula that is applied later in the child support calculation.)

Comparisons by Number of Children

Exhibit 37 compares the percentage of total family expenditures devoted to child rearing for the five BR studies. Exhibit 37 shows the percentages for one, two, and three children. The sample size of families with four or more children is too small to produce measurements for larger families. Instead, as discussed in Appendix A, equivalence scales are used to adjust the measurements for larger family sizes.

Exhibit 37: Comparisons of Betson-Rothbarth (BR) Measurements over Time

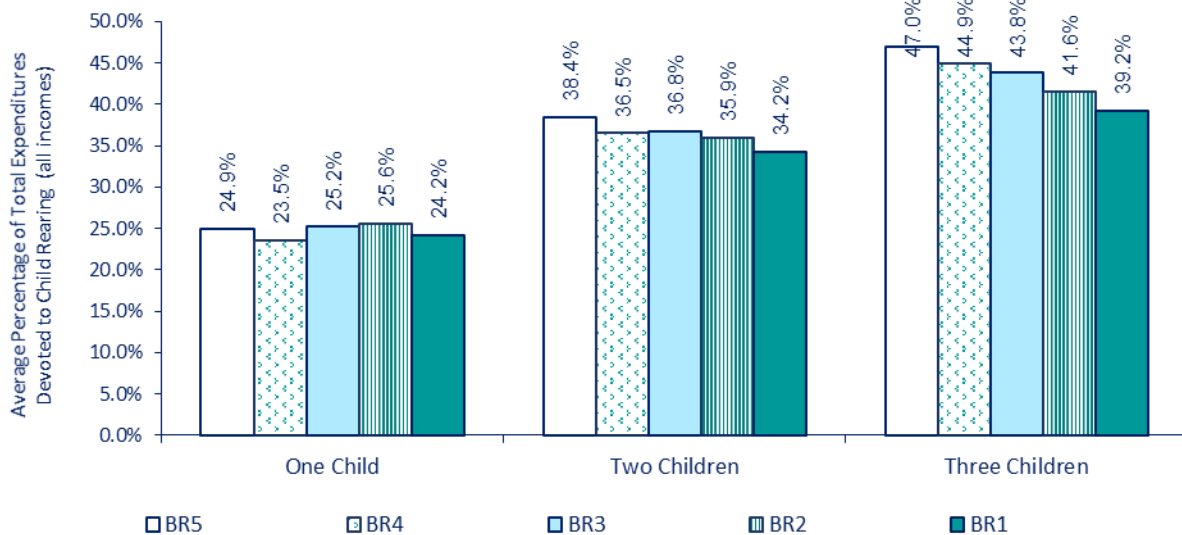


Exhibit 37 shows small variation in the percentage of total expenditures devoted to one child over time. The difference between the lowest and the highest estimate for one child is less than two percentage points. This is less than the standard deviation in the estimates due to sampling variation.

For two and three children, Exhibit 37 shows the percentage of total expenditures devoted to child-rearing expenditures increasing slightly over time. However, Betson suggests that expenditures for two and three children should be examined in context of marginal expenditures: that is, starting with

expenditures for the first child, how much more was spent for the second child? If the same amount is spent, the marginal increase in expenditures is 100 percent. If the amount is less than 100 percent, there is some economies of scale to having more children. The BR studies find that the marginal increase in expenditures from one to two children is about 40 to 55 percent, depending on the age of the study, and that the marginal increase in expenditures from two to three children is about 15 to 23 percent, depending on the age of the study. Generally, the older studies have smaller marginal increases, while the more recent studies have larger marginal increases. This suggests that the economies of scale of having more children is decreasing slightly. In turn, this suggests slightly larger increases to updated table amounts for more children.

Comparisons by Income Ranges

Exhibit 38, Exhibit 39, and Exhibit 40 compare the BR measurements for one, two, and three children over time by net income range. There are several adjustments made to make the comparison. Due to these adjustments, the percentages shown in the exhibits are not comparable to those in Exhibit 37, which compares the BR measurements as a percentage of total expenditures. Total expenditures equal net income only if the household spends all its after-tax income and not more of it. If it spends more than its after-tax income, the household is borrowing or using credit. If it spends less than its after-tax income, it typically has savings.

Development of the Comparisons

In developing Exhibit 38, Exhibit 39, and Exhibit 40, expenditures were converted to a net-income basis using the expenditures to after-tax income ratios from the same subset of families Betson considers when developing his measurements of child-rearing expenditures. For each study, Betson found that, on average, low-income families spend more than their after-tax income and high-income families spend less than their after-tax income (e.g., they have savings, make donations, and purchase gifts for others outside the home). When child-rearing expenditures as a percentage of total expenditures are converted to a percentage of after-tax income by adjusting them for average expenditure to income ratios, it produces the downward sloping trend line evident in the exhibits. If (and when) converted to gross income, the downward trend becomes steeper because federal income tax rates are progressive (i.e., tax rates become progressively higher with more income).

Due to reasons relating to economic theory and modeling, Betson must measure child-rearing expenditures as a percentage of a household's total expenditures rather than income. For purposes of analyzing how child-rearing expenditures vary with income, Betson develops measurements of child-rearing expenditures and the ratio of expenditures to after-tax income for about 25 income ranges, with the actual number varying by study year. (See Appendix A for the income ranges using the findings from the BR5 study.)

Exhibit 38: Comparisons of BR Measurements by After-Tax Income for One Child

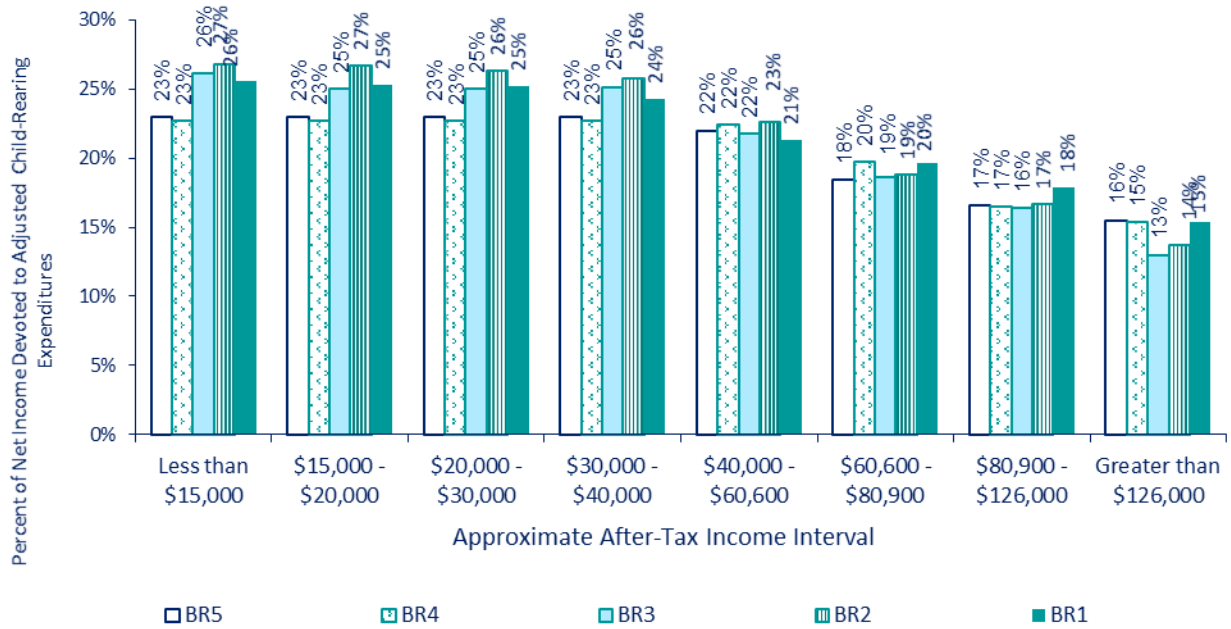


Exhibit 39: Comparisons of BR Measurements by After-Tax Income for Two Children

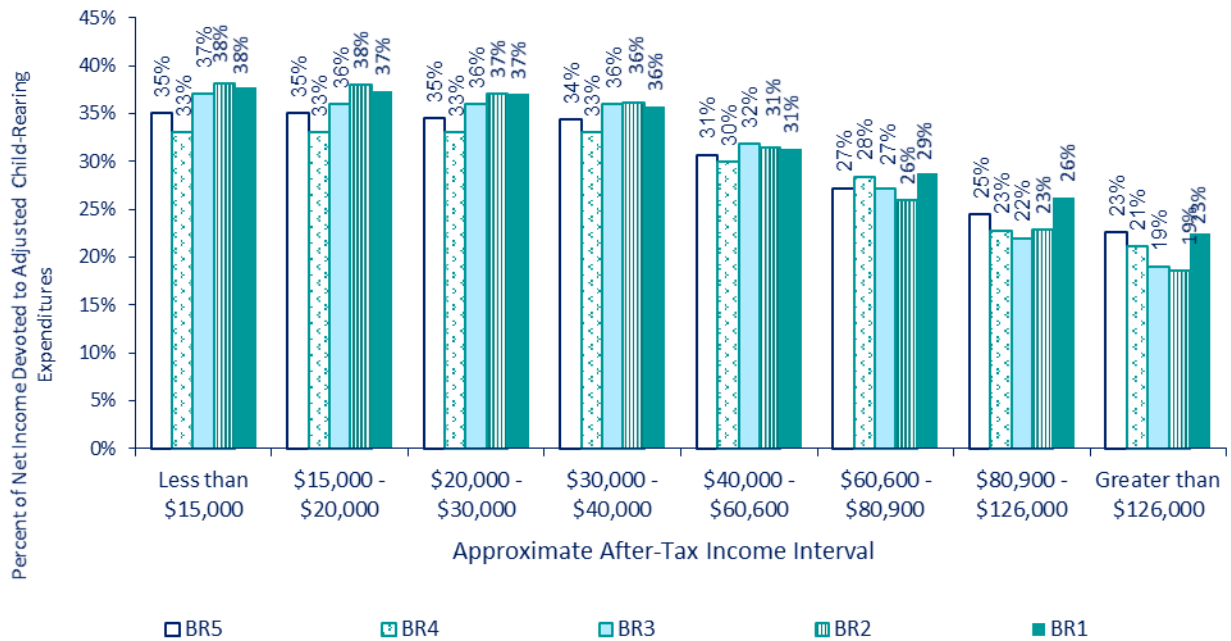
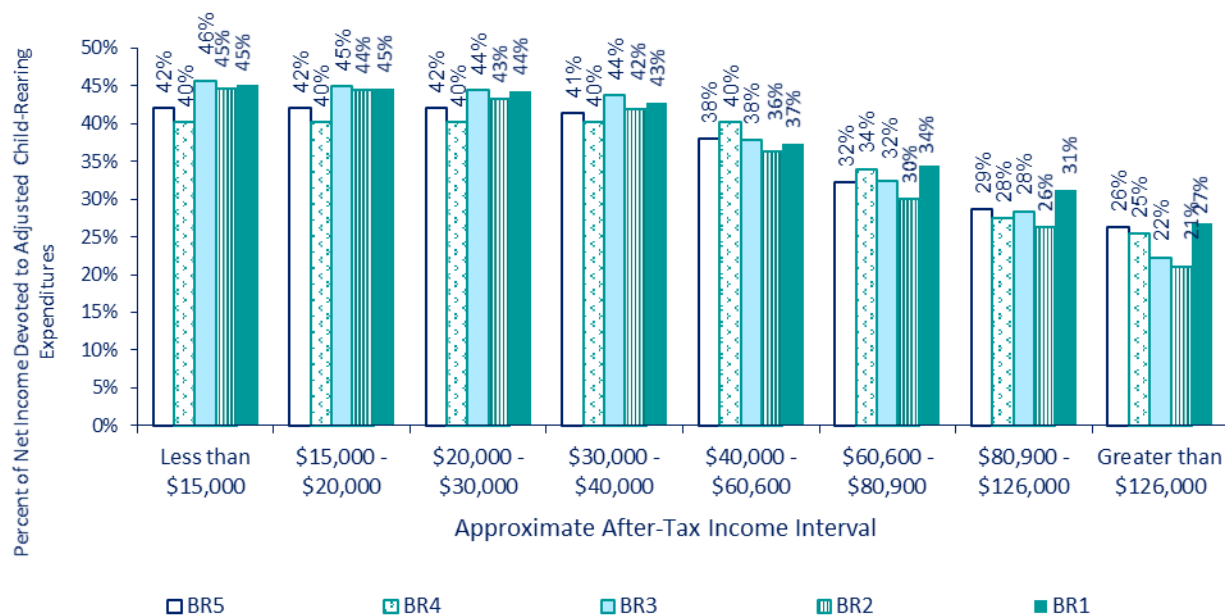


Exhibit 40: Comparisons of BR Measurements by After-Tax Income for Three Children



Another issue of comparability is that each study considers a different price level. For example, Betson’s most recent study is based on 2018 price levels, while his earlier studies consider price levels from earlier years. The last three Betson studies (BR3, BR4, and BR5) are converted to 2020 incomes and exclude the child’s health insurance, child’s extraordinary medical expenses, and childcare expenses. West Virginia and most states exclude these items from their tables. (The exclusion of these expenses is discussed more in Appendix A.) A final adjustment is the capping of expenditures such that they do not exceed after-tax income. The assumption is that families should not be required to spend more of their income.

Changes in Expenditures by Income Over Time

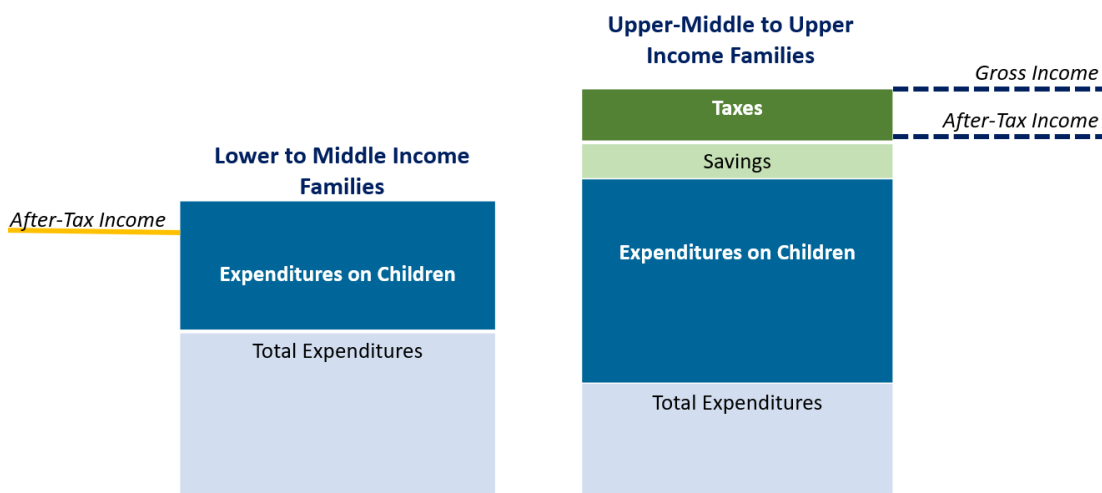
There are several points about the measurements over time that can be made from the exhibits comparing the BR measurements for the number of children over time. In general, there are some small changes, but the significance is questionable given the margin of error, the approximation of the income intervals to express them in 2020 price levels, and other factors. In particular, it is difficult to determine the changes between BR1 and BR5, which is of interest to West Virginia since the existing West Virginia schedule is based on BR1 and the proposed update is to BR5. It is difficult because of the age of the data: it is unknown what year of price levels is used for the BR1 and BR2 measurements and whether they exclude the child’s health insurance, child’s extraordinary medical expenses, and childcare expenses. In all, there appear to be small changes between BR1 and BR5 that vary by income range.

In general, most of the observed changes for all BR measurements over time can be explained by the conversion to after-tax income, improvements to the CE, or new CE data fields. To understand the changes, it is important to remember that the BR measurements of child-rearing expenditures are measured as percentages of total expenditures. As described earlier, they are first converted from total

expenditures to after-tax income, then finally converted to gross income using federal and state income tax rates and FICA formulas. (The step of converting to gross income is discussed later in this section.)

As shown in the Exhibit 41, families may spend less, all, or more of their after-tax income. For the first step of translating the percentages of expenditures devoted to child rearing to percentages of after-tax income devoted to child rearing, CPR uses the average ratio of expenditures to income for each income range from the same subset of families Betson uses to measure child-rearing expenditures. **At low incomes, families spend more than their income on average.** Since most states do not want to require parents to spend more of their income, CPR caps expenditures at income.

Exhibit 41: Relationship between Expenditures and Income



At upper-middle to upper incomes, families also incur taxes and savings. This reduces the after-tax income available for child-rearing expenditures.

Changes Beginning with the BR4 Measurements and Continued with the BR5 Measurements

The BR4 and BR5 measurements contain two improvements.

- Noticing that low-income families spend more than their after-tax income on average, the U.S. Bureau of Labor Statistics, which is the organization conducting the Consumer Expenditure Survey (CE), improved how it measures income. The improvements appeared to reclassify some lower households as having more income in the BR4 and BR5 samples than would have been classified previously as low income in earlier BR samples. Indirectly, this may explain some of the decreased amounts at low incomes from the BR3 study to the BR4 and BR5 studies.
- The BR4 and BR5 studies use “outlays” instead of “expenditures” like the earlier BR studies did. Expenditures track closely with how gross domestic product (GDP) is measured. Namely, GDP considers houses to be investments (physical capital), so the BLS did not consider mortgage principal payments to be an expenditure item. (It did include and continues to include mortgage interest, HOA fees, rent, utilities, and other housing expenses.) Outlays consider all monthly expenses (e.g., mortgage principal payments and interest, and payments on second mortgages and home equity

loans). Outlays also include installment payments (e.g., for major appliances and automobiles). Expenditures include the total price of an item at the time of purchase (yet Betson did an adjustment for automobile purchases in the BR1, BR2, and BR3 studies). In short, outlays track closer to how families spend and budget on a monthly basis. These monthly budgets consider the total mortgage payment and installment payments. The impact of the switch from expenditures to outlays appears to be increased expenditures on children at higher incomes from the BR3 studies to the BR4 and BR5 studies. This is likely because higher income families are more likely to purchase items via installments, have higher installment payments, and more mortgage principal that they are paying down.

Changes Beginning with the BR5

The major change with the BR5 study was an improvement in how taxes were measured. In prior surveys, households would self-report taxes. The BLS learned that families underestimated taxes paid, particularly at high incomes; hence, their after-tax income (spendable income) was smaller than measured. Beginning in 2013, the BLS began using their internal tax calculator to calculate each household's taxes. This effectively reduced the after-tax income available for expenditures. Another indirect impact was to the average ratio of expenditures to after-tax income, which is used in the conversion of the measurement of child-rearing expenditures to a child support table, increased. (This can be illustrated through Exhibit 41, by assuming a drop in the after-tax income line for the cluster of families to the right that have higher incomes.) This increases the amounts from BR4 to BR5 for high-income families because they pay a larger amount of taxes. Their after-tax income is less; hence, the ratio of expenditures to after-tax income is larger.

In addition, a small improvement to the child's share of healthcare expenses was made for BR5. It better reflects the child's share of the family's total out-of-pocket expenses. This results in nominal increases at very low incomes and nominal decreases at very high incomes.

Other Studies of Child-Rearing Expenditures

This section discusses other studies of child-rearing expenditures conducted in the last decade. All the studies rely on older data. Only two of the studies are used by any state. The United States Department of Agriculture (USDA) is partially used by Kansas and Minnesota. The New Jersey study, which adjusted national data for New Jersey's above average incomes, is used by New Jersey.

USDA (2017)

The most current USDA study considers child-rearing expenditures in 2015.¹⁰⁴ The USDA first measures expenditures for seven different categories (i.e., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous), then sums them to arrive at a total measurement of child-rearing expenditures. Some of the methodologies use a pro rata approach, which is believed to overstate child-rearing expenditures. Minnesota relies on an older version of USDA study, Kansas

¹⁰⁴Lino, Mark. (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>.

partially uses it, and Maryland will begin to partially use it in 2022. Maryland will use the USDA study for combined adjusted gross incomes above about \$10,000 per month. Kansas uses the USDA multipliers for more children to adjust its findings from a study by Wichita State University economists using a unique approach that is only used in Kansas. USDA measurements rely on the 2011–2015 CE, as well as other data, including the U.S. Department of Health and Human Services National Medical Expenditure Survey (MEPS) and the cost of USDA food plans that are used to determine SNAP (Supplemental Nutrition Assistance Program) benefits and military per diem rates. The USDA found that average child-rearing expenses were \$9,650 to \$23,090 per year for the youngest child in a two-child family living in the Urban South in 2015 (i.e., about \$800 to \$1,900 per month). The amount varies by the age of the child and household income. For rural areas, the amount varied from \$7,650 to \$17,000 per year for the youngest child in a two-child family in 2015.

The 2013 New Jersey Study

Professor William Rodgers, Rutgers University applied a version of the Rothbarth methodology to 2000–2011 CE data to estimate child-rearing expenditures, then adjusted it for New Jersey incomes.¹⁰⁵ It forms the basis of the existing New Jersey child support table.

Rodgers-Rothbarth Measurements (2017)

The same economist who conducted the New Jersey study conducted a study for California in 2018 using the Rothbarth methodology applied to 2000–2015 CE data.¹⁰⁶ California does not use the Rodgers study as the basis of its guidelines formula, nor does any other state. Rodgers found that the average percentage of total expenditures devoted to child rearing is 19.2 percent for one child and 24.1 percent for two children. These amounts are less than the BR amounts. One concern with the Rodgers-Rothbarth measurements is that child-rearing expenditures increase by less than 5 percentage points for one to two children. In other words, it costs only about 26 percent more for two children than it does to raise one child. By contrast, other studies typically find that the expenditures for two children are about 40 to 60 percent more than they are for one child. Although Rodgers interpreted Rothbarth differently than Betson, Rodgers also attempted to replicate Betson’s fourth study. His replication resulted within about two percentage points of Betson’s measurements.

One reason Rodgers considered a larger time period was to average out the expenditures patterns since there were some anomalous patterns associated with the Great Recession of 2007–2009 and its aftermath. Besides differences in data years, there are many differences between Betson’s approach and Rodgers’s approach that may explain the differences in their results. One major difference is their application of Rothbarth’s theory. Rothbarth asked the question, “How much additional income does a family of given size require to compensate it for the costs of an additional child?” In answering the question, Rothbarth speculated that the answer would depend on the standard of living of the parents. Further, if the answer depended on the standard of living of the parents, then the parents’ tastes were

¹⁰⁵ New Jersey Child Support Institute (Mar. 2013). *Quadrennial Review: Final Report*, Institute for Families, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf.

¹⁰⁶ Rodgers, William M. (2017). “Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>.

unaffected by the presence of additional children. Both Betson and Rodgers perceive this as indirectly estimating child-rearing expenditures from an observed level of expenditures on adult goods through principles of economic theory on consumption. Rodgers adopts an approach that maximizes utility given a budget constraint on expenditures on either adult goods or children goods. In contrast, Betson relies on classical economic theory of consumer surplus and compensated demand, while assuming expenditures on adult goods (i.e., the amount expended on adult clothing) is a normal good—that is, the demand for a normal good increases if income increases or the price of that good goes down. Even when Rodgers attempts to replicate Betson, there are differences. For example, Betson and Rodgers use different functional forms to specify their estimating equation (e.g., Betson uses a quadratic equation and Rodgers does not). The quadratic functional form allows the percentage of expenditures to vary as the parents’ incomes increase.

Florida State University Study

The Florida researchers estimated child-rearing expenditures using both the Rothbarth approach and another marginal cost approach developed by Ernest Engel from 2013–2019 CE data.¹⁰⁷ They reported their estimates as a percentage of consumption (total household expenditures) for five quintiles of income. Using the Rothbarth methodology, they ranged from 21.0 to 21.5 percent for one child, 32.9 to 33.7 percent for two children, and 40.8 to 41.7 percent for three children. Neither Florida nor any other state rely on these measurements as the basis of their guidelines table or formula.

Comanor, et al. (2015)

Another study published in 2015 was led by Professor William Comanor of the University of California at Santa Barbara.¹⁰⁸ It was not funded by any state and does not form the basis of any state guidelines. Professor Comanor developed his own methodology for measuring child-rearing expenditures. Comanor’s measurements rely on the 2004–2009 CE. In 2018, Comanor reported that child-rearing costs of \$3,421 per year for one child and \$4,291 per year for two children in low-income households.¹⁰⁹ For middle incomes (i.e., married couples with an average income of \$76,207 per year), Comanor reported child-rearing costs of \$4,749 per year for one child and \$6,633 per year for two children. The amounts for low-income households are below poverty guidelines, and the amounts for middle incomes are just above poverty guidelines. The 2021 federal poverty guidelines were \$12,880 per year for one person and an additional \$4,540 per year for each additional person.

FACTOR 3: ADJUST TO CURRENT PRICE LEVELS

The existing table is based on price levels from January 1999. The most current price level data available when this report was written was from November 2021. Prices have increased by 69.2 percent between

¹⁰⁷ Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida’s Child Support Guidelines. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

¹⁰⁸ Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). “The Monetary Cost of Raising Children.” In (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27). Emerald Group Publishing Limited, pp. 209–51.

¹⁰⁹ Comanor, William. (Nov. 8, 2018). *Presentation to Nebraska Child Support Advisory Commission*. Lincoln, NE.

¹⁰⁹ U.S. Department of Health and Human Services. (2021). *2021 Poverty Guidelines for the 48 Contiguous States and the District of Columbia*. Retrieved from <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines/prior-hhs-poverty-guidelines-federal-register-references/2021-poverty-guidelines>.

the two time periods. This does not mean a 69.2 percent increase in the table amounts because some of the increase is offset by incomes that have also increased over time.

FACTOR 4: ADJUST FOR WEST VIRGINIA INCOMES/PRICE LEVELS

The Betson-Rothbarth (BR) measurements of child-rearing expenditures consider U.S. average incomes and prices. West Virginia’s current child support table is based on BR measurements developed in 1999 that were realigned to West Virginia’s income using 1990 U.S. Census data. Some states with below average cost of living (e.g., Arkansas, Kentucky, Nebraska, and New Mexico) are using their state’s price parity to adjust the national measurements of child-rearing expenditures. Price parity is a new measure developed and published by the U.S. Bureau of Economic Analysis. For every \$1.00 spent on the U.S. on average, \$0.88 is needed for the same level of expenditures in West Virginia in 2020.¹¹⁰ In other words, West Virginia’s price parity is 88.0 percent.

In short, there are two different methods to adjust for West Virginia’s below average income or prices.

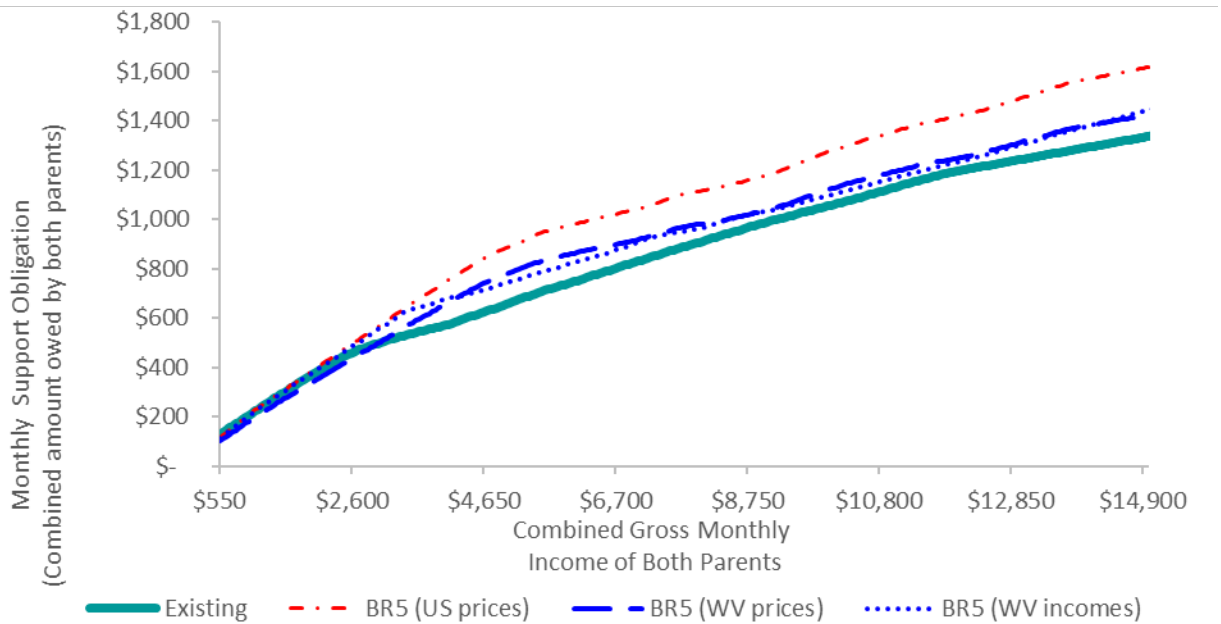
- Realign the national measurements for West Virginia’s income, which is the method used to develop the existing table; or
- Adjust the national measurements by West Virginia’s price parity of 88 percent—that is, West Virginia table amounts would be 12 percent less.

Graphical Comparisons of Alternative Adjustments for Below Average Income/Price Levels

Exhibit 42, Exhibit 43, and Exhibit 44 compare the existing table amounts to updated table amounts for one, two, and three children. According to the findings from the analysis of case file data, 62 percent of the orders are for one child, 28 percent are for two children, 8 percent are for three children, and 2 percent are for four or more children. (The patterns for four children would be similar for three children.) There are three different proposed table amounts shown in the exhibits: updated table amounts using U.S. average prices, updated adjusted for West Virginia’s price parity, and updated realigned for West Virginia’s income. Each is based on the BR5 measurements updated to November 2021 price levels and using 2022 federal and state income tax rates and the FICA. Appendix C provides more detail using a side-by-side comparison.

¹¹⁰ U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area>.

Exhibit 42: Comparison of Proposed Table Amounts: One Child



The amounts adjusted for West Virginia (regardless of whether adjusted using West Virginia’s price parity or income realignment) are considerably less than the amounts using U.S. average prices. Generally, the amounts adjusted for price parity produce lower amounts at low incomes than the income realigned amounts. The amounts adjusted for West Virginia prices are slightly lower than the existing amounts at low incomes. The decrease is the largest at very low incomes. (For example, the decrease is \$34 per month for three children at a combined income of \$550.) The decreases phase out by combined gross incomes of about \$2,150 to \$3,000 per month depending on the number of children. These are combined gross incomes less than what the combined gross income would be if each parent’s income was equivalent to full-time, minimum wage earnings.

Exhibit 43: Comparison of Proposed Table Amounts: Two Children

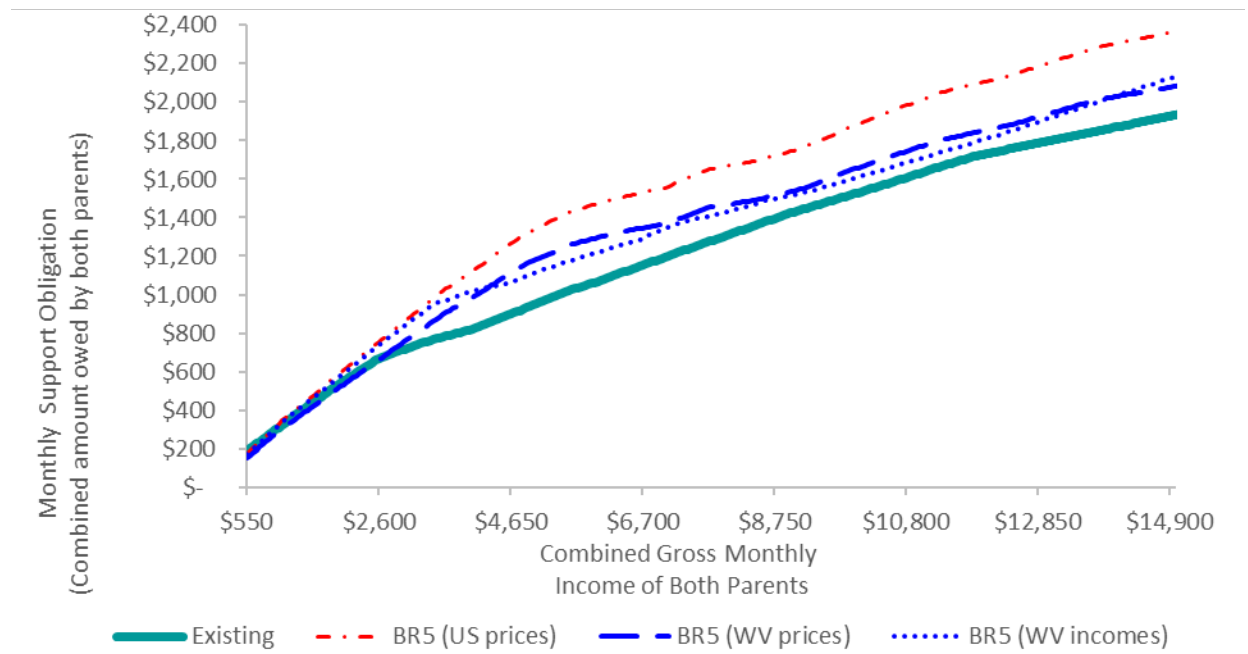
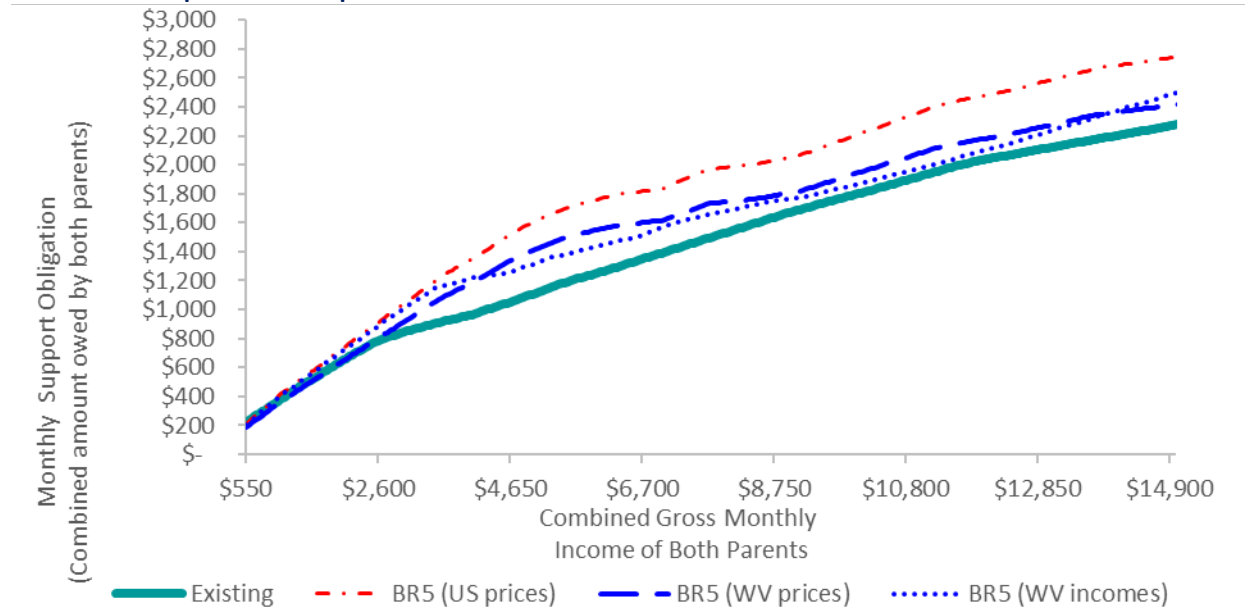


Exhibit 44: Comparison of Proposed Table Amounts: Three Children



Price Parity

The U.S. Bureau of Economic Analysis has developed a price parity measure for states where 100 percent means a state's price is the same as the U.S. average and amounts above/below 100 percent mean that state's prices are above/below the U.S. average. The price parity measure is a relatively new measure that was not available when the current West Virginia child support table was developed.

States using the price parity method to adjust for their lower price levels simply multiple the national measurements of child-rearing expenditures by the state's price parity to arrive at their table amounts. For example, if a family with a net income of \$5,000 per month spends \$1,000 per month to raise one child and that state's price parity is 88.0, the table amount would be \$880 per month instead of \$1,000 per month, for a combined net income of \$5,000 per month. (Note that this adjustment is made in relationship to after-tax income. The adjustment from after-tax income to gross income is made later. See Appendix A for more detail.)

Experiences of Other Low-Income States

Several other income shares states have recently considered how to adjust national measurements of child-rearing expenditures for their below-average income/price levels. Arkansas (2020 price parity of 89.2), Kentucky (2020 price parity of 89.8), and New Mexico (2020 price parity of 91.6) each decided to update their child support tables using the fourth Betson-Rothbarth study (BR4) multiplied by their respective price parity. (The fifth BR study was not yet available at the time of these states reviewed their guidelines.)

Alabama (2020 price parity of 89.3) and South Dakota (2020 price parity of 91.5) decided to use the income realignment method. In both states, the price parity method produced smaller amounts than the income realignment method. After considerable deliberation and research, Alabama favored the income realignment method for several technical concerns.¹¹¹ One of the major concerns was that Alabama's price parity appeared to exaggerate Alabama's lower housing average. Other evidence suggested that the gap between U.S. average housing prices and Alabama housing prices was not as wide as Alabama's housing price parity indicated. Another technical concern was that the price parity assumed the same reduction in prices for every income level while other economic evidence suggests that lower and higher income families purchase different items and items vary in their price differences from the U.S. average. For example, lower income families devote a larger share of their budget to food, which does not vary as much as housing does from the U.S. price average.

A key difference between those states using the price parity and those using the income realignment is that the states adjusting for price parity generally had much outdated tables than those using the income realignment. Consequently, any reductions to table amounts in these states were less severe.

FACTOR 5: EXCLUDE CHILDCARE EXPENSES AND OUT-OF-POCKET HEALTHCARE COSTS

The measurements of child-rearing expenditures cover *all* child-rearing expenditures, including childcare expenses and the out-of-pocket healthcare expenses for the child. This includes out-of-pocket insurance premium on behalf of the child and out-of-pocket extraordinary, unreimbursed medical expenses such

¹¹¹ More information about Alabama's deliberation can be found at <https://www.alacourt.gov/ChildSupportReview.aspx>.

as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for child care for a teenager). Instead of putting them in the table, the actual amounts of the expenses are or can be addressed on a case-by-case basis within the guidelines. To avoid double-accounting in the table, these expenses are subtracted from the measurements when developing the existing and updated tables. Appendix A provides the technical details on how this is done.

Inclusion of \$250 per Child per Year for Out-of-Pocket Medical Expenses

However, there is an exception to excluding the child's medical expenses. An amount to cover ordinary out-of-pocket healthcare expenses (e.g., aspirin and copays for well visits) was retained in both the existing and updated tables. The current table assume up to \$250 per child per year for ordinary out-of-pocket healthcare expenses based on data. That assumption is retained for the proposed, updated table because the average is still near \$250 per child per year. The concern, however, is the amount varies significantly among those with Medicaid and those with private insurance, particularly with high deductibles. The 2015 Medical Expenditure Panel Survey (MEPS) finds that the average out-of-pocket medical expense per child was \$248 per year but varied depending on whether the child was enrolled in public insurance such as Medicaid or had private insurance. Based on MEPS data, out-of-pocket medical expenses averaged \$63 per child per year for children who had public insurance and \$388 per child per year for those with private insurance.¹¹² The 2017 MEPS data, which is the most current available, has not drilled down to the public insurance and private insurance level, but they do report an average for all children, \$271 per child, which is close to the \$250 level.

Some states are responding to the disparity in out-of-pocket expenses between those with public insurance and those with private insurance in two ways. One way is to include *no* ordinary out-of-pocket medical expenses (e.g., Connecticut and Virginia) in their tables. This would reduce the table amounts. This means parents must share receipts for *all* out-of-pocket medical expenses, not just those exceeding \$250 per child per year. The major pro of this approach is it more accurate. The major cons are that it requires more information sharing and coordination between the parties, and the burden falls on the parent incurring the expense. The parent incurring the expense must save receipts, notify the other parent, and initiate an enforcement action if the other party fails to pay his or her share. In addition to including no ordinary out-of-pocket medical expenses in the tables, Michigan and Ohio take the method one step further. Not only do they exclude all healthcare expenses from the table, but they provide a standardized amount of out-of-pocket medical expenses that is added in the worksheet as a line item similar to the add-on for childcare expenses. That amount can vary depending on whether the insurance is private insurance or Medicaid enrollment.

Exhibit 45 illustrates how this works in Ohio, which uses annual income rather than monthly income. The pros to this approach are that it can better address the out-of-pocket healthcare expenses and does

¹¹² U.S. Department of Health & Human Services Agency for Healthcare Research and Quality. (n.d.). *Medical Expenditure Panel Survey*. Retrieved from https://www.meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp.

not require a change in the tables to update the standardized amount for out-of-pocket medical expenses. The cons are that it makes the calculation more cumbersome and requires knowledge of whether the children are enrolled in Medicaid (which may change frequently).

Although there are some concerns about the treatment of healthcare expenses, no alternative has emerged as clearly superior and more appropriate than the current approach for addressing the child’s healthcare expenses.

Exhibit 45: Illustration of Ohio’s Alternative Approach to Out-of-Pocket Medical Expenses

Worksheet Calculation			
	Parent A	Parent B	Combined
1. Annual Income	\$40,000.00	\$40,000.00	\$80,000.00
2. Share of Income	50%	50%	
3. Table Amount (Annual)			\$20,000.00
4. Annual Cash Medical			\$388.70
5. Total Obligation			\$20,388.70
6. Each Parent’s Share (Line 2 x Line 5)	\$10,194.35	\$10,194.35	

Cash Medical Obligation	
Number of Children	Annual Cash Medical Amount
1	\$388.70
2	\$777.40
3	\$1,166.10
4	\$1,554.80
5	\$1,943.50
6	\$2,332.20

FACTOR 6: CONVERSION OF EXPENDITURES TO GROSS INCOME

The need for this conversion is illustrated by Exhibit 41 on page 60. As stated earlier, Betson reports the measurements of child-rearing expenditures as a percentage of total expenditures. Thus, they must be converted from a percentage of total expenditures to a gross-income basis because the child support table relate to gross income. This is a two-step process. The first step is converting expenditures to net income. The second step is converting net income to gross income.

Step 1: Conversion to Net Income

The conversion was done by taking the expenditures-to-income ratio for the same subset of CE families used to develop the measurements of child-rearing expenditures for both the existing and proposed child support tables. The ratios from the most recent BR5 study are shown in Appendix A, as well as an example of how the conversion is made. An exception is made at lower incomes, because as shown in Exhibit 41 , they spend more than their after-tax income on average.

This conversion method is common among most income shares guidelines. The only notable exception is that the District of Columbia assumes that all after-tax income is spent, and hence, makes no adjustment. (This results in larger table amounts that become progressively larger as income increases.) There is no compelling reason for West Virginia to adapt the District of Columbia approach.

Step 2: Conversion to Gross Income

After the measurements of child-rearing expenditures are converted to after-tax income as described above, then they are converted to gross income. For both the existing and updated tables, the conversion to gross income relies on the federal withholding formula¹¹³ and state income tax rates.¹¹⁴ (Appendix A more detail on the conversion.) The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2 percent for incomes up to \$147,000 per year. Above that level, the Medicare tax of 1.45 percent applies. In addition, the 0.9 percent additional Medicare tax for incomes above \$200,000 per year is also considered.

The federal income withholding formula provides for different formulas depending on which year of the IRS W-4 form the employer uses to calculate income tax withholding. The alternative formulas produce the same amounts at lower and middle incomes, but there are slight differences at very high incomes. The IRS developed alternative methods to accommodate sweeping tax reform that became effective January 1, 2018, due to the Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97), which increased the standard deduction and repealed personal exemptions. Earlier IRS W-4 forms still accommodate personal exemptions. The 2020 and later W-4 forms do not. It is assumed that the 2020 W-4 (or later) form is used and the manual percentage method formula for a single taxpayer is used. For state income taxes, it is assumed that only one personal exemption is filed. This is consistent with the federal withholding formula to recognize the federal standard deduction and no personal exemptions.

Using federal and state income tax withholding formulas and assuming all income is taxed at the rate of a single tax filer with earned income is a common assumption among most states and the assumption underlying the existing West Virginia table. Most alternative federal tax assumptions would result in more after-tax income, hence higher table amounts. For example, the District of Columbia assumes the tax-filing status is for a married couple claiming the number of children for whom support is being determined. The District used this assumption prior to 2018 tax reform that eliminated the federal tax allowance for children and expanded the federal child tax credit from \$1,000 per child to \$2,000 per child and higher for tax year 2022. The 2018 federal tax changes are tabled to expire in 2025.

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the table since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the table considers the combined gross income of the parents. Say the combined income of the parents is \$150,000 per year. If the parents have equal incomes (\$75,000 per year), either parent's income would make them income-eligible for the full child tax credit. Say, however, that the obligated parent's income is \$150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered

¹¹³ IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

¹¹⁴ West Virginia State Tax Department. (Jan. 2007). *West Virginia Employer's Withholding Tax Tables*. <https://tax.wv.gov/Documents/TaxForms/it100.1a.pdf>.

because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the earned income tax credit, or a combination of these child-related tax credits. The cons are that this would be a change in the previous assumption that is not necessarily justifiable and inconsistent with how West Virginia guidelines (§ 48-13-801) currently provides that the court shall allocate child-related tax benefits to the payee parent except in cases of extended shared parenting with exceptions for special circumstances.

Childcare Tax Credit

The West Virginia guidelines (§ 48-13-601) adjusts for the federal tax credit for childcare expenses by deducting 25 percent from work-related childcare expenses. An exception is made for low incomes because their income is so low that they have no tax liability to which a tax credit could be applied. The current West Virginia guidelines identifies these as gross incomes below: \$1,150 per month for one child; \$1,550 for two children; \$1,750 for three children; \$1,950 for four children; \$2,150 for five children; and \$2,350 for six or more children.

Arizona used to have a similar adjustment, but as shown in Exhibit 46, partially eliminated it because they believed federal tax code is uncertain. For example, for 2021 only, Congress expanded the amount of the credit and made it refundable in certain circumstances.¹¹⁵ Adjusting for this temporary change would be difficult.

Assuming federal tax code reverts to the previous childcare tax credit, West Virginia should update its income thresholds. In addition to using 25 percent, it may want to reflect the \$50 childcare tax credit cap for one child and \$100 childcare tax credit cap for two or more children that Arizona use to have.

¹¹⁵ IRS. (Aug. 25, 2021). *Child And Dependent Care Credit FAQs*. <https://www.irs.gov/newsroom/child-and-dependent-care-credit-faqs>.

Exhibit 46: Arizona’s Old and New Provision Concerning the Federal Child Care Tax Credit

Old Provision	New Provision														
<p>Before adding childcare costs to the Basic Child Support Obligation, the court may adjust this cost in order to apportion the benefit that the dependent tax credit will have to the parent incurring the childcare costs. At lower income levels, the head of household does not incur sufficient tax liability to benefit from the federal childcare tax credit. No adjustment should be made where the income of the eligible parent is less than indicated on the following chart:</p> <table border="1" data-bbox="207 495 756 709"> <thead> <tr> <th colspan="2">Monthly Gross Income of the Eligible Parent</th> </tr> </thead> <tbody> <tr> <td>One Child</td> <td>\$2,600</td> </tr> <tr> <td>Two Children</td> <td>\$3,100</td> </tr> <tr> <td>Three Children</td> <td>\$3,400</td> </tr> <tr> <td>Four Children</td> <td>\$3,550</td> </tr> <tr> <td>Five Children</td> <td>\$3,650</td> </tr> <tr> <td>Six Children</td> <td>\$3,800</td> </tr> </tbody> </table> <p>If the eligible parent’s income is greater than indicated on the above chart, the court may adjust this cost for the federal childcare tax credit if the credit is actually claimed or will be claimed.</p> <p>For one child with monthly childcare costs exceeding \$200, deduct \$50 from the monthly childcare amount. For two or more children with total monthly childcare costs exceeding \$400, deduct \$100 from the monthly childcare amount. See Example One.</p> <p>For one child with monthly childcare costs of \$200 or less, deduct 25% from the monthly childcare amount. For two or more children with total monthly childcare costs of \$400 or less, deduct 25% from the monthly childcare amount. See Example Two.</p> <p>EXAMPLE ONE: For two children, a parent pays monthly childcare costs of \$550 for nine months of the year. To adjust for the expected tax credit benefit, first determine whether the average costs of childcare exceeds \$400 per month. In this example, because the average cost of \$413 (\$550 multiplied by 9 months, divided by 12 months) exceeds the \$400 maximum for two or more children, \$100 per month may be subtracted from the average monthly cost. \$313 (\$413 - \$100) may be added to the Basic Child Support Obligation for adjusted childcare costs.</p> <p>EXAMPLE TWO: A parent pays monthly childcare costs of \$175 for one child. Because this amount is less than the \$200 maximum for one child, multiply \$175 by 25% (\$175 multiplied by 25% = \$44). Subtract the adjustment from the monthly average (\$175 - \$44 = \$131). The adjusted amount of \$131 may be added to the Basic Child Support Obligation. Any adjustment for the payment of childcare costs with pre-tax dollars shall be calculated in a similar manner. A percentage adjustment other than twenty-five percent may be utilized if proven by the parent paying the childcare costs</p>	Monthly Gross Income of the Eligible Parent		One Child	\$2,600	Two Children	\$3,100	Three Children	\$3,400	Four Children	\$3,550	Five Children	\$3,650	Six Children	\$3,800	<p>A parent paying for childcare may be eligible for a tax benefit for child care costs, such as the child and dependent care credit. If evidence is presented, the court may consider this tax benefit when determining the total child support award</p>
Monthly Gross Income of the Eligible Parent															
One Child	\$2,600														
Two Children	\$3,100														
Three Children	\$3,400														
Four Children	\$3,550														
Five Children	\$3,650														
Six Children	\$3,800														

FACTOR 7: CONSIDERATION OF VERY HIGH INCOMES

In 1999, when the existing table was developed, the economic evidence of child-rearing expenditures was only reliable up to a combined gross income of \$15,000 per month. This is because there were too few families with very high income in the 1980–86 CE (which are the data years of the expenditures data underlying the current table) to produce reliable measurements of child-rearing expenditures. This is why the current table stops at a combined gross income of \$15,000 per month and provides a discretionary formula for higher incomes (West Virginia § 48-13-303). The formula at higher incomes is a simple extrapolation of the amounts at \$15,000. For example, the formula for one child is

$$\$1,338 + 0.888 \times \text{combined adjusted gross income above } \$15,000 \text{ per month}$$

The \$1,338 amount is the table amount for one child and 0.888 is the ratio of \$1,338 divided by \$15,000.¹¹⁶ This simple formula assumes that those with higher incomes have the same rate of child-rearing expenditures and same tax rates as those with incomes of \$15,000. It was not based on economic evidence at higher incomes; rather, it was based on economic evidence at a combined income of \$15,000.

The most current measurements (BR5) can be applied to incomes up to about \$35,000 gross per year. This is because the 2013–2019 CE, which is the basis of the BR5, includes more higher income families. This allows the table to be extended from \$15,000 per month to \$35,000 per month. Whether West Virginia needs a formula for incomes above \$35,000 per month is debatable. Less than one percent of the analyzed BCSE orders had combined gross incomes exceeding \$15,000 per month. Among those, three orders involved cases with combined gross incomes exceeding \$35,000 per month. The highest combined income was just above \$50,000 per month. The 2019 Census found that only 4.5 percent of West Virginia families had incomes exceeding \$200,000 per year. Most states provide more court discretion for incomes exceeding their table and that basic obligation shall not be less than the highest amount from the table. West Virginia § 48-13-303 also provides that the basic obligation for incomes exceeding the table shall not be less than the highest basic obligation from the table.

FACTOR 8: CONSIDERATION OF THE SELF-SUPPORT RESERVE

The existing West Virginia child support guidelines provides for a self-support reserve (SSR) of \$500 per month in the worksheet. It has not been updated since 1999. This is one of the lowest SSRs in the nation. Most states relate their SSR to the federal poverty guidelines (FPG) for one person. In 2021, the FPG was \$1,073 per month. The 2022 level is likely to be released by February 2022. Either New Jersey or Arizona have the highest SSR nationally. The New Jersey SSR is 150 percent of the FPG and relates to

¹¹⁶ There is a slight round-off error because the percentages were calculated without rounding to the nearest dollar.

net income. (Using the 2021 FPG, it would be \$1,610 net per month.) The Arizona SSR is 80 percent of full-time earnings at the state minimum wage. Since the 2022 Arizona minimum wage is \$12.80 per hour, the 2022 Arizona SSR is \$1,774 gross per month.

For consistency, other low-income states that have recently updated their guidelines or their committees have developed recommendations typically adjust the FPG using the same method they used to adjust the national measurements of child-rearing expenditures for that state’s below average incomes or price levels. For example, Arkansas, Kentucky, and New Mexico adjusted the FPG for their respective price parity. Alabama is recommending a SSR that weighs the FPG by the ratio of Alabama’s median family income against the U.S. average median income. The SSRs of these low-income states range from about \$900 to \$1,000 per month.

Exhibit 47: Selected Options for Updating the West Virginia SSR

Description	Calculation	SSR Amount (per month)
Federal poverty guidelines (FPG) for 1 person	2021 FPG = \$1,073*	\$1,073
FPG multiplied by West Virginia price parity	\$1,073 multiplied by 88.0%	\$ 944
FPG multiplied by West Virginia’s median family income divided by U.S. median family income	\$1,073 multiplied by (\$82,161 divided by \$103,978)	\$ 848
80 percent of the West Virginia minimum wage	\$8.75 multiplied by 40 hours per week multiplied by 52 weeks per year multiplied by 80 percent	\$1,213

*2022 FPG was not available at the time this report was written.

Some states (e.g., North Carolina) incorporate their SSR into the table. The advantage of this is it is simple to calculate. The major disadvantages to it are that it is difficult to update and must apply before consideration of add-ons for childcare expenses or extraordinary educational expenses or other expenses. Consequently, the inclusion of these expenses after application of the SSR test (say, childcare expenses of \$1,000 per month for an infant that are to be divided equally between the parties) could result in an order amount that does not leave an obligated parent sufficient income to cover the SSR. West Virginia guidelines conducts the SSR test at the very end of the guidelines calculation, so all factors considered in the calculation are considered in the SSR test.

SECTION 4: MEETING OTHER FEDERAL REQUIREMENTS

Exhibit 48 compares the expanded federal requirements imposed by the 2016 Modernization Rule to existing West Virginia provisions. The purpose is to determine whether existing West Virginia provisions meet the expanded federal requirements. There are four expanded provisions listed in Exhibit 48. A state guidelines must:

- Consider the basic subsistence needs of obligated parents with limited ability to pay;
- Take into consideration the individual circumstances of the obligated parent when income imputation is authorized;
- Provide that incarceration is not voluntary unemployment; and
- Provide that the guidelines consider all of the obligated parent's income and ability to pay.

In addition, the 2016 rule changes modified the medical support language. This is discussed at the end of the section.

The expanded federal rules aim to increase regular, on-time payment to families, to increase the number of obligors working and supporting their children, and to reduce the accumulation of unpaid arrears.¹¹⁷ The federal changes focus on low-income, obligated parents and ending practices at setting orders beyond what an obligated parent with limited financial resources could pay. The changes were based on research findings including a finding that most arrearages are uncollectible and owed by obligors with reported incomes less than \$10,000 per year, and child support arrearage can deter child support payment and reduce formal earnings.¹¹⁸ The research also finds that a significant share of arrearages are accrued during incarceration. In the finalized rule, OCSE added citations to research that found that many low-income obligors do not meet their child support obligations because they do not earn enough to pay the amount of child support ordered and that setting support orders beyond the obligor's "ability to pay can result in numerous deleterious effects including unmanageable debt, reduced low-wage employment, increased underground activities, crime, incarceration, recidivism, and reduced contact with their children."¹¹⁹ Addressing order amounts at the front-end by setting an accurate order based upon the ability to pay can avoid the need for enforcement actions and improves the chances that the obligor will continue to pay over time.¹²⁰ This practice is also consistent with the Supreme Court decision in *Turner v. Rogers*, 564 U.S. 354, 131 S. Ct. 2507 (2011), that requires the determination of ability to pay prior to incarceration for nonpayment of child support.

As shown from the analysis of case file data, many obligors in the BCSE caseload appear to be marginally employed or engaged in low-paying jobs. The analysis of labor market data further illustrates the

¹¹⁷ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." 79 Fed. Reg. 68,548. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

¹¹⁸ *Ibid.*

¹¹⁹ 81 Fed. Reg. 93,516 (Dec. 20, 2016.) Department of Health and Human Services Centers for Medicaid Services. Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

¹²⁰ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." 79 Fed. Reg. 68,554. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

economic vulnerability of those in low-paying jobs: their work is often less than full-time, subject to higher turnover rates, and less likely to offer paid time off, which can exacerbate turnover rates. Earnings at 40 hours per week every week of the year is not a reality. Further, low-income parents are unlikely to have the savings to lean on when a paycheck is missed or less than usual. This is an issue for automatic child support actions that are triggered by delinquent payments.

West Virginia's Compliance with the Expanded Federal Requirements

West Virginia clearly meets the new federal requirement to consider the basic subsistence needs of the obligated parent by providing for a self-support reserve (SSR) through West Virginia Code § 48-13-403 and -404, albeit the amount of the SSR is outdated. (Updating the SSR is a subject in the next section.) As shown in Exhibit 48, West Virginia also considers the basic subsistence needs in its deviation criteria (West Virginia Code § 48-13-702) that provides that a deviation can be made if the combination of child support, spousal support, and childcare costs reduce the obligated parent's remaining income below the federal poverty level.

With regard to the second federal requirement in Exhibit 48 to consider the individual circumstances of the obligated parent when income imputation is authorized, the current West Virginia guidelines provides for the consideration of many of the federally-identified factors such as employment and earnings history and local labor market opportunities (45 C.F.R. 302.56(c)(1)(iii)). It does not, however, include all the factors listed in the federal requirement such as residence and literacy. As shown in Exhibit 49 many states are simply inserting all the factors listed in federal requirement verbatim into their guidelines.

States are also inserting the federal language about not considering incarceration to be voluntary unemployment verbatim. As shown in Exhibit 49, many states are specifying incarceration more than 180 days, which is consistent with another federal requirement that requires the state child support agency to have a process that essentially eases modification of support when the agency finds that an obligated parent is incarcerated for at least 180 days (see 45 C.F.R. § 303.8, which is shown at the end of Exhibit 2). Although West Virginia does not explicitly provide that incarceration is not voluntary unemployment, it has several provisions that specifically mention incarcerated parents. As shown in Exhibit 48, West Virginia Code § 48-1-203(4) addresses an incarcerated parent's concession account; and West Virginia Code § 48-13-703 provides for the restructuring of child support payments for an obligated parent recently released from prison. West Virginia and Oregon are the only states known to specifically provide such relief for an obligated parent recently released from prison. This is important because of the high recidivism rate that is fueled by the lack of employment opportunities among re-entrants coupled with court fees, child support debt, and the high cost of living.

Although they do not specifically mention incarcerated parents, Exhibit 50 shows West Virginia provisions should ease the modification process for obligated parents because they provide for an expedited modification when there is a change in employment (which may be the circumstance of an incarcerated parent) and they allow the agency to initiate the modification process. Only a few states allow the agency to initiate the process in non-IV-A (TANF cases). Some states (e.g., Pennsylvania) find this to be a helpful case management tool. Parents are not always aware that they can request a review or are proactive in requesting a review when there is a change in circumstance. Instead, through automated data matches between the child support agency and state's department of corrections, the child support agency can identify incarceration or another circumstance indicating that the obligated

parent is unable to pay, has no known income or assets, and there is no reasonable prospect that the obligor will be able to pay in the foreseeable future, and use that information to initiate a modification or order termination.¹²¹

The last row of Exhibit 48 shows that the federal requirement (45 C.F.R. § 302.56(c)(1)) was expanded to not only consider all income of the obligated parent but to also consider the obligated parent’s ability to pay. The intent, as discussed in the 2014 proposed federal rule, is to allow income information from automated sources available to a child support agency and other evidence such as oral testimony. As shown in Exhibit 49, the District of Columbia guidelines is one of the few states to mention both oral testimony and income data from automated sources.

Exhibit 48: Side-by-Side Comparison of New Federal Requirements and Relevant West Virginia Provisions

Federal Requirement (45 C.F.R.)	West Virginia Provision																																
<p>§ 302.56(c)(1)(ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self- support reserve or some other method determined by the State</p>	<p>§ 48-13-403. Worksheet for calculating basic child support obligation in basic shared parenting cases.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Mother</th> <th style="text-align: center;">Father</th> <th style="text-align: center;">Combined</th> </tr> </thead> <tbody> <tr> <td>2. MONTHLY ADJUSTED GROSS INCOME</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> </tr> <tr> <td>9. RECOMMENDED CHILD SUPPORT ORDER (Subtract Line 8 from Line 7 for the payor parent only. Leave payee parent column blank.)</td> <td style="text-align: center;">\$</td> <td style="text-align: center;">\$</td> <td></td> </tr> <tr> <td colspan="4">PART II. ABILITY TO PAY CALCULATION (Complete if the payor parent’s adjusted monthly gross income is below \$1,550.)</td> </tr> <tr> <td>10. Spendable Income (0.80 x Line 2 for payor parent only.)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>11. Self-Support Reserve</td> <td style="text-align: center;">\$500</td> <td style="text-align: center;">\$500</td> <td></td> </tr> <tr> <td>12. Income Available for Support (Line 10 – Line 11, If less than \$50, then \$50)</td> <td></td> <td></td> <td></td> </tr> <tr> <td>13. Adjusted Child Support Order (Lessor Line 9 and Line 12.)</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>§48-13-404. Additional calculation to be made in basic shared parenting cases. In cases where the payor parent’s adjusted gross income is below \$1,550 per month, an additional calculation in Worksheet A, Part II shall be made. This additional calculation sets the child support order at whichever is lower. (1) Child support at the amount determined in Part I; or (2) The difference between eighty percent of the payor parent’s adjusted gross income and \$500, or fifty dollars, whichever is more.</p> <p>§48-13-702. Disregard of formula. (a) 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. In either case, 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). Such findings clarify the basis of the order if appealed or modified in the future.</p>		Mother	Father	Combined	2. MONTHLY ADJUSTED GROSS INCOME	\$	\$	\$	9. RECOMMENDED CHILD SUPPORT ORDER (Subtract Line 8 from Line 7 for the payor parent only. Leave payee parent column blank.)	\$	\$		PART II. ABILITY TO PAY CALCULATION (Complete if the payor parent’s adjusted monthly gross income is below \$1,550.)				10. Spendable Income (0.80 x Line 2 for payor parent only.)				11. Self-Support Reserve	\$500	\$500		12. Income Available for Support (Line 10 – Line 11, If less than \$50, then \$50)				13. Adjusted Child Support Order (Lessor Line 9 and Line 12.)			
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¹²¹ For example, see Pennsylvania’s policy. Quinn, Patrick (Feb. 16, 2018). *Child Support Orders: Not Too High, Not Too Low, Just Right-Sized*. Presentation to the National Child Support Enforcement Association (NCSEA) Policy Forum.

Federal Requirement (45 C.F.R.)	West Virginia Provision
	<p>(b) These guidelines do not take into account the economic impact of the following factors that may be possible reasons for deviation:</p> <p>....</p> <p>(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.</p>
<p>§ 302.56(c)(1)(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case</p>	<p>§48-1-205. Attributed income defined.</p> <p>(a) "Attributed income" means income not actually earned by a parent but which may be attributed to the parent because he or she is unemployed, is not working full time or is working below full earning capacity or has nonperforming or underperforming assets. Income may be attributed to a parent if the court evaluates the parent's earning capacity in the local economy (giving consideration to relevant evidence that pertains to the parent's work history, qualifications, education and physical or mental condition) and determines that the parent is unemployed, is not working full time or is working below full earning capacity. Income may also be attributed to a parent if the court finds that the obligor has nonperforming or underperforming assets.</p> <p>(b) If an obligor: (1) Voluntarily leaves employment or voluntarily alters his or her pattern of employment so as to be unemployed, underemployed or employed below full earning capacity; (2) is able to work and is available for full-time work for which he or she is fitted by prior training or experience; and (3) is not seeking employment in the manner that a reasonably prudent person in his or her circumstances would do, then an alternative method for the court to determine gross income is to attribute to the person an earning capacity based on his or her previous income. If the obligor's work history, qualifications, education or physical or mental condition cannot be determined, or if there is an inadequate record of the obligor's previous income, the court may, as a minimum, base attributed income on full-time employment (at forty hours per week) at the federal minimum wage in effect at the time the support obligation is established. In order for the court to consider attribution of income, it is not necessary for the court to find that the obligor's termination or alteration of employment was for the purpose of evading a support obligation.</p> <p>(c) Income shall not be attributed to an obligor who is unemployed or underemployed or is otherwise working below full earning capacity if any of the following conditions exist:</p> <p>(1) The parent is providing care required by the children to whom both of the parties owe a legal responsibility for support and such children are of preschool age or are handicapped or otherwise in a situation requiring particular care by the parent;</p> <p>(2) The parent is pursuing a plan of economic self-improvement which will result, within a reasonable time, in an economic benefit to the children to whom the support obligation is owed, including, but not limited to, self-employment or education: Provided, That if the parent is involved in an educational program, the court shall ascertain that the person is making substantial progress toward completion of the program;</p> <p>(3) The parent is, for valid medical reasons, earning an income in an amount less than previously earned; or</p> <p>(4) The court makes a written finding that other circumstances exist which would make the attribution of income inequitable: Provided, That in such case the court may decrease the amount of attributed income to an extent required to remove such inequity.</p> <p>(d) The court may attribute income to a parent's nonperforming or underperforming assets, other than the parent's primary residence. Assets may be considered to be nonperforming or underperforming to the extent that they do not produce income at a rate equivalent to the current six-month certificate of deposit rate or such other rate that the court determines is reasonable.</p> <p>§48-13-804. Default orders.</p> <p>(a) In any proceeding in which support is to be established, if a party has been served with proper pleadings and notified of the date, time and place of a hearing before a family court judge and does not enter an appearance or file a response, the family court judge shall prepare a default order for</p>

Federal Requirement (45 C.F.R.)	West Virginia Provision
	<p>entry establishing the defaulting party’s child support obligation consistent with the child support guidelines contained in this article.</p> <p>(1) When applying the child support guidelines, the court may accept financial information from the other party as accurate, pursuant to rule 13(b) of the Rules of Practice and Procedure for Family Court; or</p> <p>(2) If financial information is not available, the court may attribute income to the party based upon either:</p> <p>(i) The party’s work history;</p> <p>(ii) Minimum wage, if appropriate; or</p> <p>(iii) At a minimum, enter a child support order in a nominal amount unless, in the court’s discretion, a zero support order should be entered.</p> <p>(b) All orders shall provide for automatic withholding from income of the obligor pursuant to part 4, article fourteen of this chapter.</p>
<p>§ 302.56(c)(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders</p>	<p>§48-1-230. Income defined. “Income” includes, but is not limited to, the following:</p> <p>(1) Commissions, earnings, salaries, wages and other income due or to be due in the future to an individual from his or her employer and successor employers;</p> <p>(2) Any payment due or to be due in the future to an individual from a profit-sharing plan, a pension plan, an insurance contract, an annuity, Social Security, unemployment compensation, supplemental employment benefits, workers’ compensation benefits, state lottery winnings and prizes and overtime pay;</p> <p>(3) Any amount of money which is owing to an individual as a debt from an individual, partnership, association, public or private corporation, the United States or any federal agency, this state or any political subdivision of this state, any other state or a political subdivision of another state or any other legal entity which is indebted to the obligor;</p> <p>(4) Any amount of money which is held by the Regional Jail Authority for an inmate in an inmate’s concession account.</p> <p>§48-13-703. Restructuring of payments upon release of inmate. Upon his or her release from the custody of the Division of Corrections or the United States Bureau of Prisons, a person who is gainfully employed and is subject to a child support obligation or obligations and from whose weekly disposable earnings an amount in excess of forty percent is being withheld for the child support obligation or obligations may, within eighteen months of his or her release, petition the court having jurisdiction over the case or cases to restructure the payments to an amount that allows the person to pay his or her necessary living expenses. In order to achieve consistency and fairness, one judge may assume jurisdiction over all the cases the person may have within that circuit of the court. In apportioning the available funds, the court shall give priority to the person’s current child support obligations: Provided, That a minimum of \$50 per month shall be paid in each case.</p>
<p>§ 302.56(c)(1) Provide that the child support order is based on the noncustodial parent’s earnings, income, and other evidence of ability to pay that:</p>	<p>§48-1-228. Gross income defined. (a) “Gross income” means all earned and unearned income. The word “income” means gross income unless the word is otherwise qualified or unless a different meaning clearly appears from the context. When determining whether an income source should be included in the child support calculation, the court shall consider the income source if it would have been available to pay child-rearing expenses had the family remained intact or, in cases involving a nonmarital birth, if a household had been formed.</p>

Examples from Other States

Exhibit 49 shows the provisions of neighboring states and selected other states relating to income imputation and not treating incarceration as voluntary unemployment. Kentucky, Ohio, and Tennessee

generally have adapted the federal language on income imputation verbatim. Maryland and Pennsylvania have also adapted the federal language, but the new provisions were not effective at the time that this report is written. Georgia provides some unique language. The District of Columbia and Virginia are currently reviewing their guidelines. Neither state is fully compliant with the expanded federal requirements. Arkansas and New Mexico are also shown in Exhibit 49 because they are low-income states that have recently updated their guidelines.

Regarding the treatment of incarcerated parents, several of the neighboring states have unique language. Exhibit 49 shows Arkansas, Louisiana, New Mexico, and Utah note that incarceration must be more than 180 days or six months. The 180-day threshold is consistent with another new requirement (that is shown at the end of Exhibit 2 that essentially requires agencies to provide notice of a right to request a review or facilitate a review upon learning that an obligated parent is incarcerated for more than 180 days). Louisiana (shown in Exhibit 49) and a few other states suspend the order upon finding that the obligated parent is incarcerated for at least 180 days.

Exhibit 49: Comparison of Income Imputation Provisions and Treatment of Incarcerated Parents in Selected States

State	Notes	Guidelines Provision
AR	<p>A low-income state that recently updated its guidelines</p> <p>AR also provides deviation criteria to its minimum order</p>	<p>3. Self-Support Reserve, Minimum Order, and Deviation from the Minimum Order: In cases where the payor parent’s monthly gross income is less than \$900.00, the Chart applies a self-support reserve (SSR). The SSR considers the basic subsistence needs of the payor parent and is based on the Federal Poverty Guidelines multiplied by Arkansas’s price parity. Arkansas’s price parity is the index used to adjust the Chart to reflect Arkansas prices. If the payor parent’s child-support amount pursuant to the chart is based solely on the payor parent’s gross income and corresponding number of children falls within the shaded area of the Chart, then the basic child-support obligation and the payor parent’s total child-support obligation are computed using only the payor parent’s income. In these cases, health insurance premiums, extraordinary medical expenses, and childcare expenses shall not be used to calculate the total child-support obligation. However, payment of these costs by either parent may be used as a reason to deviate from these Guidelines. When the payor parent’s monthly gross income is less than \$900.00, a presumptive minimum award of \$125.00 per month must issue unless a party can rebut the presumptive amount by a preponderance of the evidence. Some factors that a court may consider when deciding whether a party has rebutted the minimum order amount include but are not limited to the following: a. There is a large adjustment due to parenting time; b. The payor is incarcerated (see Section II.4 below); c. The payor is institutionalized due to a mental illness or other impairment; d. The payor has a verified physical disability that precludes work; e. The payor’s only income is Supplemental Security Income (SSI); f. The payor’s ability or inability to work; or g. Any other deviation factor listed above in Subsection II.2 or any income imputation factor listed below in Section III.7.</p> <p>4. Incarcerated Individuals Pursuant to Act 904 of 2019, codified at Arkansas Code Annotated § 9-12-312(a), § 9-14-106(a), and § 9-14-107(a), the incarceration of a parent shall be treated as involuntary unemployment for the purpose of establishing or modifying an award of child support. “Incarceration” means a conviction that results in a sentence of confinement to a local jail, state or federal correctional facility, or state psychiatric hospital for at least 180 days and excludes credit for time served before sentencing.</p>

		<p>7. Income Verification:</p> <p>The Affidavit of Financial Means and Worksheet shall be used in all family-support matters. Each party shall exchange the Affidavit of Financial Means and Worksheet at least three days before a hearing to establish or modify a support order. The Worksheet shall be filed in the court file and attached to the order that includes the child-support award. The Affidavit of Financial Means shall not be filed in the court file.</p> <p>A court may rely on suitable documentation of current earnings, preferably for at least one month. Suitable documentation includes, but is not limited to, pay stubs, employer statements or verifications, and receipts and expenses if the parent is self-employed.</p> <p>Verification of current earnings, whether they are reflected on the Affidavit of Financial Means or not, can be supported with copies of the most recent federal and state tax returns that a parent has filed.</p> <p>Income can also be verified through the Department of Workforce Services or through the Department of Finance and Administration.</p> <p>8. Income Imputation Considerations:</p> <p>If imputation of income is ordered, the court must take into consideration the specific circumstances of both parents, to the extent known, including such factors as the parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case.</p> <p>There is a rebuttable presumption that the payor and the payee can work full-time or earn full-time income, and the court may calculate child support based on a determination of potential income that would otherwise ordinarily be available to the parties.</p> <p>The court may consider a disability or the presence of young children or disabled children who must be cared for by the parent as being a reason why a parent is unable to work.</p> <p>Although Temporary Assistance to Needy Families (TANF) and other means-tested public assistance benefits are not included in gross income, income may be imputed to these recipients.</p> <p>In addition to determining potential earnings, the court may impute income to any non-income producing assets of either parent, if significant, other than a primary residence or personal property. Examples of such assets are vacation homes (if not maintained as rental property) and idle land. The current rate determined by the court is the rate at which income may be imputed to such nonperforming assets.</p>
DC	DC provides for oral testimony and data from electronic sources	§303.4 Establishment of support obligations.

	<p>DC is in the process of reviewing its guidelines so hasn't reviewed the new federal requirements yet. Still, the DC guidelines mentions incarceration in several places.</p>	<p>(b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: (1) Taking reasonable steps to develop a sufficient factual basis for the support obligation, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; (2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter; (3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent's ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter. (4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.</p> <p>(g-1)(1) Upon request or on the judicial officer's own motion, the judicial officer shall determine whether the parent to whom support is owed can meet his or her personal subsistence needs, considering the resources and circumstances of that parent, including age, employability, disability, homelessness, incarceration, inpatient substance abuse treatment, other inpatient treatment, housing expenses, provision or receipt of in-kind resources or services, benefits received from means-tested public assistance programs, other public benefits, subsidies, tax credits, or other appropriate circumstances.</p> <p>(5) In cases being enforced under title IV, part D of the Social Security Act, approved January 4, 1975 (88 Stat. 2371; 42 U.S.C. § 651 et seq.), upon receipt of notice and documentation establishing that a parent is incarcerated in a specific facility (except where the parent is incarcerated for contempt for failure to pay child support pursuant to section 46-225.02), the IV-D agency shall review the circumstances of both parents and determine if a modification of the support order is appropriate under the guideline. If the IV-D agency determines that a parent's incarceration has resulted in a change in financial circumstances warranting a modification of the support order, the IV-D agency may request the court to suspend or modify the support order pursuant to this subsection. Upon receipt of such a request, the court shall modify the support order in accordance with the guideline. The court may modify the support order from the date on which the IV-D agency received notice under this paragraph of the parent's incarceration.</p>
<p>GA</p>	<p>GA's provision mirrors the federal language on income imputation.</p> <p>GA's language for not treating incarceration as voluntary unemployment is unique.</p>	<p>O.C.G.A. § 19-6-15</p> <p>(4) Reliable evidence of income. (A) Imputed income. When establishing the amount of child support, if a parent fails to produce reliable evidence of income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or ability to pay child support in prior years, and the court or the jury has no other reliable evidence of the parent's income or income potential, gross income for the current year may be imputed. When imputing income, the court or the jury shall take into account the specific circumstances of the parent to the extent known, including such factors as the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. If a parent is incarcerated, the court or the jury shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent</p>

<p>KY</p>	<p>KY’s provision mirrors the federal language on income imputation.</p>	<p>403.212 Child support guidelines Imputation of potential income, when applicable, shall include consideration of the following circumstances of the parents, to the extent known: a. Assets and residence; b. Employment, earning history, and job skills; c. Educational level, literacy, age, health, and criminal record that could impair the ability to gain or continue employment; d. Record of seeking work; e. Local labor market, including availability of employment for which the parent may be qualified and employable; f. Prevailing earnings in the local labor market; and g. Other relevant background factors, including employment barriers; (f) “Imputed child support obligation” means the amount of child support the parent would be required to pay from application of the child support guidelines; (g) Income statements of the parents shall be verified by documentation of both current and past income. Suitable documentation shall include, but shall not be limited to, income tax returns, paystubs, employer statements, or receipts and expenses if self-employed (e) 1. If there is a finding that a parent is voluntarily unemployed or underemployed, child support shall be calculated based on a determination of potential income, except that a finding of voluntary unemployment or underemployment and a determination of potential income shall not be made for a parent who is incarcerated, physically or mentally incapacitated, or is caring for a very young child, age three (3) or younger, for whom the parents owe a joint legal responsibility;</p>
<p>LA</p>	<p>Suspends order when incarcerated</p>	<p>A. In accordance with the provisions of this Section, every order of child support shall be suspended when the obligor will be or is incarcerated for any period of one hundred eighty consecutive days or more, unless any of the following conditions exist: (1) The obligor has the means to pay support while incarcerated</p>
<p>MD (Effective 2022)</p>		<p>(m) “Potential income” means income attributed to a parent determined by: (1) the parent’s employment potential and probable earnings level based on, but not limited to[, recent work history, occupational qualifications, prevailing job opportunities, and earnings levels in the community]: (I) THE PARENT’S: 1. AGE; 2. PHYSICAL AND BEHAVIORAL CONDITION; 3. EDUCATIONAL ATTAINMENT; 4. SPECIAL TRAINING OR SKILLS; 5. LITERACY; 6. RESIDENCE; 7. OCCUPATIONAL QUALIFICATIONS AND JOB SKILLS; 8. EMPLOYMENT AND EARNINGS HISTORY; 9. EMPLOYMENT; AND RECORD OF EFFORTS TO OBTAIN AND RETAIN EMPLOYMENT; AND 10. CRIMINAL RECORD AND OTHER EMPLOYMENT BARRIERS; AND (II) EMPLOYMENT OPPORTUNITIES IN THE COMMUNITY WHERE THE PARENT LIVES, INCLUDING: 1. THE STATUS OF THE JOB MARKET; 2. PREVAILING EARNINGS LEVELS; AND 3. THE AVAILABILITY OF EMPLOYERS WILLING TO HIRE THE PARENT; THE AVAILABILITY OF EMPLOYERS WILLING TO HIRE (2) THE PARENT’S ASSETS; (3) THE PARENT’S ACTUAL INCOME FROM ALL SOURCES; AND (4) ANY OTHER FACTOR BEARING ON THE PARENT’S ABILITY TO OBTAIN FUNDS FOR CHILD SUPPORT.</p>

<p>NM</p>	<p>A low-income state that recently updated its guidelines</p> <p>NM adapted the federal language</p> <p>NM provides incarceration must be for at least 180 days</p> <p>NM's minimum order applies to gross incomes below \$1,000 per month</p>	<p>D. If a court finds that a parent has willfully failed to obtain or maintain appropriate employment or is willfully underemployed, the court may impute to that parent an income equal to that parent's earning and employment potential.</p> <p>(1) The following criteria shall be used:</p> <ul style="list-style-type: none"> (a) availability of employment opportunities for the parent; (b) the parent's employment history; (c) the parent's income history; (d) the parent's job skills; (e) the parent's education; (f) the parent's age and health; (g) the parent's history of convictions and incarceration; and (h) the parent's ability to obtain or maintain employment due to providing care for a child of the parties who is under the age of six or is disabled. <p>(2) Minimum wage may be imputed if a parent has no recent employment or earnings history and that parent has the capacity to earn minimum wage. The minimum wage to be imputed to that parent is the prevailing minimum wage in the locality where that parent resides.</p> <p>E. Income may not be imputed to a parent if the parent is incarcerated for a period of one hundred eighty days or longer. Incarceration is not considered a voluntary unemployment.</p> <p>M. BASIC CHILD SUPPORT SCHEDULE</p> <p>Both Parents'</p> <table border="1" data-bbox="558 919 1187 1056"> <thead> <tr> <th>Combined Adjusted Gross Income</th> <th>One Child</th> <th>Two Children</th> <th>Three Children</th> <th>Four Children</th> <th>Five Children</th> <th>Six Children</th> </tr> </thead> <tbody> <tr> <td>0 - 1,000</td> <td colspan="6">Minimum Order of \$60 plus \$15 for each additional child.</td> </tr> <tr> <td>1,000 - 1,050</td> <td>100</td> <td>115</td> <td>130</td> <td>145</td> <td>160</td> <td>175</td> </tr> <tr> <td>1,050 - 1,100</td> <td>140</td> <td>155</td> <td>170</td> <td>185</td> <td>200</td> <td>215</td> </tr> </tbody> </table>	Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	0 - 1,000	Minimum Order of \$60 plus \$15 for each additional child.						1,000 - 1,050	100	115	130	145	160	175	1,050 - 1,100	140	155	170	185	200	215
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children																								
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1,050 - 1,100	140	155	170	185	200	215																								
<p>OH</p>	<p>OH's provision embraces the federal consideration but adds some additional considerations</p>	<p>Ohio Revised Code/Title 31 Domestic Relations-Children/Chapter 3119 Calculation Of Child Support Obligation</p> <p>(17) "Potential income" means both of the following for a parent who the court pursuant to a court support order, or a child support enforcement agency pursuant to an administrative child support order, determines is voluntarily unemployed or voluntarily underemployed:</p> <p>(a) Imputed income that the court or agency determines the parent would have earned if fully employed as determined from the following criteria:</p> <ul style="list-style-type: none"> (i) The parent's prior employment experience; (ii) The parent's education; (iii) The parent's physical and mental disabilities, if any; (iv) The availability of employment in the geographic area in which the parent resides; (v) The prevailing wage and salary levels in the geographic area in which the parent resides; (vi) The parent's special skills and training; (vii) Whether there is evidence that the parent has the ability to earn the imputed income; (viii) The age and special needs of the child for whom child support is being calculated under this section; (ix) The parent's increased earning capacity because of experience; (x) The parent's decreased earning capacity because of a felony conviction; (xi) Any other relevant factor. <p>(c) Imputed income from any non income-producing assets of a parent, as determined from the local passbook savings rate or another appropriate rate as determined by the court or agency, not to exceed the rate of interest specified in division (A) of section 1343.03 of the Revised Code, if the income is significant.</p>																												

		(J) When a court or agency calculates the income of a parent, it shall not determine a parent to be voluntarily unemployed or underemployed and shall not impute income to that parent if the parent is incarcerated.
PA (proposed effective date 2022)	PA's provision mirrors the federal language on income imputation.	(ii) Incarceration. Except as set forth in subdivision (d)(2)(ii)(B): (A) the trier-of-fact shall: (I) consider an incarcerated party's employment earnings reduction as an involuntary income reduction as set forth in subdivision (d)(2)(i); and (II) adjust the incarcerated party's net income accordingly. (ii) Factors. In determining a party's earning capacity, the trier-of-fact shall consider the party's: (A) assets; (B) residence; (C) employment and earnings history; (D) job skills; (E) educational attainment; (F) literacy; (G) age; (H) health; (I) criminal record and other employment barriers; (J) record of seeking work; (K) local job market, including the availability of employers who are willing to hire the party; (L) local community prevailing earnings level; (M) child care responsibilities; and (N) other relevant factors.
TN	TN's provision mirrors the federal language on income imputation. In TN, ARP is the alternate residential parent and PRP is the primary residential parent	CHAPTER 1240-02-04 CHILD SUPPORT GUIDELINES 2 (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the ARP (and at the State's discretion, the PRP) to the extent known, including such factors as the ARP's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the ARP, prevailing earnings level in the local community, and other relevant background factors in the case 5. Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders
UT	Limits the incarceration to those that are incarcerated for at least six months	(6) Incarceration of at least six months may not be treated as voluntary unemployment by the office in establishing or modifying a support order

West Virginia Modification Provisions

A state's provisions for modification are important to meeting the 2016 federal requirement facilitating modification of child support orders when the agency learns that an obligated parent is incarcerated (45 C.F.R. § 303.8). Exhibit 50 shows the West Virginia modification process. It is not clear whether any modifications to them are necessary to better meet the federal requirement.

Exhibit 50: Excerpts of West Virginia Code on Modification

2019 West Virginia Code Chapter 48. Domestic Relations

§48-11-105. Modification of child support order.

(a) The court may modify a child support order, for the benefit of the child, when a motion is made that alleges a change in the circumstances of a parent or another proper person or persons. A motion for modification of a child support order may be brought by a custodial parent or any other lawful custodian or guardian of the child, by a parent **or other person obligated to pay child support for the child or by the Bureau for Child Support Enforcement of the Department of Health and Human Resources of this state.**

(b) The provisions of the order may be modified if there is a substantial change in circumstances. If application of the guideline would result in a new order that is more than fifteen percent different, then the circumstances are considered a substantial change.

(c) An order that modifies the amount of child support to be paid shall conform to the support guidelines set forth in section one hundred one, article thirteen, et seq., of this chapter unless the court disregards the guidelines or adjusts the award as provided in section seven hundred two of said article.

(d) The Supreme Court of Appeals shall make available to the courts a standard form for a petition for modification of an order for support, which form will allege that the existing order should be altered or revised because of a loss or change of employment or other substantial change affecting income or that the amount of support required to be aid is not within fifteen percent of the child support guidelines. The clerk of the circuit court and the secretary-clerk of the family court shall make the forms available to persons desiring to represent themselves in filing a motion for modification of the support award.

(e) Upon entry of an order modifying a child support amount the court shall, no later than five days from entry of the order, provide a copy of the modified order to the Bureau for Child Support Enforcement. If an overpayment to one of the parties occurs as a result of the modified terms of the order, funds properly withheld by the Bureau for Child Support Enforcement pursuant the terms of the original order shall not be returned until such time as the Bureau for Child Support Enforcement receives repayment from the party in possession of the overpayment.

§48-11-106. Expedited process for modification.

(a) An expedited process for modification of a child support order may be utilized if:

(1) Either parent experiences a substantial change of circumstances resulting in a decrease in income due to loss of employment or other involuntary cause;

(2) An increase in income due to promotion, change in employment or reemployment;

(3) Other such change in employment status; or

(4) If a military parent is called to military service.

(b) The party seeking the recalculation of support and modification of the support order shall file a description of the decrease or increase in income and an explanation of the cause of the decrease or increase on a standardized form to be provided by the secretary-clerk or other employee of the family court. The standardized form shall be verified by the filing party. Any available documentary evidence shall be filed with the standardized form. Based upon the filing and information available in the case record, the amount of support shall be tentatively recalculated.

(c) The secretary-clerk shall serve a notice of the filing, a copy of the standardized form and the support calculations upon the other party by certified mail, return receipt requested, with delivery restricted to the addressee, in accordance with rule 4(d)(1)(D) of the West Virginia rules of civil procedure. The secretary-clerk shall also mail a copy, by first-class mail, to the local office of the Bureau for Child Support enforcement for the county in which the family court is located in the same manner as original process under rule 4(d) of the rules of civil procedure.

(d) The notice shall fix a date fourteen days from the date of mailing and inform the party that unless the recalculation is contested and a hearing request is made on or before the date fixed, the proposed modification will be made effective. If the filing is contested, the proposed modification shall be set for hearing; otherwise, the court shall enter an order for a judgment by default. Either party may move to set aside a judgment by default, pursuant to the provisions of rule 55 or rule 60(b) of the rules of civil procedure.

(e) If an obligor uses the provisions of this section to expeditiously reduce his or her child support obligation, the order that effected the reduction shall also require the obligor to notify the obligee of reemployment, new employment or other such change in employment status that results in an increase in income. If an obligee uses the provisions of this section to expeditiously increase his or her child support obligation, the order that effected the increase shall also require the obligee to notify the obligor of reemployment, new employment or other such change in employment status that results in an increase in income of the obligee.

(f) The Supreme Court of Appeals shall develop the standardized form required by this section.

§48-11-106a. Modification of support order with the assistance of Bureau for Child Support Enforcement.

2019 West Virginia Code Chapter 48. Domestic Relations

In addition to any other procedure which may exist by law, any party seeking the recalculation of support and modification under a child support order due to a substantial change in circumstances pursuant to the provisions of section one hundred six of this article may seek and obtain the assistance of the Bureau of Child Support Enforcement, pursuant to the procedures established under the provisions of sections two hundred one through two hundred six, inclusive, article eighteen of this chapter, in the preparation, assessment and presentation of an appropriate petition for modification of a support order, including the identification and narrowing of issues associated with a requested recalculation of support prior to filing the petition and the preparation and presentation of an appropriate petition and proposed order for modification for consideration by the family court.

FEDERAL CHANGES TO THE GUIDELINES REQUIREMENT TO ADDRESS THE CHILD’S HEALTH CARE

The 2016 federal rule changes also modified the healthcare requirements of the state child support guidelines such that public coverage (e.g., Medicaid) is considered healthcare coverages. Exhibit 51 compares the federal language to West Virginia’s provision. The federal changes are nuanced so shown in strike-out/addition format. Exhibit 51 also shows the federal provision pertaining to securing and enforcing medical support obligations. Recognizing public coverage as medical care for children of the parties may avoid ordering cash medical support.

Exhibit 51: Comparison of Federal Requirement for Healthcare Coverage to West Virginia’s provision

Federal Requirement (45 C.F.R)	West Virginia Provision
<p><i>§ 302.56 Guidelines for setting child support awards.</i></p> <p>(2) (2) Address how the parents will provide for the child(ren)s child’s health care needs through <u>private or public health insurance care</u> coverage and/or through cash medical support in accordance with § 303.31 of this chapter;</p> <p><i>§303.31 Securing and enforcing medical support obligations.</i></p> <p>(a) * * * (2) Health insurance care <u>coverage</u> includes fee for service, health maintenance organization, preferred provider organization, and other types of <u>private health insurance and public health care coverage</u> which is available to either parent, under which medical services could be provided to the dependent child(ren).</p> <p>(3) 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 defined in State law, regulations or court rule having the force of law or State child support</p>	<p>48-12-102. Court-ordered medical support.</p> <p>In every action to establish or modify an order which requires the payment of child support, the court shall ascertain the ability of each parent to provide medical care for the children of the parties. In any temporary or final order establishing an award of child support or any temporary or final order modifying a prior order establishing an award of child support, the court shall address the provision of medical support through one or more of the following methods:</p> <p>(1) The court shall determine whether appropriate medical insurance coverage as defined in section one hundred one of this article is available to either parent. If such insurance coverage exists, the court shall order the appropriate parent to enroll the child in that coverage and the cost of providing appropriate medical insurance shall be entered on line 5b of worksheet A for the basic shared parenting child support calculation as provided in section two hundred four, article thirteen of this code or line 12b of worksheet B for the extended shared parenting child support calculation as provided in said section.</p> <p>(2) If the court does not include the cost of the medical insurance in the child support calculation, the court may order the other parent to contribute to the cost of the premium through an award of medical support. If the amount of the award of child support in the order is determined using the child support guidelines, the court shall order that nonrecurring or subsequently occurring uninsured medical expenses in excess of \$250 per year per child shall be separately divided between the parties in proportion to their adjusted gross incomes.</p> <p>(3) If neither parent currently has access to appropriate medical insurance coverage, the court shall take the following actions:</p> <p>(a) The court shall order the parties to provide appropriate medical insurance coverage if it becomes available in the future; and</p>

Federal Requirement (45 C.F.R)	West Virginia Provision
<p>guidelines adopted in accordance with § 302.56(c) of this chapter. In applying the five percent or alternative State standard for the cost of private health insurance, the cost is the cost of adding the child(ren) to the existing coverage or the difference between self only and family coverage.</p> <p>(b) * * * (1) Petition the court or administrative authority to:</p> <p>(i) Include private health insurance <u>care coverage</u> that is accessible to the child(ren), as defined by the State, and is available to the parent responsible for providing medical support <u>and can be obtained for the child</u> at reasonable cost, as defined under paragraph (a)(3) of this section, in new or modified court or administrative orders for support; and</p> <p><u>(ii) Allocate the cost of coverage between the parents.</u></p> <p>(2) If private health insurance <u>care coverage</u> described in paragraph (b)(1) of this section is not available at the time the order is entered or modified, petition to include cash medical support in new or modified orders until such time as health insurance <u>care coverage</u>, that is accessible and reasonable in cost as defined under paragraph (a)(3) of this section, becomes available. In appropriate cases, as defined by the State, cash medical support may be sought in addition to health insurance <u>care coverage</u>.</p> <p>(3) Establish written <u>criteria, which are reflected in a record</u>, to identify orders that do not address the health care needs of children based on—</p> <p>(i) Evidence that private health insurance <u>care coverage</u> may be available to either parent at reasonable cost, as defined under paragraph (a)(3) of this section; and * * * *</p>	<p>(b) The court shall order the payment of cash medical support by either or both parties. The amount of the cash medical support to be awarded is within the discretion of the court but the total of the cash medical support and cost of the insurance premiums shall not exceed five percent of the payor’s gross income.</p> <p>(c) In setting a cash medical support award, the court may consider the costs of uncovered medical expenses for the child, the relative percentages of the parties’ incomes or the cost to the government to provide medical coverage for the child.</p> <p>(d) If the support obligor’s adjusted gross income is less than two hundred percent of the federal poverty level, the court shall set the cash medical support amount at zero.</p> <p>(e) Cash medical support shall be collected and enforced in the same manner as child support payments.</p> <p>(4) The order shall require the obligor to continue to provide the Bureau for Child Support Enforcement with information as to his or her employer’s name and address and information as to the availability of employer-related insurance programs providing medical care coverage so long as the child continues to be eligible to receive support.</p>

SECTION 5: IMPACT OF UPDATING THE TABLE AND SELF-SUPPORT RESERVE

This Section considers the impact of updating the child support table and the self-support reserve. It first uses eight case scenarios to examine the impact of updating the table. This is followed by an assessment of alternative updates to the SSR that were discussed at the end of the last section.

IMPACT OF UPDATING THE TABLE

Exhibit 52 shows the eight case scenarios. The first scenario assumes that each parent’s income is equivalent to full-time, minimum wage (\$8.75 per hour). The median earnings of West Virginia workers by highest educational attainment and gender are the basis of case scenarios 2-6. Earnings are reported for five levels of educational attainment for West Virginia workers by the U.S. Census 2019 American Community Survey.¹²² Male median earnings are used as the incomes of the obligated parent in the scenarios and female median earnings are used for the receiving party’s income.¹²³ There are no adjustments to base support or deductions from income for special factors such as the cost of the child’s health insurance premium or substantial shared physical custody. The last two scenarios consider high income cases.

Exhibit 52: Summary of Case Scenarios Used to Compare Impact of Updated Table

Case Scenario	Gross Monthly Income of Obligated Parent	Gross Monthly Income of Receiving Party
1. Each parent earns full-time, minimum wage	\$1,517	\$1,517
2. Parent’s earnings are equivalent to median earnings of West Virginia workers with less than a high school education	\$2,014	\$1,321
3. Parent’s earnings are equivalent to median earnings of West Virginia workers whose highest educational attainment is a high school degree or GED	\$3,348	\$1,861
4. Parent’s earnings are equivalent to median earnings of West Virginia workers whose highest educational attainment is some college or an associate’s degree	\$3,485	\$2,233
5. Parent’s earnings are equivalent to median earnings of West Virginia workers whose highest educational attainment is a college degree	\$3,832	\$3,374
6. Parent’s earnings are equivalent to median earnings of West Virginia workers whose highest educational attainment is graduate degree	\$6,064	\$4,358
7. High income case: combined gross income of \$15,000 per month, parents have equal incomes	\$7,500	\$7,500
8. High income case: combined gross income of \$20,000 per month, obligated parent has more income	\$12,000	\$8,000

¹²² U.S. Census data is retrieved from <https://www.census.gov/data/tables.html>.

¹²³ According to national data, over 80 percent of custodial parents are females.

The comparisons also compare the guidelines of neighboring states. Exhibit 53 compares the guidelines basis and other socioeconomic characteristics of neighboring states. All the compared states rely on the income shares model. All rely on gross income except Pennsylvania, which relies on net income. The West Virginia incomes shown in Exhibit 52 are converted to net income using federal and state income tax rates and FICA. The comparisons include the existing West Virginia schedule and two versions of an updated West Virginia schedule: one updated using West Virginia price parity and the other updated using West Virginia incomes. Kentucky and Maryland are the only neighboring states to adjust for their below-average or above-average income. Kentucky used its price parity to adjust national measurements of child-rearing expenditures to develop the Kentucky child support table. Maryland's table is adjusted for the state's high income. To save space and because Maryland's high-income adjustment isn't an appropriate option for West Virginia, Maryland is excluded from the comparisons.

All states shown in Exhibit 53 include \$250 per child per year for ordinary, out-of-pocket medical expenses in their table except Ohio and Virginia. Pennsylvania uses the most current economic data: it is based on the BR5 measurements and uses the 2020 FPG as the SSR. Except for West Virginia, all the other states shown in Exhibit 53 rely on the fourth BR study (BR4). The BR4 study produces results slightly less than the BR5 amounts. No state shown in Exhibit 53 captures the high inflation of 2021; however, the proposed updated tables do.

Exhibit 54, Exhibit 55, and Exhibit 56 compare case scenarios 1-4 for one, two, and three children. Exhibit 57, Exhibit 58, and Exhibit 59 compare case scenarios 5-8 for one, two, and three children. According to the findings from the analysis of case file data, 62 percent of the orders are for one child, 28 percent are for two children, 8 percent are for three children, and 2 percent are for four or more children. (The patterns for four children would be similar for three children.)

Exhibit 53: Comparison of Selected Factors among Neighboring States

	US	WV	KY	MD	OH	PA	VA
Base of Guideline Income	N.A.	gross	gross	gross	gross	net	gross
Underlying Economic Study	N.A.	BR1	BR4	BR4/USDA ^a	BR4	BR5	BR4
Adjusted for State Income or Prices	N.A.	Yes	Yes	Yes	No	No	No
Year of Price Levels Considered	N.A.	1999	2019	2019	2015	2020	2013
Self-Support Reserve	N.A.	\$500	\$915	\$1,170	\$973	\$1,073	150% FPG
Medical Expenses Included in Table	N.A.	\$250	\$250	\$250	None	\$250	None
2019 Population ^b	328,239,523	1,792,147	4,467,673	6,045,680	11,689,100	12,801,989	8,535,519
2019 Number of Children in State ^b	72,967,785	358,818	1,001,825	1,332,287	2,574,847	2,632,325	1,857,605
2020 IV-D Child Support Caseload ^c	13,203,628	94,763	259,774	179,984	778,0555	333,818	279,266
Percentage of IVD Caseload under Order ^c	87.21	89.86	87.70	89.86	80.01	88.25	85.91
Percentage of Current Support Collected ^c	66.17	69.79	57.83	68.85	76.18	83.01	65.18
2019 Median Income (2 parents) ^b	\$103,978	\$82,161	\$89,790	\$136,795	\$101,782	\$108,305	\$120,528
2019 Median Income (female householder) ^b	\$ 31,035	\$ 22,584	\$ 24,459	\$ 44,127	\$27,226	\$30,665	\$33,909
2019 Median Gross Rent ^b	\$1,097	\$727	\$773	\$1,401	\$813	\$951	\$1,254
2021 Minimum Hourly Wage	\$7.25	\$8.75	\$7.25	\$12.50	\$9.30	\$7.25	\$11.00
Unemployment Rate (Nov. 2021)	4.2%	4.0%	4.1%	5.4%	4.8%	5.7%	3.4%
2020 Price Parity	100.0	88.0	89.8	106.5	91.7	97.6	101.0

Data sources and notes

^a The Maryland legislature adapted the updated table, but it will not be effective until later in 2022

^b U.S. Census 2019 American Community Survey. Retrieved from <https://data.census.gov>.

^c U.S. DHHS. Office of Child Support Enforcement. (Jun. 17, 2021). FY 2020 Preliminary Data Report. Table P-52, Retrieved from https://www.acf.hhs.gov/sites/default/files/documents/ocse/fy_2020_preliminary_data_report.pdf.

^d U.S. Dept. of Labor. (n.d.). State Minimum Wage Laws. Retrieved from <https://www.dol.gov/agencies/whd/minimum-wage/state>.

^e U.S. Bureau of Labor Statistics (2021) (seasonally adjusted). Retrieved from <https://www.bls.gov/news.release/laus.nr0.htm>.

^f U.S. Bureau of Economic Analysis. (2021). 2020 Regional Price Parities by State (U.S. = 100). Retrieved from <https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area>.

Exhibit 54: Comparisons of Case Scenarios 1-4 for One Child

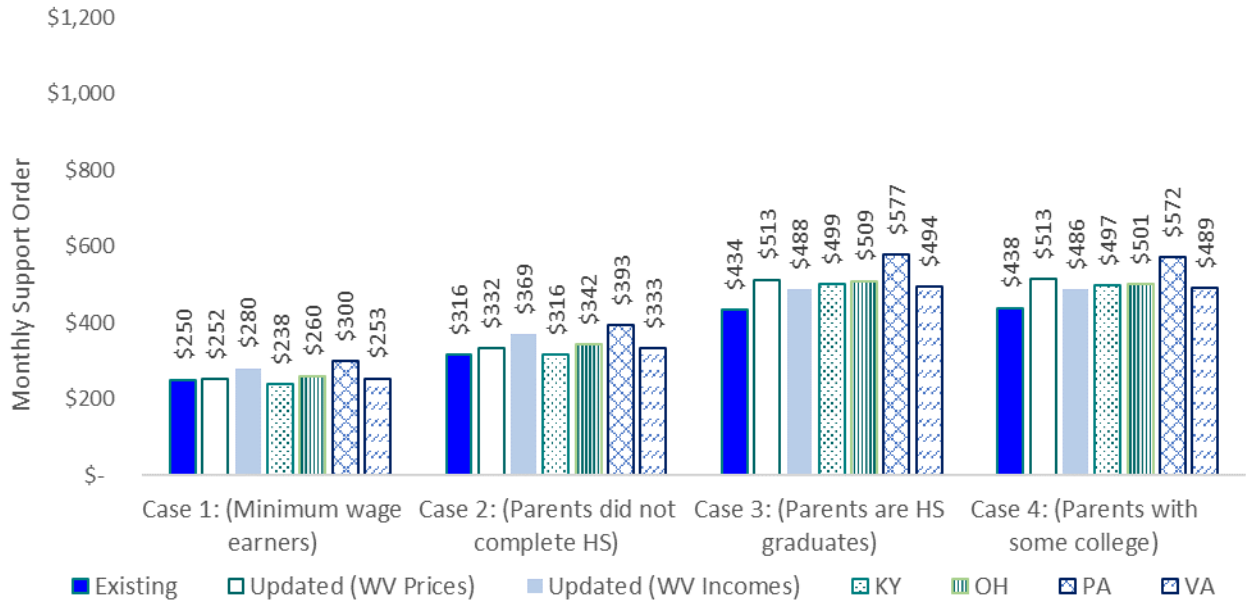


Exhibit 55: Comparisons of Case Scenarios 1-4 for Two Children

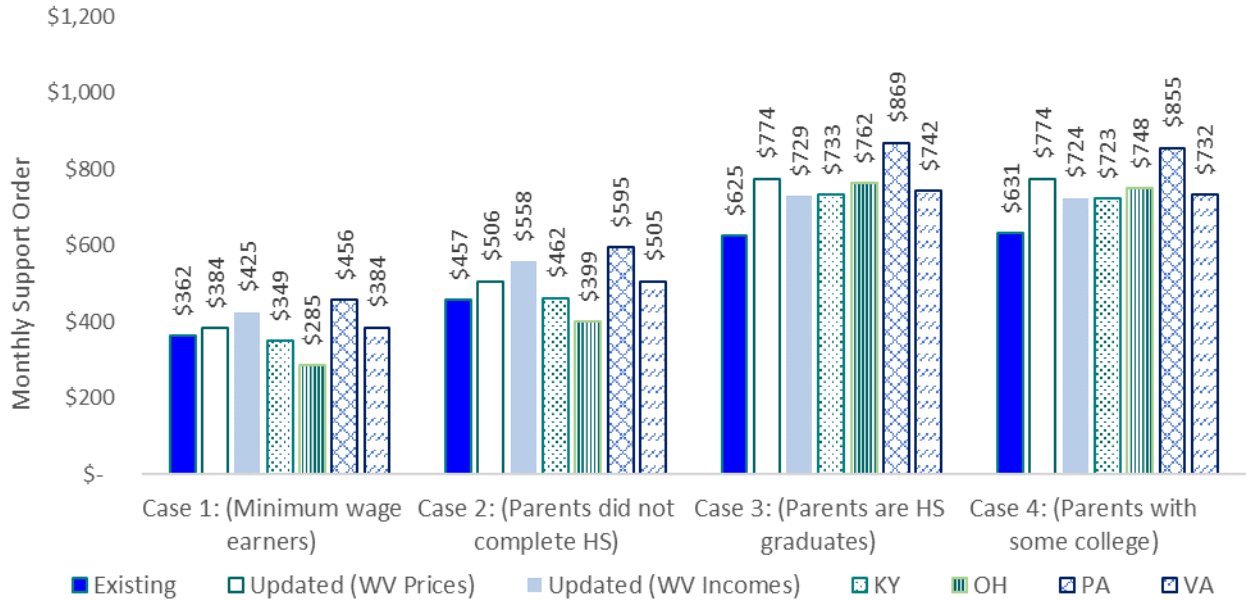


Exhibit 56: Comparisons of Case Scenarios 1-4 for Three Children

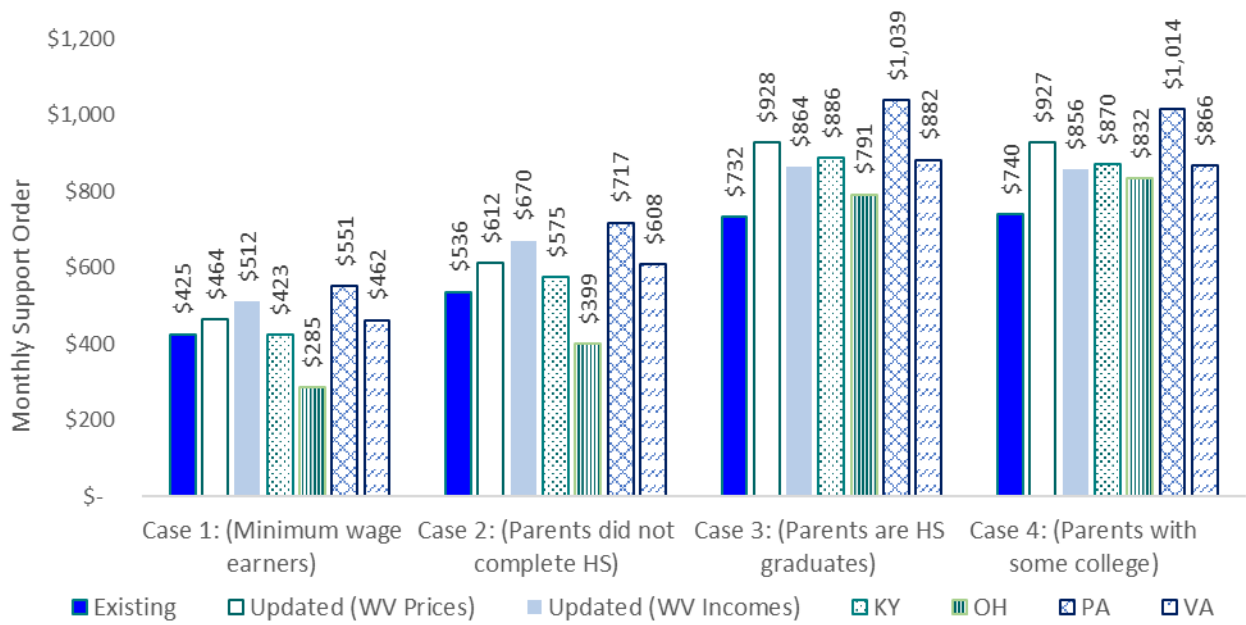


Exhibit 57: Comparisons of Case Scenarios 5-8 for One Child

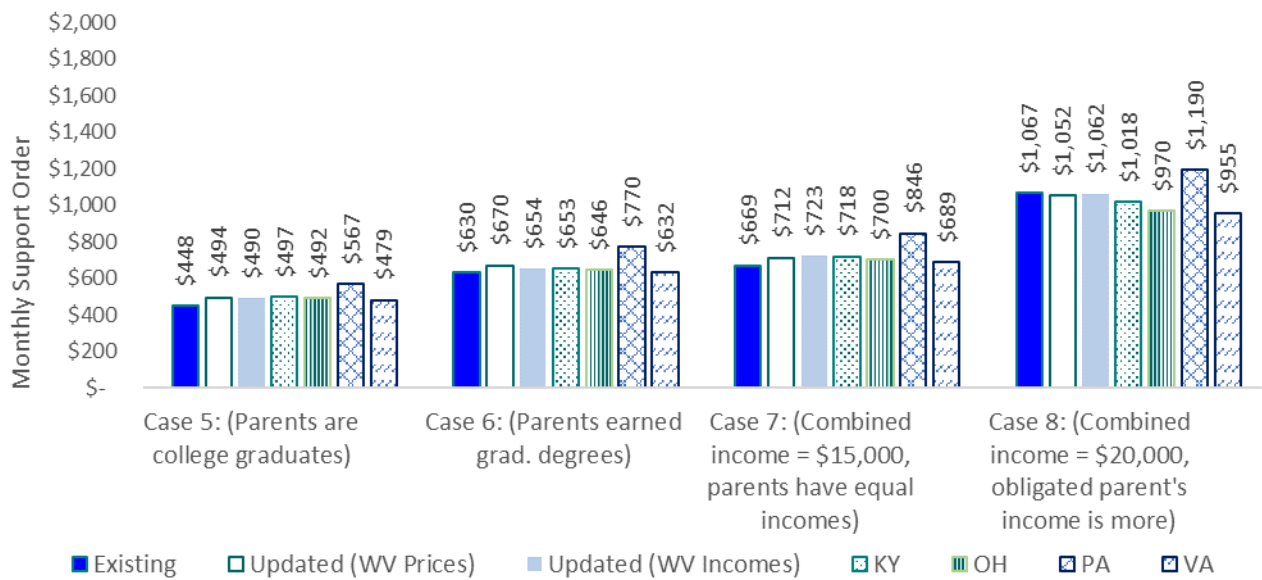


Exhibit 58: Comparisons of Case Scenarios 5-8 for Two Children

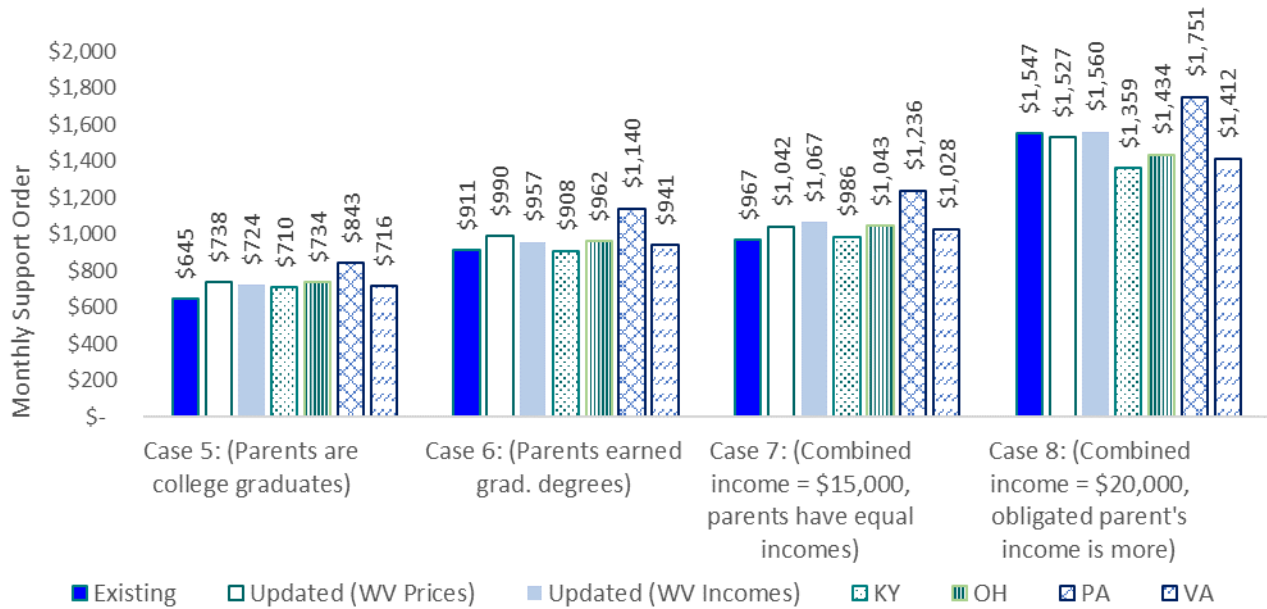
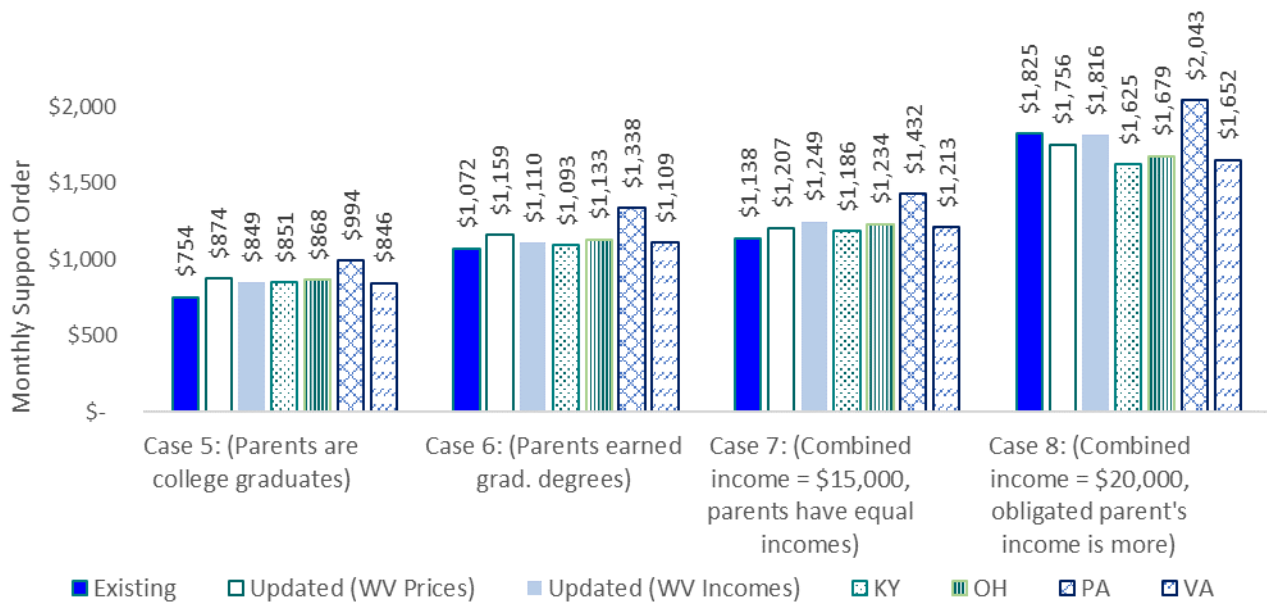


Exhibit 59: Comparisons of Case Scenarios 5-8 for Three Children



General Observations from the Eight Case Scenarios

- **Updating the table will produce increases for most incomes.** Both proposed updates to the West Virginia tables suggest increases for every scenario except Scenario 8, which considers a combined income of \$20,000 per month, which is an income above the existing table.
 - The average increase is 14 percent regardless of whether the update is based on West Virginia's price parity or realigned for West Virginia's income.
 - The existing amount in Scenario 8 assumes that the discretionary formula for combined gross incomes above \$15,000 per month is applied. As discussed in the previous section, there was not a sufficient sample of high-income families in the data used to develop the existing table at the time to measure child-rearing expenditures above \$15,000 per month. There was a sufficient sample for the updated tables.
- **The differences between the updated table using West Virginia price parity (WV prices) and the updated table realigned for West Virginia income (WV income) is generally small and neither table is consistently more or less than the other table across income ranges.**
 - The differences are generally within \$50 of each table for one and two children.
 - The updated (WV prices) table generally produces amounts less than the updated (WV income) at very low incomes and very high incomes; and
 - The updated (WV prices) table generally produces amounts more than the updated (WV income) at middle incomes.
- **The existing West Virginia table generally produces the lowest child support orders among the states compared.** The major reason is that West Virginia has not updated its guidelines in over 20 years, while all other states have updated it in the last decade.
- **Some of the proposed updated amounts for West Virginia are more than the amounts in other states.** This is because the proposed, updated amounts include 2021 inflation, while none of the neighboring states have updated for 2021 inflation.

Other Observations about Neighboring States

Other observations are that the Pennsylvania guidelines often produces the highest amounts and Virginia guidelines often produces lower amounts. This is because Pennsylvania has the most current guidelines and Virginia was last updated in 2014. There has been considerable increase in prices since then and because Virginia does not include any ordinary medical expenses in its table. Pennsylvania is the only state to be based on the BR5 measurements. Other neighboring states are based on BR4, which are generally slightly less than the BR5 measurements.

Another observation is that the Ohio guidelines produces lower amounts for Scenarios 1 and 2 for two and three children. This is because the SSR in the Ohio guidelines has a very slow phase-out. For example, it is not completely phased out for three children until the obligated parent's income is about \$5,000 gross per month.

COMPARING ALTERNATIVE UPDATES TO THE SSR

The amount of the SSR is a policy decision. The existing SSR of \$500 did not affect the order amount for any of the eight case scenarios. This is because the SSR is considerably less than earnings from full-time, minimum wage employment, which is \$1,517 per month). The existing SSR is loosely based on the 1998 federal poverty guidelines (FPG) for one person. Exhibit 60 repeats the options for updating the West Virginia SSR from the previous section. Ideally, the SSR should be at least equivalent to the FPG for one person, which was \$1,073 per month in 2021, the year that this report was written. (The 2022 FPG has not been released yet at the time this report was written.) This is the official federal poverty measure. Several research studies and experts believe it is inadequate. For this reason and other reasons, many states use more than the FPG and some states are considering updating their SSR using their state minimum wage. Arizona uses 80 percent of full-time earnings at the state minimum wage as the basis of its SSR. Arizona adapted this approach because the gap between its minimum wage and the FPG was growing, and Arizona policymakers believed that minimum-wage earners should be eligible for the SSR. A SSR based on the minimum wage is the only proposed SSR in Exhibit 60 to affect minimum wage earners.

Exhibit 60: Options for Updating the West Virginia SSR

Description	Calculation	SSR Amount (per month)
Existing		\$ 500
Federal poverty guidelines (FPG) for 1 person	2021 FPG = \$1,073*	\$1,073
FPG multiplied by West Virginia price parity	\$1,073 multiplied by 88.0%	\$ 944
FPG multiplied by West Virginia's median family income divided by U.S. median family income	\$1,073 multiplied by (\$82,161 divided by \$103,978)	\$ 848
80 percent of the West Virginia minimum wage	\$8.75 multiplied by 40 hours per week multiplied by 52 weeks per year multiplied by 80 percent	\$1,213

*2022 FPG was not available at the time this report was written.

On the other hand, updating the SSR for the current FPG or minimum wage would produce a SSR over twice as much as the current SSR of \$500. A more modest increase would involve adjusting it for West Virginia's price parity or West Virginia's below-average income. For the sake of consistency, if West Virginia updates its table using its price parity, West Virginia should also update its SSR using the more current FPG adjusted for West Virginia's price parity. Similarly, if West Virginia updates its table using realigned income, it should update the SSR using the most current FPG adjusted for income differences between West Virginia and the U.S. average.

Additional case scenarios are used to consider these alternative SSR amounts.

- Exhibit 61 compares support amounts for Case Scenario 9 where the obligated parent's gross income is \$750 per month and the receiving party has no income.** According to the findings from the analysis of case file data, this is not a typical scenario. Less than 1 percent of orders involved obligated parents with incomes of \$500 to \$750 per month. Only one of those orders was a current TANF case. The average and median amount paid per month was \$42 and \$8 per month, respectively. Over 30 percent paid nothing.

- Exhibit 62 compares support amounts for Case Scenario 10 where the obligated parent’s gross income is \$1,000 per month and the receiving party has no income.** According to the findings from the analysis of case file data, 6 percent of obligated parents had incomes of \$751 per month to \$1,000 per month. A smaller percentage (1%) were both in this income range and involved a current TANF case. The average and median amount paid per month was \$60 and \$27 per month, respectively. Over 20 percent paid nothing.
- Exhibit 63 compares support amounts for Case Scenario 11 where the obligated parent’s gross income is \$1,250 per month and the receiving party has no income.** According to the findings from the analysis of case file data, 16 percent of obligated parent had incomes of \$1,001 to \$1,250 per month. A smaller percentage (2%) were both in this income range and involved a current TANF case. The average and median amount paid per month was \$78 and \$29 per month, respectively. Over 30 percent paid nothing.
- Exhibit 64 compares support amounts for Case Scenario 10 where the obligated parent’s gross income is \$1,500 per month and the receiving party has no income.** An income of \$1,500 approximates full-time, earnings at West Virginia’s minimum wage (\$1,518 per month). According to the findings from the analysis of case file data, another 16 percent of obligated parent had incomes of \$1,251 to \$1,500 per month. A smaller percentage (2%) were both in this income range and involved a current TANF case. The average and median amount paid per month was \$95 and \$55 per month, respectively. Over 20 percent paid nothing.

Exhibit 61: Case Scenario 9 (Obligated Parent’s Gross Income = \$750 per month)

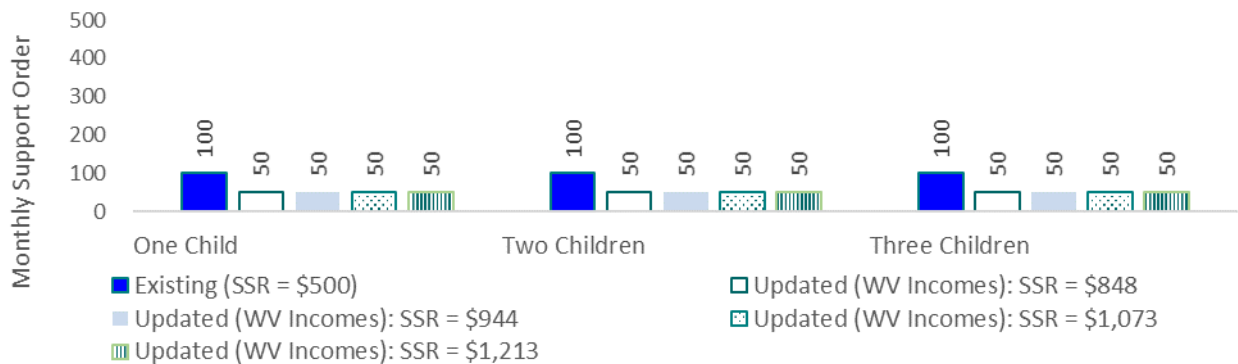


Exhibit 62: Case Scenario 10 (Obligated Parent's Gross Income = \$1,000 per month)

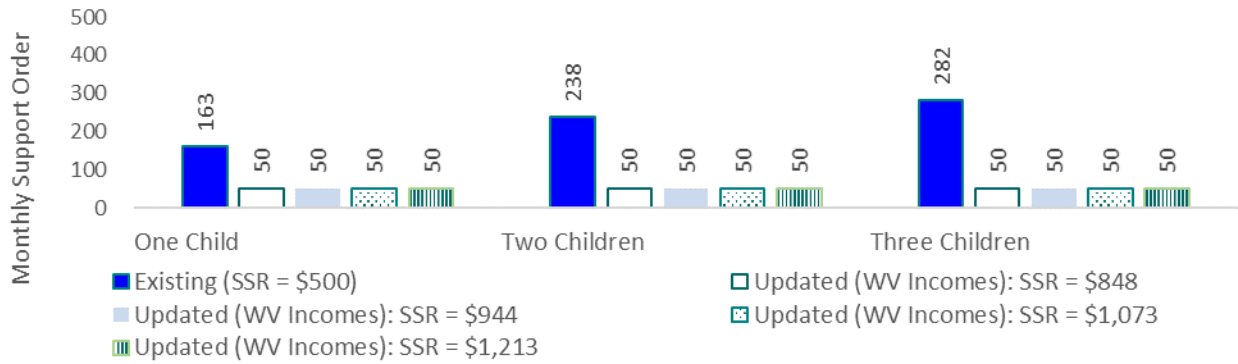


Exhibit 63: Case Scenario 11 (Obligated Parent's Gross Income = \$1,250 per month)

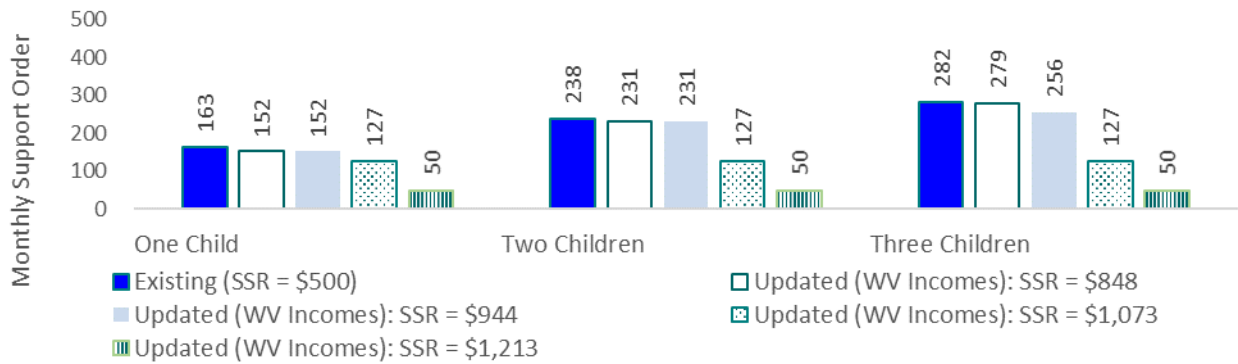
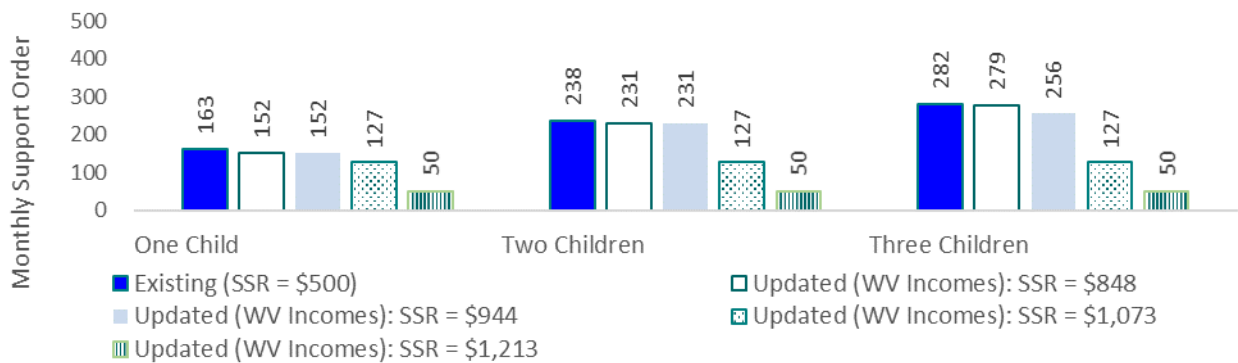


Exhibit 64: Case Scenario 12 (Obligated Parent's Gross Income = \$1,500 per month)



In general, the case scenarios show that the order amount is less the higher the SSR. One concern is whether a lowered order will generate less payment. This does not appear to be an issue based on the case file data for the \$944 and \$848 SSRs. Payments are generally below the SSR-adjusted order using these SSRs.

SECTION 6: CONCLUSIONS AND RECOMMENDED CONSIDERATIONS

West Virginia is reviewing its child support guidelines. This report provides findings from analyzing data that states are federally required to consider as part of their guidelines review. Federal regulation requires the analysis of economic evidence on the cost of raising children. Federal regulation also requires the analysis of guidelines deviations; the rates of income imputation, default, and application of the low-income adjustment; payment patterns; and labor market data. It also considers whether West Virginia complies with expanded federal requirements of state child support guidelines. The federal Office of Child Support Enforcement expanded the requirements in 2016. The timeline for meeting the federal requirements is tied to a state's guidelines review cycle. West Virginia should be considering the expanded federal requirements this review.

FINDINGS FROM THE ANALYSIS OF ECONOMIC DATA AND UPDATED CHILD SUPPORT TABLE/FORMULA

The child support table relates to how much families actually spend on children. Current studies of child-rearing expenditures were reviewed. The studies vary in underlying data years and methodology used to separate child's share of expenditures from total household expenditures. An economic methodology is necessary because most household expenses are consumed by both children and adults living in the same household (e.g., both children and adults consume electricity). The most current economic study of child-rearing expenditures, which also relied on the same methodology used to separate the child's share of expenditures from total household expenditures that the existing table does, is used to develop an updated West Virginia child support guidelines table. It considers expenditures from families surveyed in 2013–2019 and is updated to 2021 prices. The existing table considers expenditures from families surveyed in 1980–86 and 1999 price levels.

Adjusting for West Virginia's Income/Prices

The most current economic study on child-rearing expenditures is based on national data, so it is adjusted for West Virginia's below average income using two different approaches. One approach is to adjust for West Virginia's lower prices by using the state price parity measure developed and tracked by the U.S. Bureau of Economic Analysis. West Virginia's prices are 12 percent less than the national average. The other approach is to realign the national measurements for West Virginia's lower income. West Virginia's median family income among two-parent families with children is 19 percent less than the national median family income. The latter was the method used to adjust the existing table that was also based on a national study for West Virginia incomes. The price parity measurement was not available in 1999 when the existing West Virginia was developed. What methodology to use is a policy decision. Based on analysis of case scenarios, both produce an average increase of 14 percent. Neither produce consistently more or less differences than the other at every income level. The price-parity adjusted table produces larger differences at middle incomes, and the income-realigned table produces larger differences at very low and high incomes.

Other Considerations in Building the Table

Besides economic data on the cost of raising children, the updated table considers 2022 federal and state income tax rates and FICA and November 2021 price levels. Taxes are important because they affect how much after-tax income a family or individual has available to spend. November 2021 is the

most current price level information when this report was prepared. The existing table considers 1999 federal and state income tax rates and FICA and 1999 price levels.

Extending the Table up to Combined Incomes of \$35,000 Gross per Month

When the existing table was developed, there were too few families with very high incomes in the underlying dataset to measure child-rearing expenditures for very high incomes. Consequently, the existing table stops at a combined gross income of \$15,000 per month. The guidelines provide the basic obligation should not be less than the basic obligation for a combined income of \$15,000 per month and provides a discretionary formula for incomes above that. Due to the use of more current data, the proposed table can be extended up to combined gross incomes of \$35,000 per month. Above this income, the guidelines can provide that the highest table amount as the minimum and judicial discretion. Income data suggests that few West Virginia parents have combined gross incomes exceeding \$35,000 per month.

Updating the Self-Support Reserve

Besides the child support table, another key component of the West Virginia guidelines formula is the ability-to-pay calculation, which includes a self-support reserve (SSR) of \$500 per month. Federal regulation requires state guidelines to consider the basic subsistence needs of the obligated parent through a SSR or another type of low-income adjustment. The requirement aims to encourage regular payment and employment among low-income parents and avoid the accrual of child support arrears that will never be paid and enforcement actions (e.g., driver's license suspension due to nonpayment) that can be a barrier to employment or contact with the child. Most states relate their SSR to the federal poverty guidelines (FPG) for one person. West Virginia's SSR loosely relates to the 1999 FPG that was adjusted for West Virginia income. The 2021 FPG is \$1,073 per month. (The 2022 FPG was not available when this report was written.) To be consistent with an updated table, a price-parity adjusted SSR would be \$944 per month and an income-adjusted SSR would be \$848 per month.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA AND LABOR MARKET DATA

A Bureau of Child Support Enforcement (BCSE) extract of recently established and modified orders were analyzed to meet federal data analysis requirements. Non-BCSE cases were not analyzed because of data collection and availability issues. Federal regulation requires the analysis of guidelines deviations, the frequency orders are entered through default judgements, with income imputed to the obligated parent, and a state's low-income adjustment is applied. Federal regulation also requires the analysis of payment data. The intent is to inform appropriate guidelines changes. Deviations are to be kept at a minimum. The federal rule changes promote setting child support orders using the actual income of the obligated parent, engaging the obligated parent, and recognizing that very low-income parents have limited ability to pay. Developing guidelines provisions and child support policies that address these issues will encourage regular payment, employment, and parent-child involvement.

The review found a deviation rate of 47 percent, which is higher than previous reviews and the deviation rate of most states. One reason for the higher rate was a change in the methodology used to measure deviations. The BCSE does not accurately capture deviations, so BCSE staff reviewed a random sample of orders from the BCSE extract and deemed any order that did not match the guidelines amount from

the worksheet was a deviation. A limitation to this approach is it may not capture oral records and other considerations or the final worksheet. It is recommended that BCSE consider how to improve this measure for the next guidelines review. The subsample of orders with deviations was too small for subgroup analysis, although it did appear that the deviation rate was higher with the parties had more income.

Income imputation is a federal term that covers income imputed at potential income and the presumption of income. The child support table relates to how much families actually spend on children. Current studies of child-rearing expenditures were reviewed. The data analysis found an income imputation (income attribution) rate of 27 percent among obligated parents and 18 percent among receiving parities. These rates are generally in mid-range of other states. About half of the parents had their income imputed at minimum wage earnings. The BCSE automated system does not capture whether the order was entered by default. The West Virginia guidelines provides court discretion when setting default orders, but specifically mentions that zero support orders or income imputation at minimum wage may be appropriate. In other words, some of the orders in which income was imputed at minimum wage were likely to be entered by default. A small percentage (15%) of the orders were set at zero. Zero orders may also be a proxy for default orders. Over half (58%) of obligated parents had incomes less than \$1,500 per month, which makes them eligible for the SSR test. The actual application of the SSR is not tracked on the BCSE automated system. If the obligated parent's income is below the SSR, a minimum order of \$50 is to be applied. A small percentage (5%) of the analyzed orders were set at \$50 per month.

Most (88%) charging orders had at least one payment in the year that payments were analyzed. The average amount paid was about \$2,700 over the year period. On average, 58 percent of the current support due was paid. The payment patterns were better for obligated parents with more income and when income was not imputed (attributed).

The analysis of labor market data finds that many low-paying jobs offer less than 40-hour workweeks and that it may not be realistic to presume workers in low-paying jobs are employed every week of the year. In turn, this makes the presumption of potential income at full-time, minimum wage when determining a child support order more questionable.

WEST VIRGINIA'S COMPLIANCE WITH EXPANDED FEDERAL REQUIREMENTS

Since West Virginia last reviewed its guidelines, federal requirements of state guidelines have expanded. West Virginia's current guidelines meets one of the requirements directly (i.e., it provides a self-support reserve). West Virginia partially meets the requirement to consider the individual circumstances of the parent when income imputation is authorized and, in practice, does not consider incarceration to be voluntary unemployment. Exhibit 65 shows these federal requirements. As shown in Exhibit 49 (page 80), however, many states are adapting the federal language in their guidelines. To clearly comply with the federal requirement, West Virginia may want to consider that option.

Exhibit 65: Federal Requirements

Federal Requirement (45 C.F.R.)
§ 302.56(c)(1)(iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case
§ 302.56(c)(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders

Another federal rule change concerned medical support. It recognizes healthcare coverage from public sources (e.g., Medicaid) as healthcare coverage. This provides another avenue besides private insurance for how the child's healthcare needs will be addressed.

CONSIDERATIONS FOR THE COMMISSION

State statute provides for a commission to review the child support schedule. This report identifies several considerations for the commission.

- 1. Decide whether an update to the table is appropriate.** The table relates to what families actually spend on children. The existing table is based on 1999 data. Section 2 explores current economic data on the cost of raising children. Exhibit 42, Exhibit 43, and Exhibit 44 (on pages 65–66) graphically compare the existing and updated tables across a range of incomes. Exhibit 54 through Exhibit 59 on pages 92–94) use case scenarios to compare the impact of updating the table.

Major Pros to Updating

- The existing table is severely out of date. Updating it will better serve children and be more credible.
- The proposed table can be extended to combined gross incomes of \$35,000 per month. The existing table only provides obligations up to \$15,000 per month. Extending the table will provide more consistency in the application of the guidelines in high income cases.

Major Cons to Updating

- The average increase to the table amounts according to the case scenarios is about 14 percent. This can cause some price sticker shocks.
- The proposed table amounts at very high incomes (greater than \$15,000 per month) are lower than the discretionary formula amounts. Although the economic evidence justifies the proposed table amounts, there are not an overwhelming number of high-income cases, High-income cases are more likely to have attorney representation and deviations (that are typically downward). Still, there may be some concerns about reducing the amounts.

1.a. If the Commission decides to update the table, it should consider how to adjust for West Virginia's below-average income and price levels. Exhibit 42, Exhibit 43, and Exhibit 44 (on pages 65–66) graphically compare the two adjustment methods. Exhibit 54 through Exhibit 59 on pages 92–94) use case scenarios to compare the two adjustment methods. The Commission should also review the

other underlying data and assumptions of the updated table shown in Exhibit 36 on page 51 to determine whether any other data or assumptions would better serve West Virginia children and families.

Major Pros and Cons of Updating Using Realigned Income

Pro. Same methodology as existing table, just using more current income data to conduct the realignment.

Con. The methodology tends to adjust unequally across income ranges. It is more likely to align closer to the U.S. average at extremely low and extremely high incomes.

Major Pros and Cons of Updating Using Price Parity

Pro. Price parity is rigorously measured by the U.S. Bureau of Economic Analysis. It finds that West Virginia prices are 12 percent below national average. This is a simple across-the-board adjustment that can be applied to all income ranges and number of children in the child support table.

Con. Not all families allocate the same budget shares to specific items (e.g., food compared to housing items), and these items may vary in their price differentials. To this end, an across-the-board reduction is not appropriate. Rather, the adjustment should vary by income and family size.

2. **Decide whether to update the SSR or modify the low-income adjustment.** The existing SSR is \$500, which is less than half of the 2021 federal poverty guidelines (FPG) for one person (\$1,073 per month). The \$500 level dates to 1999. Most states relate their SSR to the FPG or consider their state minimum wage. Exhibit 61 through Exhibit 64 on pages 97 and 98 show the impact of updating the SSR. Other components of the low-income adjustment are discussed on page 29.

Major Pro to Updating

- It recognizes the current cost of living.

Major Con to Updating

- It reduces the potential support that a child may receive, though evidence presented at the end of the previous section finds that low-income orders are rarely paid in full.

3. **Decide how to best comply with federal expanded requirements of state guidelines.** The federal requirements are shown in Exhibit 48 on page 78. They require states to consider the individual circumstances of the obligated parent when income imputation is authorized and to not consider incarceration to be voluntary unemployment. Many states as shown in Exhibit 49 (page 80) are simply adapting the federal language.
4. **Decide whether there are other guidelines changes that would serve the best interest of West Virginia children and more appropriately serve West Virginia children and families.** This may also include tweaking the medical support language to recognize public healthcare coverage as healthcare coverage for the children. This issue is identified in Exhibit 51 on page 87. It could include changes to how the federal child care tax credit is addressed (see page 71).

Recommendations for the Next Review

When making system enhancement, BCSE may consider how to better capture data fields to meet the federally required analysis, in particular whether deviations can be better measured, orders entered by default captured, and whether the SSR was actually applied when determining the order amount.

CONCLUSIONS

Child support guidelines are reviewed periodically to ensure that they appropriately serve children and families. Child support guidelines rely on both economic data and policy decisions. This report provides economic data and other data that can be used to recommend appropriate changes for West Virginia. It will be used along with other information and input provided to the Commission to develop recommended changes. Ultimately, however, any changes rest with the legislature.

APPENDIX A: TECHNICAL DOCUMENTATION OF UPDATED TABLE

Two tables were developed. They share the same assumptions except how they were adjusted for West Virginia incomes/prices. The shared economic data and assumptions underlying the updated tables are summarized below.

- There are no significant changes in the underlying principles and guidelines model.
- The basis for the tables is the fifth set of Betson-Rothbarth (BR) measurements, which are described in Section 3.
- The tables are updated to November 2021 price levels.
- The tables do not include childcare expenses; the cost of the child's health insurance premium; and the extraordinary, unreimbursed medical expenses of the child. The guidelines calculation considers, or can consider, the actual amounts expended for these items on a case-by-case basis.
- The BR measurements of child-rearing expenditures are expressed as a percentage of total family expenditures and are converted to gross income for guidelines purposes.
- The tables are based on the average of all expenditures on children from ages 0 through 17 years. There is no adjustment for the child's age.
- The tables consider federal and state income tax rates and FICA in 2022.

There are several technical considerations and steps taken to update a child support table. Exhibit A-1 shows the national data that Betson provided CPR to convert the BR5 measurements to a child support table that is adjusted for West Virginia prices using the price parity. Exhibit A-2 shows a similar table that Betson developed using income ranges realigned for West Virginia.

Overview of Income Ranges

For Exhibit A-1, which considers national data, Betson provided CPR with information for 25 income ranges that were generally income intervals of \$5,000 to \$20,000 per year. CPR collapsed a few of them to average out some anomalies (e.g., a spike in the percentage of total expenditures devoted to child-rearing expenditures once child care and extraordinary medical expenses were excluded from a particular income range). The collapsing resulted in the 20 income ranges shown in Exhibit A-1.

Exhibit A-2 shows the same information that was realigned for West Virginia incomes. The realignment is done by comparing the income distributions of West Virginia and U.S. average families and assuming that families at the same frequency spend the same amount. For example, since 8.0 percent of West Virginia families have annual incomes of \$15,000 or less, the 8.0 percentile of U.S. families is interpolated using information from Exhibit A-3. For average U.S. families, 4.0 percent have annual incomes of less \$15,000 and 9.8 percent have incomes less than annual \$25,000, so 8.0 percent is somewhere between \$15,000 and \$25,000 per year. Interpolation suggests it is \$23,090 per year.

Child-rearing expenditures for \$23,125 per year are aligned to \$15,000 per year for the West Virginia table.

Exhibit A-1: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR5 Measurements (National Data)								
Annual After-Tax Income Range (2020 dollars)	Number of Observations	Total Expenditures as a % of After-Tax Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 2013–2019 data)			Child Care \$ as a % of Consumption (per child)	Total Excess Medical \$ as a % of Consumption	
			1 Child	2 Children	3 Children		(per capita)	(total)
\$ 0 – \$19,999	283	>200%	22.433%	34.670%	42.514%	0.473%	0.870%	3.005%
\$20,000 – \$29,999	306	134.235%	23.739%	36.642%	44.893%	0.437%	0.894%	3.208%
\$30,000 – \$34,999	306	107.769%	24.057%	37.118%	45.462%	0.407%	1.047%	3.722%
\$35,000 – \$39,999	409	103.780%	24.222%	37.364%	45.755%	0.647%	1.390%	4.878%
\$40,000 – \$44,999	428	100.064%	24.362%	37.571%	46.002%	0.721%	1.468%	5.301%
\$45,000 – \$49,999	416	97.195%	24.452%	37.705%	46.161%	0.747%	1.539%	5.485%
\$50,000 – \$54,999	399	92.716%	24.509%	37.789%	46.261%	0.855%	1.609%	5.887%
\$55,000 – \$59,999	367	90.548%	24.580%	37.894%	46.386%	1.210%	2.166%	7.389%
\$60,000 – \$64,999	335	86.130%	24.615%	37.945%	46.447%	0.776%	2.071%	7.474%
\$65,000 – \$69,999	374	84.016%	24.668%	38.025%	46.541%	1.255%	2.114%	7.525%
\$70,000 – \$74,999	333	82.671%	24.725%	38.108%	46.640%	1.586%	2.121%	7.375%
\$74,999 – \$84,999	615	82.690%	24.820%	38.249%	46.807%	1.743%	2.343%	7.894%
\$85,000 – \$89,999	318	78.663%	24.863%	38.311%	46.880%	1.392%	2.155%	8.331%
\$90,000 – \$99,999	565	76.240%	24.912%	38.384%	46.966%	1.658%	2.000%	7.888%
\$100,000 – \$109,999	493	75.488%	24.996%	38.508%	47.113%	2.159%	1.946%	7.121%
\$110,000 – \$119,999	374	73.058%	25.054%	38.593%	47.213%	2.523%	1.942%	7.583%
\$120,000 – \$139,999	468	71.731%	25.142%	38.722%	47.365%	2.477%	1.893%	6.494%
\$140,000 – \$159,999	240	70.658%	25.266%	38.904%	47.579%	3.073%	1.855%	7.516%
\$160,000 – \$199,999	512	62.753%	25.322%	38.986%	47.676%	1.790%	1.806%	7.037%
\$200,000 or more	498	58.427%	25.571%	39.350%	48.103%	2.459%	1.554%	6.501%

Exhibit A-2: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR5 Measurements Realigned for West Virginia Incomes

Annual After-Tax Income Range (2021 dollars)	Number of Observations	Total Expenditures as a % of After-Tax Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 2013–2019 data)			Childcare \$ as a % of Consumption (per child)	Total Excess Medical \$ as a % of Consumption	
			1 Child	2 Children	3 Children		(per capita)	(total)
\$ 0 – \$25,000	757	>200%	22.708%	35.088%	43.021%	0.464%	1.078%	3.198%
\$20,000 – \$29,999	235	106.705%	23.797%	36.729%	44.997%	0.463%	1.321%	4.690%
\$30,000 – \$34,999	911	101.350%	24.000%	37.032%	45.360%	0.658%	1.665%	5.215%
\$35,000 – \$39,999	568	93.549%	24.090%	37.166%	45.520%	0.820%	1.756%	5.682%
\$40,000 – \$44,999	500	89.221%	24.179%	37.300%	45.679%	1.171%	2.341%	7.240%
\$45,000 – \$49,999	544	85.404%	24.256%	37.414%	45.815%	1.051%	2.360%	7.640%
\$50,000 – \$54,999	449	83.413%	24.341%	37.540%	45.966%	1.419%	2.326%	7.328%
\$55,000 – \$59,999	435	81.973%	24.422%	37.660%	46.108%	1.707%	2.472%	7.749%
\$60,000 – \$64,999	466	80.399%	24.491%	37.762%	46.229%	1.608%	2.548%	8.216%
\$65,000 – \$69,999	455	76.185%	24.515%	37.798%	46.272%	1.613%	2.194%	7.194%
\$70,000 – \$74,999	510	75.921%	24.587%	37.904%	46.398%	2.053%	2.143%	7.062%
\$74,999 – \$84,999	344	74.473%	24.636%	37.977%	46.485%	2.265%	2.280%	7.395%
\$85,000 – \$89,999	253	72.170%	24.668%	38.025%	46.541%	2.811%	1.984%	6.422%
\$90,000 – \$99,999	194	70.655%	24.707%	38.081%	46.608%	2.352%	2.210%	6.922%
\$100,000 – \$109,999	258	72.453%	24.815%	38.241%	46.796%	2.485%	2.040%	6.694%
\$110,000 – \$124,999	143	70.595%	24.887%	38.348%	46.923%	3.299%	1.993%	6.230%
\$125,000 – \$149,999	278	62.092%	24.872%	38.325%	46.896%	2.110%	1.968%	6.307%
\$150,000 or more	508	61.809%	25.019%	38.541%	47.152%	1.578%	1.844%	6.364%

Exhibit A-3: Comparison of Income Distributions for West Virginia Families and the U.S. Average Families

2019 Family Income	West Virginia	U.S. Average
Less than \$10,000	4.9%	3.3%
Less than \$15,000	8.0%	5.0%
Less than \$25,000	15.4%	9.8%
Less than \$35,000	25.2%	16.6%
Less than \$50,000	39.8%	27.1%
Less than \$75,000	60.0%	43.6%
Less than \$100,000	74.7%	57.1%
Less than \$150,000	90.5%	75.9%
Less than \$200,000	95.4%	86.4%
Total	100.0%	100.0%

Steps to Convert to Table

The steps used to convert the information from Exhibit A-1 (or Exhibit A-2) to the updated tables are generally the same steps used to develop the existing table. There is one exception for the conversion using the price parity to adjust for West Virginia incomes.

The steps are presented in the order they occur, not in the order of the factors discussed in Section 3.

The steps consist of:

Step 1: Exclude childcare expenses;

Step 2: Exclude child's healthcare expenses except up to the first \$250 per year per child that is used to cover ordinary, out-of-pocket medical expenses for the child;

Step 3: Adjust for ratio of expenditures to after-tax income;

Step 4: Update for current price levels;

Step 5: Develop marginal percentages;

Step 6: Extend measurements to four and more children;

Step 7: Adjust for West Virginia price parity for the table adjusted for West Virginia prices.

Step 8: Convert to gross income.

The steps are illustrated using Exhibit A-1 data, but the same steps would be taken from Exhibit A-2 data to develop an updated table realigned for West Virginia incomes.

Step 1: Exclude Childcare Expenses

Childcare expenses are excluded because the actual amount of work-related childcare expenses is considered in the guidelines calculation on a case-by-case basis. The actual amount is considered because of the large variation in childcare expenses: the childcare expense is none for some children (e.g., older children) and substantial for others (e.g., infants in center-based care). Not to exclude them from the table and to include the actual amount in the guidelines calculation (typically as a line item in the worksheet) would be double-accounting.

Starting with the expenditures on children, which is shown in fourth column of Exhibit A-1, average childcare expenses are subtracted from the percentage of total income devoted to child-rearing. For example, at combined incomes of \$60,000 to \$64,999 per year, 37.945 percent of total expenditures is devoted to child-rearing expenditures for two children. Childcare comprises 0.776 percent of total expenditures per child. The percentage may appear small compared to the cost of child care, but it reflects the average across all children regardless whether they incur childcare expenses. Childcare expenses may not incur because the children are older, a relative provides childcare at no expense, or another situation.

The percentage of total expenditures devoted to childcare is multiplied by the number of children (e.g., 0.776 multiplied by children is 1.552%). Continuing with the example of a combined income of \$60,000 to \$64,999 net per month, 1.552 percent is subtracted from 37.945 percent. The remainder, 36.393, (37.945 minus 1.552 equals 36.393) is the adjusted percentage devoted to child-rearing expenditures for two children that excludes childcare expenses.

One limitation is that the CE does not discern between work-related childcare expenses and childcare expenses the parents incurred due to entertainment (e.g., they incurred childcare expenses when they went out to dinner.) This means that work-related childcare expenses may be slightly overstated. In

turn, this would understate the table amounts. Similarly, if there are economies to scale for childcare, multiplying the number of children by the percentage per child would overstate actual childcare expenses. When subtracted from the table, this would reduce the table too much. However, due to the small percentage devoted to childcare expenses, any understatement is likely to be small.

Step 2: Exclude Medical Expenses

A similar adjustment is made for the child's medical expenses except an additional step is taken. Exhibit A-1 shows the excess medical percentage, which is defined as the cost of health insurance and out-of-pocket medical expenses exceeding \$250 per person per year. It is shown two ways: the per-capita amount and the average amount for the entire household. Either way considers expenditures on the two adults in the household. It is adjusted to a per-child amount since medical expenses of children are less. The underlying data do not track whether the insurance premium or medical expense was made for an adult's or a child's healthcare needs.

Based on the 2017 National Medical Expenditure survey, the annual out-of-pocket medical expense per child is \$270, while it is \$615 for an adult between the ages of 18 and 64.¹²⁴ In other words, an adult's out-of-medical expenses is 2.28 more than a child's. This information is used to recalibrate the per-person excessive medical amount shown in Exhibit A-1 to a per-child amount. For example, at combined incomes of \$60,000 to \$64,999 per year, the total excess medical expense is 7.474 percent. The adjusted child amount is 7.474 divided by the weighted amounts for family members (6.1684 based on 2.28 times two adults plus the average number of children for this income range, 1.6084). The quotient, 1.212 percent, is the per-child amount for excess medical. It is less than the per-capita amount of 2.071 percent.

Continuing from the example in Step 1, where 36.393 is the percentage that excludes childcare for two children at a combined income of \$60,000 to \$64,999 per year, 1.212 multiplied by two children is subtracted to exclude the children's excessive medical expenses. This leaves 33.969 as the percentage of total expenditures devoted to raising two children, less their childcare expenses and excess medical expenses.

Step 3: Convert to After-Tax Income

The next step is to convert the percentage from above to an after-tax income by multiplying it by expenditures to after-tax income ratios. Continuing using the example of combined income of \$60,000 to \$64,999 per year, the ratio is 86.130. When multiplied by 33.969, this yields 29.257 percent of after-tax income being the percentage of after-tax income devoted to raising two children, excluding their childcare and excess medical expenses.

¹²⁴ Agency for Healthcare Research and Quality. (Jun. 2020). *Mean expenditure per person by source of payment and age groups, United States, 2017. Medical Expenditure Panel Survey*. Generated interactively: June 12, 2020, from https://www.meps.ahrq.gov/mepstrends/hc_use/.

Step 4: Adjust to Current Price Levels

The amounts in Exhibit A-4 are based on May 2020 price levels. They are converted to November 2021 price levels using changes to the Consumer Price Index (CPI-U), which is the most commonly used price index.¹²⁵ The adjustment is applied to the midpoint of each after-tax income range.

Exhibit A-4 Table of Proportions for One, Two, and Three Children							
Annual After-Tax Income Range (May 2020 dollars)	Monthly Midpoint of Income Range (Nov. Dollars)	One Child		Two Children		Three Children	
		Midpoint	Marginal Percentage	Midpoint	Marginal Percentage	Midpoint	Marginal Percentage
< \$30,000	\$0	23.041%	23.041%	35.086%	35.086%	42.414%	42.414%
\$30,000 – \$34,999	\$2,936	23.041%	23.041%	35.086%	30.397%	42.414%	34.813%
\$35,000 – \$39,999	\$3,388	23.041%	20.834%	34.461%	34.031%	41.401%	40.211%
\$40,000 – \$44,999	\$3,839	22.782%	16.965%	34.410%	25.320%	41.261%	30.000%
\$45,000 – \$49,999	\$4,291	22.169%	10.445%	33.453%	14.985%	40.075%	17.008%
\$50,000 – \$54,999	\$4,743	21.053%	9.406%	31.694%	10.817%	37.879%	8.818%
\$55,000 – \$59,999	\$5,194	20.040%	13.143%	29.879%	22.110%	35.351%	29.299%
\$60,000 – \$64,999	\$5,646	19.488%	7.992%	29.257%	9.168%	34.867%	7.438%
\$65,000 – \$69,999	\$6,098	18.637%	11.118%	27.769%	14.584%	32.835%	14.789%
\$70,000 – \$74,999	\$6,550	18.118%	16.525%	26.860%	23.208%	31.591%	25.699%
\$74,999 – \$84,999	\$7,227	17.969%	12.081%	26.518%	19.891%	31.038%	25.883%
\$85,000 – \$89,999	\$7,905	17.464%	9.419%	25.950%	13.114%	30.597%	14.370%
\$90,000 – \$99,999	\$8,582	16.829%	12.140%	24.936%	16.107%	29.315%	16.595%
\$100,000 – \$109,999	\$9,486	16.382%	7.712%	24.095%	9.708%	28.104%	9.272%
\$110,000 – \$119,999	\$10,389	15.628%	14.265%	22.844%	21.151%	26.466%	24.896%
\$120,000 – \$139,999	\$11,744	15.471%	11.375%	22.649%	15.036%	26.285%	15.418%
\$140,000 – \$159,999	\$13,551	14.925%	9.996%	21.634%	17.177%	24.836%	23.161%
\$160,000 – \$199,999	\$16,261	14.103%	10.376%	20.891%	14.835%	24.557%	16.780%
\$200,000 or more	\$23,388	12.968%		19.046%		22.187%	

Step 5: Develop Marginal Percentages

The information from the previous steps is used to compute a tax table-like table of proportions for one, two, and three children. The percentages from above (e.g., 29.257% for two children for the combined income of \$60,000 to \$64,999 per year) are assigned to the midpoint of that income range adjusted for inflation. Marginal percentages are created by interpolating between income ranges. For the highest income range, the midpoint was supplied by Betson, it was \$258,887 per year in May 2020 dollars.

Another adjustment was made at low incomes. The percentages for incomes below \$30,000 net per year were less than the amounts for the net income range \$30,000 to \$34,999 per year. This is an artificial result caused by the cap on expenditures in Step 3, which is also shown in Exhibit 41 on page 60. Decreasing percentages result in a smooth decrease when the parent receiving support has more income. This is the general result of the steps so far. The exception is at low incomes because of the cap. Without the cap, it will also produce decreasing percentages. For the purposes of the child support

¹²⁵ U.S. Bureau of Labor Statistics. (n.d.). *Consumer Price Index*. Retrieved from https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm.

table, the percentage from the \$30,000 to \$34,999 are applied to all incomes less than \$30,000 per year. For one child, the percentages are actually from the \$35,000 to \$39,999 income range. To be clear, this is still less than what families of this income range actually spend on children.

Step 6: Extend to More Children

Most of the measurements only cover one, two, and three children. The number of families in the CE with four or more children is insufficient to produce reliable estimates. For many child support guidelines, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.¹²⁶

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

Application of the equivalence scale 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.

Step 7: Adjust for West Virginia Price Parity

The percentages in Exhibit A-3 are reduced by West Virginia's 2020 price parity, which is 88.0 percent.¹²⁷

Step 8: Convert to Gross Income

The final step is to convert the table to a gross-income base. This is done by calculating the after-tax incomes for the gross incomes appearing in the table. The after-tax income equivalent is shown as a hidden column in Exhibit A-4. The table amounts are calculated based on the after-tax income using the information in Exhibit A-3 for one, two, and three children adjusted for West Virginia price parity. The amounts for four and more children are calculated from the three-child amounts in Exhibit A-3 multiplied by the equivalence scales shown in Step 6.

¹²⁶ Citro, Constance F. & Robert T. Michael (eds.). (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

¹²⁷U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area>.

Exhibit A-4: Illustration of Hidden After-Tax Income Column in Table							
Hidden After-Tax Income	Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2448.35	3000	496	756	914	1021	1123	1221
2486.27	3050	504	768	928	1037	1140	1239
2524.20	3100	512	779	942	1052	1158	1258
2562.12	3150	520	791	956	1068	1175	1277
2600.05	3200	527	803	970	1084	1192	1296
2637.97	3250	535	814	985	1100	1210	1315
2675.90	3300	543	826	999	1116	1227	1334
2713.82	3350	550	838	1013	1131	1245	1353
2751.75	3400	558	850	1027	1147	1262	1372
2789.67	3450	566	861	1041	1163	1279	1391
2827.59	3500	573	873	1055	1179	1297	1410
2448.35	3000	496	756	914	1021	1123	1221
2486.27	3050	504	768	928	1037	1140	1239

As identified in Section 3, the conversion to gross income relies on the federal withholding formula¹²⁸ and state income tax rates.¹²⁹ The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2 percent for incomes up to \$147,000 per year. Above that level, the Medicare tax of 1.45 percent applies. In addition, the 0.9 percent additional Medicare tax for incomes above \$200,000 per year is also considered. The IRS formula assume a manual calculation using a current IRS W-4 form. (The IRS revised the form in 2020 to reflect 2018 federal tax reform that increased the standard deduction and repealed personal exemptions.) It is assumed that the tax filing status is single. For the state tax, there is one withholding allowance to be congruent with the federal standard deduction.

Using federal and state income tax withholding formulas and assuming all income is taxed at the rate of a single tax filer with earned income is a common assumption among most states and the assumption underlying the existing West Virginia table. Most alternative federal tax assumptions would result in more after-tax income, hence higher table amounts. For example, the District of Columbia assumes the tax-filing status is for a married couple claiming the number of children for whom support is being determined. The District used this assumption prior to 2018 tax reform that eliminated the federal tax allowance for children and expanded the federal child tax credit from \$1,000 per child to \$2,000 per child and higher for tax year 2022. The 2018 federal tax changes are tabled to expire in 2025.

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the table since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the table considers the combined gross income of the parents.

¹²⁸ IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

¹²⁹ West Virginia State Tax Department. (Jan. 2007). *West Virginia Employer's Withholding Tax Tables*. <https://tax.wv.gov/Documents/TaxForms/it100.1a.pdf>.

Say the combined income of the parents is \$150,000 per year. If the parents have equal incomes (\$75,000 per year), either parent's income would make them income-eligible for the full child tax credit. Say, however, that the obligated parent's income is \$150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the earned income tax credit, or a combination of these child-related tax credits. The cons are that this would be a change in the previous assumption that is not necessarily justifiable and inconsistent with how West Virginia guidelines (§ 48-13-801) currently provides that the court shall allocate child-related tax benefits to the payee parent except in cases of extended shared parenting with exceptions for special circumstances.

Consumer Expenditure Data

Most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CE) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CE because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CE surveys about 7,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for four consecutive quarters, with households rotating in and out each quarter. Most economists, including Betson, use three or four quarters 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.

In all, the BR5 study relies on expenditures/outlays data from almost 14,000 households, in which over half had a minor child present in the household. The subset of CE households considered for the BR5 measurements used to develop the existing updated table consisted of married couples of child-rearing age with no other adults living in the household (e.g., grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews. Other family types were considered, which also changed the sample size, but the percentage of child-rearing expenditures in these alternative assumptions did not significantly change the percentage of expenditures devoted to child-rearing expenditures. The other family types included in these expanded samples were households with adult children living with them and domestic partners with children.

The CES asks households about expenditures on over 100 detailed items. Exhibit A-5 shows the major categories of expenditures captured by the CE. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CE has added another measure of "expenditures" called "outlays." The key difference 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 theater system during the survey period, puts nothing down, and pays for the home theater system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theater system. The outlays measure would only capture the installment payments made in the survey period.

Exhibit A-5: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; interest and principal payments on mortgages, interest and principal payments 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.

The BLS designed the CE 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 CE at a state level. The costs and time requirements would be prohibitive.

Outlays include mortgage principal payments, payments on second mortgages, and home equity payments, which is what the 2020 Betson-Rothbarth (BR) measurement considers. As explained in Section 3, this is a change from BR measurements underlying the existing table. The CE 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 that not all families have substantial equity in their homes and some families have second mortgages or home equity loans that further reduce home equity. 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 principal, 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. Housing-related items, which are identified in Exhibit A-5, comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.

Transportation expenses account for about one-sixth 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 just over one-third of all transportation expenses. 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. In Betson’s first three studies, he excluded them because in his earlier estimates that consider expenditures the vehicle can be sold again later, after the survey period. In contrast, Betson’s 2020 estimates that consider outlays capture vehicle payments made over the survey 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.

Betson excludes some expenditure items captured by the CE 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.

Gross and net incomes are reported by families participating in the CE. The difference between gross and net income is taxes. In fact, the CE 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 receipts. It includes wages and salary, self-employment income, Social Security benefits, pension 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 CE. 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 CE. 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. To improve income information, the BLS added and revised income questions in 2001. The new questions impute income based on a relationship to its expenditures when

households do not report income. The 2010 and 2020 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

The BLS also had concerns with taxes being underreported. Beginning in 2013, the BLS began calculating taxes for families using a tax calculator, rather than relying self-reported amounts. This also affected differences between the BR5 measurements and earlier measurements.

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 and precisely measuring income are not parts 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 changes to the income measure, the use of outlays rather than expenditures, and use of the tax calculator have lessened some of these issues.

APPENDIX B: PROPOSED, UPDATED TABLES

Option A: Realigned Income						
Proposed Updated Table of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	112	170	205	229	252	274
600	122	185	223	250	275	299
650	132	201	242	270	297	323
700	142	216	260	291	320	348
750	152	231	279	311	343	372
800	162	247	297	332	365	397
850	173	262	316	353	388	422
900	183	277	334	373	411	446
950	193	293	353	394	433	471
1000	203	308	371	415	456	496
1050	213	323	389	435	478	520
1100	222	337	407	454	500	543
1150	231	351	423	472	520	565
1200	240	364	439	490	540	586
1250	249	378	455	509	559	608
1300	258	391	471	527	579	630
1350	266	405	488	545	599	651
1400	275	418	504	563	619	673
1450	284	431	520	581	639	695
1500	293	445	536	599	659	716
1550	302	458	552	617	679	738
1600	311	472	569	635	699	759
1650	319	485	585	653	718	781
1700	328	499	601	671	738	803
1750	337	512	617	689	758	824
1800	346	525	633	707	778	846
1850	355	539	649	725	798	867
1900	364	552	666	744	818	889
1950	372	566	682	761	838	910
2000	381	579	697	779	857	932
2050	390	592	713	797	876	953
2100	398	605	729	814	896	974
2150	407	618	745	832	915	995
2200	416	631	761	850	934	1016
2250	424	644	776	867	954	1037
2300	433	657	792	885	973	1058
2350	441	670	808	902	992	1079

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2400	450	683	823	920	1012	1100
2450	458	696	839	937	1031	1121
2500	467	709	855	955	1050	1141
2550	475	722	870	972	1069	1162
2600	484	735	886	990	1089	1183
2650	493	748	902	1007	1108	1204
2700	501	761	917	1025	1127	1225
2750	510	774	933	1042	1146	1246
2800	518	787	949	1060	1166	1267
2850	527	800	964	1077	1185	1288
2900	535	813	980	1094	1204	1309
2950	544	825	994	1111	1222	1328
3000	552	838	1009	1127	1239	1347
3050	560	850	1023	1143	1257	1367
3100	569	862	1038	1159	1275	1386
3150	577	875	1052	1175	1293	1405
3200	586	887	1067	1191	1311	1425
3250	594	899	1081	1208	1328	1444
3300	602	912	1096	1224	1346	1463
3350	611	924	1110	1240	1364	1483
3400	619	936	1125	1256	1382	1502
3450	627	949	1139	1272	1399	1521
3500	632	956	1147	1281	1409	1532
3550	636	962	1154	1289	1417	1541
3600	640	967	1160	1296	1425	1549
3650	644	973	1167	1303	1433	1558
3700	648	979	1173	1310	1441	1567
3750	652	984	1180	1318	1449	1576
3800	656	990	1186	1325	1458	1584
3850	660	996	1193	1332	1466	1593
3900	664	1002	1199	1340	1474	1602
3950	668	1007	1206	1347	1482	1610
4000	672	1013	1212	1354	1490	1619
4050	676	1018	1218	1361	1497	1627
4100	679	1022	1222	1364	1501	1631
4150	682	1026	1225	1368	1505	1636
4200	685	1030	1228	1372	1509	1641
4250	688	1034	1232	1376	1514	1645
4300	691	1037	1235	1380	1518	1650

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4350	695	1041	1239	1384	1522	1655
4400	698	1045	1242	1388	1526	1659
4450	701	1049	1246	1391	1531	1664
4500	704	1053	1249	1395	1535	1668
4550	707	1056	1253	1399	1539	1673
4600	710	1060	1256	1403	1543	1677
4650	713	1065	1261	1409	1549	1684
4700	717	1071	1269	1417	1559	1694
4750	722	1077	1276	1426	1568	1705
4800	726	1084	1284	1434	1578	1715
4850	730	1090	1291	1443	1587	1725
4900	734	1096	1299	1451	1596	1735
4950	738	1103	1307	1460	1606	1745
5000	742	1109	1314	1468	1615	1755
5050	746	1115	1322	1477	1624	1766
5100	751	1121	1329	1485	1634	1776
5150	755	1128	1337	1494	1643	1786
5200	759	1134	1345	1502	1652	1796
5250	763	1140	1352	1510	1661	1806
5300	767	1146	1359	1519	1670	1816
5350	771	1152	1365	1525	1677	1823
5400	775	1157	1371	1531	1684	1831
5450	779	1162	1376	1537	1691	1838
5500	782	1167	1382	1544	1698	1846
5550	786	1173	1388	1550	1705	1853
5600	790	1178	1393	1556	1712	1861
5650	794	1183	1399	1563	1719	1868
5700	798	1188	1405	1569	1726	1876
5750	801	1194	1410	1575	1733	1883
5800	805	1199	1416	1582	1740	1891
5850	809	1204	1421	1588	1747	1899
5900	813	1209	1427	1594	1754	1906
5950	817	1215	1433	1600	1760	1914
6000	821	1220	1438	1606	1767	1921
6050	824	1225	1443	1612	1774	1928
6100	828	1230	1449	1618	1780	1935
6150	832	1235	1454	1624	1787	1942
6200	836	1240	1459	1630	1793	1949
6250	840	1245	1465	1636	1800	1956

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6300	843	1250	1470	1642	1806	1963
6350	847	1255	1475	1648	1813	1970
6400	851	1260	1481	1654	1819	1977
6450	855	1265	1486	1660	1826	1985
6500	858	1270	1491	1666	1832	1992
6550	862	1276	1496	1672	1839	1999
6600	866	1281	1502	1677	1845	2006
6650	870	1286	1508	1684	1852	2014
6700	875	1293	1516	1693	1862	2024
6750	879	1300	1524	1702	1872	2035
6800	884	1307	1532	1711	1882	2046
6850	888	1313	1540	1720	1892	2057
6900	893	1320	1548	1729	1902	2068
6950	898	1327	1556	1738	1912	2079
7000	902	1334	1564	1747	1922	2089
7050	907	1341	1572	1756	1932	2100
7100	911	1348	1581	1766	1942	2111
7150	916	1355	1589	1775	1952	2122
7200	921	1361	1597	1784	1962	2133
7250	925	1368	1605	1793	1972	2144
7300	930	1375	1613	1802	1982	2154
7350	933	1380	1619	1808	1989	2162
7400	935	1383	1623	1813	1995	2168
7450	937	1387	1628	1819	2001	2175
7500	940	1391	1633	1824	2006	2181
7550	942	1395	1638	1829	2012	2187
7600	944	1398	1642	1835	2018	2194
7650	946	1402	1647	1840	2024	2200
7700	949	1406	1652	1845	2030	2206
7750	951	1409	1657	1850	2035	2213
7800	953	1413	1661	1856	2041	2219
7850	956	1417	1666	1861	2047	2225
7900	958	1420	1671	1866	2053	2232
7950	960	1424	1676	1872	2059	2238
8000	963	1428	1680	1877	2065	2244
8050	967	1433	1685	1882	2070	2251
8100	970	1438	1690	1888	2076	2257
8150	974	1443	1695	1893	2082	2263
8200	978	1448	1699	1898	2088	2270

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8250	982	1452	1704	1904	2094	2276
8300	986	1457	1709	1909	2100	2283
8350	989	1462	1714	1914	2106	2289
8400	993	1467	1719	1920	2112	2295
8450	997	1472	1723	1925	2118	2302
8500	1001	1477	1728	1930	2123	2308
8550	1005	1482	1733	1936	2129	2314
8600	1008	1486	1737	1941	2135	2321
8650	1012	1491	1742	1946	2140	2327
8700	1015	1495	1746	1950	2145	2332
8750	1018	1498	1749	1954	2149	2336
8800	1020	1502	1753	1958	2154	2341
8850	1023	1505	1756	1962	2158	2345
8900	1026	1509	1760	1965	2162	2350
8950	1029	1512	1763	1969	2166	2355
9000	1031	1516	1766	1973	2170	2359
9050	1034	1519	1770	1977	2174	2364
9100	1037	1523	1773	1981	2179	2368
9150	1039	1526	1777	1984	2183	2373
9200	1042	1530	1780	1988	2187	2377
9250	1045	1533	1783	1992	2191	2382
9300	1048	1537	1787	1996	2195	2386
9350	1050	1540	1790	2000	2199	2391
9400	1054	1545	1795	2005	2206	2398
9450	1057	1550	1801	2011	2213	2405
9500	1061	1555	1806	2018	2219	2413
9550	1064	1560	1812	2024	2226	2420
9600	1068	1565	1818	2030	2233	2427
9650	1071	1570	1823	2036	2240	2435
9700	1075	1575	1829	2043	2247	2442
9750	1078	1580	1834	2049	2254	2450
9800	1082	1585	1840	2055	2261	2457
9850	1085	1590	1846	2061	2268	2465
9900	1089	1595	1851	2068	2274	2472
9950	1092	1600	1857	2074	2281	2480
10000	1096	1604	1862	2080	2288	2487
10050	1099	1609	1868	2086	2295	2495
10100	1103	1614	1874	2093	2302	2502
10150	1106	1619	1879	2099	2309	2510

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10200	1110	1624	1885	2105	2316	2517
10250	1113	1629	1890	2112	2323	2525
10300	1117	1634	1896	2118	2330	2532
10350	1120	1639	1902	2124	2336	2540
10400	1124	1644	1907	2130	2343	2547
10450	1127	1649	1913	2137	2350	2555
10500	1131	1654	1918	2143	2357	2562
10550	1134	1659	1924	2149	2364	2570
10600	1138	1664	1930	2155	2371	2577
10650	1141	1669	1935	2162	2378	2585
10700	1145	1674	1941	2168	2385	2592
10750	1148	1679	1946	2174	2392	2600
10800	1152	1684	1952	2180	2398	2607
10850	1155	1689	1958	2187	2405	2615
10900	1159	1694	1963	2193	2412	2622
10950	1162	1699	1969	2199	2419	2629
11000	1166	1704	1974	2205	2426	2637
11050	1169	1709	1980	2212	2433	2644
11100	1173	1714	1986	2218	2440	2652
11150	1176	1719	1992	2225	2447	2660
11200	1179	1724	1998	2232	2455	2668
11250	1183	1729	2004	2238	2462	2676
11300	1186	1734	2010	2245	2470	2685
11350	1189	1739	2016	2252	2477	2693
11400	1192	1744	2022	2259	2485	2701
11450	1196	1749	2028	2266	2492	2709
11500	1199	1754	2035	2273	2500	2717
11550	1202	1759	2041	2279	2507	2726
11600	1205	1764	2047	2286	2515	2734
11650	1209	1769	2053	2293	2523	2742
11700	1212	1774	2059	2300	2530	2750
11750	1215	1780	2065	2307	2538	2758
11800	1219	1785	2071	2314	2545	2767
11850	1222	1790	2078	2321	2553	2775
11900	1225	1795	2084	2327	2560	2783
11950	1228	1800	2090	2334	2568	2791
12000	1232	1805	2096	2341	2575	2799
12050	1235	1810	2102	2348	2583	2807
12100	1238	1815	2108	2355	2590	2816

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12150	1241	1820	2114	2362	2598	2824
12200	1245	1825	2120	2369	2605	2832
12250	1248	1830	2127	2376	2614	2841
12300	1252	1835	2133	2383	2621	2849
12350	1255	1841	2140	2390	2629	2858
12400	1259	1846	2147	2398	2638	2867
12450	1262	1852	2154	2406	2646	2876
12500	1266	1857	2160	2413	2654	2885
12550	1270	1863	2167	2421	2663	2894
12600	1273	1869	2174	2428	2671	2903
12650	1277	1874	2181	2436	2679	2912
12700	1280	1880	2187	2443	2688	2921
12750	1284	1885	2194	2451	2696	2930
12800	1288	1891	2201	2458	2704	2939
12850	1291	1896	2208	2466	2712	2948
12900	1295	1902	2214	2473	2721	2957
12950	1298	1907	2221	2481	2729	2966
13000	1302	1913	2228	2488	2737	2975
13050	1306	1918	2234	2496	2746	2984
13100	1309	1924	2241	2503	2754	2993
13150	1313	1929	2248	2511	2762	3002
13200	1317	1935	2255	2519	2770	3011
13250	1320	1940	2261	2526	2779	3020
13300	1324	1946	2268	2534	2787	3029
13350	1327	1951	2275	2541	2795	3038
13400	1331	1957	2282	2549	2804	3047
13450	1335	1963	2288	2556	2812	3056
13500	1338	1968	2295	2564	2820	3065
13550	1342	1974	2302	2571	2828	3074
13600	1345	1979	2309	2579	2837	3083
13650	1349	1985	2315	2586	2845	3092
13700	1353	1990	2322	2594	2853	3102
13750	1356	1996	2329	2601	2862	3111
13800	1360	2001	2336	2609	2870	3120
13850	1363	2007	2342	2616	2878	3129
13900	1367	2012	2349	2624	2886	3138
13950	1371	2018	2356	2632	2895	3147
14000	1374	2023	2363	2639	2903	3156
14050	1378	2029	2369	2647	2911	3165

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14100	1381	2034	2376	2654	2920	3174
14150	1385	2040	2383	2662	2928	3183
14200	1389	2046	2390	2669	2936	3192
14250	1392	2051	2396	2677	2944	3201
14300	1396	2057	2403	2684	2953	3210
14350	1399	2062	2410	2692	2961	3219
14400	1403	2068	2417	2699	2969	3228
14450	1407	2073	2423	2707	2978	3237
14500	1410	2079	2430	2714	2986	3246
14550	1414	2084	2437	2722	2994	3255
14600	1417	2090	2444	2730	3002	3264
14650	1421	2095	2450	2737	3011	3273
14700	1425	2101	2457	2745	3019	3282
14750	1428	2106	2464	2752	3027	3291
14800	1432	2112	2471	2760	3036	3300
14850	1435	2117	2477	2767	3044	3309
14900	1439	2123	2484	2775	3052	3318
14950	1443	2128	2491	2782	3060	3327
15000	1446	2134	2498	2790	3069	3336
15050	1450	2140	2504	2797	3077	3345
15100	1453	2145	2511	2805	3085	3354
15150	1457	2151	2518	2812	3094	3363
15200	1461	2156	2525	2820	3102	3372
15250	1464	2162	2531	2827	3110	3381
15300	1467	2167	2537	2834	3118	3389
15350	1471	2171	2543	2841	3125	3397
15400	1474	2176	2549	2847	3132	3405
15450	1477	2181	2555	2854	3139	3413
15500	1480	2186	2561	2861	3147	3421
15550	1483	2191	2567	2867	3154	3428
15600	1487	2196	2573	2874	3161	3436
15650	1490	2201	2579	2881	3169	3444
15700	1493	2206	2585	2887	3176	3452
15750	1496	2210	2590	2893	3182	3459
15800	1500	2215	2595	2899	3189	3466
15850	1503	2220	2600	2905	3195	3473
15900	1506	2224	2606	2911	3202	3480
15950	1509	2229	2611	2916	3208	3487
16000	1513	2234	2616	2922	3215	3494

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16050	1516	2238	2621	2928	3221	3501
16100	1519	2243	2627	2934	3227	3508
16150	1523	2248	2632	2940	3234	3515
16200	1526	2252	2637	2946	3240	3522
16250	1529	2257	2643	2952	3247	3529
16300	1532	2262	2648	2958	3253	3536
16350	1536	2266	2653	2963	3260	3543
16400	1539	2271	2658	2969	3266	3550
16450	1542	2276	2664	2975	3273	3558
16500	1546	2280	2669	2981	3279	3565
16550	1549	2285	2674	2987	3286	3572
16600	1552	2290	2679	2993	3292	3579
16650	1556	2295	2685	2999	3299	3586
16700	1559	2299	2690	3005	3305	3593
16750	1562	2304	2695	3010	3311	3600
16800	1565	2308	2700	3016	3318	3606
16850	1569	2313	2705	3022	3324	3613
16900	1572	2318	2711	3028	3331	3620
16950	1575	2322	2716	3034	3337	3627
17000	1578	2327	2721	3039	3343	3634
17050	1581	2331	2726	3045	3350	3641
17100	1585	2336	2731	3051	3356	3648
17150	1588	2341	2737	3057	3362	3655
17200	1591	2345	2742	3063	3369	3662
17250	1594	2350	2747	3068	3375	3669
17300	1598	2355	2752	3074	3382	3676
17350	1601	2359	2757	3080	3388	3683
17400	1604	2364	2762	3086	3394	3690
17450	1607	2368	2768	3091	3401	3696
17500	1611	2373	2773	3097	3407	3703
17550	1614	2378	2778	3103	3413	3710
17600	1617	2382	2783	3109	3420	3717
17650	1620	2387	2788	3115	3426	3724
17700	1624	2391	2794	3120	3433	3731
17750	1627	2396	2799	3126	3439	3738
17800	1630	2401	2804	3132	3445	3745
17850	1633	2405	2809	3138	3452	3752
17900	1637	2410	2814	3144	3458	3759
17950	1640	2414	2820	3149	3464	3766

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18000	1643	2419	2825	3155	3471	3773
18050	1646	2424	2830	3161	3477	3780
18100	1650	2428	2835	3167	3483	3787
18150	1653	2433	2840	3173	3490	3793
18200	1656	2438	2845	3178	3496	3800
18250	1659	2442	2851	3184	3503	3807
18300	1663	2447	2856	3190	3509	3814
18350	1666	2451	2861	3196	3515	3821
18400	1669	2456	2866	3202	3522	3828
18450	1672	2461	2871	3207	3528	3835
18500	1676	2465	2877	3213	3534	3842
18550	1679	2470	2882	3219	3541	3849
18600	1682	2474	2887	3225	3547	3856
18650	1685	2479	2892	3231	3554	3863
18700	1689	2484	2897	3236	3560	3870
18750	1692	2488	2903	3242	3566	3877
18800	1695	2493	2908	3248	3573	3884
18850	1698	2498	2913	3254	3579	3890
18900	1701	2502	2918	3259	3585	3897
18950	1705	2507	2923	3265	3592	3904
19000	1708	2511	2928	3271	3598	3911
19050	1711	2516	2934	3277	3605	3918
19100	1714	2520	2939	3283	3611	3925
19150	1717	2525	2944	3288	3617	3931
19200	1721	2529	2949	3294	3623	3938
19250	1724	2534	2953	3299	3629	3945
19300	1727	2538	2958	3305	3635	3951
19350	1730	2542	2963	3310	3641	3958
19400	1733	2547	2968	3316	3647	3964
19450	1736	2551	2973	3321	3653	3971
19500	1739	2556	2978	3326	3659	3977
19550	1742	2560	2983	3332	3665	3984
19600	1745	2564	2988	3337	3671	3991
19650	1748	2569	2993	3343	3677	3997
19700	1751	2573	2998	3348	3683	4004
19750	1754	2577	3003	3354	3689	4010
19800	1757	2582	3008	3359	3695	4017
19850	1761	2586	3013	3365	3701	4024
19900	1764	2591	3017	3370	3708	4030

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19950	1767	2595	3022	3376	3714	4037
20000	1770	2599	3027	3381	3720	4043
20050	1773	2604	3032	3387	3726	4050
20100	1776	2608	3037	3392	3732	4056
20150	1779	2612	3042	3398	3738	4063
20200	1782	2617	3047	3403	3744	4070
20250	1785	2621	3052	3409	3750	4076
20300	1788	2626	3057	3414	3756	4083
20350	1791	2630	3062	3420	3762	4089
20400	1794	2634	3067	3425	3768	4096
20450	1798	2639	3072	3431	3774	4102
20500	1801	2643	3077	3436	3780	4109
20550	1804	2647	3081	3442	3786	4116
20600	1807	2652	3086	3447	3792	4122
20650	1810	2656	3091	3453	3798	4129
20700	1813	2661	3096	3458	3804	4135
20750	1816	2665	3101	3464	3810	4142
20800	1819	2669	3106	3469	3816	4148
20850	1822	2674	3111	3475	3822	4155
20900	1825	2678	3116	3480	3829	4162
20950	1828	2682	3121	3486	3835	4168
21000	1831	2687	3126	3491	3841	4175
21050	1834	2691	3131	3497	3847	4181
21100	1838	2696	3136	3502	3853	4188
21150	1841	2700	3141	3508	3859	4194
21200	1844	2704	3145	3513	3865	4201
21250	1847	2709	3150	3519	3871	4208
21300	1850	2713	3155	3524	3877	4214
21350	1853	2718	3160	3530	3883	4221
21400	1856	2722	3165	3535	3889	4227
21450	1859	2726	3170	3541	3895	4234
21500	1862	2731	3175	3546	3901	4240
21550	1865	2735	3180	3552	3907	4247
21600	1868	2739	3185	3557	3913	4254
21650	1871	2744	3190	3563	3919	4260
21700	1874	2748	3195	3568	3925	4267
21750	1878	2753	3200	3574	3931	4273
21800	1881	2757	3205	3579	3937	4280
21850	1884	2761	3209	3585	3943	4287

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21900	1887	2766	3214	3590	3949	4293
21950	1890	2770	3219	3596	3956	4300
22000	1893	2774	3224	3601	3962	4306
22050	1896	2779	3229	3607	3968	4313
22100	1899	2783	3234	3612	3974	4319
22150	1902	2788	3239	3618	3980	4326
22200	1905	2792	3244	3623	3986	4333
22250	1908	2796	3249	3629	3992	4339
22300	1911	2801	3254	3634	3998	4346
22350	1915	2805	3259	3640	4004	4352
22400	1918	2809	3264	3645	4010	4359
22450	1921	2814	3269	3651	4016	4365
22500	1924	2818	3273	3656	4022	4372
22550	1927	2823	3278	3662	4028	4379
22600	1930	2827	3283	3667	4034	4385
22650	1933	2831	3288	3673	4040	4392
22700	1936	2836	3293	3678	4046	4398
22750	1939	2840	3298	3684	4052	4405
22800	1942	2845	3303	3689	4058	4411
22850	1945	2849	3308	3695	4064	4418
22900	1948	2853	3313	3700	4070	4425
22950	1951	2858	3318	3706	4077	4431
23000	1955	2862	3323	3711	4083	4438
23050	1958	2866	3328	3717	4089	4444
23100	1961	2871	3333	3722	4095	4451
23150	1964	2875	3337	3728	4101	4457
23200	1967	2880	3342	3733	4107	4464
23250	1970	2884	3347	3739	4113	4471
23300	1973	2888	3352	3744	4119	4477
23350	1976	2893	3357	3750	4125	4484
23400	1979	2897	3362	3755	4131	4490
23450	1982	2901	3367	3761	4137	4497
23500	1985	2906	3372	3766	4143	4504
23550	1988	2910	3377	3772	4149	4510
23600	1991	2915	3382	3777	4155	4517
23650	1995	2919	3387	3783	4161	4523
23700	1998	2923	3392	3788	4167	4530
23750	2001	2928	3397	3794	4173	4536
23800	2004	2932	3401	3799	4179	4543

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23850	2007	2936	3406	3805	4185	4550
23900	2010	2941	3411	3810	4191	4556
23950	2013	2945	3416	3816	4197	4563
24000	2016	2950	3421	3821	4204	4569
24050	2019	2954	3426	3827	4210	4576
24100	2022	2958	3431	3832	4216	4582
24150	2025	2963	3436	3838	4222	4589
24200	2028	2967	3441	3843	4228	4596
24250	2032	2972	3446	3849	4234	4602
24300	2035	2976	3451	3854	4240	4609
24350	2038	2980	3456	3860	4246	4615
24400	2041	2985	3461	3865	4252	4622
24450	2044	2989	3465	3871	4258	4628
24500	2047	2993	3470	3876	4264	4635
24550	2050	2998	3475	3882	4270	4642
24600	2053	3002	3480	3887	4276	4648
24650	2056	3007	3485	3893	4282	4655
24700	2059	3011	3490	3898	4288	4661
24750	2062	3015	3495	3904	4294	4668
24800	2065	3020	3500	3909	4300	4674
24850	2068	3024	3505	3915	4306	4681
24900	2072	3028	3510	3920	4312	4688
24950	2075	3033	3515	3926	4318	4694
25000	2078	3037	3520	3931	4325	4701
25050	2081	3042	3525	3937	4331	4707
25100	2084	3046	3529	3942	4337	4714
25150	2087	3050	3534	3948	4343	4720
25200	2090	3055	3539	3953	4349	4727
25250	2093	3059	3544	3959	4355	4734
25300	2096	3063	3549	3964	4361	4740
25350	2099	3068	3554	3970	4367	4747
25400	2102	3072	3559	3975	4373	4753
25450	2105	3077	3564	3981	4379	4760
25500	2108	3081	3569	3986	4385	4767
25550	2112	3085	3574	3992	4391	4773
25600	2115	3090	3579	3997	4397	4780
25650	2118	3094	3584	4003	4403	4786
25700	2121	3098	3589	4008	4409	4793
25750	2124	3103	3593	4014	4415	4799

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25800	2127	3107	3598	4019	4421	4806
25850	2130	3112	3603	4025	4427	4813
25900	2133	3116	3608	4030	4433	4819
25950	2136	3120	3613	4036	4439	4826
26000	2139	3125	3618	4041	4446	4832
26050	2142	3129	3623	4047	4452	4839
26100	2145	3134	3628	4052	4458	4845
26150	2149	3138	3633	4058	4464	4852
26200	2152	3142	3638	4063	4470	4859
26250	2155	3147	3643	4069	4476	4865
26300	2158	3151	3648	4074	4482	4872
26350	2161	3155	3653	4080	4488	4878
26400	2164	3160	3657	4085	4494	4885
26450	2167	3164	3662	4091	4500	4891
26500	2170	3169	3667	4096	4506	4898
26550	2173	3173	3672	4102	4512	4905
26600	2176	3177	3677	4107	4518	4911
26650	2179	3182	3682	4113	4524	4918
26700	2182	3186	3687	4118	4530	4924
26750	2185	3190	3692	4124	4536	4931
26800	2189	3195	3697	4129	4542	4937
26850	2192	3199	3702	4135	4548	4944
26900	2195	3204	3707	4140	4554	4951
26950	2198	3208	3712	4146	4560	4957
27000	2201	3212	3717	4151	4566	4964
27050	2204	3217	3721	4157	4573	4970
27100	2207	3221	3726	4162	4579	4977
27150	2210	3225	3731	4168	4585	4983
27200	2213	3230	3736	4173	4591	4990
27250	2216	3234	3741	4179	4597	4997
27300	2219	3239	3746	4184	4603	5003
27350	2222	3243	3751	4190	4609	5010
27400	2225	3247	3756	4195	4615	5016
27450	2229	3252	3761	4201	4621	5023
27500	2232	3256	3766	4206	4627	5030
27550	2235	3261	3771	4212	4633	5036
27600	2238	3265	3776	4217	4639	5043
27650	2241	3269	3781	4223	4645	5049
27700	2244	3274	3785	4228	4651	5056

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27750	2247	3278	3790	4234	4657	5062
27800	2250	3282	3795	4239	4663	5069
27850	2253	3287	3800	4245	4669	5076
27900	2256	3291	3805	4250	4675	5082
27950	2259	3296	3810	4256	4681	5089
28000	2262	3300	3815	4261	4687	5095
28050	2266	3304	3820	4267	4694	5102
28100	2269	3309	3825	4272	4700	5108
28150	2272	3313	3830	4278	4706	5115
28200	2275	3317	3835	4283	4712	5122
28250	2278	3322	3840	4289	4718	5128
28300	2281	3326	3845	4294	4724	5135
28350	2284	3331	3849	4300	4730	5141
28400	2287	3335	3854	4305	4736	5148
28450	2290	3339	3859	4311	4742	5154
28500	2293	3344	3864	4316	4748	5161
28550	2296	3348	3869	4322	4754	5168
28600	2299	3352	3874	4327	4760	5174
28650	2302	3357	3879	4333	4766	5181
28700	2306	3361	3884	4338	4772	5187
28750	2309	3366	3889	4344	4778	5194
28800	2312	3370	3894	4349	4784	5200
28850	2315	3374	3899	4355	4790	5207
28900	2318	3379	3904	4360	4796	5214
28950	2321	3383	3909	4366	4802	5220
29000	2324	3388	3913	4371	4808	5227
29050	2327	3392	3918	4377	4814	5233
29100	2330	3396	3923	4382	4821	5240
29150	2333	3401	3928	4388	4827	5246
29200	2336	3405	3933	4393	4833	5253
29250	2339	3409	3938	4399	4839	5260
29300	2342	3414	3943	4404	4845	5266
29350	2346	3418	3948	4410	4851	5273
29400	2349	3423	3953	4415	4857	5279
29450	2352	3427	3958	4421	4863	5286
29500	2355	3431	3963	4426	4869	5293
29550	2358	3436	3968	4432	4875	5299
29600	2361	3440	3973	4437	4881	5306
29650	2364	3444	3977	4443	4887	5312

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29700	2367	3449	3982	4448	4893	5319
29750	2370	3453	3987	4454	4899	5325
29800	2373	3458	3992	4459	4905	5332
29850	2376	3462	3997	4465	4911	5339
29900	2379	3466	4002	4470	4917	5345
29950	2383	3471	4007	4476	4923	5352
30000	2386	3475	4012	4481	4929	5358
30050	2389	3479	4017	4487	4935	5365
30100	2392	3484	4022	4492	4942	5371
30150	2395	3488	4027	4498	4948	5378
30200	2398	3493	4032	4503	4954	5385
30250	2401	3497	4037	4509	4960	5391
30300	2404	3501	4041	4514	4966	5398
30350	2407	3506	4046	4520	4972	5404
30400	2410	3510	4051	4525	4978	5411
30450	2413	3514	4056	4531	4984	5417
30500	2416	3519	4061	4536	4990	5424
30550	2419	3523	4066	4542	4996	5431
30600	2423	3528	4071	4547	5002	5437
30650	2426	3532	4076	4553	5008	5444
30700	2429	3536	4081	4558	5014	5450
30750	2432	3541	4086	4564	5020	5457
30800	2435	3545	4091	4569	5026	5463
30850	2438	3550	4096	4575	5032	5470
30900	2441	3554	4101	4580	5038	5477
30950	2444	3558	4105	4586	5044	5483
31000	2447	3563	4110	4591	5050	5490
31050	2450	3567	4115	4597	5056	5496
31100	2453	3571	4120	4602	5062	5503
31150	2456	3576	4125	4608	5069	5509
31200	2459	3580	4130	4613	5075	5516
31250	2463	3585	4135	4619	5081	5523
31300	2466	3589	4140	4624	5087	5529
31350	2469	3593	4145	4630	5093	5536
31400	2472	3598	4150	4635	5099	5542
31450	2475	3602	4155	4641	5105	5549
31500	2478	3606	4160	4646	5111	5556
31550	2481	3611	4165	4652	5117	5562
31600	2484	3615	4169	4657	5123	5569

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
31650	2487	3620	4174	4663	5129	5575
31700	2490	3624	4179	4668	5135	5582
31750	2493	3628	4184	4674	5141	5588
31800	2496	3633	4189	4679	5147	5595
31850	2500	3637	4194	4685	5153	5602
31900	2503	3641	4199	4690	5159	5608
31950	2506	3646	4204	4696	5165	5615
32000	2509	3650	4209	4701	5171	5621
32050	2512	3655	4214	4707	5177	5628
32100	2515	3659	4219	4712	5183	5634
32150	2518	3663	4224	4718	5190	5641
32200	2521	3668	4229	4723	5196	5648
32250	2524	3672	4233	4729	5202	5654
32300	2527	3677	4238	4734	5208	5661
32350	2530	3681	4243	4740	5214	5667
32400	2533	3685	4248	4745	5220	5674
32450	2536	3690	4253	4751	5226	5680
32500	2540	3694	4258	4756	5232	5687
32550	2543	3698	4263	4762	5238	5694
32600	2546	3703	4268	4767	5244	5700
32650	2549	3707	4273	4773	5250	5707
32700	2552	3712	4278	4778	5256	5713
32750	2555	3716	4283	4784	5262	5720
32800	2558	3720	4288	4789	5268	5726
32850	2561	3725	4293	4795	5274	5733
32900	2564	3729	4297	4800	5280	5740
32950	2567	3733	4302	4806	5286	5746
33000	2570	3738	4307	4811	5292	5753
33050	2573	3742	4312	4817	5298	5759
33100	2576	3747	4317	4822	5304	5766
33150	2580	3751	4322	4828	5310	5773
33200	2583	3755	4327	4833	5317	5779
33250	2586	3760	4332	4839	5323	5786
33300	2589	3764	4337	4844	5329	5792
33350	2592	3768	4342	4850	5335	5799
33400	2595	3773	4347	4855	5341	5805
33450	2598	3777	4352	4861	5347	5812
33500	2601	3782	4356	4866	5353	5819
33550	2604	3786	4361	4872	5359	5825

Option A: Realigned Income

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
33600	2607	3790	4366	4877	5365	5832
33650	2610	3795	4371	4883	5371	5838
33700	2613	3799	4376	4888	5377	5845
33750	2617	3804	4381	4894	5383	5851
33800	2620	3808	4386	4899	5389	5858
33850	2623	3812	4391	4905	5395	5865
33900	2626	3817	4396	4910	5401	5871
33950	2629	3821	4401	4916	5407	5878
34000	2632	3825	4406	4921	5413	5884
34050	2635	3830	4411	4927	5419	5891
34100	2638	3834	4416	4932	5425	5897
34150	2641	3839	4420	4938	5431	5904
34200	2644	3843	4425	4943	5438	5911
34250	2647	3847	4430	4949	5444	5917
34300	2650	3852	4435	4954	5450	5924
34350	2653	3856	4440	4960	5456	5930
34400	2657	3860	4445	4965	5462	5937
34450	2660	3865	4450	4971	5468	5943
34500	2663	3869	4455	4976	5474	5950
34550	2666	3874	4460	4982	5480	5957
34600	2669	3878	4465	4987	5486	5963
34650	2672	3882	4470	4993	5492	5970
34700	2675	3887	4475	4998	5498	5976
34750	2678	3891	4480	5004	5504	5983
34800	2681	3895	4484	5009	5510	5989
34850	2684	3900	4489	5015	5516	5996
34900	2687	3904	4494	5020	5522	6003
34950	2690	3909	4499	5026	5528	6009
35000	2693	3913	4504	5031	5534	6016

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	101	153	185	207	228	247
600	110	167	202	226	248	270
650	119	181	219	244	269	292
700	128	195	235	263	289	314
750	137	208	252	281	310	337
800	146	222	269	300	330	359
850	155	236	285	319	351	381
900	164	250	302	337	371	403
950	173	264	319	356	392	426
1000	182	277	335	375	412	448
1050	191	291	352	393	432	470
1100	200	304	368	411	452	491
1150	208	316	382	427	470	510
1200	216	328	397	443	488	530
1250	223	340	411	460	506	549
1300	231	352	426	476	523	569
1350	239	365	441	492	541	589
1400	247	377	455	509	559	608
1450	255	389	470	525	577	628
1500	263	401	485	541	595	647
1550	271	413	499	558	613	667
1600	279	425	514	574	631	686
1650	287	437	528	590	649	706
1700	295	449	543	607	667	725
1750	303	461	558	623	685	745
1800	311	473	572	639	703	764
1850	319	485	587	656	721	784
1900	327	498	602	672	739	803
1950	335	510	616	688	757	823
2000	342	521	630	704	774	842
2050	350	533	645	720	792	861
2100	358	545	659	736	809	880
2150	366	557	673	752	827	899
2200	373	569	687	768	844	918
2250	381	580	702	784	862	937
2300	389	592	716	799	879	956
2350	396	604	730	815	897	975
2400	404	615	744	831	914	994
2450	412	627	758	847	932	1013
2500	420	639	772	863	949	1031
2550	427	651	786	878	966	1050

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2600	435	662	801	894	984	1069
2650	443	674	815	910	1001	1088
2700	450	686	829	926	1018	1107
2750	458	697	843	942	1036	1126
2800	466	709	857	958	1053	1145
2850	473	721	871	973	1071	1164
2900	481	733	886	989	1088	1183
2950	489	744	900	1005	1105	1202
3000	496	756	914	1021	1123	1221
3050	504	768	928	1037	1140	1239
3100	512	779	942	1052	1158	1258
3150	520	791	956	1068	1175	1277
3200	527	803	970	1084	1192	1296
3250	535	814	985	1100	1210	1315
3300	543	826	999	1116	1227	1334
3350	550	838	1013	1131	1245	1353
3400	558	850	1027	1147	1262	1372
3450	566	861	1041	1163	1279	1391
3500	573	873	1055	1179	1297	1410
3550	581	885	1069	1194	1314	1428
3600	588	896	1083	1210	1331	1447
3650	596	907	1097	1225	1348	1465
3700	603	917	1108	1238	1362	1480
3750	611	927	1120	1251	1376	1495
3800	619	937	1131	1263	1390	1511
3850	626	947	1142	1276	1404	1526
3900	634	957	1154	1289	1418	1541
3950	641	967	1165	1301	1432	1556
4000	649	977	1177	1314	1446	1571
4050	656	987	1188	1327	1460	1587
4100	664	997	1199	1340	1474	1602
4150	671	1007	1211	1352	1488	1617
4200	679	1017	1222	1365	1502	1632
4250	686	1027	1233	1378	1516	1647
4300	693	1038	1247	1392	1532	1665
4350	700	1049	1260	1407	1548	1682
4400	707	1060	1273	1422	1564	1700
4450	714	1071	1286	1436	1580	1718
4500	721	1082	1299	1451	1596	1735
4550	727	1093	1312	1466	1612	1753
4600	733	1103	1324	1479	1627	1768
4650	739	1113	1335	1492	1641	1784

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4700	745	1123	1347	1504	1655	1799
4750	751	1132	1358	1517	1669	1814
4800	757	1142	1370	1530	1683	1829
4850	763	1152	1381	1543	1697	1844
4900	769	1161	1392	1555	1711	1860
4950	774	1169	1401	1565	1722	1872
5000	779	1176	1410	1575	1732	1883
5050	783	1183	1418	1584	1743	1894
5100	788	1190	1427	1594	1753	1906
5150	793	1197	1435	1603	1763	1917
5200	798	1204	1444	1613	1774	1928
5250	803	1212	1452	1622	1784	1939
5300	807	1219	1461	1631	1795	1951
5350	812	1226	1469	1641	1805	1962
5400	817	1233	1477	1650	1815	1973
5450	822	1240	1486	1660	1826	1984
5500	826	1247	1494	1669	1836	1996
5550	831	1254	1503	1679	1846	2007
5600	836	1261	1511	1688	1857	2018
5650	839	1266	1517	1694	1864	2026
5700	842	1271	1522	1700	1870	2032
5750	845	1275	1526	1705	1875	2039
5800	848	1279	1531	1710	1881	2045
5850	851	1283	1536	1716	1887	2051
5900	854	1287	1541	1721	1893	2058
5950	857	1292	1546	1726	1899	2064
6000	860	1296	1550	1732	1905	2071
6050	863	1300	1555	1737	1911	2077
6100	866	1304	1560	1742	1917	2083
6150	869	1308	1565	1748	1922	2090
6200	872	1313	1569	1753	1928	2096
6250	875	1317	1574	1758	1934	2102
6300	877	1321	1579	1764	1940	2109
6350	880	1325	1582	1768	1944	2113
6400	883	1328	1585	1770	1947	2117
6450	886	1331	1587	1773	1950	2120
6500	888	1334	1590	1776	1953	2123
6550	891	1337	1592	1779	1956	2127
6600	893	1340	1595	1781	1959	2130
6650	896	1343	1597	1784	1963	2133
6700	899	1346	1600	1787	1966	2137
6750	901	1349	1602	1790	1969	2140

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6800	904	1352	1605	1792	1972	2143
6850	907	1355	1607	1795	1975	2147
6900	909	1358	1610	1798	1978	2150
6950	912	1361	1612	1801	1981	2153
7000	915	1364	1615	1803	1984	2156
7050	918	1369	1620	1809	1990	2163
7100	921	1375	1628	1818	2000	2174
7150	925	1381	1636	1827	2010	2185
7200	929	1387	1644	1837	2020	2196
7250	932	1393	1653	1846	2030	2207
7300	936	1400	1661	1855	2041	2218
7350	940	1406	1669	1864	2051	2229
7400	944	1412	1677	1873	2061	2240
7450	947	1418	1685	1883	2071	2251
7500	951	1424	1694	1892	2081	2262
7550	955	1431	1702	1901	2091	2273
7600	958	1437	1710	1910	2101	2284
7650	962	1443	1718	1919	2111	2295
7700	966	1449	1727	1929	2121	2306
7750	969	1454	1733	1936	2129	2315
7800	971	1457	1735	1938	2132	2317
7850	973	1460	1737	1940	2135	2320
7900	976	1462	1739	1943	2137	2323
7950	978	1465	1741	1945	2140	2326
8000	980	1467	1743	1947	2142	2329
8050	982	1470	1746	1950	2145	2331
8100	985	1472	1748	1952	2147	2334
8150	987	1475	1750	1954	2150	2337
8200	989	1478	1752	1957	2152	2340
8250	991	1480	1754	1959	2155	2343
8300	994	1483	1756	1961	2158	2345
8350	996	1485	1758	1964	2160	2348
8400	998	1488	1760	1966	2163	2351
8450	1001	1491	1763	1969	2166	2354
8500	1004	1495	1767	1973	2171	2360
8550	1007	1499	1771	1978	2176	2365
8600	1010	1503	1775	1982	2181	2370
8650	1013	1507	1779	1987	2186	2376
8700	1016	1511	1783	1991	2191	2381
8750	1019	1515	1787	1996	2196	2387
8800	1022	1519	1791	2000	2200	2392
8850	1025	1523	1795	2005	2205	2397

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8900	1028	1527	1799	2009	2210	2403
8950	1031	1531	1803	2014	2215	2408
9000	1034	1535	1807	2018	2220	2413
9050	1037	1538	1811	2023	2225	2419
9100	1040	1542	1815	2027	2230	2424
9150	1043	1546	1819	2032	2235	2430
9200	1047	1552	1825	2038	2242	2437
9250	1051	1558	1832	2046	2251	2447
9300	1056	1564	1839	2054	2259	2456
9350	1060	1571	1846	2062	2268	2465
9400	1065	1577	1853	2070	2277	2475
9450	1069	1583	1860	2077	2285	2484
9500	1074	1590	1867	2085	2294	2493
9550	1078	1596	1874	2093	2302	2503
9600	1083	1602	1881	2101	2311	2512
9650	1087	1609	1888	2109	2319	2521
9700	1092	1615	1895	2116	2328	2531
9750	1096	1621	1902	2124	2337	2540
9800	1101	1628	1909	2132	2345	2549
9850	1105	1634	1916	2140	2354	2559
9900	1110	1640	1923	2148	2362	2568
9950	1114	1646	1930	2155	2371	2577
10000	1119	1653	1937	2163	2380	2587
10050	1123	1659	1944	2171	2388	2596
10100	1128	1665	1951	2179	2397	2605
10150	1132	1672	1958	2187	2405	2615
10200	1137	1678	1965	2195	2414	2624
10250	1141	1684	1972	2202	2423	2633
10300	1145	1690	1979	2210	2431	2643
10350	1148	1696	1986	2218	2440	2652
10400	1152	1701	1993	2226	2449	2662
10450	1155	1706	2000	2234	2457	2671
10500	1158	1712	2007	2242	2466	2680
10550	1161	1717	2014	2250	2475	2690
10600	1165	1723	2021	2257	2483	2699
10650	1168	1728	2028	2265	2492	2709
10700	1171	1733	2035	2273	2500	2718
10750	1175	1739	2042	2281	2509	2727
10800	1178	1744	2049	2289	2518	2737
10850	1181	1750	2056	2297	2526	2746
10900	1184	1755	2063	2305	2535	2756
10950	1188	1760	2070	2312	2544	2765

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11000	1191	1766	2077	2320	2552	2774
11050	1194	1771	2084	2328	2561	2784
11100	1198	1777	2091	2336	2570	2793
11150	1201	1782	2098	2344	2578	2803
11200	1204	1788	2105	2352	2587	2812
11250	1207	1793	2113	2360	2596	2821
11300	1211	1798	2120	2368	2604	2831
11350	1214	1804	2127	2375	2613	2840
11400	1217	1808	2131	2381	2619	2847
11450	1219	1811	2135	2385	2624	2852
11500	1222	1815	2139	2389	2628	2857
11550	1224	1818	2143	2394	2633	2862
11600	1227	1822	2147	2398	2638	2867
11650	1230	1826	2151	2402	2643	2873
11700	1232	1829	2155	2407	2648	2878
11750	1235	1833	2159	2411	2652	2883
11800	1237	1836	2163	2416	2657	2888
11850	1240	1840	2166	2420	2662	2894
11900	1242	1843	2170	2424	2667	2899
11950	1245	1847	2174	2429	2672	2904
12000	1248	1851	2178	2433	2676	2909
12050	1250	1854	2182	2437	2681	2914
12100	1253	1858	2186	2442	2686	2920
12150	1255	1861	2190	2446	2691	2925
12200	1258	1865	2194	2451	2696	2930
12250	1261	1869	2198	2455	2701	2936
12300	1263	1872	2202	2460	2706	2941
12350	1266	1876	2206	2465	2711	2947
12400	1269	1880	2211	2469	2716	2953
12450	1272	1884	2215	2474	2722	2959
12500	1275	1889	2220	2480	2728	2965
12550	1279	1894	2225	2485	2734	2972
12600	1283	1899	2230	2491	2740	2978
12650	1286	1904	2235	2497	2746	2985
12700	1290	1908	2240	2502	2752	2992
12750	1294	1913	2245	2508	2758	2998
12800	1297	1918	2250	2513	2764	3005
12850	1301	1923	2255	2519	2771	3012
12900	1305	1928	2260	2524	2777	3018
12950	1308	1933	2265	2530	2783	3025
13000	1312	1937	2270	2535	2789	3032
13050	1315	1942	2275	2541	2795	3038

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13100	1319	1947	2280	2546	2801	3045
13150	1323	1952	2285	2552	2807	3051
13200	1326	1957	2290	2558	2813	3058
13250	1330	1962	2295	2563	2819	3065
13300	1334	1966	2300	2569	2826	3071
13350	1337	1971	2305	2574	2832	3078
13400	1341	1976	2310	2580	2838	3085
13450	1345	1981	2315	2585	2844	3091
13500	1348	1986	2319	2591	2850	3098
13550	1352	1990	2324	2596	2856	3105
13600	1355	1995	2329	2602	2862	3111
13650	1359	2000	2334	2608	2868	3118
13700	1363	2005	2339	2613	2874	3124
13750	1366	2010	2344	2619	2880	3131
13800	1369	2013	2348	2623	2885	3136
13850	1371	2016	2351	2626	2888	3139
13900	1374	2019	2353	2629	2892	3143
13950	1376	2022	2356	2632	2895	3147
14000	1378	2025	2359	2635	2898	3151
14050	1381	2028	2362	2638	2902	3154
14100	1383	2031	2364	2641	2905	3158
14150	1385	2034	2367	2644	2909	3162
14200	1388	2037	2370	2647	2912	3165
14250	1390	2039	2373	2650	2915	3169
14300	1392	2042	2376	2654	2919	3173
14350	1394	2045	2378	2657	2922	3177
14400	1397	2048	2381	2660	2926	3180
14450	1399	2051	2384	2663	2929	3184
14500	1401	2054	2387	2666	2933	3188
14550	1404	2057	2389	2669	2936	3191
14600	1406	2060	2392	2672	2939	3195
14650	1408	2063	2395	2675	2943	3199
14700	1411	2066	2398	2678	2946	3202
14750	1413	2069	2401	2681	2950	3206
14800	1415	2071	2403	2685	2953	3210
14850	1418	2074	2406	2688	2956	3214
14900	1420	2077	2409	2691	2960	3217
14950	1422	2080	2412	2694	2963	3221
15000	1424	2083	2414	2697	2967	3225
15050	1427	2086	2417	2700	2970	3228
15100	1429	2089	2421	2704	2974	3233
15150	1434	2096	2428	2712	2983	3243

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15200	1438	2102	2435	2720	2992	3253
15250	1442	2108	2443	2729	3002	3263
15300	1446	2114	2450	2736	3010	3272
15350	1450	2119	2456	2743	3018	3280
15400	1453	2125	2463	2751	3026	3289
15450	1457	2131	2469	2758	3034	3298
15500	1461	2136	2476	2766	3042	3307
15550	1465	2142	2482	2773	3050	3316
15600	1469	2147	2489	2780	3058	3324
15650	1472	2153	2496	2788	3066	3333
15700	1476	2159	2502	2795	3074	3342
15750	1480	2164	2509	2802	3082	3351
15800	1484	2170	2515	2810	3091	3359
15850	1487	2175	2522	2817	3099	3368
15900	1491	2181	2528	2824	3107	3377
15950	1495	2187	2535	2832	3115	3386
16000	1499	2192	2542	2839	3123	3395
16050	1502	2198	2548	2846	3131	3403
16100	1506	2203	2555	2854	3139	3412
16150	1510	2209	2561	2861	3147	3421
16200	1514	2214	2568	2868	3155	3430
16250	1518	2220	2575	2876	3163	3438
16300	1521	2226	2581	2883	3171	3447
16350	1525	2231	2588	2890	3179	3456
16400	1529	2237	2594	2898	3188	3465
16450	1533	2242	2601	2905	3196	3474
16500	1536	2248	2607	2912	3204	3482
16550	1540	2254	2614	2920	3212	3491
16600	1544	2259	2621	2927	3220	3500
16650	1548	2265	2627	2934	3228	3509
16700	1551	2270	2634	2942	3236	3518
16750	1555	2276	2640	2949	3244	3526
16800	1559	2281	2647	2956	3252	3535
16850	1563	2287	2653	2963	3260	3543
16900	1566	2292	2660	2971	3268	3552
16950	1570	2298	2666	2978	3276	3561
17000	1574	2303	2673	2985	3284	3569
17050	1577	2309	2679	2992	3292	3578
17100	1581	2314	2685	3000	3300	3587
17150	1585	2320	2692	3007	3308	3595
17200	1589	2325	2698	3014	3316	3604
17250	1592	2331	2705	3021	3324	3613

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17300	1596	2336	2711	3029	3331	3621
17350	1600	2342	2717	3035	3339	3629
17400	1602	2345	2721	3040	3344	3635
17450	1605	2349	2725	3044	3349	3640
17500	1608	2353	2729	3049	3354	3645
17550	1611	2357	2733	3053	3359	3651
17600	1614	2361	2737	3058	3363	3656
17650	1617	2365	2741	3062	3368	3661
17700	1620	2369	2745	3067	3373	3667
17750	1623	2373	2749	3071	3378	3672
17800	1626	2377	2753	3076	3383	3678
17850	1629	2381	2757	3080	3388	3683
17900	1632	2385	2761	3085	3393	3688
17950	1635	2388	2766	3089	3398	3694
18000	1638	2392	2770	3094	3403	3699
18050	1641	2396	2774	3098	3408	3704
18100	1644	2400	2778	3103	3413	3710
18150	1647	2404	2782	3107	3418	3715
18200	1650	2408	2786	3111	3423	3720
18250	1653	2412	2790	3116	3428	3726
18300	1656	2416	2794	3120	3432	3731
18350	1659	2420	2798	3125	3437	3736
18400	1662	2424	2802	3129	3442	3742
18450	1665	2428	2806	3134	3447	3747
18500	1668	2432	2810	3138	3452	3753
18550	1671	2435	2814	3143	3457	3758
18600	1674	2439	2818	3147	3462	3763
18650	1676	2443	2822	3152	3467	3769
18700	1679	2447	2826	3156	3472	3774
18750	1682	2451	2830	3161	3477	3779
18800	1685	2455	2834	3165	3482	3785
18850	1688	2459	2838	3170	3487	3790
18900	1691	2463	2842	3174	3492	3795
18950	1694	2467	2846	3179	3497	3801
19000	1697	2471	2850	3183	3502	3806
19050	1700	2475	2854	3188	3506	3811
19100	1703	2478	2858	3192	3511	3817
19150	1706	2482	2861	3196	3516	3822
19200	1709	2486	2865	3201	3521	3827
19250	1711	2490	2869	3205	3525	3832
19300	1714	2493	2873	3209	3530	3837
19350	1717	2497	2877	3213	3535	3842

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19400	1720	2501	2881	3218	3539	3847
19450	1723	2504	2884	3222	3544	3852
19500	1726	2508	2888	3226	3549	3857
19550	1728	2512	2892	3230	3553	3863
19600	1731	2516	2896	3235	3558	3868
19650	1734	2519	2900	3239	3563	3873
19700	1737	2523	2903	3243	3567	3878
19750	1740	2527	2907	3247	3572	3883
19800	1742	2530	2911	3252	3577	3888
19850	1745	2534	2915	3256	3581	3893
19900	1748	2538	2919	3260	3586	3898
19950	1751	2542	2922	3264	3591	3903
20000	1754	2545	2926	3269	3595	3908
20050	1756	2549	2930	3273	3600	3913
20100	1759	2553	2934	3277	3605	3918
20150	1762	2556	2938	3281	3610	3924
20200	1765	2560	2941	3286	3614	3929
20250	1768	2564	2945	3290	3619	3934
20300	1770	2568	2949	3294	3624	3939
20350	1773	2571	2953	3298	3628	3944
20400	1776	2575	2957	3303	3633	3949
20450	1779	2579	2961	3307	3638	3954
20500	1781	2583	2966	3313	3644	3961
20550	1784	2587	2971	3319	3651	3969
20600	1786	2591	2977	3325	3658	3976
20650	1789	2596	2983	3332	3665	3984
20700	1791	2600	2989	3338	3672	3992
20750	1794	2604	2994	3345	3679	3999
20800	1796	2608	3000	3351	3686	4007
20850	1799	2612	3006	3357	3693	4014
20900	1801	2617	3011	3364	3700	4022
20950	1804	2621	3017	3370	3707	4030
21000	1806	2625	3023	3377	3714	4037
21050	1809	2629	3029	3383	3721	4045
21100	1811	2634	3034	3389	3728	4053
21150	1814	2638	3040	3396	3735	4060
21200	1816	2642	3046	3402	3742	4068
21250	1819	2646	3052	3409	3749	4076
21300	1821	2651	3057	3415	3756	4083
21350	1823	2655	3063	3421	3763	4091
21400	1826	2659	3069	3428	3771	4099
21450	1828	2663	3074	3434	3778	4106

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21500	1831	2668	3080	3441	3785	4114
21550	1833	2672	3086	3447	3792	4121
21600	1836	2676	3092	3453	3799	4129
21650	1838	2680	3097	3460	3806	4137
21700	1841	2685	3103	3466	3813	4144
21750	1843	2689	3109	3472	3820	4152
21800	1846	2693	3114	3479	3827	4160
21850	1848	2697	3120	3485	3834	4167
21900	1851	2702	3126	3492	3841	4175
21950	1853	2706	3132	3498	3848	4183
22000	1856	2710	3137	3504	3855	4190
22050	1858	2714	3143	3511	3862	4198
22100	1861	2719	3149	3517	3869	4206
22150	1863	2723	3155	3524	3876	4213
22200	1865	2727	3160	3530	3883	4221
22250	1868	2731	3166	3536	3890	4228
22300	1870	2736	3172	3543	3897	4236
22350	1873	2740	3177	3549	3904	4244
22400	1875	2744	3183	3556	3911	4251
22450	1878	2748	3189	3562	3918	4259
22500	1880	2753	3195	3568	3925	4267
22550	1883	2757	3200	3575	3932	4274
22600	1885	2761	3206	3581	3939	4282
22650	1888	2765	3212	3588	3946	4290
22700	1890	2770	3217	3594	3953	4297
22750	1893	2774	3223	3600	3960	4305
22800	1895	2778	3229	3607	3967	4313
22850	1898	2782	3235	3613	3974	4320
22900	1900	2786	3240	3619	3981	4328
22950	1903	2791	3246	3626	3988	4335
23000	1905	2795	3252	3632	3995	4343
23050	1907	2799	3258	3639	4003	4351
23100	1910	2803	3263	3645	4010	4358
23150	1912	2808	3269	3651	4017	4366
23200	1915	2812	3275	3658	4024	4374
23250	1917	2816	3280	3664	4031	4381
23300	1920	2820	3286	3671	4038	4389
23350	1922	2825	3292	3677	4045	4397
23400	1925	2829	3298	3683	4052	4404
23450	1927	2833	3303	3690	4059	4412
23500	1930	2837	3309	3696	4066	4420
23550	1932	2842	3315	3703	4073	4427

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23600	1935	2846	3320	3709	4080	4435
23650	1937	2850	3326	3715	4087	4442
23700	1940	2854	3332	3722	4094	4450
23750	1942	2859	3338	3728	4101	4458
23800	1944	2863	3343	3735	4108	4465
23850	1947	2867	3349	3741	4115	4473
23900	1949	2871	3355	3747	4122	4481
23950	1952	2876	3361	3754	4129	4488
24000	1954	2880	3366	3760	4136	4496
24050	1957	2884	3372	3766	4143	4504
24100	1959	2888	3378	3773	4150	4511
24150	1962	2893	3383	3779	4157	4519
24200	1964	2897	3389	3786	4164	4527
24250	1967	2901	3395	3792	4171	4534
24300	1969	2905	3401	3798	4178	4542
24350	1972	2910	3406	3805	4185	4549
24400	1974	2914	3412	3811	4192	4557
24450	1977	2918	3418	3818	4199	4565
24500	1979	2922	3423	3824	4206	4572
24550	1982	2927	3429	3830	4213	4580
24600	1984	2931	3435	3837	4220	4588
24650	1986	2935	3441	3843	4228	4595
24700	1989	2939	3446	3850	4235	4603
24750	1991	2943	3452	3856	4242	4611
24800	1994	2948	3458	3862	4249	4618
24850	1996	2952	3464	3869	4256	4626
24900	1999	2956	3469	3875	4263	4634
24950	2001	2960	3475	3882	4270	4641
25000	2004	2965	3481	3888	4277	4649
25050	2006	2969	3486	3894	4284	4656
25100	2009	2973	3492	3901	4291	4664
25150	2011	2977	3498	3907	4298	4672
25200	2014	2982	3504	3914	4305	4679
25250	2016	2986	3509	3920	4312	4687
25300	2019	2990	3515	3926	4319	4694
25350	2021	2994	3519	3931	4324	4700
25400	2024	2997	3523	3935	4329	4705
25450	2026	3001	3527	3940	4334	4711
25500	2029	3005	3531	3945	4339	4716
25550	2031	3008	3535	3949	4344	4722
25600	2034	3012	3540	3954	4349	4728
25650	2037	3016	3544	3958	4354	4733

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25700	2039	3019	3548	3963	4359	4739
25750	2042	3023	3552	3968	4364	4744
25800	2044	3027	3556	3972	4370	4750
25850	2047	3030	3560	3977	4375	4755
25900	2049	3034	3565	3982	4380	4761
25950	2052	3038	3569	3986	4385	4766
26000	2054	3041	3573	3991	4390	4772
26050	2057	3045	3577	3995	4395	4777
26100	2060	3049	3581	4000	4400	4783
26150	2062	3052	3585	4005	4405	4788
26200	2065	3056	3589	4009	4410	4794
26250	2067	3060	3594	4014	4415	4799
26300	2070	3063	3598	4019	4420	4805
26350	2072	3067	3602	4023	4426	4811
26400	2075	3071	3606	4028	4431	4816
26450	2078	3074	3610	4032	4436	4822
26500	2080	3078	3614	4037	4441	4827
26550	2083	3082	3618	4042	4446	4833
26600	2085	3085	3623	4046	4451	4838
26650	2088	3089	3627	4051	4456	4844
26700	2090	3093	3631	4056	4461	4849
26750	2093	3096	3635	4060	4466	4855
26800	2096	3100	3639	4065	4471	4860
26850	2098	3104	3643	4070	4476	4866
26900	2101	3107	3647	4074	4482	4871
26950	2103	3111	3652	4079	4487	4877
27000	2106	3115	3656	4083	4492	4883
27050	2108	3118	3660	4088	4497	4888
27100	2111	3122	3664	4093	4502	4894
27150	2113	3126	3668	4097	4507	4899
27200	2116	3129	3672	4102	4512	4905
27250	2119	3133	3676	4107	4517	4910
27300	2121	3137	3681	4111	4522	4916
27350	2124	3140	3685	4116	4527	4921
27400	2126	3144	3689	4120	4533	4927
27450	2129	3148	3693	4125	4538	4932
27500	2131	3151	3697	4130	4543	4938
27550	2134	3155	3701	4134	4548	4943
27600	2137	3159	3705	4139	4553	4949
27650	2139	3162	3710	4144	4558	4955
27700	2142	3166	3714	4148	4563	4960
27750	2144	3170	3718	4153	4568	4966

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27800	2147	3173	3722	4158	4573	4971
27850	2149	3177	3726	4162	4578	4977
27900	2152	3181	3730	4167	4583	4982
27950	2154	3184	3734	4171	4589	4988
28000	2157	3188	3739	4176	4594	4993
28050	2160	3192	3743	4181	4599	4999
28100	2162	3195	3747	4185	4604	5004
28150	2165	3199	3751	4190	4609	5010
28200	2167	3203	3755	4195	4614	5015
28250	2170	3206	3759	4199	4619	5021
28300	2172	3210	3763	4204	4624	5027
28350	2175	3214	3768	4208	4629	5032
28400	2178	3217	3772	4213	4634	5038
28450	2180	3221	3776	4218	4639	5043
28500	2183	3225	3780	4222	4645	5049
28550	2185	3228	3784	4227	4650	5054
28600	2188	3232	3788	4232	4655	5060
28650	2190	3236	3793	4236	4660	5065
28700	2193	3239	3797	4241	4665	5071
28750	2195	3243	3801	4245	4670	5076
28800	2198	3247	3805	4250	4675	5082
28850	2201	3250	3809	4255	4680	5087
28900	2203	3254	3813	4259	4685	5093
28950	2206	3258	3817	4264	4690	5098
29000	2208	3261	3822	4269	4696	5104
29050	2211	3265	3826	4273	4701	5110
29100	2213	3269	3830	4278	4706	5115
29150	2216	3272	3834	4283	4711	5121
29200	2219	3276	3838	4287	4716	5126
29250	2221	3280	3842	4292	4721	5132
29300	2224	3283	3846	4296	4726	5137
29350	2226	3287	3851	4301	4731	5143
29400	2229	3291	3855	4306	4736	5148
29450	2231	3294	3859	4310	4741	5154
29500	2234	3298	3863	4315	4746	5159
29550	2236	3302	3867	4320	4752	5165
29600	2239	3305	3871	4324	4757	5170
29650	2242	3309	3875	4329	4762	5176
29700	2244	3313	3880	4333	4767	5182
29750	2247	3316	3884	4338	4772	5187
29800	2249	3320	3888	4343	4777	5193
29850	2252	3324	3892	4347	4782	5198

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29900	2254	3327	3896	4352	4787	5204
29950	2257	3331	3900	4357	4792	5209
30000	2260	3335	3904	4361	4797	5215
30050	2262	3338	3909	4366	4802	5220
30100	2265	3342	3913	4371	4808	5226
30150	2267	3346	3917	4375	4813	5231
30200	2270	3349	3921	4380	4818	5237
30250	2272	3353	3925	4384	4823	5242
30300	2275	3357	3929	4389	4828	5248
30350	2278	3360	3933	4394	4833	5254
30400	2280	3364	3938	4398	4838	5259
30450	2283	3368	3942	4403	4843	5265
30500	2285	3371	3946	4408	4848	5270
30550	2288	3375	3950	4412	4853	5276
30600	2290	3379	3954	4417	4859	5281
30650	2293	3382	3958	4421	4864	5287
30700	2295	3386	3962	4426	4869	5292
30750	2298	3390	3967	4431	4874	5298
30800	2301	3393	3971	4435	4879	5303
30850	2303	3397	3975	4440	4884	5309
30900	2306	3401	3979	4445	4889	5314
30950	2308	3404	3983	4449	4894	5320
31000	2311	3408	3987	4454	4899	5325
31050	2313	3412	3991	4459	4904	5331
31100	2316	3415	3996	4463	4909	5337
31150	2319	3419	4000	4468	4915	5342
31200	2321	3423	4004	4472	4920	5348
31250	2324	3426	4008	4477	4925	5353
31300	2326	3430	4012	4482	4930	5359
31350	2329	3434	4016	4486	4935	5364
31400	2331	3437	4021	4491	4940	5370
31450	2334	3441	4025	4496	4945	5375
31500	2336	3445	4029	4500	4950	5381
31550	2339	3448	4033	4505	4955	5386
31600	2342	3452	4037	4509	4960	5392
31650	2344	3456	4041	4514	4965	5397
31700	2347	3459	4045	4519	4971	5403
31750	2349	3463	4050	4523	4976	5409
31800	2352	3467	4054	4528	4981	5414
31850	2354	3470	4058	4533	4986	5420
31900	2357	3474	4062	4537	4991	5425
31950	2360	3478	4066	4542	4996	5431

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
32000	2362	3481	4070	4546	5001	5436
32050	2365	3485	4074	4551	5006	5442
32100	2367	3489	4079	4556	5011	5447
32150	2370	3492	4083	4560	5016	5453
32200	2372	3496	4087	4565	5022	5458
32250	2375	3500	4091	4570	5027	5464
32300	2377	3503	4095	4574	5032	5469
32350	2380	3507	4099	4579	5037	5475
32400	2383	3511	4103	4584	5042	5481
32450	2385	3514	4108	4588	5047	5486
32500	2388	3518	4112	4593	5052	5492
32550	2390	3522	4116	4597	5057	5497
32600	2393	3525	4120	4602	5062	5503
32650	2395	3529	4124	4607	5067	5508
32700	2398	3533	4128	4611	5072	5514
32750	2401	3536	4132	4616	5078	5519
32800	2403	3540	4137	4621	5083	5525
32850	2406	3544	4141	4625	5088	5530
32900	2408	3547	4145	4630	5093	5536
32950	2411	3551	4149	4634	5098	5541
33000	2413	3555	4153	4639	5103	5547
33050	2416	3558	4157	4644	5108	5553
33100	2419	3562	4161	4648	5113	5558
33150	2421	3565	4166	4653	5118	5564
33200	2424	3569	4170	4658	5123	5569
33250	2426	3573	4174	4662	5128	5575
33300	2429	3576	4178	4667	5134	5580
33350	2431	3580	4182	4672	5139	5586
33400	2434	3584	4186	4676	5144	5591
33450	2436	3587	4190	4681	5149	5597
33500	2439	3591	4195	4685	5154	5602
33550	2442	3595	4199	4690	5159	5608
33600	2444	3598	4203	4695	5164	5613
33650	2447	3602	4207	4699	5169	5619
33700	2449	3606	4211	4704	5174	5624
33750	2452	3609	4215	4709	5179	5630
33800	2454	3613	4220	4713	5185	5636
33850	2457	3617	4224	4718	5190	5641
33900	2460	3620	4228	4722	5195	5647
33950	2462	3624	4232	4727	5200	5652
34000	2465	3628	4236	4732	5205	5658
34050	2467	3631	4240	4736	5210	5663

Option B: Adjusted for Price Parity

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
34100	2470	3635	4244	4741	5215	5669
34150	2472	3639	4249	4746	5220	5674
34200	2475	3642	4253	4750	5225	5680
34250	2477	3646	4257	4755	5230	5685
34300	2480	3650	4261	4759	5235	5691
34350	2483	3653	4265	4764	5241	5696
34400	2485	3657	4269	4769	5246	5702
34450	2488	3661	4273	4773	5251	5708
34500	2490	3664	4278	4778	5256	5713
34550	2493	3668	4282	4783	5261	5719
34600	2495	3672	4286	4787	5266	5724
34650	2498	3675	4290	4792	5271	5730
34700	2501	3679	4294	4797	5276	5735
34750	2503	3683	4298	4801	5281	5741
34800	2506	3686	4302	4806	5286	5746
34850	2508	3690	4307	4810	5291	5752
34900	2511	3694	4311	4815	5297	5757
34950	2513	3697	4315	4820	5302	5763
35000	2516	3701	4319	4824	5307	5768

APPENDIX C: SIDE-BY-SIDE COMPARISONS OF EXISTING AND PROPOSED TABLES

To be added later.

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B		
15550	1483	1465					2191	2142						2567	2482						
15600	1487	1469					2196	2147						2573	2489						
15650	1490	1472					2201	2153						2579	2496						
15700	1493	1476					2206	2159						2585	2502						
15750	1496	1480					2210	2164						2590	2509						
15800	1496	1484					2215	2170						2595	2515						
15850	1503	1487					2220	2175						2600	2522						
15900	1506	1491					2224	2181						2606	2528						
15950	1509	1495					2229	2187						2611	2535						
16000	1513	1499					2234	2192						2616	2542						
16050	1516	1502					2238	2198						2621	2548						
16100	1519	1506					2243	2203						2627	2555						
16150	1523	1510					2248	2209						2632	2561						
16200	1526	1514					2252	2214						2637	2568						
16250	1529	1518					2257	2220						2643	2575						
16300	1532	1521					2262	2226						2648	2581						
16350	1536	1525					2266	2231						2653	2588						
16400	1539	1529					2271	2237						2658	2594						
16450	1542	1533					2276	2242						2664	2601						
16500	1546	1536					2280	2248						2669	2607						
16550	1549	1540					2285	2254						2674	2614						
16600	1552	1544					2290	2259						2679	2621						
16650	1556	1548					2295	2265						2685	2627						
16700	1559	1551					2299	2270						2690	2634						
16750	1562	1555					2304	2276						2695	2640						
16800	1565	1559					2308	2281						2700	2647						
16850	1569	1563					2313	2287						2705	2653						
16900	1572	1566					2318	2292						2711	2660						
16950	1575	1570					2322	2298						2716	2666						
17000	1578	1574					2327	2303						2721	2673						
17050	1581	1577					2331	2309						2726	2679						
17100	1585	1581					2336	2314						2731	2685						
17150	1588	1585					2341	2320						2737	2692						
17200	1591	1589					2345	2325						2742	2698						
17250	1594	1592					2350	2331						2747	2705						
17300	1598	1596					2355	2336						2752	2711						
17350	1601	1600					2359	2342						2757	2717						
17400	1604	1602					2364	2345						2762	2721						
17450	1607	1605					2368	2349						2768	2725						
17500	1611	1608					2373	2353						2773	2729						
17550	1614	1611					2378	2357						2778	2733						
17600	1617	1614					2382	2361						2783	2737						
17650	1620	1617					2387	2365						2788	2741						
17700	1624	1620					2391	2369						2794	2745						
17750	1627	1623					2396	2373						2799	2749						
17800	1630	1626					2401	2377						2804	2753						
17850	1633	1629					2405	2381						2809	2757						
17900	1637	1632					2410	2385						2814	2761						
17950	1640	1635					2414	2388						2820	2766						
18000	1643	1638					2419	2392						2825	2770						

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B		
18050	1646	1641					2424	2396						2830	2774						
18100	1650	1644					2428	2400						2835	2778						
18150	1653	1647					2433	2404						2840	2782						
18200	1656	1650					2438	2408						2845	2786						
18250	1659	1653					2442	2412						2851	2790						
18300	1663	1656					2447	2416						2856	2794						
18350	1666	1659					2451	2420						2861	2798						
18400	1669	1662					2456	2424						2866	2802						
18450	1672	1665					2461	2428						2871	2806						
18500	1676	1668					2465	2432						2877	2810						
18550	1679	1671					2470	2435						2882	2814						
18600	1682	1674					2474	2439						2887	2818						
18650	1685	1676					2479	2443						2892	2822						
18700	1689	1679					2484	2447						2897	2826						
18750	1692	1682					2488	2451						2903	2830						
18800	1695	1685					2493	2455						2908	2834						
18850	1698	1688					2498	2459						2913	2838						
18900	1701	1691					2502	2463						2918	2842						
18950	1705	1694					2507	2467						2923	2846						
19000	1708	1697					2511	2471						2928	2850						
19050	1711	1700					2516	2475						2934	2854						
19100	1714	1703					2520	2478						2939	2858						
19150	1717	1706					2525	2482						2944	2861						
19200	1721	1709					2529	2486						2949	2865						
19250	1724	1711					2534	2490						2953	2869						
19300	1727	1714					2538	2493						2958	2873						
19350	1730	1717					2542	2497						2963	2877						
19400	1733	1720					2547	2501						2968	2881						
19450	1736	1723					2551	2504						2973	2884						
19500	1739	1726					2556	2508						2978	2888						
19550	1742	1728					2560	2512						2983	2892						
19600	1745	1731					2564	2516						2988	2896						
19650	1748	1734					2569	2519						2993	2900						
19700	1751	1737					2573	2523						2998	2903						
19750	1754	1740					2577	2527						3003	2907						
19800	1757	1742					2582	2530						3008	2911						
19850	1761	1745					2586	2534						3013	2915						
19900	1764	1748					2591	2538						3017	2919						
19950	1767	1751					2595	2542						3022	2922						
20000	1770	1754					2599	2545						3027	2926						
20050	1773	1756					2604	2549						3032	2930						
20100	1776	1759					2608	2553						3037	2934						
20150	1779	1762					2612	2556						3042	2938						
20200	1782	1765					2617	2560						3047	2941						
20250	1785	1768					2621	2564						3052	2945						
20300	1788	1770					2626	2568						3057	2949						
20350	1791	1773					2630	2571						3062	2953						
20400	1794	1776					2634	2575						3067	2957						
20450	1798	1779					2639	2579						3072	2961						
20500	1801	1781					2643	2583						3077	2966						

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B							
20550		1804	1784					2647	2587						3081	2971					
20600		1807	1786					2652	2591						3086	2977					
20650		1810	1789					2656	2596						3091	2983					
20700		1813	1791					2661	2600						3096	2989					
20750		1816	1794					2665	2604						3101	2994					
20800		1819	1796					2669	2608						3106	3000					
20850		1822	1799					2674	2612						3111	3006					
20900		1825	1801					2678	2617						3116	3011					
20950		1828	1804					2682	2621						3121	3017					
21000		1831	1806					2687	2625						3126	3023					
21050		1834	1809					2691	2629						3131	3029					
21100		1838	1811					2696	2634						3136	3034					
21150		1841	1814					2700	2638						3141	3040					
21200		1844	1816					2704	2642						3145	3046					
21250		1847	1819					2709	2646						3150	3052					
21300		1850	1821					2713	2651						3155	3057					
21350		1853	1823					2718	2655						3160	3063					
21400		1856	1826					2722	2659						3165	3069					
21450		1859	1828					2726	2663						3170	3074					
21500		1862	1831					2731	2668						3175	3080					
21550		1865	1833					2735	2672						3180	3086					
21600		1868	1836					2739	2676						3185	3092					
21650		1871	1838					2744	2680						3190	3097					
21700		1874	1841					2748	2685						3195	3103					
21750		1878	1843					2753	2689						3200	3109					
21800		1881	1846					2757	2693						3205	3114					
21850		1884	1848					2761	2697						3209	3120					
21900		1887	1851					2766	2702						3214	3126					
21950		1890	1853					2770	2706						3219	3132					
22000		1893	1856					2774	2710						3224	3137					
22050		1896	1858					2779	2714						3229	3143					
22100		1899	1861					2783	2719						3234	3149					
22150		1902	1863					2788	2723						3239	3155					
22200		1905	1865					2792	2727						3244	3160					
22250		1908	1868					2796	2731						3249	3166					
22300		1911	1870					2801	2736						3254	3172					
22350		1915	1873					2805	2740						3259	3177					
22400		1918	1875					2809	2744						3264	3183					
22450		1921	1878					2814	2748						3269	3189					
22500		1924	1880					2818	2753						3273	3195					
22550		1927	1883					2823	2757						3278	3200					
22600		1930	1885					2827	2761						3283	3206					
22650		1933	1888					2831	2765						3288	3212					
22700		1936	1890					2836	2770						3293	3217					
22750		1939	1893					2840	2774						3298	3223					
22800		1942	1895					2845	2778						3303	3229					
22850		1945	1898					2849	2782						3308	3235					
22900		1948	1900					2853	2786						3313	3240					
22950		1951	1903					2858	2791						3318	3246					
23000		1955	1905					2862	2795						3323	3252					

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B		
23050		1958	1907					2866	2799						3328	3258					
23100		1961	1910					2871	2803						3333	3263					
23150		1964	1912					2875	2808						3337	3269					
23200		1967	1915					2880	2812						3342	3275					
23250		1970	1917					2884	2816						3347	3280					
23300		1973	1920					2888	2820						3352	3286					
23350		1976	1922					2893	2825						3357	3292					
23400		1979	1925					2897	2829						3362	3298					
23450		1982	1927					2901	2833						3367	3303					
23500		1985	1930					2906	2837						3372	3309					
23550		1988	1932					2910	2842						3377	3315					
23600		1991	1935					2915	2846						3382	3320					
23650		1995	1937					2919	2850						3387	3326					
23700		1998	1940					2923	2854						3392	3332					
23750		2001	1942					2928	2859						3397	3338					
23800		2004	1944					2932	2863						3401	3343					
23850		2007	1947					2936	2867						3406	3349					
23900		2010	1949					2941	2871						3411	3355					
23950		2013	1952					2945	2876						3416	3361					
24000		2016	1954					2950	2880						3421	3366					
24050		2019	1957					2954	2884						3426	3372					
24100		2022	1959					2958	2888						3431	3378					
24150		2025	1962					2963	2893						3436	3383					
24200		2028	1964					2967	2897						3441	3389					
24250		2032	1967					2972	2901						3446	3395					
24300		2035	1969					2976	2905						3451	3401					
24350		2038	1972					2980	2910						3456	3406					
24400		2041	1974					2985	2914						3461	3412					
24450		2044	1977					2989	2918						3465	3418					
24500		2047	1979					2993	2922						3470	3423					
24550		2050	1982					2998	2927						3475	3429					
24600		2053	1984					3002	2931						3480	3435					
24650		2056	1986					3007	2935						3485	3441					
24700		2059	1989					3011	2939						3490	3446					
24750		2062	1991					3015	2943						3495	3452					
24800		2065	1994					3020	2948						3500	3458					
24850		2068	1996					3024	2952						3505	3464					
24900		2072	1999					3028	2956						3510	3469					
24950		2075	2001					3033	2960						3515	3475					
25000		2078	2004					3037	2965						3520	3481					
25050		2081	2006					3042	2969						3525	3486					
25100		2084	2009					3046	2973						3529	3492					
25150		2087	2011					3050	2977						3534	3498					
25200		2090	2014					3055	2982						3539	3504					
25250		2093	2016					3059	2986						3544	3509					
25300		2096	2019					3063	2990						3549	3515					
25350		2099	2021					3068	2994						3554	3519					
25400		2102	2024					3072	2997						3559	3523					
25450		2105	2026					3077	3001						3564	3527					
25500		2108	2029					3081	3005						3569	3531					

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
				Option A	Option B						Option A	Option B						Option A	Option B		
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B									
25550		2112	2031					3085	3008						3574	3535					
25600		2115	2034					3090	3012						3579	3540					
25650		2118	2037					3094	3016						3584	3544					
25700		2121	2039					3098	3019						3589	3548					
25750		2124	2042					3103	3023						3593	3552					
25800		2127	2044					3107	3027						3598	3556					
25850		2130	2047					3112	3030						3603	3560					
25900		2133	2049					3116	3034						3608	3565					
25950		2136	2052					3120	3038						3613	3569					
26000		2139	2054					3125	3041						3618	3573					
26050		2142	2057					3129	3045						3623	3577					
26100		2145	2060					3134	3049						3628	3581					
26150		2149	2062					3138	3052						3633	3585					
26200		2152	2065					3142	3056						3638	3589					
26250		2155	2067					3147	3060						3643	3594					
26300		2158	2070					3151	3063						3648	3598					
26350		2161	2072					3155	3067						3653	3602					
26400		2164	2075					3160	3071						3657	3606					
26450		2167	2078					3164	3074						3662	3610					
26500		2170	2080					3169	3078						3667	3614					
26550		2173	2083					3173	3082						3672	3618					
26600		2176	2085					3177	3085						3677	3623					
26650		2179	2088					3182	3089						3682	3627					
26700		2182	2090					3186	3093						3687	3631					
26750		2185	2093					3190	3096						3692	3635					
26800		2189	2096					3195	3100						3697	3639					
26850		2192	2098					3199	3104						3702	3643					
26900		2195	2101					3204	3107						3707	3647					
26950		2198	2103					3208	3111						3712	3652					
27000		2201	2106					3212	3115						3717	3656					
27050		2204	2108					3217	3118						3721	3660					
27100		2207	2111					3221	3122						3726	3664					
27150		2210	2113					3225	3126						3731	3668					
27200		2213	2116					3230	3129						3736	3672					
27250		2216	2119					3234	3133						3741	3676					
27300		2219	2121					3239	3137						3746	3681					
27350		2222	2124					3243	3140						3751	3685					
27400		2225	2126					3247	3144						3756	3689					
27450		2229	2129					3252	3148						3761	3693					
27500		2232	2131					3256	3151						3766	3697					
27550		2235	2134					3261	3155						3771	3701					
27600		2238	2137					3265	3159						3776	3705					
27650		2241	2139					3269	3162						3781	3710					
27700		2244	2142					3274	3166						3785	3714					
27750		2247	2144					3278	3170						3790	3718					
27800		2250	2147					3282	3173						3795	3722					
27850		2253	2149					3287	3177						3800	3726					
27900		2256	2152					3291	3181						3805	3730					
27950		2259	2154					3296	3184						3810	3734					
28000		2262	2157					3300	3188						3815	3739					

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B		
28050		2266	2160					3304	3192						3820	3743					
28100		2269	2162					3309	3195						3825	3747					
28150		2272	2165					3313	3199						3830	3751					
28200		2275	2167					3317	3203						3835	3755					
28250		2278	2170					3322	3206						3840	3759					
28300		2281	2172					3326	3210						3845	3763					
28350		2284	2175					3331	3214						3849	3768					
28400		2287	2178					3335	3217						3854	3772					
28450		2290	2180					3339	3221						3859	3776					
28500		2293	2183					3344	3225						3864	3780					
28550		2296	2185					3348	3228						3869	3784					
28600		2299	2188					3352	3232						3874	3788					
28650		2302	2190					3357	3236						3879	3793					
28700		2306	2193					3361	3239						3884	3797					
28750		2309	2195					3366	3243						3889	3801					
28800		2312	2198					3370	3247						3894	3805					
28850		2315	2201					3374	3250						3899	3809					
28900		2318	2203					3379	3254						3904	3813					
28950		2321	2206					3383	3258						3909	3817					
29000		2324	2208					3388	3261						3913	3822					
29050		2327	2211					3392	3265						3918	3826					
29100		2330	2213					3396	3269						3923	3830					
29150		2333	2216					3401	3272						3928	3834					
29200		2336	2219					3405	3276						3933	3838					
29250		2339	2221					3409	3280						3938	3842					
29300		2342	2224					3414	3283						3943	3846					
29350		2346	2226					3418	3287						3948	3851					
29400		2349	2229					3423	3291						3953	3855					
29450		2352	2231					3427	3294						3958	3859					
29500		2355	2234					3431	3298						3963	3863					
29550		2358	2236					3436	3302						3968	3867					
29600		2361	2239					3440	3305						3973	3871					
29650		2364	2242					3444	3309						3977	3875					
29700		2367	2244					3449	3313						3982	3880					
29750		2370	2247					3453	3316						3987	3884					
29800		2373	2249					3458	3320						3992	3888					
29850		2376	2252					3462	3324						3997	3892					
29900		2379	2254					3466	3327						4002	3896					
29950		2383	2257					3471	3331						4007	3900					
30000		2386	2260					3475	3335						4012	3904					
30050		2389	2262					3479	3338						4017	3909					
30100		2392	2265					3484	3342						4022	3913					
30150		2395	2267					3488	3346						4027	3917					
30200		2398	2270					3493	3349						4032	3921					
30250		2401	2272					3497	3353						4037	3925					
30300		2404	2275					3501	3357						4041	3929					
30350		2407	2278					3506	3360						4046	3933					
30400		2410	2280					3510	3364						4051	3938					
30450		2413	2283					3514	3368						4056	3942					
30500		2416	2285					3519	3371						4061	3946					

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change		Existing	A: Updated (income realignment)	B: Updated (price parity)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B							
30550		2419	2288					3523	3375						4066	3950					
30600		2423	2290					3528	3379						4071	3954					
30650		2426	2293					3532	3382						4076	3958					
30700		2429	2295					3536	3386						4081	3962					
30750		2432	2298					3541	3390						4086	3967					
30800		2435	2301					3545	3393						4091	3971					
30850		2438	2303					3550	3397						4096	3975					
30900		2441	2306					3554	3401						4101	3979					
30950		2444	2308					3558	3404						4105	3983					
31000		2447	2311					3563	3408						4110	3987					
31050		2450	2313					3567	3412						4115	3991					
31100		2453	2316					3571	3415						4120	3996					
31150		2456	2319					3576	3419						4125	4000					
31200		2459	2321					3580	3423						4130	4004					
31250		2463	2324					3585	3426						4135	4008					
31300		2466	2326					3589	3430						4140	4012					
31350		2469	2329					3593	3434						4145	4016					
31400		2472	2331					3598	3437						4150	4021					
31450		2475	2334					3602	3441						4155	4025					
31500		2478	2336					3606	3445						4160	4029					
31550		2481	2339					3611	3448						4165	4033					
31600		2484	2342					3615	3452						4169	4037					
31650		2487	2344					3620	3456						4174	4041					
31700		2490	2347					3624	3459						4179	4045					
31750		2493	2349					3628	3463						4184	4050					
31800		2496	2352					3633	3467						4189	4054					
31850		2500	2354					3637	3470						4194	4058					
31900		2503	2357					3641	3474						4199	4062					
31950		2506	2360					3646	3478						4204	4066					
32000		2509	2362					3650	3481						4209	4070					
32050		2512	2365					3655	3485						4214	4074					
32100		2515	2367					3659	3489						4219	4079					
32150		2518	2370					3663	3492						4224	4083					
32200		2521	2372					3668	3496						4229	4087					
32250		2524	2375					3672	3500						4233	4091					
32300		2527	2377					3677	3503						4238	4095					
32350		2530	2380					3681	3507						4243	4099					
32400		2533	2383					3685	3511						4248	4103					
32450		2536	2385					3690	3514						4253	4108					
32500		2540	2388					3694	3518						4258	4112					
32550		2543	2390					3698	3522						4263	4116					
32600		2546	2393					3703	3525						4268	4120					
32650		2549	2395					3707	3529						4273	4124					
32700		2552	2398					3712	3533						4278	4128					
32750		2555	2401					3716	3536						4283	4132					
32800		2558	2403					3720	3540						4288	4137					
32850		2561	2406					3725	3544						4293	4141					
32900		2564	2408					3729	3547						4297	4145					
32950		2567	2411					3733	3551						4302	4149					
33000		2570	2413					3738	3555						4307	4153					

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B				
33050		2573	2416					3742	3558						4312	4157					
33100		2576	2419					3747	3562						4317	4161					
33150		2580	2421					3751	3565						4322	4166					
33200		2583	2424					3755	3569						4327	4170					
33250		2586	2426					3760	3573						4332	4174					
33300		2589	2429					3764	3576						4337	4178					
33350		2592	2431					3768	3580						4342	4182					
33400		2595	2434					3773	3584						4347	4186					
33450		2598	2436					3777	3587						4352	4190					
33500		2601	2439					3782	3591						4356	4195					
33550		2604	2442					3786	3595						4361	4199					
33600		2607	2444					3790	3598						4366	4203					
33650		2610	2447					3795	3602						4371	4207					
33700		2613	2449					3799	3606						4376	4211					
33750		2617	2452					3804	3609						4381	4215					
33800		2620	2454					3808	3613						4386	4220					
33850		2623	2457					3812	3617						4391	4224					
33900		2626	2460					3817	3620						4396	4228					
33950		2629	2462					3821	3624						4401	4232					
34000		2632	2465					3825	3628						4406	4236					
34050		2635	2467					3830	3631						4411	4240					
34100		2638	2470					3834	3635						4416	4244					

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children									
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B					
16150		2940	2861					3234	3147						3515	3421						
16200		2946	2868					3240	3155						3522	3430						
16250		2952	2876					3247	3163						3529	3438						
16300		2958	2883					3253	3171						3536	3447						
16350		2963	2890					3260	3179						3543	3456						
16400		2969	2898					3266	3188						3550	3465						
16450		2975	2905					3273	3196						3558	3474						
16500		2981	2912					3279	3204						3565	3482						
16550		2987	2920					3286	3212						3572	3491						
16600		2993	2927					3292	3220						3579	3500						
16650		2999	2934					3299	3228						3586	3509						
16700		3005	2942					3305	3236						3593	3518						
16750		3010	2949					3311	3244						3600	3526						
16800		3016	2956					3318	3252						3606	3535						
16850		3022	2963					3324	3260						3613	3543						
16900		3028	2971					3331	3268						3620	3552						
16950		3034	2978					3337	3276						3627	3561						
17000		3039	2985					3343	3284						3634	3569						
17050		3045	2992					3350	3292						3641	3578						
17100		3051	3000					3356	3300						3648	3587						
17150		3057	3007					3362	3308						3655	3595						
17200		3063	3014					3369	3316						3662	3604						
17250		3068	3021					3375	3324						3669	3613						
17300		3074	3029					3382	3331						3676	3621						
17350		3080	3035					3388	3339						3683	3629						
17400		3086	3040					3394	3344						3690	3635						
17450		3091	3044					3401	3349						3696	3640						
17500		3097	3049					3407	3354						3703	3645						
17550		3103	3053					3413	3359						3710	3651						
17600		3109	3058					3420	3363						3717	3656						
17650		3115	3062					3426	3368						3724	3661						
17700		3120	3067					3433	3373						3731	3667						
17750		3126	3071					3439	3378						3738	3672						
17800		3132	3076					3445	3383						3745	3678						
17850		3138	3080					3452	3388						3752	3683						
17900		3144	3085					3458	3393						3759	3688						
17950		3149	3089					3464	3398						3766	3694						
18000		3155	3094					3471	3403						3773	3699						
18050		3161	3098					3477	3408						3780	3704						
18100		3167	3103					3483	3413						3787	3710						
18150		3173	3107					3490	3418						3793	3715						
18200		3178	3111					3496	3423						3800	3720						
18250		3184	3116					3503	3428						3807	3726						
18300		3190	3120					3509	3432						3814	3731						
18350		3196	3125					3515	3437						3821	3736						
18400		3202	3129					3522	3442						3828	3742						
18450		3207	3134					3528	3447						3835	3747						
18500		3213	3138					3534	3452						3842	3753						
18550		3219	3143					3541	3457						3849	3758						
18600		3225	3147					3547	3462						3856	3763						
18650		3231	3152					3554	3467						3863	3769						
18700		3236	3156					3560	3472						3870	3774						

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B				
18750		3242	3161						3566	3477						3877	3779				
18800		3248	3165						3573	3482						3884	3785				
18850		3254	3170						3579	3487						3890	3790				
18900		3259	3174						3585	3492						3897	3795				
18950		3265	3179						3592	3497						3904	3801				
19000		3271	3183						3598	3502						3911	3806				
19050		3277	3188						3605	3506						3918	3811				
19100		3283	3192						3611	3511						3925	3817				
19150		3288	3196						3617	3516						3931	3822				
19200		3294	3201						3623	3521						3938	3827				
19250		3299	3205						3629	3525						3945	3832				
19300		3305	3209						3635	3530						3951	3837				
19350		3310	3213						3641	3535						3958	3842				
19400		3316	3218						3647	3539						3964	3847				
19450		3321	3222						3653	3544						3971	3852				
19500		3326	3226						3659	3549						3977	3857				
19550		3332	3230						3665	3553						3984	3863				
19600		3337	3235						3671	3558						3991	3868				
19650		3343	3239						3677	3563						3997	3873				
19700		3348	3243						3683	3567						4004	3878				
19750		3354	3247						3689	3572						4010	3883				
19800		3359	3252						3695	3577						4017	3888				
19850		3365	3256						3701	3581						4024	3893				
19900		3370	3260						3708	3586						4030	3898				
19950		3376	3264						3714	3591						4037	3903				
20000		3381	3269						3720	3595						4043	3908				
20050		3387	3273						3726	3600						4050	3913				
20100		3392	3277						3732	3605						4056	3918				
20150		3398	3281						3738	3610						4063	3924				
20200		3403	3286						3744	3614						4070	3929				
20250		3409	3290						3750	3619						4076	3934				
20300		3414	3294						3756	3624						4083	3939				
20350		3420	3298						3762	3628						4089	3944				
20400		3425	3303						3768	3633						4096	3949				
20450		3431	3307						3774	3638						4102	3954				
20500		3436	3313						3780	3644						4109	3961				
20550		3442	3319						3786	3651						4116	3969				
20600		3447	3325						3792	3658						4122	3976				
20650		3453	3332						3798	3665						4129	3984				
20700		3458	3338						3804	3672						4135	3992				
20750		3464	3345						3810	3679						4142	3999				
20800		3469	3351						3816	3686						4148	4007				
20850		3475	3357						3822	3693						4155	4014				
20900		3480	3364						3829	3700						4162	4022				
20950		3486	3370						3835	3707						4168	4030				
21000		3491	3377						3841	3714						4175	4037				
21050		3497	3383						3847	3721						4181	4045				
21100		3502	3389						3853	3728						4188	4053				
21150		3508	3396						3859	3735						4194	4060				
21200		3513	3402						3865	3742						4201	4068				
21250		3519	3409						3871	3749						4208	4076				
21300		3524	3415						3877	3756						4214	4083				

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children									
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B					
21350		3530	3421					3883	3763						4221	4091						
21400		3535	3428					3889	3771						4227	4099						
21450		3541	3434					3895	3778						4234	4106						
21500		3546	3441					3901	3785						4240	4114						
21550		3552	3447					3907	3792						4247	4121						
21600		3557	3453					3913	3799						4254	4129						
21650		3563	3460					3919	3806						4260	4137						
21700		3568	3466					3925	3813						4267	4144						
21750		3574	3472					3931	3820						4273	4152						
21800		3579	3479					3937	3827						4280	4160						
21850		3585	3485					3943	3834						4287	4167						
21900		3590	3492					3949	3841						4293	4175						
21950		3596	3498					3956	3848						4300	4183						
22000		3601	3504					3962	3855						4306	4190						
22050		3607	3511					3968	3862						4313	4198						
22100		3612	3517					3974	3869						4319	4206						
22150		3618	3524					3980	3876						4326	4213						
22200		3623	3530					3986	3883						4333	4221						
22250		3629	3536					3992	3890						4339	4228						
22300		3634	3543					3998	3897						4346	4236						
22350		3640	3549					4004	3904						4352	4244						
22400		3645	3556					4010	3911						4359	4251						
22450		3651	3562					4016	3918						4365	4259						
22500		3656	3568					4022	3925						4372	4267						
22550		3662	3575					4028	3932						4379	4274						
22600		3667	3581					4034	3939						4385	4282						
22650		3673	3588					4040	3946						4392	4290						
22700		3678	3594					4046	3953						4398	4297						
22750		3684	3600					4052	3960						4405	4305						
22800		3689	3607					4058	3967						4411	4313						
22850		3695	3613					4064	3974						4418	4320						
22900		3700	3619					4070	3981						4425	4328						
22950		3706	3626					4077	3988						4431	4335						
23000		3711	3632					4083	3995						4438	4343						
23050		3717	3639					4089	4003						4444	4351						
23100		3722	3645					4095	4010						4451	4358						
23150		3728	3651					4101	4017						4457	4366						
23200		3733	3658					4107	4024						4464	4374						
23250		3739	3664					4113	4031						4471	4381						
23300		3744	3671					4119	4038						4477	4389						
23350		3750	3677					4125	4045						4484	4397						
23400		3755	3683					4131	4052						4490	4404						
23450		3761	3690					4137	4059						4497	4412						
23500		3766	3696					4143	4066						4504	4420						
23550		3772	3703					4149	4073						4510	4427						
23600		3777	3709					4155	4080						4517	4435						
23650		3783	3715					4161	4087						4523	4442						
23700		3788	3722					4167	4094						4530	4450						
23750		3794	3728					4173	4101						4536	4458						
23800		3799	3735					4179	4108						4543	4465						
23850		3805	3741					4185	4115						4550	4473						
23900		3810	3747					4191	4122						4556	4481						

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children									
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B					
23950		3816	3754					4197	4129						4563	4488						
24000		3821	3760					4204	4136						4569	4496						
24050		3827	3766					4210	4143						4576	4504						
24100		3832	3773					4216	4150						4582	4511						
24150		3838	3779					4222	4157						4589	4519						
24200		3843	3786					4228	4164						4596	4527						
24250		3849	3792					4234	4171						4602	4534						
24300		3854	3798					4240	4178						4609	4542						
24350		3860	3805					4246	4185						4615	4549						
24400		3865	3811					4252	4192						4622	4557						
24450		3871	3818					4258	4199						4628	4565						
24500		3876	3824					4264	4206						4635	4572						
24550		3882	3830					4270	4213						4642	4580						
24600		3887	3837					4276	4220						4648	4588						
24650		3893	3843					4282	4228						4655	4595						
24700		3898	3850					4288	4235						4661	4603						
24750		3904	3856					4294	4242						4668	4611						
24800		3909	3862					4300	4249						4674	4618						
24850		3915	3869					4306	4256						4681	4626						
24900		3920	3875					4312	4263						4688	4634						
24950		3926	3882					4318	4270						4694	4641						
25000		3931	3888					4325	4277						4701	4649						
25050		3937	3894					4331	4284						4707	4656						
25100		3942	3901					4337	4291						4714	4664						
25150		3948	3907					4343	4298						4720	4672						
25200		3953	3914					4349	4305						4727	4679						
25250		3959	3920					4355	4312						4734	4687						
25300		3964	3926					4361	4319						4740	4694						
25350		3970	3931					4367	4324						4747	4700						
25400		3975	3935					4373	4329						4753	4705						
25450		3981	3940					4379	4334						4760	4711						
25500		3986	3945					4385	4339						4767	4716						
25550		3992	3949					4391	4344						4773	4722						
25600		3997	3954					4397	4349						4780	4728						
25650		4003	3958					4403	4354						4786	4733						
25700		4008	3963					4409	4359						4793	4739						
25750		4014	3968					4415	4364						4799	4744						
25800		4019	3972					4421	4370						4806	4750						
25850		4025	3977					4427	4375						4813	4755						
25900		4030	3982					4433	4380						4819	4761						
25950		4036	3986					4439	4385						4826	4766						
26000		4041	3991					4446	4390						4832	4772						
26050		4047	3995					4452	4395						4839	4777						
26100		4052	4000					4458	4400						4845	4783						
26150		4058	4005					4464	4405						4852	4788						
26200		4063	4009					4470	4410						4859	4794						
26250		4069	4014					4476	4415						4865	4799						
26300		4074	4019					4482	4420						4872	4805						
26350		4080	4023					4488	4426						4878	4811						
26400		4085	4028					4494	4431						4885	4816						
26450		4091	4032					4500	4436						4891	4822						
26500		4096	4037					4506	4441						4898	4827						

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B				
26550		4102	4042						4512	4446						4905	4833				
26600		4107	4046						4518	4451						4911	4838				
26650		4113	4051						4524	4456						4918	4844				
26700		4118	4056						4530	4461						4924	4849				
26750		4124	4060						4536	4466						4931	4855				
26800		4129	4065						4542	4471						4937	4860				
26850		4135	4070						4548	4476						4944	4866				
26900		4140	4074						4554	4482						4951	4871				
26950		4146	4079						4560	4487						4957	4877				
27000		4151	4083						4566	4492						4964	4883				
27050		4157	4088						4573	4497						4970	4888				
27100		4162	4093						4579	4502						4977	4894				
27150		4168	4097						4585	4507						4983	4899				
27200		4173	4102						4591	4512						4990	4905				
27250		4179	4107						4597	4517						4997	4910				
27300		4184	4111						4603	4522						5003	4916				
27350		4190	4116						4609	4527						5010	4921				
27400		4195	4120						4615	4533						5016	4927				
27450		4201	4125						4621	4538						5023	4932				
27500		4206	4130						4627	4543						5030	4938				
27550		4212	4134						4633	4548						5036	4943				
27600		4217	4139						4639	4553						5043	4949				
27650		4223	4144						4645	4558						5049	4955				
27700		4228	4148						4651	4563						5056	4960				
27750		4234	4153						4657	4568						5062	4966				
27800		4239	4158						4663	4573						5069	4971				
27850		4245	4162						4669	4578						5076	4977				
27900		4250	4167						4675	4583						5082	4982				
27950		4256	4171						4681	4589						5089	4988				
28000		4261	4176						4687	4594						5095	4993				
28050		4267	4181						4694	4599						5102	4999				
28100		4272	4185						4700	4604						5108	5004				
28150		4278	4190						4706	4609						5115	5010				
28200		4283	4195						4712	4614						5122	5015				
28250		4289	4199						4718	4619						5128	5021				
28300		4294	4204						4724	4624						5135	5027				
28350		4300	4208						4730	4629						5141	5032				
28400		4305	4213						4736	4634						5148	5038				
28450		4311	4218						4742	4639						5154	5043				
28500		4316	4222						4748	4645						5161	5049				
28550		4322	4227						4754	4650						5168	5054				
28600		4327	4232						4760	4655						5174	5060				
28650		4333	4236						4766	4660						5181	5065				
28700		4338	4241						4772	4665						5187	5071				
28750		4344	4245						4778	4670						5194	5076				
28800		4349	4250						4784	4675						5200	5082				
28850		4355	4255						4790	4680						5207	5087				
28900		4360	4259						4796	4685						5214	5093				
28950		4366	4264						4802	4690						5220	5098				
29000		4371	4269						4808	4696						5227	5104				
29050		4377	4273						4814	4701						5233	5110				
29100		4382	4278						4821	4706						5240	5115				

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B				
29150		4388	4283						4827	4711						5246	5121				
29200		4393	4287						4833	4716						5253	5126				
29250		4399	4292						4839	4721						5260	5132				
29300		4404	4296						4845	4726						5266	5137				
29350		4410	4301						4851	4731						5273	5143				
29400		4415	4306						4857	4736						5279	5148				
29450		4421	4310						4863	4741						5286	5154				
29500		4426	4315						4869	4746						5293	5159				
29550		4432	4320						4875	4752						5299	5165				
29600		4437	4324						4881	4757						5306	5170				
29650		4443	4329						4887	4762						5312	5176				
29700		4448	4333						4893	4767						5319	5182				
29750		4454	4338						4899	4772						5325	5187				
29800		4459	4343						4905	4777						5332	5193				
29850		4465	4347						4911	4782						5339	5198				
29900		4470	4352						4917	4787						5345	5204				
29950		4476	4357						4923	4792						5352	5209				
30000		4481	4361						4929	4797						5358	5215				
30050		4487	4366						4935	4802						5365	5220				
30100		4492	4371						4942	4808						5371	5226				
30150		4498	4375						4948	4813						5378	5231				
30200		4503	4380						4954	4818						5385	5237				
30250		4509	4384						4960	4823						5391	5242				
30300		4514	4389						4966	4828						5398	5248				
30350		4520	4394						4972	4833						5404	5254				
30400		4525	4398						4978	4838						5411	5259				
30450		4531	4403						4984	4843						5417	5265				
30500		4536	4408						4990	4848						5424	5270				
30550		4542	4412						4996	4853						5431	5276				
30600		4547	4417						5002	4859						5437	5281				
30650		4553	4421						5008	4864						5444	5287				
30700		4558	4426						5014	4869						5450	5292				
30750		4564	4431						5020	4874						5457	5298				
30800		4569	4435						5026	4879						5463	5303				
30850		4575	4440						5032	4884						5470	5309				
30900		4580	4445						5038	4889						5477	5314				
30950		4586	4449						5044	4894						5483	5320				
31000		4591	4454						5050	4899						5490	5325				
31050		4597	4459						5056	4904						5496	5331				
31100		4602	4463						5062	4909						5503	5337				
31150		4608	4468						5069	4915						5509	5342				
31200		4613	4472						5075	4920						5516	5348				
31250		4619	4477						5081	4925						5523	5353				
31300		4624	4482						5087	4930						5529	5359				
31350		4630	4486						5093	4935						5536	5364				
31400		4635	4491						5099	4940						5542	5370				
31450		4641	4496						5105	4945						5549	5375				
31500		4646	4500						5111	4950						5556	5381				
31550		4652	4505						5117	4955						5562	5386				
31600		4657	4509						5123	4960						5569	5392				
31650		4663	4514						5129	4965						5575	5397				
31700		4668	4519						5135	4971						5582	5403				

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children								
	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change	Existing	A: Updated (income realignment)		B: Updated (price parity)		\$ change	% change
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B				
31750		4674	4523					5141	4976					5588	5409						
31800		4679	4528					5147	4981					5595	5414						
31850		4685	4533					5153	4986					5602	5420						
31900		4690	4537					5159	4991					5608	5425						
31950		4696	4542					5165	4996					5615	5431						
32000		4701	4546					5171	5001					5621	5436						
32050		4707	4551					5177	5006					5628	5442						
32100		4712	4556					5183	5011					5634	5447						
32150		4718	4560					5190	5016					5641	5453						
32200		4723	4565					5196	5022					5648	5458						
32250		4729	4570					5202	5027					5654	5464						
32300		4734	4574					5208	5032					5661	5469						
32350		4740	4579					5214	5037					5667	5475						
32400		4745	4584					5220	5042					5674	5481						
32450		4751	4588					5226	5047					5680	5486						
32500		4756	4593					5232	5052					5687	5492						
32550		4762	4597					5238	5057					5694	5497						
32600		4767	4602					5244	5062					5700	5503						
32650		4773	4607					5250	5067					5707	5508						
32700		4778	4611					5256	5072					5713	5514						
32750		4784	4616					5262	5078					5720	5519						
32800		4789	4621					5268	5083					5726	5525						
32850		4795	4625					5274	5088					5733	5530						
32900		4800	4630					5280	5093					5740	5536						
32950		4806	4634					5286	5098					5746	5541						
33000		4811	4639					5292	5103					5753	5547						
33050		4817	4644					5298	5108					5759	5553						
33100		4822	4648					5304	5113					5766	5558						
33150		4828	4653					5310	5118					5773	5564						
33200		4833	4658					5317	5123					5779	5569						
33250		4839	4662					5323	5128					5786	5575						
33300		4844	4667					5329	5134					5792	5580						
33350		4850	4672					5335	5139					5799	5586						
33400		4855	4676					5341	5144					5805	5591						
33450		4861	4681					5347	5149					5812	5597						
33500		4866	4685					5353	5154					5819	5602						
33550		4872	4690					5359	5159					5825	5608						
33600		4877	4695					5365	5164					5832	5613						
33650		4883	4699					5371	5169					5838	5619						
33700		4888	4704					5377	5174					5845	5624						
33750		4894	4709					5383	5179					5851	5630						
33800		4899	4713					5389	5185					5858	5636						
33850		4905	4718					5395	5190					5865	5641						
33900		4910	4722					5401	5195					5871	5647						
33950		4916	4727					5407	5200					5878	5652						
34000		4921	4732					5413	5205					5884	5658						
34050		4927	4736					5419	5210					5891	5663						
34100		4932	4741					5425	5215					5897	5669						

Appendix

D

Addendum to:

Review of the West Virginia
Child Support Guidelines:
Updated Table
and Findings
from Analysis of Case File Data

Updates to 2022 Price levels and for 2022 Federal Poverty Guidelines

Submitted to:

West Virginia Department of Health & Human Resources
Bureau for Child Support Enforcement
Charlestown, WV

Submitted by:

Jane Venohr, Ph.D.



1570 Emerson St., Denver, CO 80218 | Tel: (303)837-1555 | centerforpolicyresearch.org

(March 11, 2022)

Points of view expressed in this document are those of the authors and do not necessarily represent the official position of BSCE or the Commission reviewing the guidelines. The authors are responsible for any errors and omissions.

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Appendix C: Side-By-Side Comparisons of Existing and Proposed Tables	44

SECTION 1: PURPOSE

The initial report included options for updated child support tables based on November 2021 price levels, which was the most current price level information available at the time. This addendum includes options for updated child support tables based on February 2022 price level. Price levels have increased 7.9 percent in the last year and 2.1 percent since November 2021.

In addition, this Addendum considers updating the self-support reserve to the 2022 federal poverty guidelines (FPG) for one person. The 2022 FPG was not available at the time the report was written. It is \$1,133 per month while the 2021 FPG was \$1,073 per month.

The updates affect the amounts of several exhibits that are updated in this Addendum.

- **Updated Exhibit 36: Summary of Economic Data and Assumptions underlying Current and updated Table** (p. 51) to note that the updated tables are updated to February 2022 prices rather than November 2021 prices and prices have increased percent since the existing table was updated
- **Updated Exhibits 43-59: Updated Comparisons for Various Case Scenarios and Number of Children** using the tables based on February 2022 price levels
- **Updated Exhibit 60: Options for Updating the West Virginia SSR** is updated to the 2022 FPG.
- **Updated Exhibits 61, 62, and 63 and 64: Comparisons of Alternative Updates to the SSR** are updated to consider the 2022 FPG. (They are also updated to correct an error in the calculation under the existing schedule)
- **Updated Appendix B: Updated Child Support Tables are updated to February 2022 price levels.** There are two options: one updated using differences in West Virginia and U.S. average income to adjust for West Virginia's below-average income and the other updated using West Virginia's price parity to adjust for West Virginia's below-average cost of living.
- **Updated Appendix C: Updated side-by-side comparisons.**

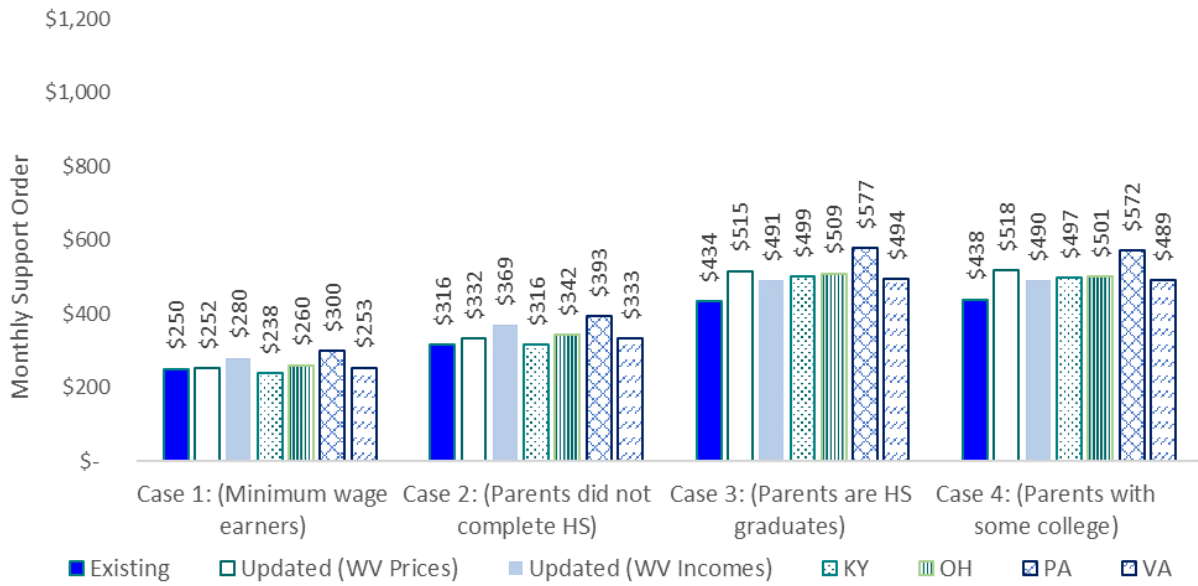
UPDATED EXHIBITS

Updated Exhibit 1: Summary of Economic Data and Assumptions underlying West Virginia's Current Child Support Table

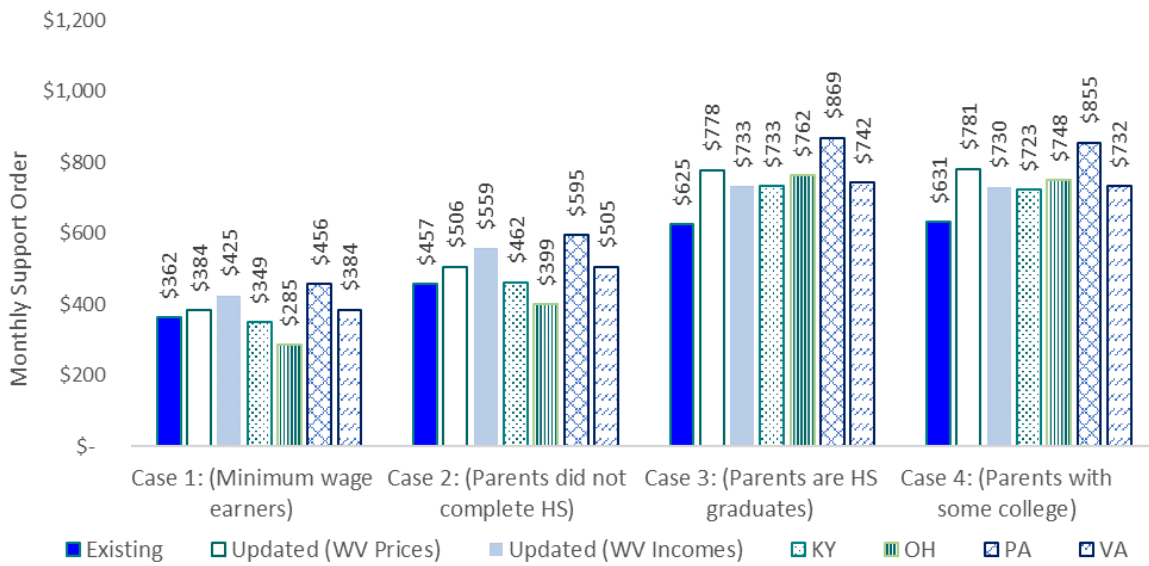
Factor	Basis of Existing	Basis of Updated Tables	Other Alternatives/Notes
1. Guidelines model	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> Income shares model 	<ul style="list-style-type: none"> 41 states use the income shares model
2. Economic study	<ul style="list-style-type: none"> First Betson-Rothbarth (BR) study (1990) 	<ul style="list-style-type: none"> Most current Betson-Rothbarth study (2021) 	<ul style="list-style-type: none"> Other studies of child-rearing expenditures
3. Price levels	<ul style="list-style-type: none"> Jan. 1999 	<ul style="list-style-type: none"> Nov. 2021-February 2022 	<ul style="list-style-type: none"> Prices have increased 69 percent between the two time periods
4. Adjust for West Virginia's incomes/cost of living	<ul style="list-style-type: none"> Income realignment using 1990 Census data on West Virginia and U.S. average Incomes 	<ul style="list-style-type: none"> Option 1: income realignment using 2019 data Option 2: 2020 West Virginia price parity 	<ul style="list-style-type: none"> Price parity is a new measurement. The most recent data is from 2020: West Virginia prices are 88 percent of the national average
5. Exclude childcare, child's health insurance premium, and extraordinary out-of-pocket medical expenses	<ul style="list-style-type: none"> Excludes all but the first \$250 per child per year in ordinary, out-of-pocket medical expenses 	<ul style="list-style-type: none"> No change 	<ul style="list-style-type: none"> Retain assumption Exclude all Ohio approach
6. Consider expenditures to gross income Step 1: Convert to net income Step 2: Consider federal and state income taxes and FICA	<ul style="list-style-type: none"> Converts expenditures to net income using data from same families in CE that Betson uses Caps expenditures at 100% 1999 federal and state income tax withholding formulas for a single taxpayer 	<ul style="list-style-type: none"> No change to Step 1 2021 tax rates for single taxpayer 	<ul style="list-style-type: none"> Assume all after-tax income is spent Various tax assumptions, including tax rates of married couple with children
7. Table/formula for high incomes	<ul style="list-style-type: none"> Table considers incomes up to \$15,000 per month with formula above that 	<ul style="list-style-type: none"> Extend table to \$35,000 per month 	<ul style="list-style-type: none"> Provide formula above combined gross incomes of \$35,000 per month

8. Provide for consideration of the parent's basic subsistence needs	<ul style="list-style-type: none">• Adjustment made in worksheet• Self-support reserve of \$500 per month	<ul style="list-style-type: none">• Update the SSR amount	<ul style="list-style-type: none">• Other adjustments• 2021 federal poverty guidelines for 1 person = \$1,073
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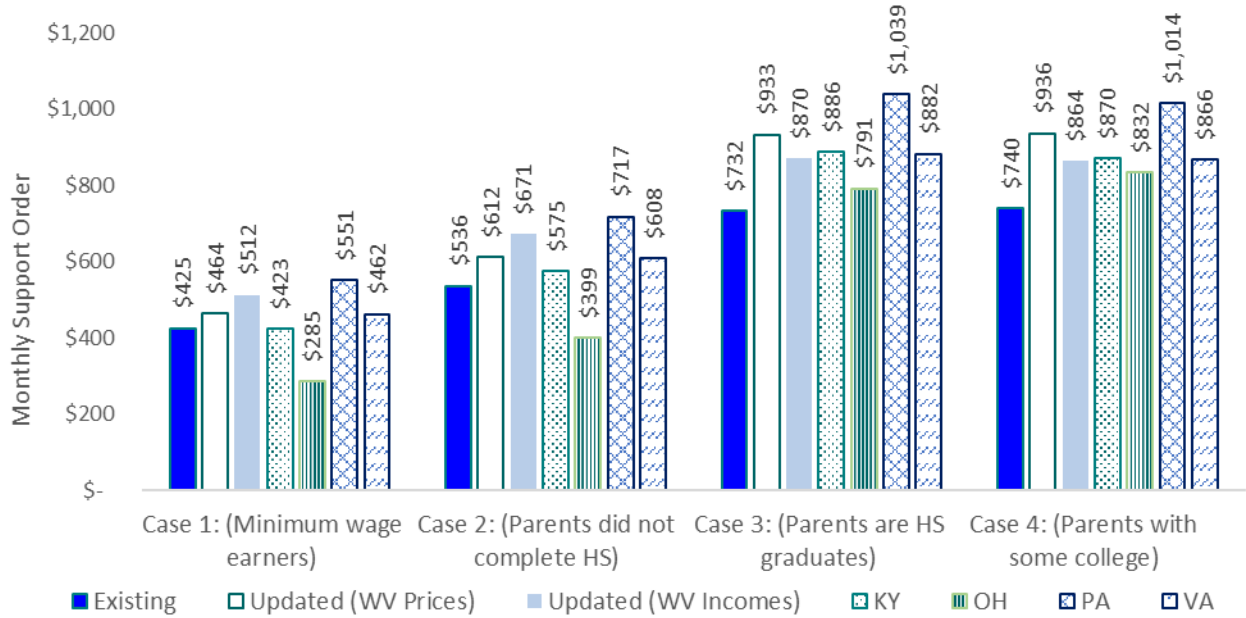
Updated Exhibit 2: Comparisons of Case Scenarios 1-4 for One Child



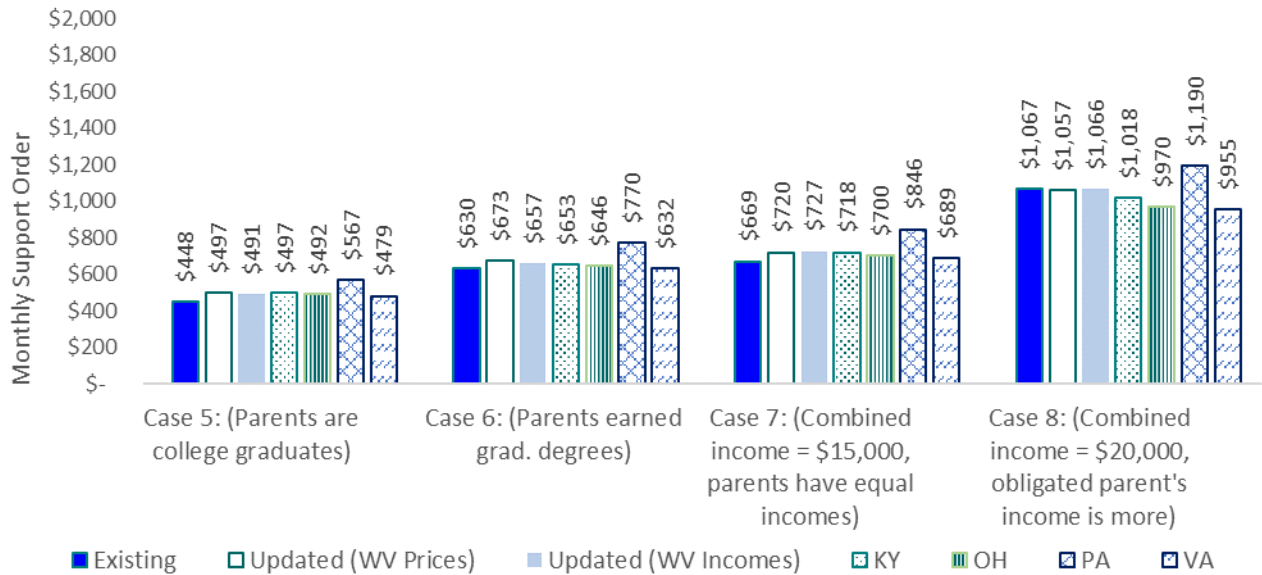
Updated Exhibit 3: Comparisons of Case Scenarios 1-4 for Two Children



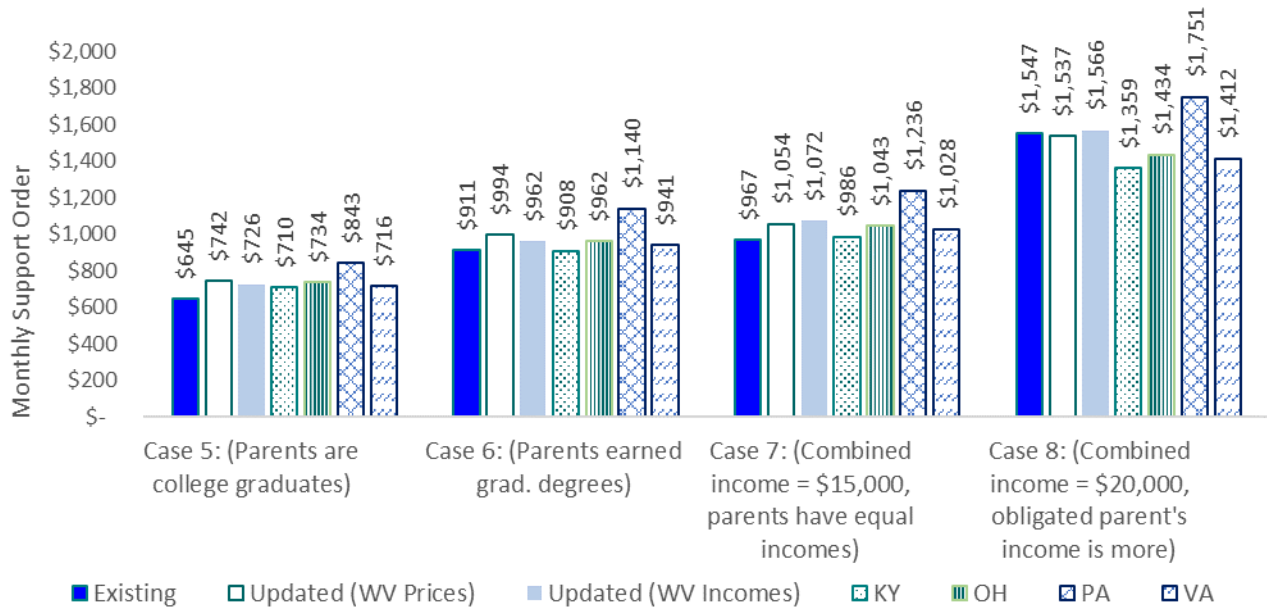
Updated Exhibit 4: Comparisons of Case Scenarios 1-4 for Three Children



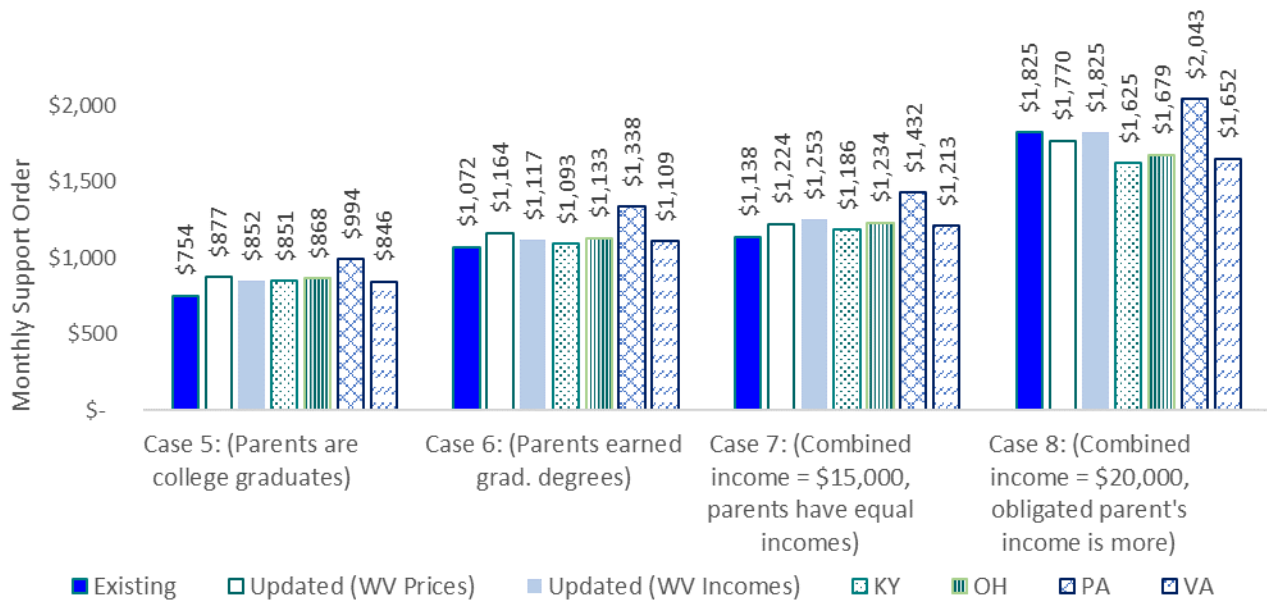
Updated Exhibit 5: Comparisons of Case Scenarios 5-8 for One Child



Updated Exhibit 6: Comparisons of Case Scenarios 5-8 for Two Children



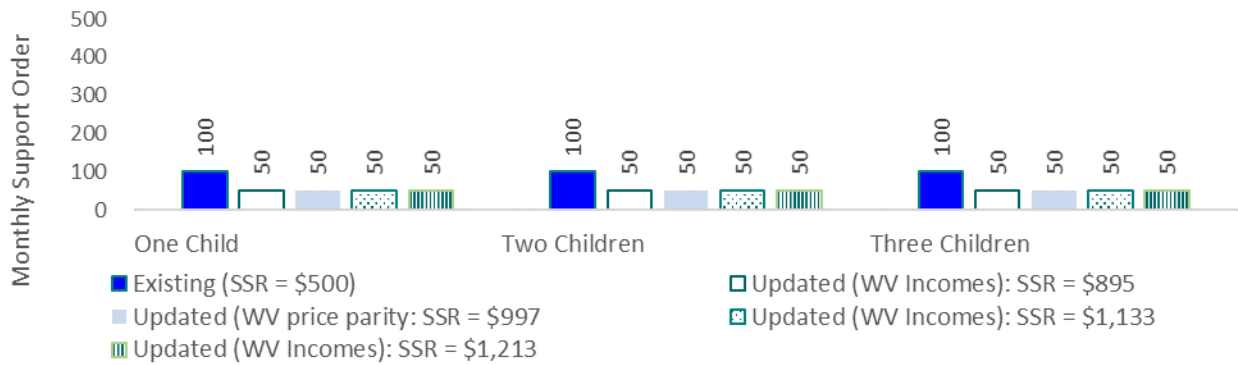
Updated Exhibit 7: Comparisons of Case Scenarios 5-8 for Three Children



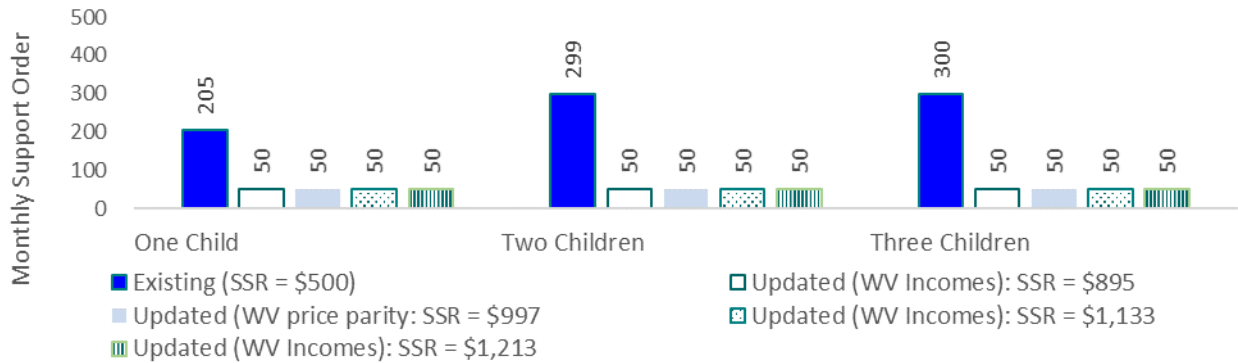
Updated Exhibit 8: Options for Updating the West Virginia SSR

Description	Calculation	SSR Amount (per month)
Existing		\$ 500
Federal poverty guidelines (FPG) for 1 person	2022 FPG = \$1,133	\$1,133
FPG multiplied by West Virginia price parity	\$1,133 multiplied by 88.0%	\$ 997
FPG multiplied by West Virginia's median family income divided by U.S. median family income	\$1,133 multiplied by (\$82,161 divided by \$103,978)	\$ 895
80 percent of the West Virginia minimum wage	\$8.75 multiplied by 40 hours per week multiplied by 52 weeks per year multiplied by 80 percent	\$1,213

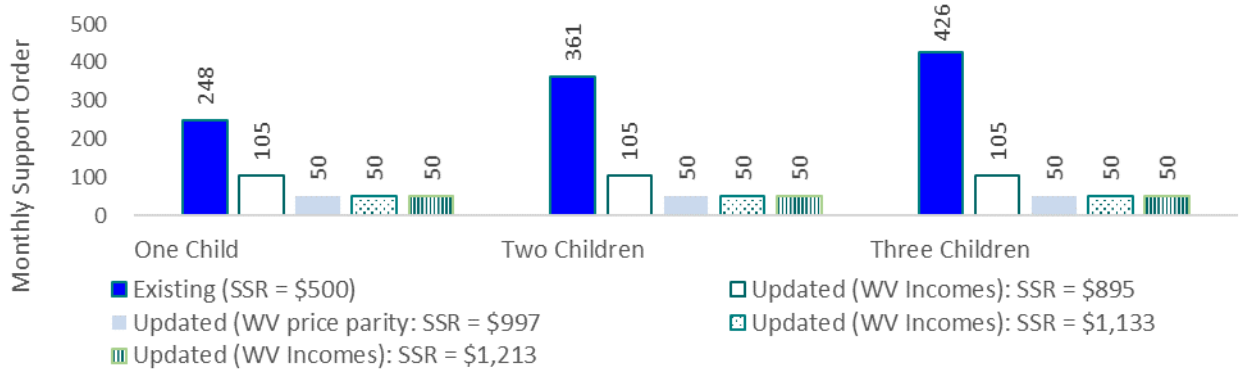
Updated Exhibit 9: Case Scenario 9 (Obligated Parent's Gross Income = \$750 per month)



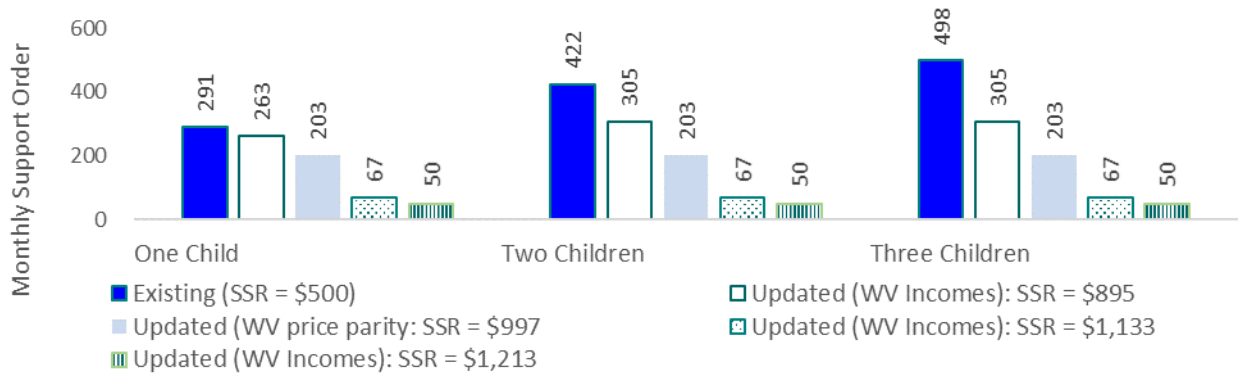
Updated Exhibit 10: Case Scenario 10 (Obligated Parent's Gross Income = \$1,000 per month)



Updated Exhibit 11: Case Scenario 11 (Obligated Parent's Gross Income = \$1,250 per month)



Updated Exhibit 12: Case Scenario 12 (Obligated Parent's Gross Income = \$1,500 per month)



APPENDIX B: PROPOSED, UPDATED TABLES (FEB. 2022 PRICE LEVELS)

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	112	170	205	229	252	274
600	122	185	223	250	275	299
650	132	201	242	270	297	323
700	142	216	260	291	320	348
750	152	231	279	311	343	372
800	162	247	297	332	365	397
850	173	262	316	353	388	422
900	183	277	334	373	411	446
950	193	293	353	394	433	471
1000	203	308	371	415	456	496
1050	213	323	389	435	478	520
1100	222	337	407	454	500	543
1150	231	351	423	472	520	565
1200	240	364	439	490	540	586
1250	249	378	455	509	559	608
1300	258	391	471	527	579	630
1350	266	405	488	545	599	651
1400	275	418	504	563	619	673
1450	284	431	520	581	639	695
1500	293	445	536	599	659	716
1550	302	458	552	617	679	738
1600	311	472	569	635	699	759
1650	319	485	585	653	718	781
1700	328	499	601	671	738	803
1750	337	512	617	689	758	824
1800	346	525	633	707	778	846
1850	355	539	649	725	798	867
1900	364	552	666	744	818	889
1950	372	566	682	761	838	910
2000	381	579	697	779	857	932
2050	390	592	713	797	876	953
2100	398	605	729	814	896	974
2150	407	618	745	832	915	995
2200	416	631	761	850	934	1016
2250	424	644	776	867	954	1037
2300	433	657	792	885	973	1058
2350	441	670	808	902	992	1079

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2400	450	683	823	920	1012	1100
2450	458	696	839	937	1031	1121
2500	467	709	855	955	1050	1141
2550	475	722	870	972	1069	1162
2600	484	735	886	990	1089	1183
2650	493	748	902	1007	1108	1204
2700	501	761	917	1025	1127	1225
2750	510	774	933	1042	1146	1246
2800	518	787	949	1060	1166	1267
2850	527	800	964	1077	1185	1288
2900	535	813	980	1095	1204	1309
2950	544	826	996	1112	1223	1330
3000	552	838	1010	1128	1241	1349
3050	561	851	1025	1145	1259	1369
3100	569	863	1039	1161	1277	1388
3150	577	875	1054	1177	1295	1407
3200	586	888	1068	1193	1312	1427
3250	594	900	1083	1209	1330	1446
3300	603	913	1097	1225	1348	1465
3350	611	925	1112	1242	1366	1485
3400	619	937	1126	1258	1384	1504
3450	628	950	1141	1274	1401	1523
3500	636	962	1155	1290	1419	1543
3550	643	972	1167	1304	1434	1559
3600	647	978	1174	1311	1442	1567
3650	651	984	1180	1318	1450	1576
3700	655	989	1187	1325	1458	1585
3750	659	995	1193	1333	1466	1594
3800	663	1001	1200	1340	1474	1602
3850	667	1007	1206	1347	1482	1611
3900	671	1012	1213	1355	1490	1620
3950	675	1018	1219	1362	1498	1629
4000	679	1024	1226	1369	1506	1637
4050	683	1030	1232	1377	1514	1646
4100	687	1035	1239	1384	1522	1655
4150	690	1040	1244	1390	1529	1661
4200	693	1044	1247	1393	1533	1666
4250	697	1048	1251	1397	1537	1671
4300	700	1052	1254	1401	1541	1675

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4350	703	1055	1258	1405	1545	1680
4400	706	1059	1261	1409	1550	1685
4450	709	1063	1265	1413	1554	1689
4500	712	1067	1268	1417	1558	1694
4550	715	1071	1272	1420	1562	1698
4600	718	1074	1275	1424	1566	1703
4650	721	1077	1278	1427	1570	1706
4700	724	1081	1281	1431	1574	1710
4750	727	1085	1284	1435	1578	1715
4800	731	1091	1292	1443	1588	1726
4850	735	1097	1300	1452	1597	1736
4900	739	1103	1307	1460	1606	1746
4950	743	1110	1315	1469	1616	1756
5000	747	1116	1322	1477	1625	1766
5050	751	1122	1330	1486	1634	1776
5100	756	1129	1338	1494	1644	1787
5150	760	1135	1345	1503	1653	1797
5200	764	1141	1353	1511	1662	1807
5250	768	1147	1360	1520	1671	1817
5300	772	1154	1368	1528	1681	1827
5350	776	1160	1375	1536	1690	1837
5400	780	1166	1383	1545	1699	1847
5450	784	1172	1390	1552	1707	1856
5500	788	1177	1395	1559	1714	1864
5550	792	1182	1401	1565	1721	1871
5600	796	1188	1407	1571	1728	1879
5650	800	1193	1412	1577	1735	1886
5700	803	1198	1418	1584	1742	1894
5750	807	1203	1423	1590	1749	1901
5800	811	1209	1429	1596	1756	1909
5850	815	1214	1435	1603	1763	1916
5900	819	1219	1440	1609	1770	1924
5950	823	1224	1446	1615	1777	1931
6000	826	1230	1452	1621	1784	1939
6050	830	1235	1457	1628	1791	1946
6100	834	1240	1463	1634	1797	1954
6150	838	1245	1468	1640	1804	1961
6200	842	1250	1474	1646	1811	1968
6250	845	1255	1479	1652	1817	1975

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6300	849	1260	1484	1658	1824	1982
6350	853	1266	1489	1664	1830	1989
6400	857	1271	1495	1670	1837	1996
6450	861	1276	1500	1676	1843	2004
6500	864	1281	1505	1682	1850	2011
6550	868	1286	1511	1687	1856	2018
6600	872	1291	1516	1693	1863	2025
6650	876	1296	1521	1699	1869	2032
6700	879	1301	1527	1705	1876	2039
6750	883	1306	1532	1711	1882	2046
6800	887	1311	1537	1717	1889	2053
6850	892	1318	1545	1726	1899	2064
6900	896	1325	1553	1735	1909	2075
6950	901	1332	1561	1744	1919	2085
7000	905	1339	1570	1753	1928	2096
7050	910	1345	1578	1762	1938	2107
7100	915	1352	1586	1771	1948	2118
7150	919	1359	1594	1780	1958	2129
7200	924	1366	1602	1789	1968	2140
7250	928	1373	1610	1798	1978	2150
7300	933	1380	1618	1808	1988	2161
7350	938	1387	1626	1817	1998	2172
7400	942	1393	1634	1826	2008	2183
7450	947	1400	1643	1835	2018	2194
7500	951	1406	1650	1843	2027	2204
7550	953	1410	1655	1848	2033	2210
7600	955	1414	1659	1854	2039	2216
7650	958	1418	1664	1859	2045	2223
7700	960	1421	1669	1864	2051	2229
7750	962	1425	1674	1869	2056	2235
7800	965	1429	1678	1875	2062	2242
7850	967	1432	1683	1880	2068	2248
7900	969	1436	1688	1885	2074	2254
7950	972	1440	1693	1891	2080	2261
8000	974	1443	1697	1896	2085	2267
8050	976	1447	1702	1901	2091	2273
8100	978	1451	1707	1906	2097	2280
8150	981	1455	1711	1912	2103	2286
8200	984	1459	1716	1917	2109	2292

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8250	987	1464	1721	1922	2115	2299
8300	991	1469	1726	1928	2120	2305
8350	995	1473	1731	1933	2126	2311
8400	999	1478	1735	1938	2132	2318
8450	1003	1483	1740	1944	2138	2324
8500	1006	1488	1745	1949	2144	2331
8550	1010	1493	1750	1954	2150	2337
8600	1014	1498	1754	1959	2155	2343
8650	1018	1502	1759	1965	2161	2349
8700	1021	1507	1763	1970	2167	2355
8750	1025	1512	1768	1975	2172	2362
8800	1029	1516	1773	1980	2178	2368
8850	1032	1521	1777	1985	2184	2374
8900	1035	1525	1781	1990	2189	2379
8950	1038	1529	1785	1994	2193	2384
9000	1041	1532	1788	1997	2197	2388
9050	1044	1536	1792	2001	2201	2393
9100	1046	1539	1795	2005	2206	2397
9150	1049	1543	1798	2009	2210	2402
9200	1052	1546	1802	2013	2214	2407
9250	1054	1550	1805	2016	2218	2411
9300	1057	1553	1809	2020	2222	2416
9350	1060	1557	1812	2024	2226	2420
9400	1063	1560	1815	2028	2231	2425
9450	1065	1563	1819	2032	2235	2429
9500	1068	1567	1822	2035	2239	2434
9550	1071	1570	1826	2039	2243	2438
9600	1074	1574	1830	2044	2248	2444
9650	1077	1579	1835	2050	2255	2451
9700	1081	1584	1841	2056	2262	2459
9750	1084	1589	1846	2062	2269	2466
9800	1088	1594	1852	2069	2276	2474
9850	1091	1599	1858	2075	2282	2481
9900	1095	1604	1863	2081	2289	2489
9950	1098	1609	1869	2087	2296	2496
10000	1102	1614	1874	2094	2303	2504
10050	1105	1619	1880	2100	2310	2511
10100	1109	1624	1886	2106	2317	2518
10150	1112	1629	1891	2113	2324	2526

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10200	1116	1634	1897	2119	2331	2533
10250	1119	1639	1902	2125	2338	2541
10300	1123	1644	1908	2131	2344	2548
10350	1126	1649	1914	2138	2351	2556
10400	1130	1654	1919	2144	2358	2563
10450	1133	1659	1925	2150	2365	2571
10500	1137	1664	1930	2156	2372	2578
10550	1140	1669	1936	2163	2379	2586
10600	1144	1674	1942	2169	2386	2593
10650	1147	1679	1947	2175	2393	2601
10700	1151	1684	1953	2181	2399	2608
10750	1154	1689	1958	2188	2406	2616
10800	1158	1694	1964	2194	2413	2623
10850	1161	1699	1970	2200	2420	2631
10900	1165	1704	1975	2206	2427	2638
10950	1168	1709	1981	2213	2434	2646
11000	1172	1714	1986	2219	2441	2653
11050	1175	1719	1992	2225	2448	2661
11100	1179	1724	1998	2231	2455	2668
11150	1182	1729	2003	2238	2461	2676
11200	1186	1734	2009	2244	2468	2683
11250	1189	1739	2014	2250	2475	2691
11300	1193	1744	2020	2256	2482	2698
11350	1196	1749	2026	2263	2489	2706
11400	1200	1754	2032	2269	2496	2714
11450	1203	1759	2038	2276	2504	2722
11500	1206	1764	2044	2283	2511	2730
11550	1209	1769	2050	2290	2519	2738
11600	1213	1774	2056	2297	2526	2746
11650	1216	1779	2062	2304	2534	2754
11700	1219	1784	2068	2310	2542	2763
11750	1223	1789	2075	2317	2549	2771
11800	1226	1794	2081	2324	2557	2779
11850	1229	1799	2087	2331	2564	2787
11900	1232	1804	2093	2338	2572	2795
11950	1236	1809	2099	2345	2579	2804
12000	1239	1814	2105	2352	2587	2812
12050	1242	1819	2111	2358	2594	2820
12100	1246	1824	2118	2365	2602	2828

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12150	1249	1829	2124	2372	2609	2836
12200	1252	1834	2130	2379	2617	2845
12250	1256	1840	2137	2387	2625	2854
12300	1259	1845	2143	2393	2633	2862
12350	1263	1850	2149	2401	2641	2871
12400	1266	1856	2156	2408	2649	2880
12450	1270	1861	2163	2416	2658	2889
12500	1273	1867	2170	2423	2666	2898
12550	1277	1872	2176	2431	2674	2907
12600	1281	1878	2183	2439	2682	2916
12650	1284	1883	2190	2446	2691	2925
12700	1288	1889	2197	2454	2699	2934
12750	1291	1895	2203	2461	2707	2943
12800	1295	1900	2210	2469	2716	2952
12850	1299	1906	2217	2476	2724	2961
12900	1302	1911	2224	2484	2732	2970
12950	1306	1917	2230	2491	2740	2979
13000	1309	1922	2237	2499	2749	2988
13050	1313	1928	2244	2506	2757	2997
13100	1317	1933	2251	2514	2765	3006
13150	1320	1939	2257	2521	2774	3015
13200	1324	1944	2264	2529	2782	3024
13250	1327	1950	2271	2537	2790	3033
13300	1331	1955	2278	2544	2798	3042
13350	1335	1961	2284	2552	2807	3051
13400	1338	1966	2291	2559	2815	3060
13450	1342	1972	2298	2567	2823	3069
13500	1345	1978	2305	2574	2832	3078
13550	1349	1983	2311	2582	2840	3087
13600	1353	1989	2318	2589	2848	3096
13650	1356	1994	2325	2597	2856	3105
13700	1360	2000	2332	2604	2865	3114
13750	1363	2005	2338	2612	2873	3123
13800	1367	2011	2345	2619	2881	3132
13850	1371	2016	2352	2627	2890	3141
13900	1374	2022	2359	2634	2898	3150
13950	1378	2027	2365	2642	2906	3159
14000	1382	2033	2372	2650	2914	3168
14050	1385	2038	2379	2657	2923	3177

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14100	1389	2044	2386	2665	2931	3186
14150	1392	2049	2392	2672	2939	3195
14200	1396	2055	2399	2680	2948	3204
14250	1400	2061	2406	2687	2956	3213
14300	1403	2066	2412	2695	2964	3222
14350	1407	2072	2419	2702	2973	3231
14400	1410	2077	2426	2710	2981	3240
14450	1414	2083	2433	2717	2989	3249
14500	1418	2088	2439	2725	2997	3258
14550	1421	2094	2446	2732	3006	3267
14600	1425	2099	2453	2740	3014	3276
14650	1428	2105	2460	2747	3022	3285
14700	1432	2110	2466	2755	3031	3294
14750	1436	2116	2473	2763	3039	3303
14800	1439	2121	2480	2770	3047	3312
14850	1443	2127	2487	2778	3055	3321
14900	1446	2132	2493	2785	3064	3330
14950	1450	2138	2500	2793	3072	3339
15000	1454	2143	2507	2800	3080	3348
15050	1457	2149	2514	2808	3089	3357
15100	1461	2155	2520	2815	3097	3366
15150	1464	2160	2527	2823	3105	3375
15200	1468	2166	2534	2830	3113	3384
15250	1472	2171	2541	2838	3122	3393
15300	1475	2176	2547	2845	3129	3401
15350	1478	2181	2553	2851	3136	3409
15400	1481	2186	2559	2858	3144	3417
15450	1484	2191	2564	2865	3151	3425
15500	1488	2196	2570	2871	3158	3433
15550	1491	2200	2576	2878	3166	3441
15600	1494	2205	2582	2884	3173	3449
15650	1497	2210	2588	2891	3180	3457
15700	1500	2215	2594	2898	3188	3465
15750	1503	2220	2600	2904	3195	3473
15800	1507	2225	2606	2911	3202	3481
15850	1510	2230	2612	2918	3209	3489
15900	1513	2235	2618	2924	3217	3497
15950	1516	2239	2624	2931	3224	3505
16000	1519	2244	2630	2938	3231	3513

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16050	1522	2249	2636	2944	3239	3520
16100	1526	2254	2641	2950	3245	3528
16150	1529	2259	2646	2956	3252	3535
16200	1532	2263	2652	2962	3258	3542
16250	1536	2268	2657	2968	3265	3549
16300	1539	2273	2662	2974	3271	3556
16350	1542	2277	2668	2980	3278	3563
16400	1546	2282	2673	2986	3284	3570
16450	1549	2287	2678	2991	3291	3577
16500	1552	2291	2683	2997	3297	3584
16550	1555	2296	2689	3003	3303	3591
16600	1559	2301	2694	3009	3310	3598
16650	1562	2305	2699	3015	3316	3605
16700	1565	2310	2704	3021	3323	3612
16750	1569	2315	2710	3027	3329	3619
16800	1572	2319	2715	3032	3336	3626
16850	1575	2324	2720	3038	3342	3633
16900	1578	2329	2725	3044	3348	3640
16950	1581	2333	2730	3050	3355	3647
17000	1585	2338	2735	3056	3361	3653
17050	1588	2342	2741	3061	3367	3660
17100	1591	2347	2746	3067	3374	3667
17150	1594	2352	2751	3073	3380	3674
17200	1598	2356	2756	3079	3387	3681
17250	1601	2361	2761	3084	3393	3688
17300	1604	2365	2767	3090	3399	3695
17350	1607	2370	2772	3096	3406	3702
17400	1611	2375	2777	3102	3412	3709
17450	1614	2379	2782	3108	3418	3716
17500	1617	2384	2787	3113	3425	3723
17550	1620	2389	2793	3119	3431	3730
17600	1624	2393	2798	3125	3438	3737
17650	1627	2398	2803	3131	3444	3744
17700	1630	2402	2808	3137	3450	3750
17750	1633	2407	2813	3142	3457	3757
17800	1637	2412	2818	3148	3463	3764
17850	1640	2416	2824	3154	3469	3771
17900	1643	2421	2829	3160	3476	3778
17950	1646	2425	2834	3166	3482	3785

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18000	1650	2430	2839	3171	3489	3792
18050	1653	2435	2844	3177	3495	3799
18100	1656	2439	2850	3183	3501	3806
18150	1659	2444	2855	3189	3508	3813
18200	1663	2448	2860	3195	3514	3820
18250	1666	2453	2865	3200	3520	3827
18300	1669	2458	2870	3206	3527	3834
18350	1672	2462	2875	3212	3533	3840
18400	1676	2467	2881	3218	3539	3847
18450	1679	2472	2886	3224	3546	3854
18500	1682	2476	2891	3229	3552	3861
18550	1685	2481	2896	3235	3559	3868
18600	1689	2485	2901	3241	3565	3875
18650	1692	2490	2907	3247	3571	3882
18700	1695	2495	2912	3252	3578	3889
18750	1698	2499	2917	3258	3584	3896
18800	1701	2504	2922	3264	3590	3903
18850	1705	2508	2927	3270	3597	3910
18900	1708	2513	2933	3276	3603	3917
18950	1711	2518	2938	3281	3610	3924
19000	1714	2522	2943	3287	3616	3931
19050	1718	2527	2948	3293	3622	3937
19100	1721	2531	2953	3299	3629	3944
19150	1724	2536	2958	3304	3635	3951
19200	1727	2540	2963	3310	3641	3957
19250	1730	2545	2968	3315	3647	3964
19300	1733	2549	2973	3321	3653	3971
19350	1736	2553	2978	3326	3659	3977
19400	1739	2558	2983	3332	3665	3984
19450	1742	2562	2988	3337	3671	3990
19500	1745	2566	2993	3343	3677	3997
19550	1749	2571	2997	3348	3683	4003
19600	1752	2575	3002	3354	3689	4010
19650	1755	2580	3007	3359	3695	4017
19700	1758	2584	3012	3365	3701	4023
19750	1761	2588	3017	3370	3707	4030
19800	1764	2593	3022	3376	3713	4036
19850	1767	2597	3027	3381	3719	4043
19900	1770	2601	3032	3387	3725	4049

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19950	1773	2606	3037	3392	3731	4056
20000	1776	2610	3042	3398	3737	4063
20050	1779	2615	3047	3403	3743	4069
20100	1782	2619	3052	3409	3750	4076
20150	1786	2623	3057	3414	3756	4082
20200	1789	2628	3061	3420	3762	4089
20250	1792	2632	3066	3425	3768	4095
20300	1795	2636	3071	3431	3774	4102
20350	1798	2641	3076	3436	3780	4109
20400	1801	2645	3081	3442	3786	4115
20450	1804	2650	3086	3447	3792	4122
20500	1807	2654	3091	3453	3798	4128
20550	1810	2658	3096	3458	3804	4135
20600	1813	2663	3101	3464	3810	4141
20650	1816	2667	3106	3469	3816	4148
20700	1819	2672	3111	3475	3822	4155
20750	1822	2676	3116	3480	3828	4161
20800	1826	2680	3121	3486	3834	4168
20850	1829	2685	3125	3491	3840	4174
20900	1832	2689	3130	3497	3846	4181
20950	1835	2693	3135	3502	3852	4187
21000	1838	2698	3140	3508	3858	4194
21050	1841	2702	3145	3513	3864	4201
21100	1844	2707	3150	3519	3870	4207
21150	1847	2711	3155	3524	3877	4214
21200	1850	2715	3160	3530	3883	4220
21250	1853	2720	3165	3535	3889	4227
21300	1856	2724	3170	3541	3895	4234
21350	1859	2728	3175	3546	3901	4240
21400	1862	2733	3180	3552	3907	4247
21450	1866	2737	3185	3557	3913	4253
21500	1869	2742	3189	3563	3919	4260
21550	1872	2746	3194	3568	3925	4266
21600	1875	2750	3199	3574	3931	4273
21650	1878	2755	3204	3579	3937	4280
21700	1881	2759	3209	3585	3943	4286
21750	1884	2763	3214	3590	3949	4293
21800	1887	2768	3219	3596	3955	4299
21850	1890	2772	3224	3601	3961	4306

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21900	1893	2777	3229	3607	3967	4312
21950	1896	2781	3234	3612	3973	4319
22000	1899	2785	3239	3618	3979	4326
22050	1903	2790	3244	3623	3985	4332
22100	1906	2794	3249	3629	3991	4339
22150	1909	2799	3253	3634	3998	4345
22200	1912	2803	3258	3640	4004	4352
22250	1915	2807	3263	3645	4010	4358
22300	1918	2812	3268	3651	4016	4365
22350	1921	2816	3273	3656	4022	4372
22400	1924	2820	3278	3662	4028	4378
22450	1927	2825	3283	3667	4034	4385
22500	1930	2829	3288	3673	4040	4391
22550	1933	2834	3293	3678	4046	4398
22600	1936	2838	3298	3684	4052	4404
22650	1939	2842	3303	3689	4058	4411
22700	1943	2847	3308	3695	4064	4418
22750	1946	2851	3313	3700	4070	4424
22800	1949	2855	3317	3706	4076	4431
22850	1952	2860	3322	3711	4082	4437
22900	1955	2864	3327	3717	4088	4444
22950	1958	2869	3332	3722	4094	4450
23000	1961	2873	3337	3728	4100	4457
23050	1964	2877	3342	3733	4106	4464
23100	1967	2882	3347	3739	4112	4470
23150	1970	2886	3352	3744	4118	4477
23200	1973	2890	3357	3750	4125	4483
23250	1976	2895	3362	3755	4131	4490
23300	1979	2899	3367	3761	4137	4497
23350	1983	2904	3372	3766	4143	4503
23400	1986	2908	3377	3772	4149	4510
23450	1989	2912	3381	3777	4155	4516
23500	1992	2917	3386	3783	4161	4523
23550	1995	2921	3391	3788	4167	4529
23600	1998	2926	3396	3794	4173	4536
23650	2001	2930	3401	3799	4179	4543
23700	2004	2934	3406	3805	4185	4549
23750	2007	2939	3411	3810	4191	4556
23800	2010	2943	3416	3816	4197	4562

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23850	2013	2947	3421	3821	4203	4569
23900	2016	2952	3426	3827	4209	4575
23950	2020	2956	3431	3832	4215	4582
24000	2023	2961	3436	3838	4221	4589
24050	2026	2965	3441	3843	4227	4595
24100	2029	2969	3445	3849	4233	4602
24150	2032	2974	3450	3854	4239	4608
24200	2035	2978	3455	3860	4246	4615
24250	2038	2982	3460	3865	4252	4621
24300	2041	2987	3465	3871	4258	4628
24350	2044	2991	3470	3876	4264	4635
24400	2047	2996	3475	3882	4270	4641
24450	2050	3000	3480	3887	4276	4648
24500	2053	3004	3485	3893	4282	4654
24550	2056	3009	3490	3898	4288	4661
24600	2060	3013	3495	3904	4294	4667
24650	2063	3017	3500	3909	4300	4674
24700	2066	3022	3505	3915	4306	4681
24750	2069	3026	3509	3920	4312	4687
24800	2072	3031	3514	3926	4318	4694
24850	2075	3035	3519	3931	4324	4700
24900	2078	3039	3524	3937	4330	4707
24950	2081	3044	3529	3942	4336	4713
25000	2084	3048	3534	3948	4342	4720
25050	2087	3052	3539	3953	4348	4727
25100	2090	3057	3544	3959	4354	4733
25150	2093	3061	3549	3964	4360	4740
25200	2096	3066	3554	3970	4366	4746
25250	2100	3070	3559	3975	4373	4753
25300	2103	3074	3564	3981	4379	4760
25350	2106	3079	3569	3986	4385	4766
25400	2109	3083	3573	3992	4391	4773
25450	2112	3088	3578	3997	4397	4779
25500	2115	3092	3583	4003	4403	4786
25550	2118	3096	3588	4008	4409	4792
25600	2121	3101	3593	4014	4415	4799
25650	2124	3105	3598	4019	4421	4806
25700	2127	3109	3603	4025	4427	4812
25750	2130	3114	3608	4030	4433	4819

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25800	2133	3118	3613	4036	4439	4825
25850	2137	3123	3618	4041	4445	4832
25900	2140	3127	3623	4047	4451	4838
25950	2143	3131	3628	4052	4457	4845
26000	2146	3136	3633	4058	4463	4852
26050	2149	3140	3637	4063	4469	4858
26100	2152	3144	3642	4069	4475	4865
26150	2155	3149	3647	4074	4481	4871
26200	2158	3153	3652	4080	4487	4878
26250	2161	3158	3657	4085	4494	4884
26300	2164	3162	3662	4091	4500	4891
26350	2167	3166	3667	4096	4506	4898
26400	2170	3171	3672	4102	4512	4904
26450	2173	3175	3677	4107	4518	4911
26500	2177	3179	3682	4113	4524	4917
26550	2180	3184	3687	4118	4530	4924
26600	2183	3188	3692	4124	4536	4930
26650	2186	3193	3697	4129	4542	4937
26700	2189	3197	3701	4135	4548	4944
26750	2192	3201	3706	4140	4554	4950
26800	2195	3206	3711	4146	4560	4957
26850	2198	3210	3716	4151	4566	4963
26900	2201	3215	3721	4157	4572	4970
26950	2204	3219	3726	4162	4578	4977
27000	2207	3223	3731	4167	4584	4983
27050	2210	3228	3736	4173	4590	4990
27100	2213	3232	3741	4178	4596	4996
27150	2217	3236	3746	4184	4602	5003
27200	2220	3241	3751	4189	4608	5009
27250	2223	3245	3756	4195	4614	5016
27300	2226	3250	3761	4200	4621	5023
27350	2229	3254	3765	4206	4627	5029
27400	2232	3258	3770	4211	4633	5036
27450	2235	3263	3775	4217	4639	5042
27500	2238	3267	3780	4222	4645	5049
27550	2241	3271	3785	4228	4651	5055
27600	2244	3276	3790	4233	4657	5062
27650	2247	3280	3795	4239	4663	5069
27700	2250	3285	3800	4244	4669	5075

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27750	2254	3289	3805	4250	4675	5082
27800	2257	3293	3810	4255	4681	5088
27850	2260	3298	3815	4261	4687	5095
27900	2263	3302	3820	4266	4693	5101
27950	2266	3306	3825	4272	4699	5108
28000	2269	3311	3829	4277	4705	5115
28050	2272	3315	3834	4283	4711	5121
28100	2275	3320	3839	4288	4717	5128
28150	2278	3324	3844	4294	4723	5134
28200	2281	3328	3849	4299	4729	5141
28250	2284	3333	3854	4305	4735	5147
28300	2287	3337	3859	4310	4742	5154
28350	2290	3342	3864	4316	4748	5161
28400	2294	3346	3869	4321	4754	5167
28450	2297	3350	3874	4327	4760	5174
28500	2300	3355	3879	4332	4766	5180
28550	2303	3359	3884	4338	4772	5187
28600	2306	3363	3889	4343	4778	5193
28650	2309	3368	3893	4349	4784	5200
28700	2312	3372	3898	4354	4790	5207
28750	2315	3377	3903	4360	4796	5213
28800	2318	3381	3908	4365	4802	5220
28850	2321	3385	3913	4371	4808	5226
28900	2324	3390	3918	4376	4814	5233
28950	2327	3394	3923	4382	4820	5240
29000	2330	3398	3928	4387	4826	5246
29050	2334	3403	3933	4393	4832	5253
29100	2337	3407	3938	4398	4838	5259
29150	2340	3412	3943	4404	4844	5266
29200	2343	3416	3948	4409	4850	5272
29250	2346	3420	3953	4415	4856	5279
29300	2349	3425	3957	4420	4862	5286
29350	2352	3429	3962	4426	4869	5292
29400	2355	3433	3967	4431	4875	5299
29450	2358	3438	3972	4437	4881	5305
29500	2361	3442	3977	4442	4887	5312
29550	2364	3447	3982	4448	4893	5318
29600	2367	3451	3987	4453	4899	5325
29650	2371	3455	3992	4459	4905	5332

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29700	2374	3460	3997	4464	4911	5338
29750	2377	3464	4002	4470	4917	5345
29800	2380	3468	4007	4475	4923	5351
29850	2383	3473	4012	4481	4929	5358
29900	2386	3477	4017	4486	4935	5364
29950	2389	3482	4021	4492	4941	5371
30000	2392	3486	4026	4497	4947	5378
30050	2395	3490	4031	4503	4953	5384
30100	2398	3495	4036	4508	4959	5391
30150	2401	3499	4041	4514	4965	5397
30200	2404	3504	4046	4519	4971	5404
30250	2407	3508	4051	4525	4977	5410
30300	2411	3512	4056	4530	4983	5417
30350	2414	3517	4061	4536	4990	5424
30400	2417	3521	4066	4541	4996	5430
30450	2420	3525	4071	4547	5002	5437
30500	2423	3530	4076	4552	5008	5443
30550	2426	3534	4081	4558	5014	5450
30600	2429	3539	4085	4563	5020	5456
30650	2432	3543	4090	4569	5026	5463
30700	2435	3547	4095	4574	5032	5470
30750	2438	3552	4100	4580	5038	5476
30800	2441	3556	4105	4585	5044	5483
30850	2444	3560	4110	4591	5050	5489
30900	2447	3565	4115	4596	5056	5496
30950	2451	3569	4120	4602	5062	5503
31000	2454	3574	4125	4607	5068	5509
31050	2457	3578	4130	4613	5074	5516
31100	2460	3582	4135	4618	5080	5522
31150	2463	3587	4140	4624	5086	5529
31200	2466	3591	4145	4629	5092	5535
31250	2469	3595	4149	4635	5098	5542
31300	2472	3600	4154	4640	5104	5549
31350	2475	3604	4159	4646	5110	5555
31400	2478	3609	4164	4651	5117	5562
31450	2481	3613	4169	4657	5123	5568
31500	2484	3617	4174	4662	5129	5575
31550	2488	3622	4179	4668	5135	5581
31600	2491	3626	4184	4673	5141	5588

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
31650	2494	3631	4189	4679	5147	5595
31700	2497	3635	4194	4684	5153	5601
31750	2500	3639	4199	4690	5159	5608
31800	2503	3644	4204	4695	5165	5614
31850	2506	3648	4209	4701	5171	5621
31900	2509	3652	4213	4706	5177	5627
31950	2512	3657	4218	4712	5183	5634
32000	2515	3661	4223	4717	5189	5641
32050	2518	3666	4228	4723	5195	5647
32100	2521	3670	4233	4728	5201	5654
32150	2524	3674	4238	4734	5207	5660
32200	2528	3679	4243	4739	5213	5667
32250	2531	3683	4248	4745	5219	5673
32300	2534	3687	4253	4750	5225	5680
32350	2537	3692	4258	4756	5231	5687
32400	2540	3696	4263	4761	5238	5693
32450	2543	3701	4268	4767	5244	5700
32500	2546	3705	4273	4772	5250	5706
32550	2549	3709	4277	4778	5256	5713
32600	2552	3714	4282	4783	5262	5719
32650	2555	3718	4287	4789	5268	5726
32700	2558	3722	4292	4794	5274	5733
32750	2561	3727	4297	4800	5280	5739
32800	2564	3731	4302	4805	5286	5746
32850	2568	3736	4307	4811	5292	5752
32900	2571	3740	4312	4816	5298	5759
32950	2574	3744	4317	4822	5304	5766
33000	2577	3749	4322	4827	5310	5772
33050	2580	3753	4327	4833	5316	5779
33100	2583	3758	4332	4838	5322	5785
33150	2586	3762	4337	4844	5328	5792
33200	2589	3766	4341	4849	5334	5798
33250	2592	3771	4346	4855	5340	5805
33300	2595	3775	4351	4860	5346	5812
33350	2598	3779	4356	4866	5352	5818
33400	2601	3784	4361	4871	5359	5825
33450	2605	3788	4366	4877	5365	5831
33500	2608	3793	4371	4882	5371	5838
33550	2611	3797	4376	4888	5377	5844

Option A: Realigned Income (Updated to Feb. 2022 price levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
33600	2614	3801	4381	4893	5383	5851
33650	2617	3806	4386	4899	5389	5858
33700	2620	3810	4391	4904	5395	5864
33750	2623	3814	4396	4910	5401	5871
33800	2626	3819	4400	4915	5407	5877
33850	2629	3823	4405	4921	5413	5884
33900	2632	3828	4410	4926	5419	5890
33950	2635	3832	4415	4932	5425	5897
34000	2638	3836	4420	4937	5431	5904
34050	2641	3841	4425	4943	5437	5910
34100	2645	3845	4430	4948	5443	5917
34150	2648	3849	4435	4954	5449	5923
34200	2651	3854	4440	4959	5455	5930
34250	2654	3858	4445	4965	5461	5936
34300	2657	3863	4450	4970	5467	5943
34350	2660	3867	4455	4976	5473	5950
34400	2663	3871	4460	4981	5479	5956
34450	2666	3876	4464	4987	5486	5963
34500	2669	3880	4469	4992	5492	5969
34550	2672	3884	4474	4998	5498	5976
34600	2675	3889	4479	5003	5504	5982
34650	2678	3893	4484	5009	5510	5989
34700	2681	3898	4489	5014	5516	5996
34750	2685	3902	4494	5020	5522	6002
34800	2688	3906	4499	5025	5528	6009
34850	2691	3911	4504	5031	5534	6015
34900	2694	3915	4509	5036	5540	6022
34950	2697	3920	4514	5042	5546	6029
35000	2700	3924	4519	5047	5552	6035

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
550	101	153	185	207	228	247
600	110	167	202	226	248	270
650	119	181	219	244	269	292
700	128	195	235	263	289	314
750	137	208	252	281	310	337
800	146	222	269	300	330	359
850	155	236	285	319	351	381
900	164	250	302	337	371	403
950	173	264	319	356	392	426
1000	182	277	335	375	412	448
1050	191	291	352	393	432	470
1100	200	304	368	411	452	491
1150	208	316	382	427	470	510
1200	216	328	397	443	488	530
1250	223	340	411	460	506	549
1300	231	352	426	476	523	569
1350	239	365	441	492	541	589
1400	247	377	455	509	559	608
1450	255	389	470	525	577	628
1500	263	401	485	541	595	647
1550	271	413	499	558	613	667
1600	279	425	514	574	631	686
1650	287	437	528	590	649	706
1700	295	449	543	607	667	725
1750	303	461	558	623	685	745
1800	311	473	572	639	703	764
1850	319	485	587	656	721	784
1900	327	498	602	672	739	803
1950	335	510	616	688	757	823
2000	342	521	630	704	774	842
2050	350	533	645	720	792	861
2100	358	545	659	736	809	880
2150	366	557	673	752	827	899
2200	373	569	687	768	844	918
2250	381	580	702	784	862	937
2300	389	592	716	799	879	956
2350	396	604	730	815	897	975
2400	404	615	744	831	914	994
2450	412	627	758	847	932	1013
2500	420	639	772	863	949	1031
2550	427	651	786	878	966	1050

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2600	435	662	801	894	984	1069
2650	443	674	815	910	1001	1088
2700	450	686	829	926	1018	1107
2750	458	697	843	942	1036	1126
2800	466	709	857	958	1053	1145
2850	473	721	871	973	1071	1164
2900	481	733	886	989	1088	1183
2950	489	744	900	1005	1105	1202
3000	496	756	914	1021	1123	1221
3050	504	768	928	1037	1140	1239
3100	512	779	942	1052	1158	1258
3150	520	791	956	1068	1175	1277
3200	527	803	970	1084	1192	1296
3250	535	814	985	1100	1210	1315
3300	543	826	999	1116	1227	1334
3350	550	838	1013	1131	1245	1353
3400	558	850	1027	1147	1262	1372
3450	566	861	1041	1163	1279	1391
3500	573	873	1055	1179	1297	1410
3550	581	885	1069	1194	1314	1428
3600	588	896	1083	1210	1331	1447
3650	596	907	1097	1225	1348	1465
3700	603	919	1111	1241	1365	1484
3750	611	930	1124	1255	1381	1501
3800	619	940	1135	1268	1395	1516
3850	626	950	1146	1281	1409	1531
3900	634	960	1158	1293	1423	1546
3950	641	970	1169	1306	1437	1562
4000	649	979	1181	1319	1451	1577
4050	656	989	1192	1331	1465	1592
4100	664	999	1203	1344	1479	1607
4150	671	1009	1215	1357	1493	1622
4200	679	1019	1226	1370	1507	1638
4250	686	1029	1238	1382	1521	1653
4300	694	1039	1249	1395	1535	1668
4350	701	1049	1260	1408	1549	1683
4400	708	1060	1274	1423	1565	1701
4450	715	1071	1287	1437	1581	1719
4500	722	1083	1300	1452	1597	1736
4550	729	1094	1313	1467	1613	1754
4600	735	1104	1325	1480	1628	1769
4650	741	1113	1336	1492	1642	1785

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4700	747	1123	1348	1505	1656	1800
4750	752	1132	1359	1518	1670	1815
4800	758	1142	1370	1531	1684	1830
4850	764	1152	1382	1543	1698	1845
4900	770	1161	1393	1556	1712	1861
4950	776	1171	1404	1569	1726	1876
5000	782	1181	1416	1581	1740	1891
5050	787	1189	1426	1593	1752	1905
5100	792	1197	1435	1602	1763	1916
5150	797	1204	1443	1612	1773	1927
5200	802	1211	1452	1621	1784	1939
5250	807	1218	1460	1631	1794	1950
5300	811	1225	1468	1640	1804	1961
5350	816	1232	1477	1650	1815	1973
5400	821	1239	1485	1659	1825	1984
5450	826	1246	1494	1668	1835	1995
5500	830	1254	1502	1678	1846	2006
5550	835	1261	1511	1687	1856	2018
5600	840	1268	1519	1697	1866	2029
5650	845	1275	1527	1706	1877	2040
5700	850	1282	1536	1716	1887	2051
5750	854	1289	1544	1725	1897	2063
5800	857	1293	1549	1731	1904	2069
5850	860	1298	1554	1736	1909	2076
5900	863	1302	1559	1741	1915	2082
5950	866	1306	1564	1747	1921	2088
6000	869	1310	1568	1752	1927	2095
6050	872	1315	1573	1757	1933	2101
6100	875	1319	1578	1763	1939	2107
6150	878	1323	1583	1768	1945	2114
6200	881	1327	1587	1773	1951	2120
6250	884	1331	1592	1779	1956	2127
6300	887	1336	1597	1784	1962	2133
6350	890	1340	1602	1789	1968	2139
6400	893	1344	1607	1795	1974	2146
6450	895	1348	1611	1800	1980	2152
6500	898	1352	1615	1804	1984	2157
6550	901	1355	1617	1807	1987	2160
6600	904	1358	1620	1809	1990	2164
6650	906	1361	1622	1812	1993	2167
6700	909	1364	1625	1815	1997	2170
6750	911	1367	1627	1818	2000	2174

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6800	914	1370	1630	1821	2003	2177
6850	917	1373	1632	1823	2006	2180
6900	919	1376	1635	1826	2009	2183
6950	922	1379	1637	1829	2012	2187
7000	925	1382	1640	1832	2015	2190
7050	927	1385	1642	1834	2018	2193
7100	930	1388	1645	1837	2021	2197
7150	933	1391	1647	1840	2024	2200
7200	935	1395	1650	1843	2027	2204
7250	939	1401	1658	1852	2038	2215
7300	943	1407	1667	1861	2048	2226
7350	946	1413	1675	1871	2058	2237
7400	950	1419	1683	1880	2068	2248
7450	954	1426	1691	1889	2078	2259
7500	957	1432	1699	1898	2088	2270
7550	961	1438	1708	1907	2098	2281
7600	965	1444	1716	1917	2108	2292
7650	969	1450	1724	1926	2118	2303
7700	972	1457	1732	1935	2129	2314
7750	976	1463	1741	1944	2139	2325
7800	980	1469	1749	1953	2149	2336
7850	983	1475	1757	1963	2159	2347
7900	987	1482	1765	1972	2169	2358
7950	990	1485	1770	1977	2174	2364
8000	992	1488	1772	1979	2177	2366
8050	994	1491	1774	1981	2180	2369
8100	997	1493	1776	1984	2182	2372
8150	999	1496	1778	1986	2185	2375
8200	1001	1498	1780	1988	2187	2378
8250	1003	1501	1782	1991	2190	2380
8300	1006	1503	1784	1993	2192	2383
8350	1008	1506	1786	1995	2195	2386
8400	1010	1509	1788	1998	2198	2389
8450	1012	1511	1791	2000	2200	2391
8500	1014	1514	1793	2002	2203	2394
8550	1017	1516	1795	2005	2205	2397
8600	1019	1519	1797	2007	2208	2400
8650	1021	1521	1799	2009	2210	2403
8700	1024	1525	1803	2014	2215	2408
8750	1027	1529	1807	2018	2220	2413
8800	1030	1533	1811	2023	2225	2419
8850	1033	1537	1815	2027	2230	2424

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8900	1036	1541	1819	2032	2235	2430
8950	1039	1545	1823	2036	2240	2435
9000	1042	1549	1827	2041	2245	2440
9050	1045	1553	1831	2045	2250	2446
9100	1048	1557	1835	2050	2255	2451
9150	1051	1561	1839	2054	2260	2456
9200	1054	1565	1843	2059	2265	2462
9250	1057	1569	1847	2063	2270	2467
9300	1060	1573	1851	2068	2275	2473
9350	1063	1577	1855	2072	2280	2478
9400	1067	1581	1860	2077	2285	2484
9450	1071	1588	1867	2085	2294	2493
9500	1076	1594	1874	2093	2302	2503
9550	1080	1600	1881	2101	2311	2512
9600	1085	1607	1888	2109	2320	2521
9650	1089	1613	1895	2116	2328	2531
9700	1094	1619	1902	2124	2337	2540
9750	1098	1626	1909	2132	2345	2549
9800	1103	1632	1916	2140	2354	2559
9850	1107	1638	1923	2148	2363	2568
9900	1112	1645	1930	2156	2371	2577
9950	1116	1651	1937	2163	2380	2587
10000	1121	1657	1944	2171	2388	2596
10050	1125	1663	1951	2179	2397	2605
10100	1130	1670	1958	2187	2405	2615
10150	1134	1676	1965	2195	2414	2624
10200	1139	1682	1972	2202	2423	2633
10250	1143	1689	1979	2210	2431	2643
10300	1148	1695	1986	2218	2440	2652
10350	1152	1701	1993	2226	2448	2661
10400	1157	1708	2000	2234	2457	2671
10450	1161	1714	2007	2241	2466	2680
10500	1166	1720	2014	2249	2474	2689
10550	1169	1726	2021	2257	2483	2699
10600	1172	1731	2028	2265	2492	2708
10650	1176	1737	2035	2273	2500	2718
10700	1179	1742	2042	2281	2509	2727
10750	1182	1748	2049	2289	2517	2737
10800	1186	1753	2056	2296	2526	2746
10850	1189	1758	2063	2304	2535	2755
10900	1192	1764	2070	2312	2543	2765
10950	1195	1769	2077	2320	2552	2774

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11000	1199	1775	2084	2328	2561	2784
11050	1202	1780	2091	2336	2569	2793
11100	1205	1785	2098	2344	2578	2802
11150	1209	1791	2105	2352	2587	2812
11200	1212	1796	2112	2359	2595	2821
11250	1215	1802	2119	2367	2604	2831
11300	1219	1807	2126	2375	2613	2840
11350	1222	1813	2133	2383	2621	2849
11400	1225	1818	2140	2391	2630	2859
11450	1228	1823	2148	2399	2639	2868
11500	1232	1829	2155	2407	2647	2878
11550	1235	1834	2162	2415	2656	2887
11600	1238	1840	2169	2422	2665	2896
11650	1241	1844	2174	2429	2672	2904
11700	1244	1848	2178	2433	2676	2909
11750	1246	1851	2182	2437	2681	2914
11800	1249	1855	2186	2442	2686	2920
11850	1251	1858	2190	2446	2691	2925
11900	1254	1862	2194	2450	2696	2930
11950	1257	1866	2198	2455	2700	2935
12000	1259	1869	2202	2459	2705	2941
12050	1262	1873	2206	2464	2710	2946
12100	1264	1876	2209	2468	2715	2951
12150	1267	1880	2213	2472	2720	2956
12200	1269	1883	2217	2477	2724	2961
12250	1272	1887	2222	2482	2730	2967
12300	1275	1891	2225	2486	2734	2972
12350	1278	1895	2230	2491	2740	2978
12400	1280	1899	2234	2495	2745	2984
12450	1283	1903	2238	2500	2750	2990
12500	1286	1907	2243	2505	2756	2995
12550	1289	1911	2247	2510	2761	3001
12600	1292	1914	2251	2515	2766	3007
12650	1295	1918	2256	2520	2771	3013
12700	1297	1922	2260	2524	2777	3018
12750	1301	1927	2265	2530	2783	3025
12800	1305	1932	2270	2535	2789	3032
12850	1308	1937	2275	2541	2795	3038
12900	1312	1942	2280	2547	2801	3045
12950	1316	1946	2285	2552	2807	3052
13000	1319	1951	2290	2558	2813	3058
13050	1323	1956	2295	2563	2819	3065

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13100	1326	1961	2300	2569	2826	3071
13150	1330	1966	2305	2574	2832	3078
13200	1334	1971	2310	2580	2838	3085
13250	1337	1975	2315	2585	2844	3091
13300	1341	1980	2320	2591	2850	3098
13350	1345	1985	2325	2596	2856	3105
13400	1348	1990	2329	2602	2862	3111
13450	1352	1995	2334	2608	2868	3118
13500	1355	1999	2339	2613	2874	3125
13550	1359	2004	2344	2619	2881	3131
13600	1363	2009	2349	2624	2887	3138
13650	1366	2014	2354	2630	2893	3144
13700	1370	2019	2359	2635	2899	3151
13750	1374	2024	2364	2641	2905	3158
13800	1377	2028	2369	2646	2911	3164
13850	1381	2033	2374	2652	2917	3171
13900	1385	2038	2379	2658	2923	3178
13950	1388	2043	2384	2663	2929	3184
14000	1392	2048	2389	2669	2935	3191
14050	1395	2053	2394	2674	2942	3198
14100	1398	2056	2397	2678	2945	3202
14150	1400	2059	2400	2681	2949	3205
14200	1403	2061	2403	2684	2952	3209
14250	1405	2064	2405	2687	2956	3213
14300	1407	2067	2408	2690	2959	3216
14350	1409	2070	2411	2693	2962	3220
14400	1412	2073	2414	2696	2966	3224
14450	1414	2076	2417	2699	2969	3227
14500	1416	2079	2419	2702	2973	3231
14550	1419	2082	2422	2705	2976	3235
14600	1421	2085	2425	2709	2979	3239
14650	1423	2088	2428	2712	2983	3242
14700	1426	2091	2430	2715	2986	3246
14750	1428	2093	2433	2718	2990	3250
14800	1430	2096	2436	2721	2993	3253
14850	1433	2099	2439	2724	2996	3257
14900	1435	2102	2442	2727	3000	3261
14950	1437	2105	2444	2730	3003	3265
15000	1439	2108	2447	2733	3007	3268
15050	1442	2111	2450	2736	3010	3272
15100	1444	2114	2453	2740	3014	3276
15150	1446	2117	2455	2743	3017	3279

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15200	1449	2120	2458	2746	3020	3283
15250	1451	2123	2461	2749	3024	3287
15300	1453	2125	2463	2752	3027	3290
15350	1455	2128	2466	2754	3030	3293
15400	1457	2130	2468	2757	3033	3297
15450	1460	2134	2472	2761	3038	3302
15500	1464	2139	2479	2769	3046	3311
15550	1467	2145	2485	2776	3054	3319
15600	1471	2151	2492	2784	3062	3328
15650	1475	2156	2499	2791	3070	3337
15700	1479	2162	2505	2798	3078	3346
15750	1482	2167	2512	2806	3086	3355
15800	1486	2173	2518	2813	3094	3363
15850	1490	2179	2525	2820	3102	3372
15900	1494	2184	2531	2828	3110	3381
15950	1497	2190	2538	2835	3118	3390
16000	1501	2195	2545	2842	3127	3399
16050	1505	2201	2551	2850	3135	3407
16100	1509	2207	2558	2857	3143	3416
16150	1513	2212	2564	2864	3151	3425
16200	1516	2218	2571	2872	3159	3434
16250	1520	2223	2577	2879	3167	3442
16300	1524	2229	2584	2886	3175	3451
16350	1528	2234	2591	2894	3183	3460
16400	1531	2240	2597	2901	3191	3469
16450	1535	2246	2604	2908	3199	3478
16500	1539	2251	2610	2916	3207	3486
16550	1543	2257	2617	2923	3215	3495
16600	1546	2262	2624	2930	3224	3504
16650	1550	2268	2630	2938	3232	3513
16700	1554	2274	2637	2945	3240	3522
16750	1558	2279	2643	2952	3248	3530
16800	1561	2285	2650	2960	3256	3539
16850	1565	2290	2656	2967	3263	3547
16900	1569	2296	2663	2974	3271	3556
16950	1573	2301	2669	2981	3279	3565
17000	1576	2307	2675	2989	3287	3573
17050	1580	2312	2682	2996	3295	3582
17100	1584	2318	2688	3003	3303	3591
17150	1587	2323	2695	3010	3311	3599
17200	1591	2329	2701	3017	3319	3608
17250	1595	2334	2708	3025	3327	3617

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17300	1599	2340	2714	3032	3335	3625
17350	1602	2345	2721	3039	3343	3634
17400	1606	2351	2727	3046	3351	3643
17450	1610	2356	2734	3054	3359	3651
17500	1613	2362	2740	3061	3367	3660
17550	1617	2367	2747	3068	3375	3669
17600	1621	2373	2753	3075	3383	3677
17650	1625	2378	2760	3083	3391	3686
17700	1628	2384	2766	3090	3399	3695
17750	1632	2389	2773	3097	3407	3703
17800	1635	2393	2777	3102	3412	3709
17850	1638	2397	2781	3106	3417	3714
17900	1641	2401	2785	3111	3422	3719
17950	1644	2405	2789	3115	3427	3725
18000	1647	2409	2793	3120	3432	3730
18050	1650	2413	2797	3124	3436	3735
18100	1653	2417	2801	3129	3441	3741
18150	1656	2420	2805	3133	3446	3746
18200	1659	2424	2809	3138	3451	3752
18250	1662	2428	2813	3142	3456	3757
18300	1665	2432	2817	3146	3461	3762
18350	1668	2436	2821	3151	3466	3768
18400	1670	2440	2825	3155	3471	3773
18450	1673	2444	2829	3160	3476	3778
18500	1676	2448	2833	3164	3481	3784
18550	1679	2452	2837	3169	3486	3789
18600	1682	2456	2841	3173	3491	3794
18650	1685	2460	2845	3178	3496	3800
18700	1688	2464	2849	3182	3501	3805
18750	1691	2467	2853	3187	3505	3810
18800	1694	2471	2857	3191	3510	3816
18850	1697	2475	2861	3196	3515	3821
18900	1700	2479	2865	3200	3520	3827
18950	1703	2483	2869	3205	3525	3832
19000	1706	2487	2873	3209	3530	3837
19050	1709	2491	2877	3214	3535	3843
19100	1712	2495	2881	3218	3540	3848
19150	1715	2498	2885	3222	3545	3853
19200	1717	2502	2889	3227	3549	3858
19250	1720	2506	2892	3231	3554	3863
19300	1723	2510	2896	3235	3559	3868
19350	1726	2513	2900	3239	3563	3873

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19400	1729	2517	2904	3244	3568	3878
19450	1732	2521	2908	3248	3573	3883
19500	1734	2524	2911	3252	3577	3889
19550	1737	2528	2915	3256	3582	3894
19600	1740	2532	2919	3261	3587	3899
19650	1743	2536	2923	3265	3591	3904
19700	1746	2539	2927	3269	3596	3909
19750	1748	2543	2931	3273	3601	3914
19800	1751	2547	2934	3278	3605	3919
19850	1754	2550	2938	3282	3610	3924
19900	1757	2554	2942	3286	3615	3929
19950	1760	2558	2946	3290	3619	3934
20000	1762	2562	2950	3295	3624	3939
20050	1765	2565	2953	3299	3629	3945
20100	1768	2569	2957	3303	3633	3950
20150	1771	2573	2961	3307	3638	3955
20200	1774	2576	2965	3312	3643	3960
20250	1776	2580	2969	3316	3648	3965
20300	1779	2584	2972	3320	3652	3970
20350	1782	2588	2976	3324	3657	3975
20400	1785	2591	2980	3329	3662	3980
20450	1788	2595	2984	3333	3666	3985
20500	1791	2599	2988	3337	3671	3990
20550	1793	2602	2991	3341	3676	3995
20600	1796	2606	2995	3346	3680	4000
20650	1799	2610	2999	3350	3685	4006
20700	1802	2614	3003	3354	3690	4011
20750	1805	2617	3007	3358	3694	4016
20800	1807	2621	3011	3363	3699	4021
20850	1810	2625	3014	3367	3704	4026
20900	1813	2628	3018	3371	3708	4031
20950	1816	2632	3022	3375	3713	4036
21000	1818	2636	3027	3381	3719	4043
21050	1821	2640	3033	3388	3726	4051
21100	1823	2645	3039	3394	3733	4058
21150	1826	2649	3044	3400	3740	4066
21200	1828	2653	3050	3407	3747	4074
21250	1831	2657	3056	3413	3755	4081
21300	1833	2662	3061	3420	3762	4089
21350	1836	2666	3067	3426	3769	4096
21400	1838	2670	3073	3432	3776	4104
21450	1841	2674	3079	3439	3783	4112

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21500	1843	2679	3084	3445	3790	4119
21550	1846	2683	3090	3452	3797	4127
21600	1848	2687	3096	3458	3804	4135
21650	1850	2691	3101	3464	3811	4142
21700	1853	2696	3107	3471	3818	4150
21750	1855	2700	3113	3477	3825	4158
21800	1858	2704	3119	3483	3832	4165
21850	1860	2708	3124	3490	3839	4173
21900	1863	2713	3130	3496	3846	4181
21950	1865	2717	3136	3503	3853	4188
22000	1868	2721	3142	3509	3860	4196
22050	1870	2725	3147	3515	3867	4203
22100	1873	2730	3153	3522	3874	4211
22150	1875	2734	3159	3528	3881	4219
22200	1878	2738	3164	3535	3888	4226
22250	1880	2742	3170	3541	3895	4234
22300	1883	2747	3176	3547	3902	4242
22350	1885	2751	3182	3554	3909	4249
22400	1888	2755	3187	3560	3916	4257
22450	1890	2759	3193	3567	3923	4265
22500	1892	2764	3199	3573	3930	4272
22550	1895	2768	3204	3579	3937	4280
22600	1897	2772	3210	3586	3944	4288
22650	1900	2776	3216	3592	3951	4295
22700	1902	2781	3222	3599	3958	4303
22750	1905	2785	3227	3605	3965	4310
22800	1907	2789	3233	3611	3972	4318
22850	1910	2793	3239	3618	3979	4326
22900	1912	2798	3245	3624	3987	4333
22950	1915	2802	3250	3631	3994	4341
23000	1917	2806	3256	3637	4001	4349
23050	1920	2810	3262	3643	4008	4356
23100	1922	2814	3267	3650	4015	4364
23150	1925	2819	3273	3656	4022	4372
23200	1927	2823	3279	3662	4029	4379
23250	1930	2827	3285	3669	4036	4387
23300	1932	2831	3290	3675	4043	4394
23350	1934	2836	3296	3682	4050	4402
23400	1937	2840	3302	3688	4057	4410
23450	1939	2844	3307	3694	4064	4417
23500	1942	2848	3313	3701	4071	4425
23550	1944	2853	3319	3707	4078	4433

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23600	1947	2857	3325	3714	4085	4440
23650	1949	2861	3330	3720	4092	4448
23700	1952	2865	3336	3726	4099	4456
23750	1954	2870	3342	3733	4106	4463
23800	1957	2874	3348	3739	4113	4471
23850	1959	2878	3353	3746	4120	4479
23900	1962	2882	3359	3752	4127	4486
23950	1964	2887	3365	3758	4134	4494
24000	1967	2891	3370	3765	4141	4501
24050	1969	2895	3376	3771	4148	4509
24100	1972	2899	3382	3778	4155	4517
24150	1974	2904	3388	3784	4162	4524
24200	1976	2908	3393	3790	4169	4532
24250	1979	2912	3399	3797	4176	4540
24300	1981	2916	3405	3803	4183	4547
24350	1984	2921	3410	3809	4190	4555
24400	1986	2925	3416	3816	4197	4563
24450	1989	2929	3422	3822	4204	4570
24500	1991	2933	3428	3829	4212	4578
24550	1994	2938	3433	3835	4219	4586
24600	1996	2942	3439	3841	4226	4593
24650	1999	2946	3445	3848	4233	4601
24700	2001	2950	3451	3854	4240	4608
24750	2004	2955	3456	3861	4247	4616
24800	2006	2959	3462	3867	4254	4624
24850	2009	2963	3468	3873	4261	4631
24900	2011	2967	3473	3880	4268	4639
24950	2013	2972	3479	3886	4275	4647
25000	2016	2976	3485	3893	4282	4654
25050	2018	2980	3491	3899	4289	4662
25100	2021	2984	3496	3905	4296	4670
25150	2023	2988	3502	3912	4303	4677
25200	2026	2993	3508	3918	4310	4685
25250	2028	2997	3513	3925	4317	4693
25300	2031	3001	3519	3931	4324	4700
25350	2033	3005	3525	3937	4331	4708
25400	2036	3010	3531	3944	4338	4715
25450	2038	3014	3536	3950	4345	4723
25500	2041	3018	3542	3956	4352	4731
25550	2043	3022	3548	3963	4359	4738
25600	2046	3027	3554	3969	4366	4746
25650	2048	3031	3559	3976	4373	4754

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25700	2051	3035	3565	3982	4380	4761
25750	2053	3039	3571	3988	4387	4769
25800	2055	3044	3576	3995	4394	4777
25850	2058	3048	3582	4001	4401	4784
25900	2060	3052	3588	4007	4408	4792
25950	2063	3056	3592	4012	4413	4797
26000	2066	3059	3596	4017	4418	4803
26050	2068	3063	3600	4021	4423	4808
26100	2071	3067	3604	4026	4428	4814
26150	2073	3070	3608	4030	4434	4819
26200	2076	3074	3612	4035	4439	4825
26250	2078	3078	3617	4040	4444	4830
26300	2081	3081	3621	4044	4449	4836
26350	2083	3085	3625	4049	4454	4841
26400	2086	3089	3629	4054	4459	4847
26450	2089	3092	3633	4058	4464	4852
26500	2091	3096	3637	4063	4469	4858
26550	2094	3100	3641	4068	4474	4864
26600	2096	3103	3646	4072	4479	4869
26650	2099	3107	3650	4077	4484	4875
26700	2101	3111	3654	4081	4490	4880
26750	2104	3114	3658	4086	4495	4886
26800	2107	3118	3662	4091	4500	4891
26850	2109	3122	3666	4095	4505	4897
26900	2112	3125	3671	4100	4510	4902
26950	2114	3129	3675	4105	4515	4908
27000	2117	3133	3679	4109	4520	4913
27050	2119	3136	3683	4114	4525	4919
27100	2122	3140	3687	4118	4530	4924
27150	2125	3144	3691	4123	4535	4930
27200	2127	3147	3695	4128	4541	4936
27250	2130	3151	3700	4132	4546	4941
27300	2132	3155	3704	4137	4551	4947
27350	2135	3158	3708	4142	4556	4952
27400	2137	3162	3712	4146	4561	4958
27450	2140	3166	3716	4151	4566	4963
27500	2142	3169	3720	4156	4571	4969
27550	2145	3173	3724	4160	4576	4974
27600	2148	3177	3729	4165	4581	4980
27650	2150	3180	3733	4169	4586	4985
27700	2153	3184	3737	4174	4591	4991
27750	2155	3188	3741	4179	4597	4996

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27800	2158	3191	3745	4183	4602	5002
27850	2160	3195	3749	4188	4607	5008
27900	2163	3199	3753	4193	4612	5013
27950	2166	3202	3758	4197	4617	5019
28000	2168	3206	3762	4202	4622	5024
28050	2171	3210	3766	4206	4627	5030
28100	2173	3213	3770	4211	4632	5035
28150	2176	3217	3774	4216	4637	5041
28200	2178	3221	3778	4220	4642	5046
28250	2181	3224	3782	4225	4647	5052
28300	2183	3228	3787	4230	4653	5057
28350	2186	3232	3791	4234	4658	5063
28400	2189	3235	3795	4239	4663	5068
28450	2191	3239	3799	4244	4668	5074
28500	2194	3243	3803	4248	4673	5079
28550	2196	3246	3807	4253	4678	5085
28600	2199	3250	3811	4257	4683	5091
28650	2201	3254	3816	4262	4688	5096
28700	2204	3257	3820	4267	4693	5102
28750	2207	3261	3824	4271	4698	5107
28800	2209	3265	3828	4276	4704	5113
28850	2212	3268	3832	4281	4709	5118
28900	2214	3272	3836	4285	4714	5124
28950	2217	3276	3840	4290	4719	5129
29000	2219	3279	3845	4294	4724	5135
29050	2222	3283	3849	4299	4729	5140
29100	2224	3287	3853	4304	4734	5146
29150	2227	3290	3857	4308	4739	5151
29200	2230	3294	3861	4313	4744	5157
29250	2232	3298	3865	4318	4749	5163
29300	2235	3301	3869	4322	4754	5168
29350	2237	3305	3874	4327	4760	5174
29400	2240	3309	3878	4331	4765	5179
29450	2242	3312	3882	4336	4770	5185
29500	2245	3316	3886	4341	4775	5190
29550	2248	3320	3890	4345	4780	5196
29600	2250	3323	3894	4350	4785	5201
29650	2253	3327	3899	4355	4790	5207
29700	2255	3331	3903	4359	4795	5212
29750	2258	3334	3907	4364	4800	5218
29800	2260	3338	3911	4369	4805	5223
29850	2263	3342	3915	4373	4810	5229

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
29900	2266	3345	3919	4378	4816	5235
29950	2268	3349	3923	4382	4821	5240
30000	2271	3353	3928	4387	4826	5246
30050	2273	3356	3932	4392	4831	5251
30100	2276	3360	3936	4396	4836	5257
30150	2278	3364	3940	4401	4841	5262
30200	2281	3367	3944	4406	4846	5268
30250	2283	3371	3948	4410	4851	5273
30300	2286	3375	3952	4415	4856	5279
30350	2289	3378	3957	4419	4861	5284
30400	2291	3382	3961	4424	4867	5290
30450	2294	3386	3965	4429	4872	5295
30500	2296	3389	3969	4433	4877	5301
30550	2299	3393	3973	4438	4882	5307
30600	2301	3397	3977	4443	4887	5312
30650	2304	3400	3981	4447	4892	5318
30700	2307	3404	3986	4452	4897	5323
30750	2309	3408	3990	4457	4902	5329
30800	2312	3411	3994	4461	4907	5334
30850	2314	3415	3998	4466	4912	5340
30900	2317	3419	4002	4470	4917	5345
30950	2319	3422	4006	4475	4923	5351
31000	2322	3426	4010	4480	4928	5356
31050	2324	3430	4015	4484	4933	5362
31100	2327	3433	4019	4489	4938	5367
31150	2330	3437	4023	4494	4943	5373
31200	2332	3441	4027	4498	4948	5378
31250	2335	3444	4031	4503	4953	5384
31300	2337	3448	4035	4507	4958	5390
31350	2340	3452	4039	4512	4963	5395
31400	2342	3455	4044	4517	4968	5401
31450	2345	3459	4048	4521	4973	5406
31500	2348	3463	4052	4526	4979	5412
31550	2350	3466	4056	4531	4984	5417
31600	2353	3470	4060	4535	4989	5423
31650	2355	3474	4064	4540	4994	5428
31700	2358	3477	4068	4544	4999	5434
31750	2360	3481	4073	4549	5004	5439
31800	2363	3485	4077	4554	5009	5445
31850	2365	3488	4081	4558	5014	5450
31900	2368	3492	4085	4563	5019	5456
31950	2371	3496	4089	4568	5024	5462

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
32000	2373	3499	4093	4572	5030	5467
32050	2376	3503	4098	4577	5035	5473
32100	2378	3507	4102	4582	5040	5478
32150	2381	3510	4106	4586	5045	5484
32200	2383	3514	4110	4591	5050	5489
32250	2386	3518	4114	4595	5055	5495
32300	2389	3521	4118	4600	5060	5500
32350	2391	3525	4122	4605	5065	5506
32400	2394	3529	4127	4609	5070	5511
32450	2396	3532	4131	4614	5075	5517
32500	2399	3536	4135	4619	5080	5522
32550	2401	3540	4139	4623	5086	5528
32600	2404	3543	4143	4628	5091	5534
32650	2407	3547	4147	4632	5096	5539
32700	2409	3550	4151	4637	5101	5545
32750	2412	3554	4156	4642	5106	5550
32800	2414	3558	4160	4646	5111	5556
32850	2417	3561	4164	4651	5116	5561
32900	2419	3565	4168	4656	5121	5567
32950	2422	3569	4172	4660	5126	5572
33000	2424	3572	4176	4665	5131	5578
33050	2427	3576	4180	4670	5136	5583
33100	2430	3580	4185	4674	5142	5589
33150	2432	3583	4189	4679	5147	5594
33200	2435	3587	4193	4683	5152	5600
33250	2437	3591	4197	4688	5157	5606
33300	2440	3594	4201	4693	5162	5611
33350	2442	3598	4205	4697	5167	5617
33400	2445	3602	4209	4702	5172	5622
33450	2448	3605	4214	4707	5177	5628
33500	2450	3609	4218	4711	5182	5633
33550	2453	3613	4222	4716	5187	5639
33600	2455	3616	4226	4720	5193	5644
33650	2458	3620	4230	4725	5198	5650
33700	2460	3624	4234	4730	5203	5655
33750	2463	3627	4238	4734	5208	5661
33800	2465	3631	4243	4739	5213	5666
33850	2468	3635	4247	4744	5218	5672
33900	2471	3638	4251	4748	5223	5677
33950	2473	3642	4255	4753	5228	5683
34000	2476	3646	4259	4758	5233	5689
34050	2478	3649	4263	4762	5238	5694

Option B: Adjusted for Price Parity (Updated to Feb. 2022 Price Levels)

Proposed Updated Table of Basic Support Obligations

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
34100	2481	3653	4267	4767	5243	5700
34150	2483	3657	4272	4771	5249	5705
34200	2486	3660	4276	4776	5254	5711
34250	2489	3664	4280	4781	5259	5716
34300	2491	3668	4284	4785	5264	5722
34350	2494	3671	4288	4790	5269	5727
34400	2496	3675	4292	4795	5274	5733
34450	2499	3679	4296	4799	5279	5738
34500	2501	3682	4301	4804	5284	5744
34550	2504	3686	4305	4808	5289	5749
34600	2506	3690	4309	4813	5294	5755
34650	2509	3693	4313	4818	5299	5761
34700	2512	3697	4317	4822	5305	5766
34750	2514	3701	4321	4827	5310	5772
34800	2517	3704	4326	4832	5315	5777
34850	2519	3708	4330	4836	5320	5783
34900	2522	3712	4334	4841	5325	5788
34950	2524	3715	4338	4845	5330	5794
35000	2527	3719	4342	4850	5335	5799

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B						
550	127	112	101	-15	-26	-11.8%	-20.7%	185	170	153	-15	-32	-8.0%	-17.1%	219	205	185	-14	-34	-6.4%	-15.4%						
600	137	122	110	-15	-27	-10.9%	-19.9%	200	185	167	-15	-33	-7.3%	-16.5%	237	223	202	-14	-35	-5.7%	-14.8%						
650	147	132	119	-15	-28	-10.1%	-19.2%	214	201	181	-13	-33	-6.2%	-15.5%	253	242	219	-11	-34	-4.4%	-13.6%						
700	156	142	128	-14	-28	-8.8%	-18.1%	227	216	195	-11	-32	-4.8%	-14.2%	268	260	235	-8	-33	-2.8%	-12.2%						
750	163	152	137	-11	-26	-6.5%	-16.0%	238	231	208	-7	-30	-2.8%	-12.4%	282	279	252	-3	-30	-1.1%	-10.6%						
800	171	162	146	-9	-25	-5.0%	-14.6%	249	247	222	-2	-27	-0.9%	-10.7%	295	297	269	2	-26	0.8%	-8.9%						
850	179	173	155	-6	-24	-3.6%	-13.4%	261	262	236	1	-25	0.4%	-9.6%	309	316	285	7	-24	2.2%	-7.7%						
900	188	183	164	-5	-24	-2.9%	-12.7%	273	277	250	4	-23	1.6%	-8.5%	323	334	302	11	-21	3.5%	-6.5%						
950	197	193	173	-4	-24	-2.2%	-12.1%	286	293	264	7	-22	2.3%	-7.8%	338	353	319	15	-19	4.3%	-5.7%						
1000	205	203	182	-2	-23	-1.1%	-11.1%	299	308	277	9	-22	3.0%	-7.2%	353	371	335	18	-18	5.1%	-5.0%						
1050	214	213	191	-1	-23	-0.6%	-10.7%	311	323	291	12	-20	3.9%	-6.4%	368	389	352	21	-16	5.8%	-4.4%						
1100	223	222	200	-1	-23	-0.4%	-10.5%	324	337	304	13	-20	4.1%	-6.2%	382	407	368	25	-14	6.5%	-3.8%						
1150	231	231	208	0	-23	0.0%	-10.1%	336	351	316	15	-20	4.4%	-5.9%	397	423	382	26	-15	6.5%	-3.7%						
1200	240	240	216	0	-24	0.0%	-10.2%	349	364	328	15	-21	4.4%	-5.9%	412	439	397	27	-15	6.6%	-3.7%						
1250	248	249	223	1	-25	0.3%	-9.9%	361	378	340	17	-21	4.6%	-5.7%	426	455	411	29	-15	6.9%	-3.4%						
1300	257	258	231	1	-26	0.2%	-9.9%	373	391	352	18	-21	4.9%	-5.5%	441	471	426	30	-15	6.9%	-3.4%						
1350	265	266	239	1	-26	0.5%	-9.7%	386	405	365	19	-21	4.8%	-5.6%	456	488	441	32	-15	6.9%	-3.4%						
1400	274	275	247	1	-27	0.5%	-9.7%	398	418	377	20	-21	5.0%	-5.4%	470	504	455	34	-15	7.2%	-3.1%						
1450	282	284	255	2	-27	0.7%	-9.5%	410	431	389	21	-21	5.2%	-5.2%	484	520	470	36	-14	7.4%	-2.9%						
1500	291	293	263	2	-28	0.7%	-9.5%	422	445	401	23	-21	5.4%	-5.0%	498	536	485	38	-13	7.7%	-2.7%						
1550	299	302	271	3	-28	0.9%	-9.3%	434	458	413	24	-21	5.6%	-4.9%	512	552	499	40	-13	7.9%	-2.5%						
1600	307	311	279	4	-28	1.2%	-9.1%	446	472	425	26	-21	5.8%	-4.7%	526	569	514	43	-12	8.1%	-2.3%						
1650	316	319	287	3	-29	1.1%	-9.2%	458	485	437	27	-21	5.9%	-4.6%	540	585	528	45	-12	8.3%	-2.1%						
1700	324	328	295	4	-29	1.3%	-9.0%	470	499	449	29	-21	6.1%	-4.4%	554	601	543	47	-11	8.5%	-2.0%						
1750	332	337	303	5	-29	1.5%	-8.8%	482	512	461	30	-21	6.2%	-4.3%	568	617	558	49	-10	8.6%	-1.8%						
1800	341	346	311	5	-30	1.5%	-8.8%	494	525	473	31	-21	6.4%	-4.2%	581	633	572	52	-9	9.0%	-1.5%						
1850	349	355	319	6	-30	1.7%	-8.6%	506	539	485	33	-21	6.5%	-4.1%	595	649	587	54	-8	9.2%	-1.4%						
1900	357	364	327	7	-30	1.9%	-8.5%	517	552	498	35	-19	6.8%	-3.8%	609	666	602	57	-7	9.3%	-1.2%						
1950	366	372	335	6	-31	1.8%	-8.6%	529	566	510	37	-19	6.9%	-3.7%	623	682	616	59	-7	9.4%	-1.1%						
2000	373	381	342	8	-31	2.2%	-8.2%	540	579	521	39	-19	7.2%	-3.5%	636	697	630	61	-6	9.7%	-0.9%						
2050	381	390	350	9	-31	2.3%	-8.1%	551	592	533	41	-18	7.4%	-3.2%	649	713	645	64	-4	9.9%	-0.7%						
2100	388	398	358	10	-30	2.6%	-7.8%	562	605	545	43	-17	7.6%	-3.0%	662	729	659	67	-3	10.1%	-0.5%						
2150	395	407	366	12	-29	3.0%	-7.4%	573	618	557	45	-16	7.8%	-2.8%	674	745	673	71	-1	10.5%	-0.1%						
2200	403	416	373	13	-30	3.1%	-7.4%	583	631	569	48	-14	8.2%	-2.5%	687	761	687	74	0	10.7%	0.0%						
2250	410	424	381	14	-29	3.4%	-7.1%	594	644	580	50	-14	8.4%	-2.3%	700	776	702	76	2	10.9%	0.2%						
2300	417	433	389	16	-28	3.8%	-6.8%	605	657	592	52	-13	8.6%	-2.1%	712	792	716	80	4	11.2%	0.5%						
2350	425	441	396	16	-29	3.8%	-6.7%	616	670	604	54	-12	8.8%	-2.0%	725	808	730	83	5	11.4%	0.7%						
2400	432	450	404	18	-28	4.1%	-6.4%	626	683	615	57	-11	9.1%	-1.7%	738	823	744	85	6	11.6%	0.8%						
2450	440	458	412	18	-28	4.2%	-6.4%	637	696	627	59	-10	9.3%	-1.5%	750	839	758	89	8	11.9%	1.1%						
2500	447	467	420	20	-27	4.5%	-6.1%	648	709	639	61	-9	9.4%	-1.4%	763	855	772	92	9	12.0%	1.2%						
2550	454	475	427	21	-27	4.7%	-5.9%	658	722	651	64	-7	9.7%	-1.1%	776	870	786	94	10	12.2%	1.3%						
2600	460	484	435	24	-25	5.2%	-5.5%	667	735	662	68	-5	10.2%	-0.7%	786	886	801	100	15	12.7%	1.9%						
2650	465	493	443	28	-22	5.9%	-4.8%	674	748	674	74	0	11.0%	0.0%	794	902	815	108	21	13.6%	2.6%						
2700	471	501	450	30	-21	6.4%	-4.4%	682	761	686	79	4	11.6%	0.5%	803	917	829	114	26	14.2%	3.2%						
2750	475	510	458	35	-17	7.3%	-3.6%	688	774	697	86	9	12.5%	1.4%	810	933	843	123	33	15.2%	4.1%						
2800	479	518	466	39	-13	8.2%	-2.8%	694	787	709	93	15	13.4%	2.2%	816	949	857	133	41	16.3%	5.1%						
2850	484	527	473	43	-11	8.8%	-2.2%	700	800	721	100	21	14.3%	3.0%	823	964	871	141	48	17.2%	5.9%						

Side-by-Side Comparisons

Combined Gross Income	1 Child								2 Children								3 Children										
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B
2900	488	535	481	47	-7	9.7%	-1.4%	705	813	733	108	28	15.3%	3.9%	830	980	886	150	56	18.1%	6.7%						
2950	492	544	489	52	-3	10.6%	-0.7%	711	826	744	115	33	16.2%	4.7%	836	996	900	160	64	19.1%	7.6%						
3000	496	552	496	56	0	11.4%	0.1%	717	838	756	121	39	16.9%	5.4%	843	1010	914	167	71	19.8%	8.4%						
3050	500	561	504	61	4	12.1%	0.8%	723	851	768	128	45	17.7%	6.2%	850	1025	928	175	78	20.6%	9.2%						
3100	504	569	512	65	8	12.9%	1.6%	729	863	779	134	50	18.4%	6.9%	856	1039	942	183	86	21.4%	10.1%						
3150	509	577	520	68	11	13.4%	2.1%	735	875	791	140	56	19.1%	7.6%	863	1054	956	191	93	22.1%	10.8%						
3200	513	586	527	73	14	14.2%	2.8%	740	888	803	148	63	20.0%	8.5%	869	1068	970	199	101	22.9%	11.7%						
3250	517	594	535	77	18	14.9%	3.5%	746	900	814	154	68	20.7%	9.2%	876	1083	985	207	109	23.6%	12.4%						
3300	521	603	543	82	22	15.6%	4.1%	752	913	826	161	74	21.3%	9.9%	882	1097	999	215	117	24.4%	13.2%						
3350	524	611	550	87	26	16.6%	5.0%	757	925	838	168	81	22.2%	10.7%	888	1112	1013	224	125	25.2%	14.1%						
3400	527	619	558	92	31	17.5%	5.9%	761	937	850	176	89	23.2%	11.6%	893	1126	1027	233	134	26.1%	15.0%						
3450	531	628	566	97	35	18.2%	6.5%	766	950	861	184	95	24.0%	12.4%	899	1141	1041	242	142	26.9%	15.8%						
3500	534	636	573	102	39	19.1%	7.4%	771	962	873	191	102	24.8%	13.2%	904	1155	1055	251	151	27.8%	16.7%						
3550	537	643	581	106	44	19.7%	8.2%	775	972	885	197	110	25.5%	14.1%	910	1167	1069	257	159	28.2%	17.5%						
3600	541	647	588	106	47	19.6%	8.8%	780	978	896	198	116	25.4%	14.9%	916	1174	1083	258	167	28.1%	18.2%						
3650	544	651	596	107	52	19.7%	9.5%	785	984	907	199	122	25.3%	15.6%	921	1180	1097	259	176	28.1%	19.1%						
3700	547	655	603	108	56	19.7%	10.3%	790	989	919	199	129	25.3%	16.3%	927	1187	1111	260	184	28.0%	19.8%						
3750	550	659	611	109	61	19.8%	11.1%	794	995	930	201	136	25.3%	17.1%	932	1193	1124	261	192	28.0%	20.6%						
3800	554	663	619	109	65	19.7%	11.7%	799	1001	940	202	141	25.3%	17.6%	937	1200	1135	263	198	28.0%	21.1%						
3850	557	667	626	110	69	19.7%	12.4%	803	1007	950	204	147	25.4%	18.3%	943	1206	1146	263	203	27.9%	21.6%						
3900	560	671	634	111	74	19.8%	13.1%	808	1012	960	204	152	25.3%	18.8%	948	1213	1158	265	210	27.9%	22.1%						
3950	563	675	641	112	78	19.9%	13.9%	812	1018	970	206	158	25.4%	19.4%	953	1219	1169	266	216	27.9%	22.7%						
4000	566	679	649	113	83	19.9%	14.6%	817	1024	979	207	162	25.3%	19.9%	959	1226	1181	267	222	27.8%	23.1%						
4050	570	683	656	113	86	19.8%	15.1%	822	1030	989	208	167	25.3%	20.4%	964	1232	1192	268	228	27.8%	23.7%						
4100	574	687	664	113	90	19.6%	15.6%	828	1035	999	207	171	25.0%	20.7%	972	1239	1203	267	231	27.5%	23.8%						
4150	579	690	671	111	92	19.2%	15.9%	834	1040	1009	206	175	24.7%	21.0%	979	1244	1215	265	236	27.1%	24.1%						
4200	583	693	679	110	96	18.9%	16.4%	841	1044	1019	203	178	24.1%	21.2%	986	1247	1226	261	240	26.5%	24.4%						
4250	588	697	686	109	98	18.5%	16.7%	847	1048	1029	201	182	23.7%	21.5%	993	1251	1238	258	245	26.0%	24.6%						
4300	592	700	694	108	102	18.2%	17.2%	853	1052	1039	199	186	23.3%	21.8%	1001	1254	1249	253	248	25.3%	24.8%						
4350	597	703	701	106	104	17.7%	17.5%	860	1055	1049	195	189	22.7%	22.0%	1008	1258	1260	250	252	24.8%	25.0%						
4400	601	706	708	105	107	17.5%	17.8%	866	1059	1060	193	194	22.3%	22.4%	1015	1261	1274	246	259	24.3%	25.5%						
4450	606	709	715	103	109	17.0%	18.0%	873	1063	1071	190	198	21.8%	22.7%	1023	1265	1287	242	264	23.6%	25.8%						
4500	610	712	722	102	112	16.8%	18.3%	879	1067	1083	188	204	21.4%	23.2%	1030	1268	1300	238	270	23.1%	26.2%						
4550	615	715	729	100	114	16.3%	18.5%	885	1071	1094	186	209	21.0%	23.6%	1037	1272	1313	235	276	22.6%	26.6%						
4600	619	718	735	99	116	16.0%	18.7%	892	1074	1104	182	212	20.4%	23.7%	1044	1275	1325	231	281	22.1%	26.9%						
4650	624	721	741	97	117	15.5%	18.7%	898	1077	1113	179	215	20.0%	24.0%	1052	1278	1336	226	284	21.5%	27.0%						
4700	628	724	747	96	119	15.2%	18.9%	904	1081	1123	177	219	19.5%	24.2%	1059	1281	1348	222	289	20.9%	27.2%						
4750	633	727	752	94	119	14.8%	18.9%	911	1085	1132	174	221	19.0%	24.3%	1066	1284	1359	218	293	20.5%	27.5%						
4800	637	731	758	94	121	14.7%	19.1%	917	1091	1142	174	225	19.0%	24.6%	1074	1292	1370	218	296	20.3%	27.6%						
4850	642	735	764	93	122	14.5%	19.0%	924	1097	1152	173	228	18.7%	24.7%	1082	1300	1382	218	300	20.1%	27.7%						
4900	647	739	770	92	123	14.2%	19.0%	931	1103	1161	172	230	18.5%	24.7%	1090	1307	1393	217	303	19.9%	27.8%						
4950	651	743	776	92	125	14.2%	19.2%	938	1110	1171	172	233	18.3%	24.8%	1098	1315	1404	217	306	19.7%	27.9%						
5000	656	747	782	91	126	13.9%	19.2%	945	1116	1181	171	236	18.1%	24.9%	1106	1322	1416	216	310	19.6%	28.0%						
5050	661	751	787	90	126	13.7%	19.1%	951	1122	1189	171	238	18.0%	25.1%	1114	1330	1426	216	312	19.4%	28.0%						
5100	666	756	792	90	126	13.4%	19.0%	958	1129	1197	171	239	17.8%	24.9%	1123	1338	1435	215	312	19.1%	27.8%						
5150	670	760	797	90	127	13.4%	19.0%	965	1135	1204	170	239	17.6%	24.7%	1131	1345	1443	214	312	18.9%	27.6%						
5200	675	764	802	89	127	13.2%	18.8%	972	1141	1211	169	239	17.4%	24.6%	1139	1353	1452	214	313	18.8%	27.4%						

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B
5250	680	768	807	88	127	12.9%	18.6%	979	1147	1218	168	239	17.2%	24.4%	1147	1360	1460	213	313	18.6%	27.3%						
5300	685	772	811	87	126	12.7%	18.5%	986	1154	1225	168	239	17.0%	24.2%	1155	1368	1468	213	313	18.4%	27.1%						
5350	689	776	816	87	127	12.6%	18.5%	993	1160	1232	167	239	16.8%	24.1%	1163	1375	1477	212	314	18.3%	27.0%						
5400	694	780	821	86	127	12.4%	18.3%	999	1166	1239	167	240	16.7%	24.1%	1171	1383	1485	212	314	18.1%	26.8%						
5450	698	784	826	86	128	12.4%	18.3%	1006	1172	1246	166	240	16.5%	23.9%	1179	1390	1494	211	315	17.9%	26.7%						
5500	703	788	830	85	127	12.1%	18.1%	1012	1177	1254	165	242	16.3%	23.9%	1186	1395	1502	209	316	17.6%	26.7%						
5550	707	792	835	85	128	12.0%	18.1%	1019	1182	1261	163	242	16.0%	23.7%	1194	1401	1511	207	317	17.3%	26.5%						
5600	712	796	840	84	128	11.8%	18.0%	1025	1188	1268	163	243	15.9%	23.7%	1201	1407	1519	206	318	17.1%	26.5%						
5650	716	800	845	84	129	11.7%	18.0%	1031	1193	1275	162	244	15.7%	23.7%	1208	1412	1527	204	319	16.9%	26.4%						
5700	719	803	850	84	131	11.7%	18.2%	1036	1198	1282	162	246	15.7%	23.7%	1214	1418	1536	204	322	16.8%	26.5%						
5750	723	807	854	84	131	11.6%	18.2%	1042	1203	1289	161	247	15.5%	23.7%	1220	1423	1544	203	324	16.7%	26.6%						
5800	727	811	857	84	130	11.6%	17.9%	1047	1209	1293	162	246	15.4%	23.5%	1226	1429	1549	203	323	16.6%	26.4%						
5850	731	815	860	84	129	11.5%	17.7%	1052	1214	1298	162	246	15.4%	23.4%	1233	1435	1554	202	321	16.4%	26.0%						
5900	735	819	863	84	128	11.4%	17.4%	1058	1219	1302	161	244	15.2%	23.1%	1239	1440	1559	201	320	16.3%	25.8%						
5950	739	823	866	84	127	11.3%	17.2%	1063	1224	1306	161	243	15.2%	22.9%	1245	1446	1564	201	319	16.1%	25.6%						
6000	743	826	869	83	126	11.2%	17.0%	1069	1230	1310	161	241	15.0%	22.6%	1251	1452	1568	201	317	16.0%	25.4%						
6050	747	830	872	83	125	11.1%	16.7%	1074	1235	1315	161	241	15.0%	22.4%	1258	1457	1573	199	315	15.8%	25.1%						
6100	751	834	875	83	124	11.1%	16.5%	1080	1240	1319	160	239	14.8%	22.1%	1265	1463	1578	198	313	15.6%	24.7%						
6150	755	838	878	83	123	11.0%	16.3%	1086	1245	1323	159	237	14.7%	21.8%	1272	1468	1583	196	311	15.4%	24.4%						
6200	760	842	881	82	121	10.7%	15.9%	1093	1250	1327	157	234	14.4%	21.4%	1279	1474	1587	195	308	15.2%	24.1%						
6250	764	845	884	81	120	10.7%	15.7%	1099	1255	1331	156	232	14.2%	21.1%	1286	1479	1592	193	306	15.0%	23.8%						
6300	768	849	887	81	119	10.6%	15.4%	1105	1260	1336	155	231	14.1%	20.9%	1292	1484	1597	192	305	14.9%	23.6%						
6350	773	853	890	80	117	10.3%	15.1%	1111	1266	1340	155	229	13.9%	20.6%	1299	1489	1602	190	303	14.7%	23.3%						
6400	777	857	893	80	116	10.3%	14.9%	1117	1271	1344	154	227	13.8%	20.3%	1306	1495	1607	189	301	14.5%	23.0%						
6450	781	861	895	80	114	10.2%	14.7%	1123	1276	1348	153	225	13.6%	20.1%	1313	1500	1611	187	298	14.2%	22.7%						
6500	785	864	898	79	113	10.1%	14.4%	1129	1281	1352	152	223	13.4%	19.7%	1320	1505	1615	185	295	14.0%	22.3%						
6550	789	868	901	79	112	10.0%	14.2%	1135	1286	1355	151	220	13.3%	19.4%	1327	1511	1617	184	290	13.8%	21.9%						
6600	793	872	904	79	111	10.0%	13.9%	1140	1291	1358	151	218	13.2%	19.1%	1334	1516	1620	182	286	13.6%	21.4%						
6650	797	876	906	79	109	9.9%	13.7%	1146	1296	1361	150	215	13.1%	18.8%	1341	1521	1622	180	281	13.4%	21.0%						
6700	801	879	909	78	108	9.8%	13.5%	1152	1301	1364	149	212	12.9%	18.4%	1348	1527	1625	179	277	13.2%	20.5%						
6750	806	883	911	77	105	9.6%	13.1%	1158	1306	1367	148	209	12.8%	18.0%	1355	1532	1627	177	272	13.1%	20.1%						
6800	810	887	914	77	104	9.5%	12.9%	1164	1311	1370	147	206	12.7%	17.7%	1362	1537	1630	175	268	12.9%	19.7%						
6850	814	892	917	78	103	9.5%	12.6%	1170	1318	1373	148	203	12.7%	17.4%	1369	1545	1632	176	263	12.9%	19.2%						
6900	818	896	919	78	101	9.6%	12.4%	1176	1325	1376	149	200	12.7%	17.0%	1376	1553	1635	177	259	12.9%	18.8%						
6950	822	901	922	79	100	9.6%	12.2%	1182	1332	1379	150	197	12.7%	16.7%	1383	1561	1637	178	254	12.9%	18.4%						
7000	826	905	925	79	99	9.6%	11.9%	1188	1339	1382	151	194	12.7%	16.3%	1390	1570	1640	180	250	12.9%	18.0%						
7050	830	910	927	80	97	9.6%	11.7%	1194	1345	1385	151	191	12.7%	16.0%	1397	1578	1642	181	245	12.9%	17.6%						
7100	834	915	930	81	96	9.7%	11.5%	1200	1352	1388	152	188	12.7%	15.7%	1404	1586	1645	182	241	12.9%	17.1%						
7150	838	919	933	81	95	9.7%	11.3%	1206	1359	1391	153	185	12.7%	15.4%	1411	1594	1647	183	236	13.0%	16.7%						
7200	842	924	935	82	93	9.7%	11.1%	1212	1366	1395	154	183	12.7%	15.1%	1418	1602	1650	184	232	13.0%	16.4%						
7250	847	928	939	81	92	9.6%	10.9%	1218	1373	1401	155	183	12.7%	15.0%	1425	1610	1658	185	233	13.0%	16.4%						
7300	851	933	943	82	92	9.6%	10.8%	1224	1380	1407	156	183	12.7%	14.9%	1432	1618	1667	186	235	13.0%	16.4%						
7350	855	938	946	83	91	9.7%	10.7%	1230	1387	1413	157	183	12.7%	14.9%	1439	1626	1675	187	236	13.0%	16.4%						
7400	859	942	950	83	91	9.7%	10.6%	1236	1393	1419	157	183	12.7%	14.8%	1446	1634	1683	188	237	13.0%	16.4%						
7450	863	947	954	84	91	9.7%	10.5%	1242	1400	1426	158	184	12.7%	14.8%	1453	1643	1691	190	238	13.0%	16.4%						
7500	867	951	957	84	90	9.7%	10.4%	1248	1406	1432	158	184	12.7%	14.7%	1460	1650	1699	190	239	13.0%	16.4%						
7550	871	953	961	82	90	9.4%	10.4%	1253	1410	1438	157	185	12.5%	14.8%	1468	1655	1708	187	240	12.7%	16.3%						

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B
7600	875	955	965	80	90	9.2%	10.3%	1259	1414	1444	155	185	12.3%	14.7%	1475	1659	1716	184	241	12.5%	16.3%						
7650	879	958	969	79	90	9.0%	10.2%	1265	1418	1450	153	185	12.1%	14.7%	1482	1664	1724	182	242	12.3%	16.3%						
7700	883	960	972	77	89	8.7%	10.1%	1271	1421	1457	150	186	11.8%	14.6%	1489	1669	1732	180	243	12.1%	16.3%						
7750	887	962	976	75	89	8.5%	10.0%	1277	1425	1463	148	186	11.6%	14.6%	1496	1674	1741	178	245	11.9%	16.3%						
7800	891	965	980	74	89	8.3%	9.9%	1283	1429	1469	146	186	11.4%	14.5%	1503	1678	1749	175	246	11.7%	16.4%						
7850	895	967	983	72	88	8.0%	9.9%	1289	1432	1475	143	186	11.1%	14.5%	1510	1683	1757	173	247	11.5%	16.4%						
7900	899	969	987	70	88	7.8%	9.8%	1295	1436	1482	141	187	10.9%	14.4%	1517	1688	1765	171	248	11.3%	16.4%						
7950	903	972	990	69	87	7.6%	9.6%	1300	1440	1485	140	185	10.8%	14.3%	1524	1693	1770	169	246	11.1%	16.1%						
8000	907	974	992	67	85	7.4%	9.4%	1306	1443	1488	137	182	10.5%	13.9%	1531	1697	1772	166	241	10.9%	15.7%						
8050	911	976	994	65	83	7.1%	9.1%	1312	1447	1491	135	179	10.3%	13.6%	1538	1702	1774	164	236	10.7%	15.3%						
8100	915	978	997	63	82	6.9%	8.9%	1318	1451	1493	133	175	10.1%	13.3%	1545	1707	1776	162	231	10.5%	14.9%						
8150	919	981	999	62	80	6.7%	8.7%	1324	1455	1496	131	172	9.9%	13.0%	1553	1711	1778	158	225	10.2%	14.5%						
8200	923	984	1001	61	78	6.6%	8.5%	1330	1459	1498	129	168	9.7%	12.7%	1560	1716	1780	156	220	10.0%	14.1%						
8250	927	987	1003	60	76	6.5%	8.2%	1336	1464	1501	128	165	9.6%	12.3%	1567	1721	1782	154	215	9.8%	13.7%						
8300	931	991	1006	60	75	6.5%	8.0%	1342	1469	1503	127	161	9.4%	12.0%	1574	1726	1784	152	210	9.6%	13.4%						
8350	935	995	1008	60	73	6.4%	7.8%	1348	1473	1506	125	158	9.3%	11.7%	1581	1731	1786	150	205	9.5%	13.0%						
8400	939	999	1010	60	71	6.4%	7.6%	1353	1478	1509	125	156	9.3%	11.5%	1588	1735	1788	147	200	9.3%	12.6%						
8450	943	1003	1012	60	69	6.3%	7.3%	1359	1483	1511	124	152	9.1%	11.2%	1595	1740	1791	145	196	9.1%	12.3%						
8500	947	1006	1014	59	67	6.3%	7.1%	1365	1488	1514	123	149	9.0%	10.9%	1602	1745	1793	143	191	8.9%	11.9%						
8550	951	1010	1017	59	66	6.2%	6.9%	1371	1493	1516	122	145	8.9%	10.6%	1609	1750	1795	141	186	8.7%	11.5%						
8600	954	1014	1019	60	65	6.3%	6.8%	1377	1498	1519	121	142	8.8%	10.3%	1616	1754	1797	138	181	8.6%	11.2%						
8650	958	1018	1021	60	63	6.2%	6.6%	1383	1502	1521	119	138	8.6%	10.0%	1623	1759	1799	136	176	8.4%	10.8%						
8700	962	1021	1024	59	62	6.2%	6.5%	1389	1507	1525	118	136	8.5%	9.8%	1630	1763	1803	133	173	8.2%	10.6%						
8750	966	1025	1027	59	61	6.1%	6.3%	1395	1512	1529	117	134	8.4%	9.6%	1638	1768	1807	130	169	7.9%	10.3%						
8800	970	1029	1030	59	60	6.0%	6.2%	1401	1516	1533	115	132	8.2%	9.4%	1645	1773	1811	128	166	7.8%	10.1%						
8850	974	1032	1033	58	59	6.0%	6.1%	1406	1521	1537	115	131	8.2%	9.3%	1652	1777	1815	125	163	7.6%	9.9%						
8900	978	1035	1036	57	58	5.9%	6.0%	1412	1525	1541	113	129	8.0%	9.2%	1659	1781	1819	122	160	7.4%	9.6%						
8950	982	1038	1039	56	57	5.7%	5.8%	1418	1529	1545	111	127	7.8%	9.0%	1666	1785	1823	119	157	7.1%	9.4%						
9000	985	1041	1042	56	57	5.7%	5.8%	1423	1532	1549	109	126	7.7%	8.9%	1672	1788	1827	116	155	7.0%	9.3%						
9050	989	1044	1045	55	56	5.5%	5.7%	1428	1536	1553	108	125	7.5%	8.8%	1678	1792	1831	114	153	6.8%	9.1%						
9100	992	1046	1048	54	56	5.5%	5.7%	1433	1539	1557	106	124	7.4%	8.7%	1684	1795	1835	111	151	6.6%	9.0%						
9150	996	1049	1051	53	55	5.3%	5.6%	1438	1543	1561	105	123	7.3%	8.6%	1690	1798	1839	108	149	6.4%	8.8%						
9200	999	1052	1054	53	55	5.3%	5.5%	1443	1546	1565	103	122	7.1%	8.5%	1696	1802	1843	106	147	6.2%	8.7%						
9250	1003	1054	1057	51	54	5.1%	5.4%	1448	1550	1569	102	121	7.0%	8.4%	1702	1805	1847	103	145	6.1%	8.5%						
9300	1006	1057	1060	51	54	5.1%	5.4%	1453	1553	1573	100	120	6.9%	8.3%	1708	1809	1851	101	143	5.9%	8.4%						
9350	1010	1060	1063	50	53	4.9%	5.3%	1458	1557	1577	99	119	6.8%	8.2%	1714	1812	1855	98	141	5.7%	8.2%						
9400	1013	1063	1067	50	54	4.9%	5.3%	1463	1560	1581	97	118	6.6%	8.1%	1720	1815	1860	95	140	5.5%	8.1%						
9450	1016	1065	1071	49	55	4.9%	5.4%	1469	1563	1588	94	119	6.4%	8.1%	1727	1819	1867	92	140	5.3%	8.1%						
9500	1020	1068	1076	48	56	4.7%	5.5%	1474	1567	1594	93	120	6.3%	8.1%	1733	1822	1874	89	141	5.2%	8.1%						
9550	1023	1071	1080	48	57	4.7%	5.6%	1479	1570	1600	91	121	6.2%	8.2%	1739	1826	1881	87	142	5.0%	8.2%						
9600	1027	1074	1085	47	58	4.5%	5.6%	1484	1574	1607	90	123	6.1%	8.3%	1745	1830	1888	85	143	4.8%	8.2%						
9650	1030	1077	1089	47	59	4.6%	5.8%	1489	1579	1613	90	124	6.1%	8.3%	1751	1835	1895	84	144	4.8%	8.2%						
9700	1034	1081	1094	47	60	4.5%	5.8%	1494	1584	1619	90	125	6.0%	8.4%	1757	1841	1902	84	145	4.8%	8.2%						
9750	1037	1084	1098	47	61	4.6%	5.9%	1499	1589	1626	90	127	6.0%	8.4%	1763	1846	1909	83	146	4.7%	8.3%						
9800	1041	1088	1103	47	62	4.5%	5.9%	1504	1594	1632	90	128	6.0%	8.5%	1769	1852	1916	83	147	4.7%	8.3%						
9850	1044	1091	1107	47	63	4.5%	6.1%	1509	1599	1638	90	129	6.0%	8.6%	1775	1858	1923	83	148	4.7%	8.3%						
9900	1047	1095	1112	48	65	4.6%	6.2%	1514	1604	1645	90	131	6.0%	8.6%	1781	1863	1930	82	149	4.6%	8.4%						

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B
9950	1051	1098	1116	47	65	4.5%	6.2%	1519	1609	1651	90	132	5.9%	8.7%	1788	1869	1937	81	149	4.5%	8.3%						
10000	1054	1102	1121	48	67	4.5%	6.3%	1524	1614	1657	90	133	5.9%	8.7%	1794	1874	1944	80	150	4.5%	8.3%						
10050	1058	1105	1125	47	67	4.5%	6.4%	1529	1619	1663	90	134	5.9%	8.8%	1800	1880	1951	80	151	4.4%	8.4%						
10100	1061	1109	1130	48	69	4.5%	6.5%	1534	1624	1670	90	136	5.9%	8.9%	1806	1886	1958	80	152	4.4%	8.4%						
10150	1065	1112	1134	47	69	4.4%	6.5%	1539	1629	1676	90	137	5.9%	8.9%	1812	1891	1965	79	153	4.4%	8.4%						
10200	1068	1116	1139	48	71	4.5%	6.6%	1545	1634	1682	89	137	5.8%	8.9%	1818	1897	1972	79	154	4.3%	8.5%						
10250	1072	1119	1143	47	71	4.4%	6.6%	1550	1639	1689	89	139	5.7%	9.0%	1824	1902	1979	78	155	4.3%	8.5%						
10300	1075	1123	1148	48	73	4.4%	6.8%	1555	1644	1695	89	140	5.7%	9.0%	1830	1908	1986	78	156	4.3%	8.5%						
10350	1078	1126	1152	48	74	4.5%	6.9%	1560	1649	1701	89	141	5.7%	9.1%	1836	1914	1993	78	157	4.2%	8.5%						
10400	1082	1130	1157	48	75	4.4%	6.9%	1565	1654	1708	89	143	5.7%	9.1%	1842	1919	2000	77	158	4.2%	8.6%						
10450	1086	1133	1161	47	75	4.4%	6.9%	1570	1659	1714	89	144	5.7%	9.2%	1849	1925	2007	76	158	4.1%	8.5%						
10500	1089	1137	1166	48	77	4.4%	7.0%	1576	1664	1720	88	144	5.6%	9.2%	1855	1930	2014	75	159	4.1%	8.6%						
10550	1093	1140	1169	47	76	4.3%	7.0%	1581	1669	1726	88	145	5.6%	9.2%	1861	1936	2021	75	160	4.0%	8.6%						
10600	1097	1144	1172	47	75	4.3%	6.9%	1586	1674	1731	88	145	5.5%	9.2%	1868	1942	2028	74	160	3.9%	8.6%						
10650	1101	1147	1176	46	75	4.2%	6.8%	1592	1679	1737	87	145	5.5%	9.1%	1874	1947	2035	73	161	3.9%	8.6%						
10700	1104	1151	1179	47	75	4.2%	6.8%	1597	1684	1742	87	145	5.4%	9.1%	1880	1953	2042	73	162	3.9%	8.6%						
10750	1108	1154	1182	46	74	4.2%	6.7%	1602	1689	1748	87	146	5.4%	9.1%	1887	1958	2049	71	162	3.8%	8.6%						
10800	1112	1158	1186	46	74	4.1%	6.6%	1608	1694	1753	86	145	5.3%	9.0%	1893	1964	2056	71	163	3.8%	8.6%						
10850	1115	1161	1189	46	74	4.2%	6.6%	1613	1699	1758	86	145	5.3%	9.0%	1899	1970	2063	71	164	3.7%	8.6%						
10900	1119	1165	1192	46	73	4.1%	6.5%	1619	1704	1764	85	145	5.2%	8.9%	1906	1975	2070	69	164	3.6%	8.6%						
10950	1123	1168	1195	45	72	4.0%	6.5%	1624	1709	1769	85	145	5.2%	8.9%	1912	1981	2077	69	165	3.6%	8.6%						
11000	1127	1172	1199	45	72	4.0%	6.4%	1629	1714	1775	85	146	5.2%	8.9%	1918	1986	2084	68	166	3.6%	8.7%						
11050	1130	1175	1202	45	72	4.0%	6.4%	1635	1719	1780	84	145	5.1%	8.9%	1925	1992	2091	67	166	3.5%	8.6%						
11100	1134	1179	1205	45	71	4.0%	6.3%	1640	1724	1785	84	145	5.1%	8.9%	1931	1998	2098	67	167	3.5%	8.7%						
11150	1138	1182	1209	44	71	3.9%	6.2%	1645	1729	1791	84	146	5.1%	8.9%	1937	2003	2105	66	168	3.4%	8.7%						
11200	1142	1186	1212	44	70	3.8%	6.1%	1651	1734	1796	83	145	5.0%	8.8%	1944	2009	2112	65	168	3.3%	8.7%						
11250	1145	1189	1215	44	70	3.9%	6.1%	1656	1739	1802	83	146	5.0%	8.8%	1950	2014	2119	64	169	3.3%	8.7%						
11300	1149	1193	1219	44	70	3.8%	6.0%	1662	1744	1807	82	145	4.9%	8.7%	1956	2020	2126	64	170	3.3%	8.7%						
11350	1153	1196	1222	43	69	3.8%	6.0%	1667	1749	1813	82	146	4.9%	8.7%	1963	2026	2133	63	170	3.2%	8.7%						
11400	1156	1200	1225	44	69	3.8%	6.0%	1672	1754	1818	82	146	4.9%	8.7%	1969	2032	2140	63	171	3.2%	8.7%						
11450	1160	1203	1228	43	68	3.7%	5.9%	1678	1759	1823	81	145	4.8%	8.7%	1975	2038	2148	63	173	3.2%	8.7%						
11500	1163	1206	1232	43	69	3.7%	5.9%	1682	1764	1829	82	147	4.9%	8.7%	1981	2044	2155	63	174	3.2%	8.8%						
11550	1167	1209	1235	42	68	3.6%	5.8%	1687	1769	1834	82	147	4.9%	8.7%	1987	2050	2162	63	175	3.2%	8.8%						
11600	1170	1213	1238	43	68	3.7%	5.8%	1692	1774	1840	82	148	4.8%	8.7%	1993	2056	2169	63	176	3.2%	8.8%						
11650	1174	1216	1241	42	67	3.6%	5.7%	1697	1779	1844	82	147	4.8%	8.7%	1999	2062	2174	63	175	3.2%	8.8%						
11700	1177	1219	1244	42	67	3.6%	5.7%	1702	1784	1848	82	146	4.8%	8.6%	2004	2068	2178	64	174	3.2%	8.7%						
11750	1180	1223	1246	43	66	3.6%	5.6%	1707	1789	1851	82	144	4.8%	8.5%	2010	2075	2182	65	172	3.2%	8.6%						
11800	1184	1226	1249	42	65	3.5%	5.5%	1712	1794	1855	82	143	4.8%	8.3%	2016	2081	2186	65	170	3.2%	8.4%						
11850	1187	1229	1251	42	64	3.6%	5.4%	1717	1799	1858	82	141	4.8%	8.2%	2022	2087	2190	65	168	3.2%	8.3%						
11900	1191	1232	1254	41	63	3.5%	5.3%	1722	1804	1862	82	140	4.8%	8.1%	2027	2093	2194	66	167	3.3%	8.2%						
11950	1193	1236	1257	43	64	3.6%	5.3%	1725	1809	1866	84	141	4.9%	8.1%	2031	2099	2198	68	167	3.4%	8.2%						
12000	1195	1239	1259	44	64	3.7%	5.4%	1729	1814	1869	85	140	4.9%	8.1%	2035	2105	2202	70	167	3.5%	8.2%						
12050	1198	1242	1262	44	64	3.7%	5.3%	1732	1819	1873	87	141	5.0%	8.1%	2039	2111	2206	72	167	3.6%	8.2%						
12100	1200	1246	1264	46	64	3.8%	5.4%	1735	1824	1876	89	141	5.1%	8.1%	2043	2118	2209	75	166	3.6%	8.1%						
12150	1202	1249	1267	47	65	3.9%	5.4%	1739	1829	1880	90	141	5.2%	8.1%	2047	2124	2213	77	166	3.7%	8.1%						
12200	1205	1252	1269	47	64	3.9%	5.3%	1742	1834	1883	92	141	5.3%	8.1%	2051	2130	2217	79	166	3.8%	8.1%						
12250	1207	1256	1272	49	65	4.0%	5.4%	1746	1840	1887	94	141	5.4%	8.1%	2055	2137	2222	82	167	4.0%	8.1%						

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B				
12300	1210	1259	1275	49	65	4.0%	5.4%	1749	1845	1891	96	142	5.5%	8.1%	2059	2143	2225	84	166	4.1%	8.1%						
12350	1212	1263	1278	51	66	4.2%	5.4%	1752	1850	1895	98	143	5.6%	8.2%	2063	2149	2230	86	167	4.2%	8.1%						
12400	1214	1266	1280	52	66	4.3%	5.5%	1756	1856	1899	100	143	5.7%	8.1%	2067	2156	2234	89	167	4.3%	8.1%						
12450	1217	1270	1283	53	66	4.3%	5.4%	1759	1861	1903	102	144	5.8%	8.2%	2071	2163	2238	92	167	4.4%	8.1%						
12500	1219	1273	1286	54	67	4.5%	5.5%	1763	1867	1907	104	144	5.9%	8.1%	2075	2170	2243	95	168	4.6%	8.1%						
12550	1221	1277	1289	56	68	4.6%	5.6%	1766	1872	1911	106	145	6.0%	8.2%	2079	2176	2247	97	168	4.7%	8.1%						
12600	1224	1281	1292	57	68	4.6%	5.5%	1770	1878	1914	108	144	6.1%	8.2%	2083	2183	2251	100	168	4.8%	8.1%						
12650	1226	1284	1295	58	69	4.7%	5.6%	1773	1883	1918	110	145	6.2%	8.2%	2088	2190	2256	102	168	4.9%	8.0%						
12700	1228	1288	1297	60	69	4.9%	5.6%	1776	1889	1922	113	146	6.4%	8.2%	2092	2197	2260	105	168	5.0%	8.0%						
12750	1231	1291	1301	60	70	4.9%	5.7%	1780	1895	1927	115	147	6.4%	8.3%	2096	2203	2265	107	169	5.1%	8.1%						
12800	1233	1295	1305	62	72	5.0%	5.8%	1783	1900	1932	117	149	6.6%	8.4%	2100	2210	2270	110	170	5.2%	8.1%						
12850	1236	1299	1308	63	72	5.1%	5.8%	1787	1906	1937	119	150	6.6%	8.4%	2104	2217	2275	113	171	5.4%	8.1%						
12900	1238	1302	1312	64	74	5.2%	6.0%	1790	1911	1942	121	152	6.8%	8.5%	2108	2224	2280	116	172	5.5%	8.1%						
12950	1240	1306	1316	66	76	5.3%	6.1%	1793	1917	1946	124	153	6.9%	8.6%	2112	2230	2285	118	173	5.6%	8.2%						
13000	1243	1309	1319	66	76	5.3%	6.1%	1797	1922	1951	125	154	7.0%	8.6%	2116	2237	2290	121	174	5.7%	8.2%						
13050	1245	1313	1323	68	78	5.5%	6.2%	1800	1928	1956	128	156	7.1%	8.7%	2120	2244	2295	124	175	5.8%	8.2%						
13100	1247	1317	1326	70	79	5.6%	6.4%	1804	1933	1961	129	157	7.2%	8.7%	2124	2251	2300	127	176	6.0%	8.3%						
13150	1250	1320	1330	70	80	5.6%	6.4%	1807	1939	1966	132	159	7.3%	8.8%	2128	2257	2305	129	177	6.1%	8.3%						
13200	1252	1324	1334	72	82	5.7%	6.5%	1811	1944	1971	133	160	7.4%	8.8%	2132	2264	2310	132	178	6.2%	8.3%						
13250	1255	1327	1337	72	82	5.8%	6.6%	1814	1950	1975	136	161	7.5%	8.9%	2136	2271	2315	135	179	6.3%	8.4%						
13300	1257	1331	1341	74	84	5.9%	6.7%	1817	1955	1980	138	163	7.6%	9.0%	2140	2278	2320	138	180	6.4%	8.4%						
13350	1259	1335	1345	76	86	6.0%	6.8%	1821	1961	1985	140	164	7.7%	9.0%	2144	2284	2325	140	181	6.5%	8.4%						
13400	1262	1338	1348	76	86	6.0%	6.8%	1824	1966	1990	142	166	7.8%	9.1%	2148	2291	2329	143	181	6.7%	8.4%						
13450	1264	1342	1352	78	88	6.2%	7.0%	1828	1972	1995	144	167	7.9%	9.1%	2152	2298	2334	146	182	6.8%	8.5%						
13500	1266	1345	1355	79	89	6.3%	7.1%	1831	1978	1999	147	168	8.0%	9.2%	2156	2305	2339	149	183	6.9%	8.5%						
13550	1269	1349	1359	80	90	6.3%	7.1%	1834	1983	2004	149	170	8.1%	9.3%	2160	2311	2344	151	184	7.0%	8.5%						
13600	1271	1353	1363	82	92	6.4%	7.2%	1838	1989	2009	151	171	8.2%	9.3%	2164	2318	2349	154	185	7.1%	8.6%						
13650	1274	1356	1366	82	92	6.5%	7.3%	1841	1994	2014	153	173	8.3%	9.4%	2168	2325	2354	157	186	7.2%	8.6%						
13700	1276	1360	1370	84	94	6.6%	7.4%	1845	2000	2019	155	174	8.4%	9.4%	2172	2332	2359	160	187	7.3%	8.6%						
13750	1278	1363	1374	85	96	6.7%	7.5%	1848	2005	2024	157	176	8.5%	9.5%	2176	2338	2364	162	188	7.5%	8.7%						
13800	1281	1367	1377	86	96	6.7%	7.5%	1852	2011	2028	159	176	8.6%	9.5%	2180	2345	2369	165	189	7.6%	8.7%						
13850	1283	1371	1381	88	98	6.8%	7.6%	1855	2016	2033	161	178	8.7%	9.6%	2184	2352	2374	168	190	7.7%	8.7%						
13900	1285	1374	1385	89	100	6.9%	7.7%	1858	2022	2038	164	180	8.8%	9.7%	2188	2359	2379	171	191	7.8%	8.7%						
13950	1288	1378	1388	90	100	7.0%	7.8%	1862	2027	2043	165	181	8.9%	9.7%	2192	2365	2384	173	192	7.9%	8.8%						
14000	1290	1382	1392	92	102	7.1%	7.9%	1865	2033	2048	168	183	9.0%	9.8%	2196	2372	2389	176	193	8.0%	8.8%						
14050	1292	1385	1395	93	103	7.2%	8.0%	1869	2038	2053	169	184	9.1%	9.8%	2200	2379	2394	179	194	8.1%	8.8%						
14100	1295	1389	1398	94	103	7.2%	7.9%	1872	2044	2056	172	184	9.2%	9.8%	2204	2386	2397	182	193	8.2%	8.8%						
14150	1297	1392	1400	95	103	7.3%	8.0%	1875	2049	2059	174	184	9.3%	9.8%	2208	2392	2400	184	192	8.3%	8.7%						
14200	1300	1396	1403	96	103	7.4%	7.9%	1879	2055	2061	176	182	9.4%	9.7%	2212	2399	2403	187	191	8.5%	8.6%						
14250	1302	1400	1405	98	103	7.5%	7.9%	1882	2061	2064	179	182	9.5%	9.7%	2216	2406	2405	190	189	8.6%	8.5%						
14300	1304	1403	1407	99	103	7.6%	7.9%	1886	2066	2067	180	181	9.5%	9.6%	2220	2412	2408	192	188	8.7%	8.5%						
14350	1307	1407	1409	100	102	7.6%	7.8%	1889	2072	2070	183	181	9.7%	9.6%	2224	2419	2411	195	187	8.8%	8.4%						
14400	1309	1410	1412	101	103	7.7%	7.9%	1893	2077	2073	184	180	9.7%	9.5%	2228	2426	2414	198	186	8.9%	8.3%						
14450	1311	1414	1414	103	103	7.9%	7.9%	1896	2083	2076	187	180	9.8%	9.5%	2232	2433	2417	201	185	9.0%	8.3%						
14500	1314	1418	1416	104	102	7.9%	7.8%	1899	2088	2079	189	180	10.0%	9.5%	2236	2439	2419	203	183	9.1%	8.2%						
14550	1316	1421	1419	105	103	8.0%	7.8%	1903	2094	2082	191	179	10.0%	9.4%	2240	2446	2422	206	182	9.2%	8.1%						
14600	1319	1425	1421	106	102	8.0%	7.7%	1906	2099	2085	193	179	10.1%	9.4%	2244	2453	2425	209	181	9.3%	8.1%						

Side-by-Side Comparisons

Combined Gross Income	1 Child							2 Children							3 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B
14650	1321	1428	1423	107	102	8.1%	7.7%	1910	2105	2088	195	178	10.2%	9.3%	2248	2460	2428	212	180	9.4%	8.0%						
14700	1323	1432	1426	109	103	8.2%	7.8%	1913	2110	2091	197	178	10.3%	9.3%	2252	2466	2430	214	178	9.5%	7.9%						
14750	1326	1436	1428	110	102	8.3%	7.7%	1916	2116	2093	200	177	10.4%	9.3%	2256	2473	2433	217	177	9.6%	7.9%						
14800	1328	1439	1430	111	102	8.4%	7.7%	1920	2121	2096	201	176	10.5%	9.2%	2260	2480	2436	220	176	9.7%	7.8%						
14850	1330	1443	1433	113	103	8.5%	7.7%	1923	2127	2099	204	176	10.6%	9.2%	2264	2487	2439	223	175	9.8%	7.7%						
14900	1333	1446	1435	113	102	8.5%	7.6%	1927	2132	2102	205	175	10.7%	9.1%	2268	2493	2442	225	174	9.9%	7.7%						
14950	1335	1450	1437	115	102	8.6%	7.7%	1930	2138	2105	208	175	10.8%	9.1%	2272	2500	2444	228	172	10.0%	7.6%						
15000	1338	1454	1439	116	101	8.6%	7.6%	1934	2143	2108	209	174	10.8%	9.0%	2276	2507	2447	231	171	10.1%	7.5%						
15050		1457	1442						2149	2111					2514	2450											
15100		1461	1444						2155	2114					2520	2453											
15150		1464	1446						2160	2117					2527	2455											
15200		1468	1449						2166	2120					2534	2458											
15250		1472	1451						2171	2123					2541	2461											
15300		1475	1453						2176	2125					2547	2463											
15350		1478	1455						2181	2128					2553	2466											
15400		1481	1457						2186	2130					2559	2468											
15450		1484	1460						2191	2134					2564	2472											
15500		1488	1464						2196	2139					2570	2479											
15550		1491	1467						2200	2145					2576	2485											
15600		1494	1471						2205	2151					2582	2492											
15650		1497	1475						2210	2156					2588	2499											
15700		1500	1479						2215	2162					2594	2505											
15750		1503	1482						2220	2167					2600	2512											
15800		1507	1486						2225	2173					2606	2518											
15850		1510	1490						2230	2179					2612	2525											
15900		1513	1494						2235	2184					2618	2531											
15950		1516	1497						2239	2190					2624	2538											
16000		1519	1501						2244	2195					2630	2545											
16050		1522	1505						2249	2201					2636	2551											
16100		1526	1509						2254	2207					2641	2558											
16150		1529	1513						2259	2212					2646	2564											
16200		1532	1516						2263	2218					2652	2571											
16250		1536	1520						2268	2223					2657	2577											
16300		1539	1524						2273	2229					2662	2584											
16350		1542	1528						2277	2234					2668	2591											
16400		1546	1531						2282	2240					2673	2597											
16450		1549	1535						2287	2246					2678	2604											
16500		1552	1539						2291	2251					2683	2610											
16550		1555	1543						2296	2257					2689	2617											
16600		1559	1546						2301	2262					2694	2624											
16650		1562	1550						2305	2268					2699	2630											
16700		1565	1554						2310	2274					2704	2637											
16750		1569	1558						2315	2279					2710	2643											
16800		1572	1561						2319	2285					2715	2650											
16850		1575	1565						2324	2290					2720	2656											
16900		1578	1569						2329	2296					2725	2663											
16950		1581	1573						2333	2301					2730	2669											

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		
		\$ change	% change	Option A	Option B			Option A	Option B	\$ change	% change			Option A	Option B	Option A	Option B	
17000		1585	1576					2338	2307					2735	2675			
17050		1588	1580					2342	2312					2741	2682			
17100		1591	1584					2347	2318					2746	2688			
17150		1594	1587					2352	2323					2751	2695			
17200		1598	1591					2356	2329					2756	2701			
17250		1601	1595					2361	2334					2761	2708			
17300		1604	1599					2365	2340					2767	2714			
17350		1607	1602					2370	2345					2772	2721			
17400		1611	1606					2375	2351					2777	2727			
17450		1614	1610					2379	2356					2782	2734			
17500		1617	1613					2384	2362					2787	2740			
17550		1620	1617					2389	2367					2793	2747			
17600		1624	1621					2393	2373					2798	2753			
17650		1627	1625					2398	2378					2803	2760			
17700		1630	1628					2402	2384					2808	2766			
17750		1633	1632					2407	2389					2813	2773			
17800		1637	1635					2412	2393					2818	2777			
17850		1640	1638					2416	2397					2824	2781			
17900		1643	1641					2421	2401					2829	2785			
17950		1646	1644					2425	2405					2834	2789			
18000		1650	1647					2430	2409					2839	2793			
18050		1653	1650					2435	2413					2844	2797			
18100		1656	1653					2439	2417					2850	2801			
18150		1659	1656					2444	2420					2855	2805			
18200		1663	1659					2448	2424					2860	2809			
18250		1666	1662					2453	2428					2865	2813			
18300		1669	1665					2458	2432					2870	2817			
18350		1672	1668					2462	2436					2875	2821			
18400		1676	1670					2467	2440					2881	2825			
18450		1679	1673					2472	2444					2886	2829			
18500		1682	1676					2476	2448					2891	2833			
18550		1685	1679					2481	2452					2896	2837			
18600		1689	1682					2485	2456					2901	2841			
18650		1692	1685					2490	2460					2907	2845			
18700		1695	1688					2495	2464					2912	2849			
18750		1698	1691					2499	2467					2917	2853			
18800		1701	1694					2504	2471					2922	2857			
18850		1705	1697					2508	2475					2927	2861			
18900		1708	1700					2513	2479					2933	2865			
18950		1711	1703					2518	2483					2938	2869			
19000		1714	1706					2522	2487					2943	2873			
19050		1718	1709					2527	2491					2948	2877			
19100		1721	1712					2531	2495					2953	2881			
19150		1724	1715					2536	2498					2958	2885			
19200		1727	1717					2540	2502					2963	2889			
19250		1730	1720					2545	2506					2968	2892			
19300		1733	1723					2549	2510					2973	2896			

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			
		\$ change	% change	Option A	Option B			Option A	Option B	\$ change	% change			Option A	Option B	Option A	Option B		\$ change
19350		1736	1726					2553	2513					2978	2900				
19400		1739	1729					2558	2517					2983	2904				
19450		1742	1732					2562	2521					2988	2908				
19500		1745	1734					2566	2524					2993	2911				
19550		1749	1737					2571	2528					2997	2915				
19600		1752	1740					2575	2532					3002	2919				
19650		1755	1743					2580	2536					3007	2923				
19700		1758	1746					2584	2539					3012	2927				
19750		1761	1748					2588	2543					3017	2931				
19800		1764	1751					2593	2547					3022	2934				
19850		1767	1754					2597	2550					3027	2938				
19900		1770	1757					2601	2554					3032	2942				
19950		1773	1760					2606	2558					3037	2946				
20000		1776	1762					2610	2562					3042	2950				
20050		1779	1765					2615	2565					3047	2953				
20100		1782	1768					2619	2569					3052	2957				
20150		1786	1771					2623	2573					3057	2961				
20200		1789	1774					2628	2576					3061	2965				
20250		1792	1776					2632	2580					3066	2969				
20300		1795	1779					2636	2584					3071	2972				
20350		1798	1782					2641	2588					3076	2976				
20400		1801	1785					2645	2591					3081	2980				
20450		1804	1788					2650	2595					3086	2984				
20500		1807	1791					2654	2599					3091	2988				
20550		1810	1793					2658	2602					3096	2991				
20600		1813	1796					2663	2606					3101	2995				
20650		1816	1799					2667	2610					3106	2999				
20700		1819	1802					2672	2614					3111	3003				
20750		1822	1805					2676	2617					3116	3007				
20800		1826	1807					2680	2621					3121	3011				
20850		1829	1810					2685	2625					3125	3014				
20900		1832	1813					2689	2628					3130	3018				
20950		1835	1816					2693	2632					3135	3022				
21000		1838	1818					2698	2636					3140	3027				
21050		1841	1821					2702	2640					3145	3033				
21100		1844	1823					2707	2645					3150	3039				
21150		1847	1826					2711	2649					3155	3044				
21200		1850	1828					2715	2653					3160	3050				
21250		1853	1831					2720	2657					3165	3056				
21300		1856	1833					2724	2662					3170	3061				
21350		1859	1836					2728	2666					3175	3067				
21400		1862	1838					2733	2670					3180	3073				
21450		1866	1841					2737	2674					3185	3079				
21500		1869	1843					2742	2679					3189	3084				
21550		1872	1846					2746	2683					3194	3090				
21600		1875	1848					2750	2687					3199	3096				
21650		1878	1850					2755	2691					3204	3101				

Side-by-Side Comparisons

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B
21700		1881	1853				2759	2696				3209	3107		
21750		1884	1855				2763	2700				3214	3113		
21800		1887	1858				2768	2704				3219	3119		
21850		1890	1860				2772	2708				3224	3124		
21900		1893	1863				2777	2713				3229	3130		
21950		1896	1865				2781	2717				3234	3136		
22000		1899	1868				2785	2721				3239	3142		
22050		1903	1870				2790	2725				3244	3147		
22100		1906	1873				2794	2730				3249	3153		
22150		1909	1875				2799	2734				3253	3159		
22200		1912	1878				2803	2738				3258	3164		
22250		1915	1880				2807	2742				3263	3170		
22300		1918	1883				2812	2747				3268	3176		
22350		1921	1885				2816	2751				3273	3182		
22400		1924	1888				2820	2755				3278	3187		
22450		1927	1890				2825	2759				3283	3193		
22500		1930	1892				2829	2764				3288	3199		
22550		1933	1895				2834	2768				3293	3204		
22600		1936	1897				2838	2772				3298	3210		
22650		1939	1900				2842	2776				3303	3216		
22700		1943	1902				2847	2781				3308	3222		
22750		1946	1905				2851	2785				3313	3227		
22800		1949	1907				2855	2789				3317	3233		
22850		1952	1910				2860	2793				3322	3239		
22900		1955	1912				2864	2798				3327	3245		
22950		1958	1915				2869	2802				3332	3250		
23000		1961	1917				2873	2806				3337	3256		
23050		1964	1920				2877	2810				3342	3262		
23100		1967	1922				2882	2814				3347	3267		
23150		1970	1925				2886	2819				3352	3273		
23200		1973	1927				2890	2823				3357	3279		
23250		1976	1930				2895	2827				3362	3285		
23300		1979	1932				2899	2831				3367	3290		
23350		1983	1934				2904	2836				3372	3296		
23400		1986	1937				2908	2840				3377	3302		
23450		1989	1939				2912	2844				3381	3307		
23500		1992	1942				2917	2848				3386	3313		
23550		1995	1944				2921	2853				3391	3319		
23600		1998	1947				2926	2857				3396	3325		
23650		2001	1949				2930	2861				3401	3330		
23700		2004	1952				2934	2865				3406	3336		
23750		2007	1954				2939	2870				3411	3342		
23800		2010	1957				2943	2874				3416	3348		
23850		2013	1959				2947	2878				3421	3353		
23900		2016	1962				2952	2882				3426	3359		
23950		2020	1964				2956	2887				3431	3365		
24000		2023	1967				2961	2891				3436	3370		

Side-by-Side Comparisons

Combined Gross Income	1 Child						2 Children						3 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)			Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		
		\$ change	% change	Option A	Option B			Option A	Option B	\$ change	% change			Option A	Option B	Option A	Option B	
24050		2026	1969					2965	2895					3441	3376			
24100		2029	1972					2969	2899					3445	3382			
24150		2032	1974					2974	2904					3450	3388			
24200		2035	1976					2978	2908					3455	3393			
24250		2038	1979					2982	2912					3460	3399			
24300		2041	1981					2987	2916					3465	3405			
24350		2044	1984					2991	2921					3470	3410			
24400		2047	1986					2996	2925					3475	3416			
24450		2050	1989					3000	2929					3480	3422			
24500		2053	1991					3004	2933					3485	3428			
24550		2056	1994					3009	2938					3490	3433			
24600		2060	1996					3013	2942					3495	3439			
24650		2063	1999					3017	2946					3500	3445			
24700		2066	2001					3022	2950					3505	3451			
24750		2069	2004					3026	2955					3509	3456			
24800		2072	2006					3031	2959					3514	3462			
24850		2075	2009					3035	2963					3519	3468			
24900		2078	2011					3039	2967					3524	3473			
24950		2081	2013					3044	2972					3529	3479			
25000		2084	2016					3048	2976					3534	3485			
25050		2087	2018					3052	2980					3539	3491			
25100		2090	2021					3057	2984					3544	3496			
25150		2093	2023					3061	2988					3549	3502			
25200		2096	2026					3066	2993					3554	3508			
25250		2100	2028					3070	2997					3559	3513			
25300		2103	2031					3074	3001					3564	3519			
25350		2106	2033					3079	3005					3569	3525			
25400		2109	2036					3083	3010					3573	3531			
25450		2112	2038					3088	3014					3578	3536			
25500		2115	2041					3092	3018					3583	3542			
25550		2118	2043					3096	3022					3588	3548			
25600		2121	2046					3101	3027					3593	3554			
25650		2124	2048					3105	3031					3598	3559			
25700		2127	2051					3109	3035					3603	3565			
25750		2130	2053					3114	3039					3608	3571			
25800		2133	2055					3118	3044					3613	3576			
25850		2137	2058					3123	3048					3618	3582			
25900		2140	2060					3127	3052					3623	3588			
25950		2143	2063					3131	3056					3628	3592			
26000		2146	2066					3136	3059					3633	3596			
26050		2149	2068					3140	3063					3637	3600			
26100		2152	2071					3144	3067					3642	3604			
26150		2155	2073					3149	3070					3647	3608			
26200		2158	2076					3153	3074					3652	3612			
26250		2161	2078					3158	3078					3657	3617			
26300		2164	2081					3162	3081					3662	3621			
26350		2167	2083					3166	3085					3667	3625			

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B
26400		2170	2086			3171	3089			3672	3629				
26450		2173	2089			3175	3092			3677	3633				
26500		2177	2091			3179	3096			3682	3637				
26550		2180	2094			3184	3100			3687	3641				
26600		2183	2096			3188	3103			3692	3646				
26650		2186	2099			3193	3107			3697	3650				
26700		2189	2101			3197	3111			3701	3654				
26750		2192	2104			3201	3114			3706	3658				
26800		2195	2107			3206	3118			3711	3662				
26850		2198	2109			3210	3122			3716	3666				
26900		2201	2112			3215	3125			3721	3671				
26950		2204	2114			3219	3129			3726	3675				
27000		2207	2117			3223	3133			3731	3679				
27050		2210	2119			3228	3136			3736	3683				
27100		2213	2122			3232	3140			3741	3687				
27150		2217	2125			3236	3144			3746	3691				
27200		2220	2127			3241	3147			3751	3695				
27250		2223	2130			3245	3151			3756	3700				
27300		2226	2132			3250	3155			3761	3704				
27350		2229	2135			3254	3158			3765	3708				
27400		2232	2137			3258	3162			3770	3712				
27450		2235	2140			3263	3166			3775	3716				
27500		2238	2142			3267	3169			3780	3720				
27550		2241	2145			3271	3173			3785	3724				
27600		2244	2148			3276	3177			3790	3729				
27650		2247	2150			3280	3180			3795	3733				
27700		2250	2153			3285	3184			3800	3737				
27750		2254	2155			3289	3188			3805	3741				
27800		2257	2158			3293	3191			3810	3745				
27850		2260	2160			3298	3195			3815	3749				
27900		2263	2163			3302	3199			3820	3753				
27950		2266	2166			3306	3202			3825	3758				
28000		2269	2168			3311	3206			3829	3762				
28050		2272	2171			3315	3210			3834	3766				
28100		2275	2173			3320	3213			3839	3770				
28150		2278	2176			3324	3217			3844	3774				
28200		2281	2178			3328	3221			3849	3778				
28250		2284	2181			3333	3224			3854	3782				
28300		2287	2183			3337	3228			3859	3787				
28350		2290	2186			3342	3232			3864	3791				
28400		2294	2189			3346	3235			3869	3795				
28450		2297	2191			3350	3239			3874	3799				
28500		2300	2194			3355	3243			3879	3803				
28550		2303	2196			3359	3246			3884	3807				
28600		2306	2199			3363	3250			3889	3811				
28650		2309	2201			3368	3254			3893	3816				
28700		2312	2204			3372	3257			3898	3820				

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B
28750		2315	2207			3377	3261			3903	3824				
28800		2318	2209			3381	3265			3908	3828				
28850		2321	2212			3385	3268			3913	3832				
28900		2324	2214			3390	3272			3918	3836				
28950		2327	2217			3394	3276			3923	3840				
29000		2330	2219			3398	3279			3928	3845				
29050		2334	2222			3403	3283			3933	3849				
29100		2337	2224			3407	3287			3938	3853				
29150		2340	2227			3412	3290			3943	3857				
29200		2343	2230			3416	3294			3948	3861				
29250		2346	2232			3420	3298			3953	3865				
29300		2349	2235			3425	3301			3957	3869				
29350		2352	2237			3429	3305			3962	3874				
29400		2355	2240			3433	3309			3967	3878				
29450		2358	2242			3438	3312			3972	3882				
29500		2361	2245			3442	3316			3977	3886				
29550		2364	2248			3447	3320			3982	3890				
29600		2367	2250			3451	3323			3987	3894				
29650		2371	2253			3455	3327			3992	3899				
29700		2374	2255			3460	3331			3997	3903				
29750		2377	2258			3464	3334			4002	3907				
29800		2380	2260			3468	3338			4007	3911				
29850		2383	2263			3473	3342			4012	3915				
29900		2386	2266			3477	3345			4017	3919				
29950		2389	2268			3482	3349			4021	3923				
30000		2392	2271			3486	3353			4026	3928				
30050		2395	2273			3490	3356			4031	3932				
30100		2398	2276			3495	3360			4036	3936				
30150		2401	2278			3499	3364			4041	3940				
30200		2404	2281			3504	3367			4046	3944				
30250		2407	2283			3508	3371			4051	3948				
30300		2411	2286			3512	3375			4056	3952				
30350		2414	2289			3517	3378			4061	3957				
30400		2417	2291			3521	3382			4066	3961				
30450		2420	2294			3525	3386			4071	3965				
30500		2423	2296			3530	3389			4076	3969				
30550		2426	2299			3534	3393			4081	3973				
30600		2429	2301			3539	3397			4085	3977				
30650		2432	2304			3543	3400			4090	3981				
30700		2435	2307			3547	3404			4095	3986				
30750		2438	2309			3552	3408			4100	3990				
30800		2441	2312			3556	3411			4105	3994				
30850		2444	2314			3560	3415			4110	3998				
30900		2447	2317			3565	3419			4115	4002				
30950		2451	2319			3569	3422			4120	4006				
31000		2454	2322			3574	3426			4125	4010				
31050		2457	2324			3578	3430			4130	4015				

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B
31100		2460	2327			3582	3433				4135	4019			
31150		2463	2330			3587	3437				4140	4023			
31200		2466	2332			3591	3441				4145	4027			
31250		2469	2335			3595	3444				4149	4031			
31300		2472	2337			3600	3448				4154	4035			
31350		2475	2340			3604	3452				4159	4039			
31400		2478	2342			3609	3455				4164	4044			
31450		2481	2345			3613	3459				4169	4048			
31500		2484	2348			3617	3463				4174	4052			
31550		2488	2350			3622	3466				4179	4056			
31600		2491	2353			3626	3470				4184	4060			
31650		2494	2355			3631	3474				4189	4064			
31700		2497	2358			3635	3477				4194	4068			
31750		2500	2360			3639	3481				4199	4073			
31800		2503	2363			3644	3485				4204	4077			
31850		2506	2365			3648	3488				4209	4081			
31900		2509	2368			3652	3492				4213	4085			
31950		2512	2371			3657	3496				4218	4089			
32000		2515	2373			3661	3499				4223	4093			
32050		2518	2376			3666	3503				4228	4098			
32100		2521	2378			3670	3507				4233	4102			
32150		2524	2381			3674	3510				4238	4106			
32200		2528	2383			3679	3514				4243	4110			
32250		2531	2386			3683	3518				4248	4114			
32300		2534	2389			3687	3521				4253	4118			
32350		2537	2391			3692	3525				4258	4122			
32400		2540	2394			3696	3529				4263	4127			
32450		2543	2396			3701	3532				4268	4131			
32500		2546	2399			3705	3536				4273	4135			
32550		2549	2401			3709	3540				4277	4139			
32600		2552	2404			3714	3543				4282	4143			
32650		2555	2407			3718	3547				4287	4147			
32700		2558	2409			3722	3550				4292	4151			
32750		2561	2412			3727	3554				4297	4156			
32800		2564	2414			3731	3558				4302	4160			
32850		2568	2417			3736	3561				4307	4164			
32900		2571	2419			3740	3565				4312	4168			
32950		2574	2422			3744	3569				4317	4172			
33000		2577	2424			3749	3572				4322	4176			
33050		2580	2427			3753	3576				4327	4180			
33100		2583	2430			3758	3580				4332	4185			
33150		2586	2432			3762	3583				4337	4189			
33200		2589	2435			3766	3587				4341	4193			
33250		2592	2437			3771	3591				4346	4197			
33300		2595	2440			3775	3594				4351	4201			
33350		2598	2442			3779	3598				4356	4205			
33400		2601	2445			3784	3602				4361	4209			

Side-by-Side Comparisons

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B		\$ change	% change	Option A	Option B
33450		2605	2448			3788	3605				4366	4214			
33500		2608	2450			3793	3609				4371	4218			
33550		2611	2453			3797	3613				4376	4222			
33600		2614	2455			3801	3616				4381	4226			
33650		2617	2458			3806	3620				4386	4230			
33700		2620	2460			3810	3624				4391	4234			
33750		2623	2463			3814	3627				4396	4238			
33800		2626	2465			3819	3631				4400	4243			
33850		2629	2468			3823	3635				4405	4247			
33900		2632	2471			3828	3638				4410	4251			
33950		2635	2473			3832	3642				4415	4255			
34000		2638	2476			3836	3646				4420	4259			
34050		2641	2478			3841	3649				4425	4263			
34100		2645	2481			3845	3653				4430	4267			
34150		2648	2483			3849	3657				4435	4272			
34200		2651	2486			3854	3660				4440	4276			
34250		2654	2489			3858	3664				4445	4280			
34300		2657	2491			3863	3668				4450	4284			
34350		2660	2494			3867	3671				4455	4288			
34400		2663	2496			3871	3675				4460	4292			
34450		2666	2499			3876	3679				4464	4296			
34500		2669	2501			3880	3682				4469	4301			
34550		2672	2504			3884	3686				4474	4305			
34600		2675	2506			3889	3690				4479	4309			
34650		2678	2509			3893	3693				4484	4313			
34700		2681	2512			3898	3697				4489	4317			
34750		2685	2514			3902	3701				4494	4321			
34800		2688	2517			3906	3704				4499	4326			
34850		2691	2519			3911	3708				4504	4330			
34900		2694	2522			3915	3712				4509	4334			
34950		2697	2524			3920	3715				4514	4338			
35000		2700	2527			3924	3719				4519	4342			

Side-by-Side Comparisons

	4 Children							5 Children							6 Children													
Combined Gross Income	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B	
		550	242	229	207	-13	-35	-5.4%	-14.5%		263	252	228	-11	-35	-2.5%	-11.9%	281		274	247	-7	-34	-2.5%	-11.9%	304	299	270
600	262	250	226	-12	-36	-4.7%	-13.9%	284	275	248	-9	-36	-2.5%	-11.9%	304	299	270	-5	-34	-1.8%	-11.3%	304	299	270	-5	-34	-1.8%	-11.3%
650	280	270	244	-10	-36	-3.5%	-12.8%	303	297	269	-6	-34	-2.5%	-11.9%	325	323	292	-2	-33	-0.6%	-10.2%	325	323	292	-2	-33	-0.6%	-10.2%
700	296	291	263	-5	-33	-1.7%	-11.2%	321	320	289	-1	-32	-2.5%	-11.9%	344	348	314	4	-30	1.1%	-8.6%	344	348	314	4	-30	1.1%	-8.6%
750	311	311	281	0	-30	0.2%	-9.5%	337	343	310	6	-27	-2.5%	-11.9%	361	372	337	11	-24	3.2%	-6.8%	361	372	337	11	-24	3.2%	-6.8%
800	326	332	300	6	-26	1.9%	-7.9%	353	365	330	12	-23	-2.5%	-11.9%	378	397	359	19	-19	5.0%	-5.1%	378	397	359	19	-19	5.0%	-5.1%
850	341	353	319	12	-22	3.4%	-6.5%	370	388	351	18	-19	-2.5%	-11.9%	395	422	381	27	-14	6.8%	-3.5%	395	422	381	27	-14	6.8%	-3.5%
900	357	373	337	16	-20	4.6%	-5.5%	387	411	371	24	-16	-2.5%	-11.9%	414	446	403	32	-11	7.8%	-2.6%	414	446	403	32	-11	7.8%	-2.6%
950	374	394	356	20	-18	5.3%	-4.8%	405	433	392	28	-13	-2.5%	-11.9%	433	471	426	38	-7	8.8%	-1.7%	433	471	426	38	-7	8.8%	-1.7%
1000	390	415	375	25	-15	6.3%	-3.9%	423	456	412	33	-11	-2.5%	-11.9%	452	496	448	44	-4	9.7%	-0.9%	452	496	448	44	-4	9.7%	-0.9%
1050	406	435	393	29	-13	7.1%	-3.2%	440	478	432	38	-8	-2.5%	-11.9%	471	520	470	49	-1	10.4%	-0.2%	471	520	470	49	-1	10.4%	-0.2%
1100	423	454	411	31	-12	7.4%	-2.9%	458	500	452	42	-6	-2.5%	-11.9%	490	543	491	53	1	10.9%	0.2%	490	543	491	53	1	10.9%	0.2%
1150	439	472	427	33	-12	7.6%	-2.8%	476	520	470	44	-6	-2.5%	-11.9%	509	565	510	56	1	11.0%	0.3%	509	565	510	56	1	11.0%	0.3%
1200	455	490	443	35	-12	7.8%	-2.6%	493	540	488	47	-5	-2.5%	-11.9%	528	586	530	58	2	11.1%	0.4%	528	586	530	58	2	11.1%	0.4%
1250	471	509	460	38	-11	8.0%	-2.4%	511	559	506	48	-5	-2.5%	-11.9%	547	608	549	61	2	11.2%	0.5%	547	608	549	61	2	11.2%	0.5%
1300	487	527	476	40	-11	8.1%	-2.3%	528	579	523	51	-5	-2.5%	-11.9%	565	630	569	65	4	11.4%	0.7%	565	630	569	65	4	11.4%	0.7%
1350	503	545	492	42	-11	8.3%	-2.1%	546	599	541	53	-5	-2.5%	-11.9%	584	651	589	67	5	11.5%	0.8%	584	651	589	67	5	11.5%	0.8%
1400	519	563	509	44	-10	8.4%	-2.0%	563	619	559	56	-4	-2.5%	-11.9%	602	673	608	71	6	11.8%	1.0%	602	673	608	71	6	11.8%	1.0%
1450	534	581	525	47	-9	8.8%	-1.7%	579	639	577	60	-2	-2.5%	-11.9%	620	695	628	75	8	12.0%	1.2%	620	695	628	75	8	12.0%	1.2%
1500	550	599	541	49	-9	8.9%	-1.6%	596	659	595	63	-1	-2.5%	-11.9%	638	716	647	78	9	12.2%	1.4%	638	716	647	78	9	12.2%	1.4%
1550	565	617	558	52	-7	9.2%	-1.3%	613	679	613	66	0	-2.5%	-11.9%	656	738	667	82	11	12.5%	1.6%	656	738	667	82	11	12.5%	1.6%
1600	581	635	574	54	-7	9.3%	-1.2%	630	699	631	69	1	-2.5%	-11.9%	674	759	686	85	12	12.7%	1.8%	674	759	686	85	12	12.7%	1.8%
1650	596	653	590	57	-6	9.6%	-1.0%	646	718	649	72	3	-2.5%	-11.9%	692	781	706	89	14	12.9%	2.0%	692	781	706	89	14	12.9%	2.0%
1700	612	671	607	59	-5	9.7%	-0.9%	663	738	667	75	4	-2.5%	-11.9%	709	803	725	94	16	13.2%	2.3%	709	803	725	94	16	13.2%	2.3%
1750	627	689	623	62	-4	9.9%	-0.7%	680	758	685	78	5	-2.5%	-11.9%	727	824	745	97	18	13.4%	2.4%	727	824	745	97	18	13.4%	2.4%
1800	643	707	639	64	-4	10.0%	-0.6%	697	778	703	81	6	-2.5%	-11.9%	745	846	764	101	19	13.5%	2.6%	745	846	764	101	19	13.5%	2.6%
1850	658	725	656	67	-2	10.2%	-0.4%	713	798	721	85	8	-2.5%	-11.9%	763	867	784	104	21	13.7%	2.7%	763	867	784	104	21	13.7%	2.7%
1900	673	744	672	71	-1	10.5%	-0.2%	730	818	739	88	9	-2.5%	-11.9%	781	889	803	108	22	13.8%	2.9%	781	889	803	108	22	13.8%	2.9%
1950	689	761	688	72	-1	10.5%	-0.1%	747	838	757	91	10	-2.5%	-11.9%	799	910	823	111	24	14.0%	3.0%	799	910	823	111	24	14.0%	3.0%
2000	703	779	704	76	1	10.8%	0.1%	762	857	774	95	12	-2.5%	-11.9%	816	932	842	116	26	14.2%	3.2%	816	932	842	116	26	14.2%	3.2%
2050	717	797	720	80	3	11.1%	0.4%	778	876	792	98	14	-2.5%	-11.9%	832	953	861	121	29	14.5%	3.5%	832	953	861	121	29	14.5%	3.5%
2100	731	814	736	83	5	11.4%	0.7%	793	896	809	103	16	-2.5%	-11.9%	848	974	880	126	32	14.8%	3.8%	848	974	880	126	32	14.8%	3.8%
2150	745	832	752	87	7	11.7%	0.9%	808	915	827	107	19	-2.5%	-11.9%	864	995	899	131	35	15.1%	4.0%	864	995	899	131	35	15.1%	4.0%
2200	759	850	768	91	9	11.9%	1.1%	823	934	844	111	21	-2.5%	-11.9%	881	1016	918	135	37	15.3%	4.2%	881	1016	918	135	37	15.3%	4.2%
2250	773	867	784	94	11	12.2%	1.4%	838	954	862	116	24	-2.5%	-11.9%	897	1037	937	140	40	15.6%	4.5%	897	1037	937	140	40	15.6%	4.5%
2300	787	885	799	98	12	12.4%	1.6%	853	973	879	120	26	-2.5%	-11.9%	913	1058	956	145	43	15.9%	4.7%	913	1058	956	145	43	15.9%	4.7%
2350	801	902	815	101	14	12.6%	1.8%	869	992	897	123	28	-2.5%	-11.9%	929	1079	975	150	46	16.1%	4.9%	929	1079	975	150	46	16.1%	4.9%
2400	815	920	831	105	16	12.8%	2.0%	884	1012	914	128	30	-2.5%	-11.9%	946	1100	994	154	48	16.2%	5.0%	946	1100	994	154	48	16.2%	5.0%
2450	829	937	847	108	18	13.0%	2.2%	899	1031	932	132	33	-2.5%	-11.9%	962	1121	1013	159	51	16.5%	5.3%	962	1121	1013	159	51	16.5%	5.3%
2500	843	955	863	112	20	13.2%	2.3%	914	1050	949	136	35	-2.5%	-11.9%	978	1141	1031	163	53	16.7%	5.5%	978	1141	1031	163	53	16.7%	5.5%
2550	857	972	878	115	21	13.4%	2.5%	929	1069	966	140	37	-2.5%	-11.9%	994	1162	1050	168	56	16.9%	5.7%	994	1162	1050	168	56	16.9%	5.7%
2600	868	990	894	122	26	14.0%	3.0%	941	1089	984	148	43	-2.5%	-11.9%	1007	1183	1069	176	62	17.5%	6.2%	1007	1183	1069	176	62	17.5%	6.2%
2650	877	1007	910	130	33	14.8%	3.8%	951	1108	1001	157	50	-2.5%	-11.9%	1018	1204	1088	186	70	18.3%	6.9%	1018	1204	1088	186	70	18.3%	6.9%
2700	887	1025	926	138	39	15.5%	4.4%	962	1127	1018	165	56	-2.5%	-11.9%	1029	1225	1107	196	78	19.1%	7.6%	1029	1225	1107	196	78	19.1%	7.6%
2750	895	1042	942	147	47	16.4%	5.2%	970	1146	1036	176	66	-2.5%	-11.9%	1038	1246	1126	208	88	20.0%	8.5%	1038	1246	1126	208	88	20.0%	8.5%
2800	902	1060	958	158	56	17.5%	6.2%	978	1166	1053	188	75	-2.5%	-11.9%	1046	1267	1145	221	99	21.1%	9.5%	1046	1267	1145	221	99	21.1%	9.5%
2850	909	1077	973	168	64	18.5%	7.1%	986	1185	1071	199	85	-2.5%	-11.9%	1055	1288	1164	233	109	22.1%	10.3%	1055	1288	1164	233	109	22.1%	10.3%
2900	917	1095	989	178	72	19.4%	7.9%	994	1204	1088	210	94	-2.5%	-11.9%	1063	1309	1183	246	120	23.1%	11.3%	1063	1309	1183	246	120	23.1%	11.3%

Side-by-Side Comparisons

Combined Gross Income	4 Children								5 Children								6 Children										
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B				
2950	924	1112	1005	188	81	20.4%	8.8%	1002	1223	1105	221	103	-2.5%	-11.9%	1072	1330	1202	258	130	24.0%	12.1%						
3000	931	1128	1021	197	90	21.2%	9.6%	1010	1241	1123	231	113	-2.5%	-11.9%	1080	1349	1221	269	141	24.9%	13.0%						
3050	939	1145	1037	206	98	21.9%	10.4%	1018	1259	1140	241	122	-2.5%	-11.9%	1089	1369	1239	280	150	25.7%	13.8%						
3100	946	1161	1052	215	106	22.7%	11.2%	1026	1277	1158	251	132	-2.5%	-11.9%	1097	1388	1258	291	161	26.5%	14.7%						
3150	953	1177	1068	224	115	23.5%	12.1%	1033	1295	1175	262	142	-2.5%	-11.9%	1106	1407	1277	301	171	27.2%	15.5%						
3200	961	1193	1084	232	123	24.2%	12.8%	1041	1312	1192	271	151	-2.5%	-11.9%	1114	1427	1296	313	182	28.1%	16.3%						
3250	968	1209	1100	241	132	24.9%	13.6%	1049	1330	1210	281	161	-2.5%	-11.9%	1123	1446	1315	323	192	28.8%	17.1%						
3300	975	1225	1116	250	141	25.7%	14.4%	1057	1348	1227	291	170	-2.5%	-11.9%	1131	1465	1334	334	203	29.6%	17.9%						
3350	981	1242	1131	261	150	26.6%	15.3%	1064	1366	1245	302	181	-2.5%	-11.9%	1138	1485	1353	347	215	30.5%	18.9%						
3400	987	1258	1147	271	160	27.4%	16.2%	1070	1384	1262	314	192	-2.5%	-11.9%	1145	1504	1372	359	227	31.3%	19.8%						
3450	993	1274	1163	281	170	28.3%	17.1%	1077	1401	1279	324	202	-2.5%	-11.9%	1152	1523	1391	371	239	32.2%	20.7%						
3500	999	1290	1179	291	180	29.1%	18.0%	1083	1419	1297	336	214	-2.5%	-11.9%	1159	1543	1410	384	251	33.1%	21.6%						
3550	1006	1304	1194	298	188	29.6%	18.7%	1090	1434	1314	344	224	-2.5%	-11.9%	1166	1559	1428	393	262	33.7%	22.5%						
3600	1012	1311	1210	299	198	29.5%	19.6%	1097	1442	1331	345	234	-2.5%	-11.9%	1173	1567	1447	394	274	33.6%	23.3%						
3650	1018	1318	1225	300	207	29.5%	20.4%	1103	1450	1348	347	245	-2.5%	-11.9%	1180	1576	1465	396	285	33.6%	24.2%						
3700	1024	1325	1241	301	217	29.4%	21.2%	1110	1458	1365	348	255	-2.5%	-11.9%	1187	1585	1484	398	297	33.5%	25.0%						
3750	1030	1333	1255	303	225	29.4%	21.9%	1116	1466	1381	350	265	-2.5%	-11.9%	1194	1594	1501	400	307	33.5%	25.7%						
3800	1036	1340	1268	304	232	29.4%	22.4%	1123	1474	1395	351	272	-2.5%	-11.9%	1201	1602	1516	401	315	33.4%	26.2%						
3850	1041	1347	1281	306	240	29.4%	23.0%	1129	1482	1409	353	280	-2.5%	-11.9%	1208	1611	1531	403	323	33.4%	26.8%						
3900	1047	1355	1293	308	246	29.4%	23.5%	1135	1490	1423	355	288	-2.5%	-11.9%	1215	1620	1546	405	331	33.3%	27.3%						
3950	1053	1362	1306	309	253	29.3%	24.0%	1142	1498	1437	356	295	-2.5%	-11.9%	1222	1629	1562	407	340	33.3%	27.8%						
4000	1059	1369	1319	310	260	29.3%	24.5%	1148	1506	1451	358	303	-2.5%	-11.9%	1229	1637	1577	408	348	33.2%	28.3%						
4050	1065	1377	1331	312	266	29.3%	25.0%	1155	1514	1465	359	310	-2.5%	-11.9%	1236	1646	1592	410	356	33.2%	28.8%						
4100	1074	1384	1344	310	270	28.9%	25.2%	1164	1522	1479	358	315	-2.5%	-11.9%	1245	1655	1607	410	362	32.9%	29.1%						
4150	1082	1390	1357	308	275	28.4%	25.4%	1172	1529	1493	357	321	-2.5%	-11.9%	1254	1661	1622	407	368	32.5%	29.4%						
4200	1090	1393	1370	303	280	27.8%	25.7%	1181	1533	1507	352	326	-2.5%	-11.9%	1264	1666	1638	402	374	31.8%	29.6%						
4250	1098	1397	1382	299	284	27.3%	25.9%	1190	1537	1521	347	331	-2.5%	-11.9%	1273	1671	1653	398	380	31.2%	29.8%						
4300	1106	1401	1395	295	289	26.7%	26.1%	1199	1541	1535	342	336	-2.5%	-11.9%	1283	1675	1668	392	385	30.6%	30.0%						
4350	1114	1405	1408	291	294	26.1%	26.4%	1207	1545	1549	338	342	-2.5%	-11.9%	1292	1680	1683	388	391	30.0%	30.3%						
4400	1122	1409	1423	287	301	25.6%	26.8%	1216	1550	1565	334	349	-2.5%	-11.9%	1301	1685	1701	384	400	29.5%	30.7%						
4450	1130	1413	1437	283	307	25.0%	27.2%	1225	1554	1581	329	356	-2.5%	-11.9%	1311	1689	1719	378	408	28.8%	31.1%						
4500	1138	1417	1452	279	314	24.5%	27.6%	1234	1558	1597	324	363	-2.5%	-11.9%	1320	1694	1736	374	416	28.3%	31.5%						
4550	1146	1420	1467	274	321	23.9%	28.0%	1242	1562	1613	320	371	-2.5%	-11.9%	1329	1698	1754	369	425	27.8%	32.0%						
4600	1154	1424	1480	270	326	23.4%	28.2%	1251	1566	1628	315	377	-2.5%	-11.9%	1339	1703	1769	364	430	27.1%	32.1%						
4650	1162	1427	1492	265	330	22.8%	28.4%	1260	1570	1642	310	382	-2.5%	-11.9%	1348	1706	1785	358	437	26.6%	32.4%						
4700	1170	1431	1505	261	335	22.3%	28.6%	1269	1574	1656	305	387	-2.5%	-11.9%	1357	1710	1800	353	443	26.0%	32.6%						
4750	1178	1435	1518	257	340	21.8%	28.9%	1277	1578	1670	301	393	-2.5%	-11.9%	1367	1715	1815	348	448	25.5%	32.8%						
4800	1186	1443	1531	257	345	21.7%	29.1%	1286	1588	1684	302	398	-2.5%	-11.9%	1376	1726	1830	350	454	25.4%	33.0%						
4850	1195	1452	1543	257	348	21.5%	29.1%	1296	1597	1698	301	402	-2.5%	-11.9%	1386	1736	1845	350	459	25.2%	33.1%						
4900	1204	1460	1556	256	352	21.3%	29.2%	1305	1606	1712	301	407	-2.5%	-11.9%	1397	1746	1861	349	464	25.0%	33.2%						
4950	1213	1469	1569	256	356	21.1%	29.3%	1315	1616	1726	301	411	-2.5%	-11.9%	1407	1756	1876	349	469	24.8%	33.3%						
5000	1222	1477	1581	255	359	20.9%	29.4%	1325	1625	1740	300	415	-2.5%	-11.9%	1418	1766	1891	348	473	24.6%	33.4%						
5050	1231	1486	1593	255	362	20.7%	29.4%	1335	1634	1752	299	417	-2.5%	-11.9%	1428	1776	1905	348	477	24.4%	33.4%						
5100	1240	1494	1602	254	362	20.5%	29.2%	1345	1644	1763	299	418	-2.5%	-11.9%	1439	1787	1916	348	477	24.2%	33.2%						
5150	1249	1503	1612	254	363	20.3%	29.1%	1354	1653	1773	299	419	-2.5%	-11.9%	1449	1797	1927	348	478	24.0%	33.0%						
5200	1259	1511	1621	252	362	20.0%	28.8%	1364	1662	1784	298	420	-2.5%	-11.9%	1460	1807	1939	347	479	23.8%	32.8%						
5250	1268	1520	1631	252	363	19.8%	28.6%	1374	1671	1794	297	420	-2.5%	-11.9%	1470	1817	1950	347	480	23.6%	32.7%						
5300	1277	1528	1640	251	363	19.7%	28.4%	1384	1681	1804	297	420	-2.5%	-11.9%	1481	1827	1961	346	480	23.4%	32.4%						

Side-by-Side Comparisons

Combined Gross Income	4 Children							5 Children							6 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B
5350	1285	1536	1650	251	365	19.6%	28.4%	1393	1690	1815	297	422	-2.5%	-11.9%	1491	1837	1973	346	482	23.2%	32.3%						
5400	1294	1545	1659	251	365	19.4%	28.2%	1403	1699	1825	296	422	-2.5%	-11.9%	1501	1847	1984	346	483	23.1%	32.2%						
5450	1302	1552	1668	250	366	19.2%	28.1%	1412	1707	1835	295	423	-2.5%	-11.9%	1511	1856	1995	345	484	22.8%	32.0%						
5500	1311	1559	1678	248	367	18.9%	28.0%	1421	1714	1846	293	425	-2.5%	-11.9%	1521	1864	2006	343	485	22.5%	31.9%						
5550	1319	1565	1687	246	368	18.6%	27.9%	1430	1721	1856	291	426	-2.5%	-11.9%	1530	1871	2018	341	488	22.3%	31.9%						
5600	1328	1571	1697	243	369	18.3%	27.8%	1439	1728	1866	289	427	-2.5%	-11.9%	1540	1879	2029	339	489	22.0%	31.7%						
5650	1335	1577	1706	242	371	18.2%	27.8%	1447	1735	1877	288	430	-2.5%	-11.9%	1548	1886	2040	338	492	21.8%	31.8%						
5700	1341	1584	1716	243	375	18.1%	27.9%	1454	1742	1887	288	433	-2.5%	-11.9%	1556	1894	2051	338	495	21.7%	31.8%						
5750	1348	1590	1725	242	377	18.0%	28.0%	1462	1749	1897	287	435	-2.5%	-11.9%	1564	1901	2063	337	499	21.6%	31.9%						
5800	1355	1596	1731	241	376	17.8%	27.7%	1469	1756	1904	287	435	-2.5%	-11.9%	1572	1909	2069	337	497	21.4%	31.6%						
5850	1362	1603	1736	241	374	17.7%	27.4%	1477	1763	1909	286	432	-2.5%	-11.9%	1580	1916	2076	336	496	21.3%	31.4%						
5900	1369	1609	1741	240	372	17.5%	27.2%	1484	1770	1915	286	431	-2.5%	-11.9%	1588	1924	2082	336	494	21.1%	31.1%						
5950	1376	1615	1747	239	371	17.4%	26.9%	1492	1777	1921	285	429	-2.5%	-11.9%	1596	1931	2088	335	492	21.0%	30.8%						
6000	1383	1621	1752	238	369	17.2%	26.7%	1499	1784	1927	285	428	-2.5%	-11.9%	1604	1939	2095	335	491	20.9%	30.6%						
6050	1390	1628	1757	238	367	17.1%	26.4%	1506	1791	1933	285	427	-2.5%	-11.9%	1612	1946	2101	334	489	20.7%	30.3%						
6100	1397	1634	1763	237	366	17.0%	26.2%	1515	1797	1939	282	424	-2.5%	-11.9%	1621	1954	2107	333	486	20.5%	30.0%						
6150	1405	1640	1768	235	363	16.7%	25.8%	1523	1804	1945	281	422	-2.5%	-11.9%	1630	1961	2114	331	484	20.3%	29.7%						
6200	1413	1646	1773	233	360	16.5%	25.5%	1531	1811	1951	280	420	-2.5%	-11.9%	1639	1968	2120	329	481	20.1%	29.4%						
6250	1420	1652	1779	232	359	16.3%	25.3%	1540	1817	1956	277	416	-2.5%	-11.9%	1648	1975	2127	327	479	19.9%	29.0%						
6300	1428	1658	1784	230	356	16.1%	24.9%	1548	1824	1962	276	414	-2.5%	-11.9%	1657	1982	2133	325	476	19.6%	28.7%						
6350	1436	1664	1789	228	353	15.9%	24.6%	1556	1830	1968	274	412	-2.5%	-11.9%	1665	1989	2139	324	474	19.5%	28.5%						
6400	1444	1670	1795	226	351	15.6%	24.3%	1565	1837	1974	272	409	-2.5%	-11.9%	1674	1996	2146	322	472	19.3%	28.2%						
6450	1451	1676	1800	225	349	15.5%	24.0%	1573	1843	1980	270	407	-2.5%	-11.9%	1683	2004	2152	321	469	19.0%	27.9%						
6500	1459	1682	1804	223	345	15.3%	23.6%	1582	1850	1984	268	402	-2.5%	-11.9%	1692	2011	2157	319	465	18.8%	27.5%						
6550	1467	1687	1807	220	340	15.0%	23.2%	1590	1856	1987	266	397	-2.5%	-11.9%	1701	2018	2160	317	459	18.6%	27.0%						
6600	1474	1693	1809	219	335	14.9%	22.8%	1598	1863	1990	265	392	-2.5%	-11.9%	1710	2025	2164	315	454	18.4%	26.5%						
6650	1482	1699	1812	217	330	14.7%	22.3%	1607	1869	1993	262	386	-2.5%	-11.9%	1719	2032	2167	313	448	18.2%	26.1%						
6700	1490	1705	1815	215	325	14.4%	21.8%	1615	1876	1997	261	382	-2.5%	-11.9%	1728	2039	2170	311	442	18.0%	25.6%						
6750	1498	1711	1818	213	320	14.2%	21.3%	1623	1882	2000	259	377	-2.5%	-11.9%	1737	2046	2174	309	437	17.8%	25.1%						
6800	1505	1717	1821	212	316	14.1%	21.0%	1632	1889	2003	257	371	-2.5%	-11.9%	1746	2053	2177	307	431	17.6%	24.7%						
6850	1513	1726	1823	213	310	14.1%	20.5%	1640	1899	2006	259	366	-2.5%	-11.9%	1755	2064	2180	309	425	17.6%	24.2%						
6900	1521	1735	1826	214	305	14.1%	20.1%	1649	1909	2009	260	360	-2.5%	-11.9%	1764	2075	2183	311	419	17.6%	23.8%						
6950	1529	1744	1829	215	300	14.1%	19.6%	1657	1919	2012	262	355	-2.5%	-11.9%	1773	2085	2187	312	414	17.6%	23.3%						
7000	1536	1753	1832	217	296	14.1%	19.2%	1665	1928	2015	263	350	-2.5%	-11.9%	1782	2096	2190	314	408	17.6%	22.9%						
7050	1544	1762	1834	218	290	14.1%	18.8%	1674	1938	2018	264	344	-2.5%	-11.9%	1791	2107	2193	316	402	17.6%	22.5%						
7100	1552	1771	1837	219	285	14.1%	18.4%	1682	1948	2021	266	339	-2.5%	-11.9%	1800	2118	2197	318	397	17.7%	22.0%						
7150	1560	1780	1840	220	280	14.1%	17.9%	1691	1958	2024	267	333	-2.5%	-11.9%	1809	2129	2200	320	391	17.7%	21.6%						
7200	1567	1789	1843	222	276	14.2%	17.6%	1699	1968	2027	269	328	-2.5%	-11.9%	1818	2140	2204	322	386	17.7%	21.2%						
7250	1575	1798	1852	223	277	14.2%	17.6%	1707	1978	2038	271	331	-2.5%	-11.9%	1827	2150	2215	323	388	17.7%	21.2%						
7300	1583	1808	1861	225	278	14.2%	17.6%	1716	1988	2048	272	332	-2.5%	-11.9%	1836	2161	2226	325	390	17.7%	21.2%						
7350	1591	1817	1871	226	280	14.2%	17.6%	1724	1998	2058	274	334	-2.5%	-11.9%	1845	2172	2237	327	392	17.7%	21.2%						
7400	1598	1826	1880	228	282	14.2%	17.6%	1733	2008	2068	275	335	-2.5%	-11.9%	1854	2183	2248	329	394	17.7%	21.2%						
7450	1606	1835	1889	229	283	14.2%	17.6%	1741	2018	2078	277	337	-2.5%	-11.9%	1863	2194	2259	331	396	17.8%	21.2%						
7500	1614	1843	1898	229	284	14.2%	17.6%	1749	2027	2088	278	339	-2.5%	-11.9%	1872	2204	2270	332	398	17.7%	21.2%						
7550	1622	1848	1907	226	285	13.9%	17.6%	1758	2033	2098	275	340	-2.5%	-11.9%	1881	2210	2281	329	400	17.5%	21.3%						
7600	1629	1854	1917	225	288	13.8%	17.7%	1766	2039	2108	273	342	-2.5%	-11.9%	1890	2216	2292	326	402	17.3%	21.3%						
7650	1637	1859	1926	222	289	13.6%	17.6%	1775	2045	2118	270	343	-2.5%	-11.9%	1899	2223	2303	324	404	17.0%	21.3%						
7700	1645	1864	1935	219	290	13.3%	17.6%	1783	2051	2129	268	346	-2.5%	-11.9%	1908	2229	2314	321	406	16.8%	21.3%						

Side-by-Side Comparisons

Combined Gross Income	4 Children								5 Children								6 Children										
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B
7750	1653	1869	1944	216	291	13.1%	17.6%	1792	2056	2139	264	347	-2.5%	-11.9%	1917	2235	2325	318	408	16.6%	21.3%						
7800	1661	1875	1953	214	292	12.9%	17.6%	1800	2062	2149	262	349	-2.5%	-11.9%	1926	2242	2336	316	410	16.4%	21.3%						
7850	1669	1880	1963	211	294	12.6%	17.6%	1809	2068	2159	259	350	-2.5%	-11.9%	1935	2248	2347	313	412	16.2%	21.3%						
7900	1676	1885	1972	209	296	12.5%	17.7%	1817	2074	2169	257	352	-2.5%	-11.9%	1944	2254	2358	310	414	16.0%	21.3%						
7950	1684	1891	1977	207	293	12.3%	17.4%	1826	2080	2174	254	348	-2.5%	-11.9%	1954	2261	2364	307	410	15.7%	21.0%						
8000	1692	1896	1979	204	287	12.0%	17.0%	1834	2085	2177	251	343	-2.5%	-11.9%	1963	2267	2366	304	403	15.5%	20.5%						
8050	1700	1901	1981	201	281	11.8%	16.6%	1843	2091	2180	248	337	-2.5%	-11.9%	1972	2273	2369	301	397	15.3%	20.1%						
8100	1708	1906	1984	198	276	11.6%	16.1%	1851	2097	2182	246	331	-2.5%	-11.9%	1981	2280	2372	299	391	15.1%	19.7%						
8150	1716	1912	1986	196	270	11.4%	15.7%	1860	2103	2185	243	325	-2.5%	-11.9%	1990	2286	2375	296	385	14.9%	19.3%						
8200	1723	1917	1988	194	265	11.3%	15.4%	1868	2109	2187	241	319	-2.5%	-11.9%	1999	2292	2378	293	379	14.7%	18.9%						
8250	1731	1922	1991	191	260	11.1%	15.0%	1877	2115	2190	238	313	-2.5%	-11.9%	2008	2299	2380	291	372	14.5%	18.5%						
8300	1739	1928	1993	189	254	10.9%	14.6%	1885	2120	2192	235	307	-2.5%	-11.9%	2017	2305	2383	288	366	14.3%	18.2%						
8350	1747	1933	1995	186	248	10.6%	14.2%	1894	2126	2195	232	301	-2.5%	-11.9%	2026	2311	2386	285	360	14.1%	17.8%						
8400	1755	1938	1998	183	243	10.5%	13.8%	1902	2132	2198	230	296	-2.5%	-11.9%	2035	2318	2389	283	354	13.9%	17.4%						
8450	1763	1944	2000	181	237	10.3%	13.4%	1911	2138	2200	227	289	-2.5%	-11.9%	2044	2324	2391	280	347	13.7%	17.0%						
8500	1770	1949	2002	179	232	10.1%	13.1%	1919	2144	2203	225	284	-2.5%	-11.9%	2053	2331	2394	278	341	13.5%	16.6%						
8550	1778	1954	2005	176	227	9.9%	12.7%	1928	2150	2205	222	277	-2.5%	-11.9%	2062	2337	2397	275	335	13.3%	16.2%						
8600	1786	1959	2007	173	221	9.7%	12.4%	1936	2155	2208	219	272	-2.5%	-11.9%	2072	2343	2400	271	328	13.1%	15.8%						
8650	1794	1965	2009	171	215	9.5%	12.0%	1944	2161	2210	217	266	-2.5%	-11.9%	2081	2349	2403	268	322	12.9%	15.5%						
8700	1802	1970	2014	168	212	9.3%	11.8%	1953	2167	2215	214	262	-2.5%	-11.9%	2090	2355	2408	265	318	12.7%	15.2%						
8750	1809	1975	2018	166	209	9.2%	11.6%	1961	2172	2220	211	259	-2.5%	-11.9%	2099	2362	2413	263	314	12.5%	15.0%						
8800	1817	1980	2023	163	206	9.0%	11.3%	1970	2178	2225	208	255	-2.5%	-11.9%	2108	2368	2419	260	311	12.3%	14.7%						
8850	1825	1985	2027	160	202	8.8%	11.1%	1978	2184	2230	206	252	-2.5%	-11.9%	2117	2374	2424	257	307	12.1%	14.5%						
8900	1833	1990	2032	157	199	8.6%	10.8%	1987	2189	2235	202	248	-2.5%	-11.9%	2126	2379	2430	253	304	11.9%	14.3%						
8950	1840	1994	2036	154	196	8.4%	10.7%	1995	2193	2240	198	245	-2.5%	-11.9%	2135	2384	2435	249	300	11.7%	14.0%						
9000	1847	1997	2041	150	194	8.1%	10.5%	2002	2197	2245	195	243	-2.5%	-11.9%	2142	2388	2440	246	298	11.5%	13.9%						
9050	1854	2001	2045	147	191	7.9%	10.3%	2010	2201	2250	191	240	-2.5%	-11.9%	2150	2393	2446	243	296	11.3%	13.8%						
9100	1861	2005	2050	144	189	7.7%	10.1%	2017	2206	2255	189	238	-2.5%	-11.9%	2158	2397	2451	239	293	11.1%	13.6%						
9150	1867	2009	2054	142	187	7.6%	10.0%	2024	2210	2260	186	236	-2.5%	-11.9%	2166	2402	2456	236	290	10.9%	13.4%						
9200	1874	2013	2059	139	185	7.4%	9.9%	2032	2214	2265	182	233	-2.5%	-11.9%	2174	2407	2462	233	288	10.7%	13.2%						
9250	1881	2016	2063	135	182	7.2%	9.7%	2039	2218	2270	179	231	-2.5%	-11.9%	2182	2411	2467	229	285	10.5%	13.1%						
9300	1888	2020	2068	132	180	7.0%	9.5%	2046	2222	2275	176	229	-2.5%	-11.9%	2189	2416	2473	227	284	10.4%	13.0%						
9350	1894	2024	2072	130	178	6.9%	9.4%	2053	2226	2280	173	227	-2.5%	-11.9%	2197	2420	2478	223	281	10.2%	12.8%						
9400	1901	2028	2077	127	176	6.7%	9.3%	2061	2231	2285	170	224	-2.5%	-11.9%	2205	2425	2484	220	279	10.0%	12.7%						
9450	1908	2032	2085	124	177	6.5%	9.3%	2068	2235	2294	167	226	-2.5%	-11.9%	2213	2429	2493	216	280	9.8%	12.7%						
9500	1915	2035	2093	120	178	6.3%	9.3%	2075	2239	2302	164	227	-2.5%	-11.9%	2221	2434	2503	213	282	9.6%	12.7%						
9550	1921	2039	2101	118	180	6.2%	9.4%	2083	2243	2311	160	228	-2.5%	-11.9%	2228	2438	2512	210	284	9.4%	12.7%						
9600	1928	2044	2109	116	181	6.0%	9.4%	2090	2248	2320	158	230	-2.5%	-11.9%	2236	2444	2521	208	285	9.3%	12.8%						
9650	1935	2050	2116	115	181	5.9%	9.4%	2097	2255	2328	158	231	-2.5%	-11.9%	2244	2451	2531	207	287	9.2%	12.8%						
9700	1942	2056	2124	114	182	5.9%	9.4%	2105	2262	2337	157	232	-2.5%	-11.9%	2252	2459	2540	207	288	9.2%	12.8%						
9750	1948	2062	2132	114	184	5.9%	9.5%	2112	2269	2345	157	233	-2.5%	-11.9%	2260	2466	2549	206	289	9.1%	12.8%						
9800	1955	2069	2140	114	185	5.8%	9.5%	2119	2276	2354	157	235	-2.5%	-11.9%	2268	2474	2559	206	291	9.1%	12.8%						
9850	1962	2075	2148	113	186	5.8%	9.5%	2127	2282	2363	155	236	-2.5%	-11.9%	2275	2481	2568	206	293	9.1%	12.9%						
9900	1969	2081	2156	112	187	5.7%	9.5%	2134	2289	2371	155	237	-2.5%	-11.9%	2283	2489	2577	206	294	9.0%	12.9%						
9950	1975	2087	2163	112	188	5.7%	9.5%	2141	2296	2380	155	239	-2.5%	-11.9%	2291	2496	2587	205	296	8.9%	12.9%						
10000	1982	2094	2171	112	189	5.6%	9.5%	2148	2303	2388	155	240	-2.5%	-11.9%	2299	2504	2596	205	297	8.9%	12.9%						
10050	1989	2100	2179	111	190	5.6%	9.6%	2156	2310	2397	154	241	-2.5%	-11.9%	2307	2511	2605	204	298	8.8%	12.9%						
10100	1995	2106	2187	111	192	5.6%	9.6%	2163	2317	2405	154	242	-2.5%	-11.9%	2315	2518	2615	203	300	8.8%	12.9%						

Side-by-Side Comparisons

	4 Children								5 Children								6 Children													
Combined Gross Income	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change				
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B	Option A
10150	2002	2113	2195	111	193	5.5%	9.6%	2170	2324	2414	154	244	-2.5%	-11.9%	2322	2526	2624	204	302	8.8%	13.0%									
10200	2009	2119	2202	110	193	5.5%	9.6%	2178	2331	2423	153	245	-2.5%	-11.9%	2330	2533	2633	203	303	8.7%	13.0%									
10250	2016	2125	2210	109	194	5.4%	9.6%	2185	2338	2431	153	246	-2.5%	-11.9%	2338	2541	2643	203	305	8.7%	13.0%									
10300	2022	2131	2218	109	196	5.4%	9.7%	2192	2344	2440	152	248	-2.5%	-11.9%	2346	2548	2652	202	306	8.6%	13.0%									
10350	2029	2138	2226	109	197	5.4%	9.7%	2200	2351	2448	151	248	-2.5%	-11.9%	2354	2556	2661	202	307	8.6%	13.1%									
10400	2036	2144	2234	108	198	5.3%	9.7%	2207	2358	2457	151	250	-2.5%	-11.9%	2361	2563	2671	202	310	8.6%	13.1%									
10450	2043	2150	2241	107	198	5.2%	9.7%	2215	2365	2466	150	251	-2.5%	-11.9%	2370	2571	2680	201	310	8.5%	13.1%									
10500	2050	2156	2249	106	199	5.2%	9.7%	2222	2372	2474	150	252	-2.5%	-11.9%	2378	2578	2689	200	311	8.4%	13.1%									
10550	2057	2163	2257	106	200	5.1%	9.7%	2230	2379	2483	149	253	-2.5%	-11.9%	2386	2586	2699	200	313	8.4%	13.1%									
10600	2064	2169	2265	105	201	5.1%	9.7%	2237	2386	2492	149	255	-2.5%	-11.9%	2394	2593	2708	199	314	8.3%	13.1%									
10650	2071	2175	2273	104	202	5.0%	9.7%	2245	2393	2500	148	255	-2.5%	-11.9%	2402	2601	2718	199	316	8.3%	13.1%									
10700	2078	2181	2281	103	203	5.0%	9.8%	2252	2399	2509	147	257	-2.5%	-11.9%	2410	2608	2727	198	317	8.2%	13.2%									
10750	2085	2188	2289	103	204	4.9%	9.8%	2260	2406	2517	146	257	-2.5%	-11.9%	2418	2616	2737	198	319	8.2%	13.2%									
10800	2092	2194	2296	102	204	4.9%	9.8%	2268	2413	2526	145	258	-2.5%	-11.9%	2426	2623	2746	197	320	8.1%	13.2%									
10850	2099	2200	2304	101	205	4.8%	9.8%	2275	2420	2535	145	260	-2.5%	-11.9%	2434	2631	2755	197	321	8.1%	13.2%									
10900	2106	2206	2312	100	206	4.8%	9.8%	2283	2427	2543	144	260	-2.5%	-11.9%	2443	2638	2765	195	322	8.0%	13.2%									
10950	2113	2213	2320	100	207	4.7%	9.8%	2290	2434	2552	144	262	-2.5%	-11.9%	2451	2646	2774	195	323	7.9%	13.2%									
11000	2120	2219	2328	99	208	4.7%	9.8%	2298	2441	2561	143	263	-2.5%	-11.9%	2459	2653	2784	194	325	7.9%	13.2%									
11050	2127	2225	2336	98	209	4.6%	9.8%	2306	2448	2569	142	263	-2.5%	-11.9%	2467	2661	2793	194	326	7.8%	13.2%									
11100	2134	2231	2344	97	210	4.6%	9.8%	2313	2455	2578	142	265	-2.5%	-11.9%	2475	2668	2802	193	327	7.8%	13.2%									
11150	2141	2238	2352	97	211	4.5%	9.8%	2321	2461	2587	140	266	-2.5%	-11.9%	2483	2676	2812	193	329	7.8%	13.2%									
11200	2148	2244	2359	96	211	4.5%	9.8%	2328	2468	2595	140	267	-2.5%	-11.9%	2491	2683	2821	192	330	7.7%	13.3%									
11250	2155	2250	2367	95	212	4.4%	9.9%	2336	2475	2604	139	268	-2.5%	-11.9%	2499	2691	2831	192	332	7.7%	13.3%									
11300	2162	2256	2375	94	213	4.4%	9.9%	2343	2482	2613	139	270	-2.5%	-11.9%	2507	2698	2840	191	333	7.6%	13.3%									
11350	2169	2263	2383	94	214	4.3%	9.9%	2351	2489	2621	138	270	-2.5%	-11.9%	2516	2706	2849	190	333	7.5%	13.3%									
11400	2176	2269	2391	93	215	4.3%	9.9%	2359	2496	2630	137	271	-2.5%	-11.9%	2524	2714	2859	190	335	7.5%	13.3%									
11450	2183	2276	2399	93	216	4.3%	9.9%	2366	2504	2639	138	273	-2.5%	-11.9%	2532	2722	2868	190	336	7.5%	13.3%									
11500	2189	2283	2407	94	218	4.3%	9.9%	2373	2511	2647	138	274	-2.5%	-11.9%	2539	2730	2878	191	339	7.5%	13.3%									
11550	2196	2290	2415	94	219	4.3%	10.0%	2380	2519	2656	139	276	-2.5%	-11.9%	2547	2738	2887	191	340	7.5%	13.4%									
11600	2202	2297	2422	95	220	4.3%	10.0%	2387	2526	2665	139	278	-2.5%	-11.9%	2554	2746	2896	192	342	7.5%	13.4%									
11650	2208	2304	2429	96	221	4.3%	10.0%	2394	2534	2672	140	278	-2.5%	-11.9%	2561	2754	2904	193	343	7.6%	13.4%									
11700	2215	2310	2433	95	218	4.3%	9.8%	2401	2542	2676	141	275	-2.5%	-11.9%	2569	2763	2909	194	340	7.5%	13.2%									
11750	2221	2317	2437	96	216	4.3%	9.7%	2408	2549	2681	141	273	-2.5%	-11.9%	2576	2771	2914	195	338	7.6%	13.1%									
11800	2228	2324	2442	96	214	4.3%	9.6%	2415	2557	2686	142	271	-2.5%	-11.9%	2584	2779	2920	195	336	7.5%	13.0%									
11850	2234	2331	2446	97	212	4.3%	9.5%	2422	2564	2691	142	269	-2.5%	-11.9%	2591	2787	2925	196	334	7.6%	12.9%									
11900	2240	2338	2450	98	210	4.4%	9.4%	2428	2572	2696	144	268	-2.5%	-11.9%	2598	2795	2930	197	332	7.6%	12.8%									
11950	2245	2345	2455	100	210	4.4%	9.3%	2433	2579	2700	146	267	-2.5%	-11.9%	2604	2804	2935	200	331	7.7%	12.7%									
12000	2249	2352	2459	103	210	4.6%	9.3%	2438	2587	2705	149	267	-2.5%	-11.9%	2609	2812	2941	203	332	7.8%	12.7%									
12050	2254	2358	2464	104	210	4.6%	9.3%	2443	2594	2710	151	267	-2.5%	-11.9%	2614	2820	2946	206	332	7.9%	12.7%									
12100	2258	2365	2468	107	210	4.8%	9.3%	2448	2602	2715	154	267	-2.5%	-11.9%	2619	2828	2951	209	332	8.0%	12.7%									
12150	2262	2372	2472	110	210	4.9%	9.3%	2452	2609	2720	157	268	-2.5%	-11.9%	2624	2836	2956	212	332	8.1%	12.7%									
12200	2267	2379	2477	112	210	4.9%	9.3%	2457	2617	2724	160	267	-2.5%	-11.9%	2629	2845	2961	216	332	8.2%	12.6%									
12250	2271	2387	2482	116	211	5.1%	9.3%	2462	2625	2730	163	268	-2.5%	-11.9%	2634	2854	2967	220	333	8.3%	12.7%									
12300	2276	2393	2486	117	210	5.2%	9.2%	2467	2633	2734	166	267	-2.5%	-11.9%	2640	2862	2972	222	332	8.4%	12.6%									
12350	2280	2401	2491	121	211	5.3%	9.2%	2472	2641	2740	169	268	-2.5%	-11.9%	2645	2871	2978	226	333	8.5%	12.6%									
12400	2285	2408	2495	123	210	5.4%	9.2%	2476	2649	2745	173	269	-2.5%	-11.9%	2650	2880	2984	230	334	8.7%	12.6%									
12450	2289	2416	2500	127	211	5.5%	9.2%	2481	2658	2750	177	269	-2.5%	-11.9%	2655	2889	2990	234	335	8.8%	12.6%									
12500	2293	2423	2505	130	212	5.7%	9.3%	2486	2666	2756	180	270	-2.5%	-11.9%	2660	2898	2995	238	335	8.9%	12.6%									

Side-by-Side Comparisons

	4 Children								5 Children								6 Children										
Combined Gross Income	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B						Option A	Option B	Option A	Option B
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B						
12550	2298	2431	2510	133	212	5.8%	9.2%	2491	2674	2761	183	270	-2.5%	-11.9%	2665	2907	3001	242	336	9.1%	12.6%						
12600	2302	2439	2515	137	213	5.9%	9.2%	2496	2682	2766	186	270	-2.5%	-11.9%	2670	2916	3007	246	337	9.2%	12.6%						
12650	2307	2446	2520	139	213	6.0%	9.2%	2500	2691	2771	191	271	-2.5%	-11.9%	2675	2925	3013	250	338	9.3%	12.6%						
12700	2311	2454	2524	143	213	6.2%	9.2%	2505	2699	2777	194	272	-2.5%	-11.9%	2681	2934	3018	253	337	9.4%	12.6%						
12750	2316	2461	2530	145	214	6.3%	9.2%	2510	2707	2783	197	273	-2.5%	-11.9%	2686	2943	3025	257	339	9.6%	12.6%						
12800	2320	2469	2535	149	215	6.4%	9.3%	2515	2716	2789	201	274	-2.5%	-11.9%	2691	2952	3032	261	341	9.7%	12.7%						
12850	2324	2476	2541	152	217	6.6%	9.3%	2520	2724	2795	204	275	-2.5%	-11.9%	2696	2961	3038	265	342	9.8%	12.7%						
12900	2329	2484	2547	155	218	6.6%	9.3%	2524	2732	2801	208	277	-2.5%	-11.9%	2701	2970	3045	269	344	10.0%	12.7%						
12950	2333	2491	2552	158	219	6.8%	9.4%	2529	2740	2807	211	278	-2.5%	-11.9%	2706	2979	3052	273	346	10.1%	12.8%						
13000	2338	2499	2558	161	220	6.9%	9.4%	2534	2749	2813	215	279	-2.5%	-11.9%	2711	2988	3058	277	347	10.2%	12.8%						
13050	2342	2506	2563	164	221	7.0%	9.4%	2539	2757	2819	218	280	-2.5%	-11.9%	2717	2997	3065	280	348	10.3%	12.8%						
13100	2347	2514	2569	167	222	7.1%	9.4%	2544	2765	2826	221	282	-2.5%	-11.9%	2722	3006	3071	284	349	10.4%	12.8%						
13150	2351	2521	2574	170	223	7.2%	9.5%	2548	2774	2832	226	284	-2.5%	-11.9%	2727	3015	3078	288	351	10.6%	12.9%						
13200	2355	2529	2580	174	225	7.4%	9.5%	2553	2782	2838	229	285	-2.5%	-11.9%	2732	3024	3085	292	353	10.7%	12.9%						
13250	2360	2537	2585	177	225	7.5%	9.5%	2558	2790	2844	232	286	-2.5%	-11.9%	2737	3033	3091	296	354	10.8%	12.9%						
13300	2364	2544	2591	180	227	7.6%	9.6%	2563	2798	2850	235	287	-2.5%	-11.9%	2742	3042	3098	300	356	10.9%	13.0%						
13350	2369	2552	2596	183	227	7.7%	9.6%	2568	2807	2856	239	288	-2.5%	-11.9%	2747	3051	3105	304	358	11.1%	13.0%						
13400	2373	2559	2602	186	229	7.8%	9.7%	2572	2815	2862	243	290	-2.5%	-11.9%	2753	3060	3111	307	358	11.1%	13.0%						
13450	2378	2567	2608	189	230	7.9%	9.7%	2577	2823	2868	246	291	-2.5%	-11.9%	2758	3069	3118	311	360	11.3%	13.0%						
13500	2382	2574	2613	192	231	8.1%	9.7%	2582	2832	2874	250	292	-2.5%	-11.9%	2763	3078	3125	315	362	11.4%	13.1%						
13550	2386	2582	2619	196	233	8.2%	9.8%	2587	2840	2881	253	294	-2.5%	-11.9%	2768	3087	3131	319	363	11.5%	13.1%						
13600	2391	2589	2624	198	233	8.3%	9.8%	2592	2848	2887	256	295	-2.5%	-11.9%	2773	3096	3138	323	365	11.6%	13.2%						
13650	2395	2597	2630	202	235	8.4%	9.8%	2596	2856	2893	260	297	-2.5%	-11.9%	2778	3105	3144	327	366	11.8%	13.2%						
13700	2400	2604	2635	204	235	8.5%	9.8%	2601	2865	2899	264	298	-2.5%	-11.9%	2783	3114	3151	331	368	11.9%	13.2%						
13750	2404	2612	2641	208	237	8.6%	9.9%	2606	2873	2905	267	299	-2.5%	-11.9%	2789	3123	3158	334	369	12.0%	13.2%						
13800	2409	2619	2646	210	237	8.7%	9.9%	2611	2881	2911	270	300	-2.5%	-11.9%	2794	3132	3164	338	370	12.1%	13.3%						
13850	2413	2627	2652	214	239	8.9%	9.9%	2616	2890	2917	274	301	-2.5%	-11.9%	2799	3141	3171	342	372	12.2%	13.3%						
13900	2417	2634	2658	217	241	9.0%	10.0%	2620	2898	2923	278	303	-2.5%	-11.9%	2804	3150	3178	346	374	12.3%	13.3%						
13950	2422	2642	2663	220	241	9.1%	10.0%	2625	2906	2929	281	304	-2.5%	-11.9%	2809	3159	3184	350	375	12.5%	13.4%						
14000	2426	2650	2669	224	243	9.2%	10.0%	2630	2914	2935	284	305	-2.5%	-11.9%	2814	3168	3191	354	377	12.6%	13.4%						
14050	2431	2657	2674	226	243	9.3%	10.0%	2635	2923	2942	288	307	-2.5%	-11.9%	2819	3177	3198	358	379	12.7%	13.4%						
14100	2435	2665	2678	230	243	9.4%	10.0%	2640	2931	2945	291	305	-2.5%	-11.9%	2824	3186	3202	362	378	12.8%	13.4%						
14150	2440	2672	2681	232	241	9.5%	9.9%	2645	2939	2949	294	304	-2.5%	-11.9%	2830	3195	3205	365	375	12.9%	13.3%						
14200	2444	2680	2684	236	240	9.6%	9.8%	2649	2948	2952	299	303	-2.5%	-11.9%	2835	3204	3209	369	374	13.0%	13.2%						
14250	2448	2687	2687	239	239	9.8%	9.8%	2654	2956	2956	302	302	-2.5%	-11.9%	2840	3213	3213	373	373	13.1%	13.1%						
14300	2453	2695	2690	242	237	9.9%	9.7%	2659	2964	2959	305	300	-2.5%	-11.9%	2845	3222	3216	377	371	13.3%	13.1%						
14350	2457	2702	2693	245	236	10.0%	9.6%	2664	2973	2962	309	298	-2.5%	-11.9%	2850	3231	3220	381	370	13.4%	13.0%						
14400	2462	2710	2696	248	234	10.1%	9.5%	2669	2981	2966	312	297	-2.5%	-11.9%	2855	3240	3224	385	369	13.5%	12.9%						
14450	2466	2717	2699	251	233	10.2%	9.5%	2673	2989	2969	316	296	-2.5%	-11.9%	2860	3249	3227	389	367	13.6%	12.8%						
14500	2471	2725	2702	254	231	10.3%	9.4%	2678	2997	2973	319	295	-2.5%	-11.9%	2866	3258	3231	392	365	13.7%	12.7%						
14550	2475	2732	2705	257	230	10.4%	9.3%	2683	3006	2976	323	293	-2.5%	-11.9%	2871	3267	3235	396	364	13.8%	12.7%						
14600	2479	2740	2709	261	230	10.5%	9.3%	2688	3014	2979	326	291	-2.5%	-11.9%	2876	3276	3239	400	363	13.9%	12.6%						
14650	2484	2747	2712	263	228	10.6%	9.2%	2693	3022	2983	329	290	-2.5%	-11.9%	2881	3285	3242	404	361	14.0%	12.5%						
14700	2488	2755	2715	267	227	10.7%	9.1%	2697	3031	2986	334	289	-2.5%	-11.9%	2886	3294	3246	408	360	14.1%	12.5%						
14750	2493	2763	2718	270	225	10.8%	9.0%	2702	3039	2990	337	288	-2.5%	-11.9%	2891	3303	3250	412	359	14.3%	12.4%						
14800	2497	2770	2721	273	224	10.9%	9.0%	2707	3047	2993	340	286	-2.5%	-11.9%	2896	3312	3253	416	357	14.4%	12.3%						
14850	2502	2778	2724	276	222	11.0%	8.9%	2712	3055	2996	343	284	-2.5%	-11.9%	2902	3321	3257	419	355	14.4%	12.2%						
14900	2506	2785	2727	279	221	11.1%	8.8%	2717	3064	3000	347	283	-2.5%	-11.9%	2907	3330	3261	423	354	14.6%	12.2%						

Side-by-Side Comparisons

Combined Gross Income	4 Children								5 Children						6 Children												
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change		% change	
		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B	Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B				
14950	2510	2793	2730	283	220	11.3%	8.8%	2721	3072	3003	351	282	-2.5%	-11.9%	2912	3339	3265	427	353	14.7%	12.1%						
15000	2515	2800	2733	285	218	11.3%	8.7%	2726	3080	3007	354	281	-2.5%	-11.9%	2917	3348	3268	431	351	14.8%	12.0%						
15050		2808	2736						3089	3010						3357	3272										
15100		2815	2740						3097	3014						3366	3276										
15150		2823	2743						3105	3017						3375	3279										
15200		2830	2746						3113	3020						3384	3283										
15250		2838	2749						3122	3024						3393	3287										
15300		2845	2752						3129	3027						3401	3290										
15350		2851	2754						3136	3030						3409	3293										
15400		2858	2757						3144	3033						3417	3297										
15450		2865	2761						3151	3038						3425	3302										
15500		2871	2769						3158	3046						3433	3311										
15550		2878	2776						3166	3054						3441	3319										
15600		2884	2784						3173	3062						3449	3328										
15650		2891	2791						3180	3070						3457	3337										
15700		2898	2798						3188	3078						3465	3346										
15750		2904	2806						3195	3086						3473	3355										
15800		2911	2813						3202	3094						3481	3363										
15850		2918	2820						3209	3102						3489	3372										
15900		2924	2828						3217	3110						3497	3381										
15950		2931	2835						3224	3118						3505	3390										
16000		2938	2842						3231	3127						3513	3399										
16050		2944	2850						3239	3135						3520	3407										
16100		2950	2857						3245	3143						3528	3416										
16150		2956	2864						3252	3151						3535	3425										
16200		2962	2872						3258	3159						3542	3434										
16250		2968	2879						3265	3167						3549	3442										
16300		2974	2886						3271	3175						3556	3451										
16350		2980	2894						3278	3183						3563	3460										
16400		2986	2901						3284	3191						3570	3469										
16450		2991	2908						3291	3199						3577	3478										
16500		2997	2916						3297	3207						3584	3486										
16550		3003	2923						3303	3215						3591	3495										
16600		3009	2930						3310	3224						3598	3504										
16650		3015	2938						3316	3232						3605	3513										
16700		3021	2945						3323	3240						3612	3522										
16750		3027	2952						3329	3248						3619	3530										
16800		3032	2960						3336	3256						3626	3539										
16850		3038	2967						3342	3263						3633	3547										
16900		3044	2974						3348	3271						3640	3556										
16950		3050	2981						3355	3279						3647	3565										
17000		3056	2989						3361	3287						3653	3573										
17050		3061	2996						3367	3295						3660	3582										
17100		3067	3003						3374	3303						3667	3591										
17150		3073	3010						3380	3311						3674	3599										
17200		3079	3017						3387	3319						3681	3608										
17250		3084	3025						3393	3327						3688	3617										
17300		3090	3032						3399	3335						3695	3625										

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B		
17350		3096	3039					3406	3343					
17400		3102	3046					3412	3351					
17450		3108	3054					3418	3359					
17500		3113	3061					3425	3367					
17550		3119	3068					3431	3375					
17600		3125	3075					3438	3383					
17650		3131	3083					3444	3391					
17700		3137	3090					3450	3399					
17750		3142	3097					3457	3407					
17800		3148	3102					3463	3412					
17850		3154	3106					3469	3417					
17900		3160	3111					3476	3422					
17950		3166	3115					3482	3427					
18000		3171	3120					3489	3432					
18050		3177	3124					3495	3436					
18100		3183	3129					3501	3441					
18150		3189	3133					3508	3446					
18200		3195	3138					3514	3451					
18250		3200	3142					3520	3456					
18300		3206	3146					3527	3461					
18350		3212	3151					3533	3466					
18400		3218	3155					3539	3471					
18450		3224	3160					3546	3476					
18500		3229	3164					3552	3481					
18550		3235	3169					3559	3486					
18600		3241	3173					3565	3491					
18650		3247	3178					3571	3496					
18700		3252	3182					3578	3501					
18750		3258	3187					3584	3505					
18800		3264	3191					3590	3510					
18850		3270	3196					3597	3515					
18900		3276	3200					3603	3520					
18950		3281	3205					3610	3525					
19000		3287	3209					3616	3530					
19050		3293	3214					3622	3535					
19100		3299	3218					3629	3540					
19150		3304	3222					3635	3545					
19200		3310	3227					3641	3549					
19250		3315	3231					3647	3554					
19300		3321	3235					3653	3559					
19350		3326	3239					3659	3563					
19400		3332	3244					3665	3568					
19450		3337	3248					3671	3573					
19500		3343	3252					3677	3577					
19550		3348	3256					3683	3582					
19600		3354	3261					3689	3587					
19650		3359	3265					3695	3591					
19700		3365	3269					3701	3596					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B		
19750		3370	3273					3707	3601					
19800		3376	3278					3713	3605					
19850		3381	3282					3719	3610					
19900		3387	3286					3725	3615					
19950		3392	3290					3731	3619					
20000		3398	3295					3737	3624					
20050		3403	3299					3743	3629					
20100		3409	3303					3750	3633					
20150		3414	3307					3756	3638					
20200		3420	3312					3762	3643					
20250		3425	3316					3768	3648					
20300		3431	3320					3774	3652					
20350		3436	3324					3780	3657					
20400		3442	3329					3786	3662					
20450		3447	3333					3792	3666					
20500		3453	3337					3798	3671					
20550		3458	3341					3804	3676					
20600		3464	3346					3810	3680					
20650		3469	3350					3816	3685					
20700		3475	3354					3822	3690					
20750		3480	3358					3828	3694					
20800		3486	3363					3834	3699					
20850		3491	3367					3840	3704					
20900		3497	3371					3846	3708					
20950		3502	3375					3852	3713					
21000		3508	3381					3858	3719					
21050		3513	3388					3864	3726					
21100		3519	3394					3870	3733					
21150		3524	3400					3877	3740					
21200		3530	3407					3883	3747					
21250		3535	3413					3889	3755					
21300		3541	3420					3895	3762					
21350		3546	3426					3901	3769					
21400		3552	3432					3907	3776					
21450		3557	3439					3913	3783					
21500		3563	3445					3919	3790					
21550		3568	3452					3925	3797					
21600		3574	3458					3931	3804					
21650		3579	3464					3937	3811					
21700		3585	3471					3943	3818					
21750		3590	3477					3949	3825					
21800		3596	3483					3955	3832					
21850		3601	3490					3961	3839					
21900		3607	3496					3967	3846					
21950		3612	3503					3973	3853					
22000		3618	3509					3979	3860					
22050		3623	3515					3985	3867					
22100		3629	3522					3991	3874					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B		
22150		3634	3528					3998	3881					
22200		3640	3535					4004	3888					
22250		3645	3541					4010	3895					
22300		3651	3547					4016	3902					
22350		3656	3554					4022	3909					
22400		3662	3560					4028	3916					
22450		3667	3567					4034	3923					
22500		3673	3573					4040	3930					
22550		3678	3579					4046	3937					
22600		3684	3586					4052	3944					
22650		3689	3592					4058	3951					
22700		3695	3599					4064	3958					
22750		3700	3605					4070	3965					
22800		3706	3611					4076	3972					
22850		3711	3618					4082	3979					
22900		3717	3624					4088	3987					
22950		3722	3631					4094	3994					
23000		3728	3637					4100	4001					
23050		3733	3643					4106	4008					
23100		3739	3650					4112	4015					
23150		3744	3656					4118	4022					
23200		3750	3662					4125	4029					
23250		3755	3669					4131	4036					
23300		3761	3675					4137	4043					
23350		3766	3682					4143	4050					
23400		3772	3688					4149	4057					
23450		3777	3694					4155	4064					
23500		3783	3701					4161	4071					
23550		3788	3707					4167	4078					
23600		3794	3714					4173	4085					
23650		3799	3720					4179	4092					
23700		3805	3726					4185	4099					
23750		3810	3733					4191	4106					
23800		3816	3739					4197	4113					
23850		3821	3746					4203	4120					
23900		3827	3752					4209	4127					
23950		3832	3758					4215	4134					
24000		3838	3765					4221	4141					
24050		3843	3771					4227	4148					
24100		3849	3778					4233	4155					
24150		3854	3784					4239	4162					
24200		3860	3790					4246	4169					
24250		3865	3797					4252	4176					
24300		3871	3803					4258	4183					
24350		3876	3809					4264	4190					
24400		3882	3816					4270	4197					
24450		3887	3822					4276	4204					
24500		3893	3829					4282	4212					

Side-by-Side Comparisons

Combined Gross Income	4 Children						5 Children						6 Children									
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change	% change	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change	% change	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		\$ change	% change	
		Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B			
24550		3898	3835					4288	4219							4661	4586					
24600		3904	3841					4294	4226							4667	4593					
24650		3909	3848					4300	4233							4674	4601					
24700		3915	3854					4306	4240							4681	4608					
24750		3920	3861					4312	4247							4687	4616					
24800		3926	3867					4318	4254							4694	4624					
24850		3931	3873					4324	4261							4700	4631					
24900		3937	3880					4330	4268							4707	4639					
24950		3942	3886					4336	4275							4713	4647					
25000		3948	3893					4342	4282							4720	4654					
25050		3953	3899					4348	4289							4727	4662					
25100		3959	3905					4354	4296							4733	4670					
25150		3964	3912					4360	4303							4740	4677					
25200		3970	3918					4366	4310							4746	4685					
25250		3975	3925					4373	4317							4753	4693					
25300		3981	3931					4379	4324							4760	4700					
25350		3986	3937					4385	4331							4766	4708					
25400		3992	3944					4391	4338							4773	4715					
25450		3997	3950					4397	4345							4779	4723					
25500		4003	3956					4403	4352							4786	4731					
25550		4008	3963					4409	4359							4792	4738					
25600		4014	3969					4415	4366							4799	4746					
25650		4019	3976					4421	4373							4806	4754					
25700		4025	3982					4427	4380							4812	4761					
25750		4030	3988					4433	4387							4819	4769					
25800		4036	3995					4439	4394							4825	4777					
25850		4041	4001					4445	4401							4832	4784					
25900		4047	4007					4451	4408							4838	4792					
25950		4052	4012					4457	4413							4845	4797					
26000		4058	4017					4463	4418							4852	4803					
26050		4063	4021					4469	4423							4858	4808					
26100		4069	4026					4475	4428							4865	4814					
26150		4074	4030					4481	4434							4871	4819					
26200		4080	4035					4487	4439							4878	4825					
26250		4085	4040					4494	4444							4884	4830					
26300		4091	4044					4500	4449							4891	4836					
26350		4096	4049					4506	4454							4898	4841					
26400		4102	4054					4512	4459							4904	4847					
26450		4107	4058					4518	4464							4911	4852					
26500		4113	4063					4524	4469							4917	4858					
26550		4118	4068					4530	4474							4924	4864					
26600		4124	4072					4536	4479							4930	4869					
26650		4129	4077					4542	4484							4937	4875					
26700		4135	4081					4548	4490							4944	4880					
26750		4140	4086					4554	4495							4950	4886					
26800		4146	4091					4560	4500							4957	4891					
26850		4151	4095					4566	4505							4963	4897					
26900		4157	4100					4572	4510							4970	4902					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B
26950		4162	4105					4578	4515					
27000		4167	4109					4584	4520					
27050		4173	4114					4590	4525					
27100		4178	4118					4596	4530					
27150		4184	4123					4602	4535					
27200		4189	4128					4608	4541					
27250		4195	4132					4614	4546					
27300		4200	4137					4621	4551					
27350		4206	4142					4627	4556					
27400		4211	4146					4633	4561					
27450		4217	4151					4639	4566					
27500		4222	4156					4645	4571					
27550		4228	4160					4651	4576					
27600		4233	4165					4657	4581					
27650		4239	4169					4663	4586					
27700		4244	4174					4669	4591					
27750		4250	4179					4675	4597					
27800		4255	4183					4681	4602					
27850		4261	4188					4687	4607					
27900		4266	4193					4693	4612					
27950		4272	4197					4699	4617					
28000		4277	4202					4705	4622					
28050		4283	4206					4711	4627					
28100		4288	4211					4717	4632					
28150		4294	4216					4723	4637					
28200		4299	4220					4729	4642					
28250		4305	4225					4735	4647					
28300		4310	4230					4742	4653					
28350		4316	4234					4748	4658					
28400		4321	4239					4754	4663					
28450		4327	4244					4760	4668					
28500		4332	4248					4766	4673					
28550		4338	4253					4772	4678					
28600		4343	4257					4778	4683					
28650		4349	4262					4784	4688					
28700		4354	4267					4790	4693					
28750		4360	4271					4796	4698					
28800		4365	4276					4802	4704					
28850		4371	4281					4808	4709					
28900		4376	4285					4814	4714					
28950		4382	4290					4820	4719					
29000		4387	4294					4826	4724					
29050		4393	4299					4832	4729					
29100		4398	4304					4838	4734					
29150		4404	4308					4844	4739					
29200		4409	4313					4850	4744					
29250		4415	4318					4856	4749					
29300		4420	4322					4862	4754					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B		
29350		4426	4327					4869	4760					
29400		4431	4331					4875	4765					
29450		4437	4336					4881	4770					
29500		4442	4341					4887	4775					
29550		4448	4345					4893	4780					
29600		4453	4350					4899	4785					
29650		4459	4355					4905	4790					
29700		4464	4359					4911	4795					
29750		4470	4364					4917	4800					
29800		4475	4369					4923	4805					
29850		4481	4373					4929	4810					
29900		4486	4378					4935	4816					
29950		4492	4382					4941	4821					
30000		4497	4387					4947	4826					
30050		4503	4392					4953	4831					
30100		4508	4396					4959	4836					
30150		4514	4401					4965	4841					
30200		4519	4406					4971	4846					
30250		4525	4410					4977	4851					
30300		4530	4415					4983	4856					
30350		4536	4419					4990	4861					
30400		4541	4424					4996	4867					
30450		4547	4429					5002	4872					
30500		4552	4433					5008	4877					
30550		4558	4438					5014	4882					
30600		4563	4443					5020	4887					
30650		4569	4447					5026	4892					
30700		4574	4452					5032	4897					
30750		4580	4457					5038	4902					
30800		4585	4461					5044	4907					
30850		4591	4466					5050	4912					
30900		4596	4470					5056	4917					
30950		4602	4475					5062	4923					
31000		4607	4480					5068	4928					
31050		4613	4484					5074	4933					
31100		4618	4489					5080	4938					
31150		4624	4494					5086	4943					
31200		4629	4498					5092	4948					
31250		4635	4503					5098	4953					
31300		4640	4507					5104	4958					
31350		4646	4512					5110	4963					
31400		4651	4517					5117	4968					
31450		4657	4521					5123	4973					
31500		4662	4526					5129	4979					
31550		4668	4531					5135	4984					
31600		4673	4535					5141	4989					
31650		4679	4540					5147	4994					
31700		4684	4544					5153	4999					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children					
	Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change		Existing	A: Updated (income realignment & Feb 2022 price levels)	B: Updated (price parity & Feb 2022 price levels)	\$ change		% change	
				Option A	Option B	Option A	Option B				Option A	Option B	Option A	Option B
31750		4690	4549					5159	5004					
31800		4695	4554					5165	5009					
31850		4701	4558					5171	5014					
31900		4706	4563					5177	5019					
31950		4712	4568					5183	5024					
32000		4717	4572					5189	5030					
32050		4723	4577					5195	5035					
32100		4728	4582					5201	5040					
32150		4734	4586					5207	5045					
32200		4739	4591					5213	5050					
32250		4745	4595					5219	5055					
32300		4750	4600					5225	5060					
32350		4756	4605					5231	5065					
32400		4761	4609					5238	5070					
32450		4767	4614					5244	5075					
32500		4772	4619					5250	5080					
32550		4778	4623					5256	5086					
32600		4783	4628					5262	5091					
32650		4789	4632					5268	5096					
32700		4794	4637					5274	5101					
32750		4800	4642					5280	5106					
32800		4805	4646					5286	5111					
32850		4811	4651					5292	5116					
32900		4816	4656					5298	5121					
32950		4822	4660					5304	5126					
33000		4827	4665					5310	5131					
33050		4833	4670					5316	5136					
33100		4838	4674					5322	5142					
33150		4844	4679					5328	5147					
33200		4849	4683					5334	5152					
33250		4855	4688					5340	5157					
33300		4860	4693					5346	5162					
33350		4866	4697					5352	5167					
33400		4871	4702					5359	5172					
33450		4877	4707					5365	5177					
33500		4882	4711					5371	5182					
33550		4888	4716					5377	5187					
33600		4893	4720					5383	5193					
33650		4899	4725					5389	5198					
33700		4904	4730					5395	5203					
33750		4910	4734					5401	5208					
33800		4915	4739					5407	5213					
33850		4921	4744					5413	5218					
33900		4926	4748					5419	5223					
33950		4932	4753					5425	5228					
34000		4937	4758					5431	5233					
34050		4943	4762					5437	5238					
34100		4948	4767					5443	5243					

Side-by-Side Comparisons

Combined Gross Income	4 Children				5 Children				6 Children						
	Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)		Existing	A: Updated (income realignment & Feb 2022 price levels)		B: Updated (price parity & Feb 2022 price levels)	
		\$ change		% change			\$ change		% change			\$ change		% change	
		Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B		Option A	Option B	Option A	Option B
34150		4954	4771			5449	5249				5923	5705			
34200		4959	4776			5455	5254				5930	5711			
34250		4965	4781			5461	5259				5936	5716			
34300		4970	4785			5467	5264				5943	5722			
34350		4976	4790			5473	5269				5950	5727			
34400		4981	4795			5479	5274				5956	5733			
34450		4987	4799			5486	5279				5963	5738			
34500		4992	4804			5492	5284				5969	5744			
34550		4998	4808			5498	5289				5976	5749			
34600		5003	4813			5504	5294				5982	5755			
34650		5009	4818			5510	5299				5989	5761			
34700		5014	4822			5516	5305				5996	5766			
34750		5020	4827			5522	5310				6002	5772			
34800		5025	4832			5528	5315				6009	5777			
34850		5031	4836			5534	5320				6015	5783			
34900		5036	4841			5540	5325				6022	5788			
34950		5042	4845			5546	5330				6029	5794			
35000		5047	4850			5552	5335				6035	5799			

Appendix

E

CHAPTER 48. DOMESTIC RELATIONS

ARTICLE 1. GENERAL PROVISIONS; DEFINITIONS

PART 2. DEFINITIONS.

§48-1-205. Attributed income defined.

1 (a) "Attributed income" means income not actually earned by a parent but which may be
2 attributed to the parent because he or she is unemployed, is not working full time, or is working
3 below full earning capacity, or has nonperforming or underperforming assets. Income may be
4 attributed to a parent if the court evaluates the ~~parent's earning capacity in the local economy~~
5 ~~(giving consideration to relevant evidence that pertains to the parent's work history, qualifications,~~
6 ~~education and physical or mental condition) and determines that the parent is unemployed, is not~~
7 ~~working full time or is working below full earning capacity~~ specific circumstances of the parent to
8 the extent known, including such factors as the noncustodial parent's assets, residence,
9 employment and earnings history, job skills, educational attainment, literacy, age, physical and
10 mental health, criminal record and other employment barriers, and record of seeking work, as well
11 as the local job market, the availability of employers willing to hire the noncustodial parent,
12 prevailing earnings level in the local community, and other relevant background factors in the
13 case. Income may also be attributed to a parent if the court finds that the obligor has
14 nonperforming or underperforming assets.

15 (b) If an obligor: (1) Voluntarily leaves employment or voluntarily alters his or her pattern
16 of employment so as to be unemployed, underemployed, or employed below full earning capacity;
17 (2) is able to work and is available for full-time work for which he or she is fitted by prior training
18 or experience; and (3) is not seeking employment in the manner that a reasonably prudent person
19 in his or her circumstances would do, then an alternative method for the court to determine gross
20 income is to attribute to the person an earning capacity based on his or her previous income. If
21 the obligor's work history, qualifications, education, or physical or mental condition cannot be

22 determined, or if there is an inadequate record of the obligor's previous income, the court may,
23 as a minimum, base attributed income on full-time employment (at 40 hours per week) at the
24 federal minimum wage in effect at the time the support obligation is established. In order for the
25 court to consider attribution of income, it is not necessary for the court to find that the obligor's
26 termination or alteration of employment was for the purpose of evading a support obligation.

27 (c) Income shall not be attributed to an obligor who is unemployed, ~~or~~ underemployed, or
28 is otherwise working below full earning capacity if any of the following conditions exist:

29 (1) The parent is providing care required by the children to whom both of the parties owe
30 a legal responsibility for support and such children are of preschool age, or are handicapped, or
31 otherwise in a situation requiring particular care by the parent;

32 (2) The parent is pursuing a plan of economic self-improvement which will result, within a
33 reasonable time, in an economic benefit to the children to whom the support obligation is owed,
34 including, but not limited to, self-employment or education: *Provided*, That if the parent is involved
35 in an educational program, the court shall ascertain that the person is making substantial progress
36 toward completion of the program;

37 (3) The parent is, for valid medical reasons, earning an income in an amount less than
38 previously earned; or

39 (4) The court makes a written finding that other circumstances exist which would make the
40 attribution of income inequitable: *Provided*, That in such case the court may decrease the amount
41 of attributed income to an extent required to remove such inequity.

42 (d) The court may attribute income to a parent's nonperforming or underperforming assets,
43 other than the parent's primary residence. Assets may be considered to be nonperforming or
44 underperforming to the extent that they do not produce income at a rate equivalent to the current
45 six-month certificate of deposit rate or such other rate that the court determines is reasonable.

46 (e) Income shall not be attributed to an obligor who is incarcerated. Incarceration shall not
47 be treated as voluntary unemployment in establishing or modifying a support obligation.

ARTICLE 13. GUIDELINES FOR CHILD SUPPORT AWARDS

PART 3. BASIC CHILD SUPPORT ORDER.

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

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

West Virginia Monthly Basic Child Support Obligations (Adjusted for West Virginia's Income Relative to U.S. Averages)						
COMBINED GROSS MONTHLY INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
550	427 101	485 153	219 185	242 207	263 228	284 247
600	437 110	200 167	237 202	262 226	284 248	304 270
650	447 119	214 181	253 219	280 244	303 269	325 292
700	456 128	227 195	268 235	296 263	321 289	344 314
750	463 137	238 208	282 252	314 281	337 310	361 337
800	471 146	249 222	295 269	326 300	353 330	378 359
850	479 155	261 236	309 285	341 319	370 351	395 381
900	488 164	273 250	323 302	357 337	387 371	414 403
950	497 173	286 264	338 319	374 356	405 392	433 426
1000	205 182	299 277	353 335	390 375	423 412	452 448
1050	214 191	311 291	368 352	406 393	440 432	471 470
1100	223 200	324 304	382 368	423 411	458 452	490 491
1150	231 208	336 316	397 382	439 427	476 470	509 510
1200	240 216	349 328	412 397	455 443	493 488	528 530
1250	248 223	361 340	426 411	471 460	511 506	547 549
1300	257 231	373 352	441 426	487 476	528 523	565 569
1350	265 239	386 365	456 441	503 492	546 541	584 589
1400	274 247	398 377	470 455	519 509	563 563	602 608
1450	282 255	410 389	484 470	534 525	579 577	620 628
1500	291 263	422 401	498 485	550 541	596 595	638 647
1550	299 271	434 413	512 499	565 558	613	656 667
1600	307 279	446 425	526 514	581 574	630 631	674 686
1650	316 287	458 437	540 528	596 590	646 649	692 706
1700	324 295	470 449	554 543	612 607	663 667	709 725
1750	332 303	482 461	568 558	627 623	680 685	727 745
1800	341 311	494 473	581 572	643 639	697 703	745 764
1850	349 319	506 485	595 587	658 656	713 721	763 784
1900	357 327	517 498	609 602	673 672	730 739	781 803
1950	366 335	529 510	623 616	689 688	747 757	799 823
2000	373 342	540 521	636 630	703 704	762 774	816 842
2050	381 350	551 533	649 645	717 720	778 792	832 861
2100	388 358	562 545	662 659	734 736	793 809	848 880
2150	395 366	573 557	674 673	745 752	808 827	864 899

2200	<u>403 373</u>	<u>583 569</u>	<u>687</u>	<u>759 768</u>	<u>823 844</u>	<u>881 918</u>
2250	<u>410 381</u>	<u>594 580</u>	<u>700 702</u>	<u>773 784</u>	<u>838 862</u>	<u>897 937</u>
2300	<u>417 389</u>	<u>605 592</u>	<u>712 716</u>	<u>787 799</u>	<u>853 879</u>	<u>913 956</u>
2350	<u>425 396</u>	<u>616 604</u>	<u>725 730</u>	<u>804 815</u>	<u>869 897</u>	<u>929 975</u>
2400	<u>432 404</u>	<u>626 615</u>	<u>738 744</u>	<u>815 831</u>	<u>884 914</u>	<u>946 994</u>
2450	<u>440 412</u>	<u>637 627</u>	<u>750 758</u>	<u>829 847</u>	<u>899 932</u>	<u>962 1013</u>
2500	<u>447 420</u>	<u>648 639</u>	<u>763 772</u>	<u>843 863</u>	<u>914 949</u>	<u>978 1031</u>
2550	<u>454 427</u>	<u>658 651</u>	<u>776 786</u>	<u>857 878</u>	<u>929 966</u>	<u>994 1050</u>
2600	<u>460 435</u>	<u>667 662</u>	<u>786 801</u>	<u>868 894</u>	<u>941 984</u>	<u>1007 1069</u>
2650	<u>465 443</u>	<u>674</u>	<u>794 815</u>	<u>877 910</u>	<u>954 1001</u>	<u>1018 1088</u>
2700	<u>471 450</u>	<u>682 686</u>	<u>803 829</u>	<u>887 923</u>	<u>962 1018</u>	<u>1029 1107</u>
2750	<u>475 458</u>	<u>688 697</u>	<u>810 843</u>	<u>895 942</u>	<u>970 1036</u>	<u>1038 1126</u>
2800	<u>479 466</u>	<u>694 709</u>	<u>816 857</u>	<u>902 958</u>	<u>978 1053</u>	<u>1046 1145</u>
2850	<u>484 473</u>	<u>700 721</u>	<u>823 871</u>	<u>909 973</u>	<u>986 1071</u>	<u>1055 1164</u>
2900	<u>488 481</u>	<u>705 733</u>	<u>830 886</u>	<u>917 989</u>	<u>994 1088</u>	<u>1063 1183</u>
2950	<u>492 489</u>	<u>711 744</u>	<u>836 900</u>	<u>924 1005</u>	<u>1002 1105</u>	<u>1072 1202</u>
3000	<u>496 496</u>	<u>717 756</u>	<u>843 914</u>	<u>931 1021</u>	<u>1010 1123</u>	<u>1080 1221</u>
3050	<u>500 504</u>	<u>723 768</u>	<u>850 928</u>	<u>939 1037</u>	<u>1018 1140</u>	<u>1089 1239</u>
3100	<u>504 512</u>	<u>729 779</u>	<u>856 942</u>	<u>946 1052</u>	<u>1026 1158</u>	<u>1097 1258</u>
3150	<u>509 520</u>	<u>735 791</u>	<u>863 956</u>	<u>953 1068</u>	<u>1033 1175</u>	<u>1106 1277</u>
3200	<u>513 527</u>	<u>740 803</u>	<u>869 970</u>	<u>961 1084</u>	<u>1041 1192</u>	<u>1114 1296</u>
3250	<u>517 535</u>	<u>746 814</u>	<u>876 985</u>	<u>968 1100</u>	<u>1049 1210</u>	<u>1123 1315</u>
3300	<u>521 543</u>	<u>752 826</u>	<u>882 999</u>	<u>975 1116</u>	<u>1057 1227</u>	<u>1131 1334</u>
3350	<u>524 550</u>	<u>757 838</u>	<u>888 1013</u>	<u>981 1131</u>	<u>1064 1245</u>	<u>1138 1353</u>
3400	<u>527 558</u>	<u>761 850</u>	<u>893 1027</u>	<u>987 1147</u>	<u>1070 1262</u>	<u>1145 1372</u>
3450	<u>531 566</u>	<u>766 861</u>	<u>899 1041</u>	<u>993 1163</u>	<u>1077 1279</u>	<u>1152 1391</u>
3500	<u>534 573</u>	<u>771 873</u>	<u>904 1055</u>	<u>999 1179</u>	<u>1083 1297</u>	<u>1159 1410</u>
3550	<u>537 581</u>	<u>775 885</u>	<u>910 1069</u>	<u>1006 1194</u>	<u>1090 1314</u>	<u>1166 1428</u>
3600	<u>541 588</u>	<u>780 896</u>	<u>916 1083</u>	<u>1012 1210</u>	<u>1097 1331</u>	<u>1173 1447</u>
3650	<u>544 596</u>	<u>785 907</u>	<u>921 1097</u>	<u>1018 1225</u>	<u>1103 1348</u>	<u>1180 1465</u>
3700	<u>547 603</u>	<u>790 919</u>	<u>927 1111</u>	<u>1024 1241</u>	<u>1110 1365</u>	<u>1187 1484</u>
3750	<u>550 611</u>	<u>794 930</u>	<u>932 1124</u>	<u>1030 1255</u>	<u>1116 1381</u>	<u>1194 1501</u>
3800	<u>554 619</u>	<u>799 940</u>	<u>937 1135</u>	<u>1036 1268</u>	<u>1123 1395</u>	<u>1201 1516</u>
3850	<u>557 626</u>	<u>803 950</u>	<u>943 1146</u>	<u>1041 1281</u>	<u>1129 1409</u>	<u>1208 1531</u>
3900	<u>560 634</u>	<u>808 960</u>	<u>948 1158</u>	<u>1047 1293</u>	<u>1135 1423</u>	<u>1215 1546</u>
3950	<u>563 641</u>	<u>812 970</u>	<u>953 1169</u>	<u>1053 1306</u>	<u>1142 1437</u>	<u>1222 1562</u>
4000	<u>566 649</u>	<u>817 979</u>	<u>959 1181</u>	<u>1059 1319</u>	<u>1148 1451</u>	<u>1229 1577</u>
4050	<u>570 656</u>	<u>822 989</u>	<u>964 1192</u>	<u>1065 1331</u>	<u>1155 1465</u>	<u>1236 1592</u>
4100	<u>574 664</u>	<u>828 999</u>	<u>972 1203</u>	<u>1074 1344</u>	<u>1164 1479</u>	<u>1245 1607</u>
4150	<u>579 671</u>	<u>834 1009</u>	<u>979 1215</u>	<u>1082 1357</u>	<u>1172 1493</u>	<u>1254 1622</u>
4200	<u>583 679</u>	<u>841 1019</u>	<u>986 1226</u>	<u>1090 1370</u>	<u>1181 1507</u>	<u>1264 1638</u>
4250	<u>588 686</u>	<u>847 1029</u>	<u>993 1238</u>	<u>1098 1382</u>	<u>1190 1521</u>	<u>1273 1653</u>
4300	<u>592 694</u>	<u>853 1039</u>	<u>1001 1249</u>	<u>1106 1395</u>	<u>1199 1535</u>	<u>1283 1668</u>
4350	<u>597 701</u>	<u>860 1049</u>	<u>1008 1260</u>	<u>1114 1408</u>	<u>1207 1549</u>	<u>1292 1683</u>
4400	<u>601 708</u>	<u>866 1060</u>	<u>1015 1274</u>	<u>1122 1423</u>	<u>1216 1565</u>	<u>1301 1701</u>
4450	<u>606 715</u>	<u>873 1071</u>	<u>1023 1287</u>	<u>1130 1437</u>	<u>1225 1581</u>	<u>1311 1719</u>
4500	<u>610 722</u>	<u>879 1083</u>	<u>1030 1300</u>	<u>1138 1452</u>	<u>1234 1597</u>	<u>1320 1736</u>
4550	<u>615 729</u>	<u>885 1094</u>	<u>1037 1313</u>	<u>1146 1467</u>	<u>1242 1613</u>	<u>1329 1754</u>
4600	<u>619 735</u>	<u>892 1104</u>	<u>1044 1325</u>	<u>1154 1480</u>	<u>1251 1628</u>	<u>1339 1769</u>
4650	<u>624 741</u>	<u>898 1113</u>	<u>1052 1336</u>	<u>1162 1492</u>	<u>1260 1642</u>	<u>1348 1785</u>
4700	<u>628 747</u>	<u>904 1123</u>	<u>1059 1348</u>	<u>1170 1505</u>	<u>1269 1656</u>	<u>1357 1800</u>
4750	<u>633 752</u>	<u>911 1132</u>	<u>1066 1359</u>	<u>1178 1518</u>	<u>1277 1670</u>	<u>1367 1815</u>

4800	<u>637 758</u>	<u>917 1142</u>	<u>4074 1370</u>	<u>4186 1531</u>	<u>4286 1684</u>	<u>4376 1830</u>
4850	<u>642 764</u>	<u>924 1152</u>	<u>4082 1382</u>	<u>4195 1543</u>	<u>4296 1698</u>	<u>4386 1845</u>
4900	<u>647 770</u>	<u>934 1161</u>	<u>4090 1393</u>	<u>4204 1556</u>	<u>4305 1712</u>	<u>4397 1861</u>
4950	<u>654 776</u>	<u>938 1171</u>	<u>4098 1404</u>	<u>4213 1569</u>	<u>4315 1726</u>	<u>4407 1876</u>
5000	<u>656 782</u>	<u>945 1181</u>	<u>4106 1416</u>	<u>4222 1581</u>	<u>4325 1740</u>	<u>4418 1891</u>
5050	<u>661 787</u>	<u>954 1189</u>	<u>4114 1426</u>	<u>4234 1593</u>	<u>4335 1752</u>	<u>4428 1905</u>
5100	<u>666 792</u>	<u>958 1197</u>	<u>4123 1435</u>	<u>4240 1602</u>	<u>4345 1763</u>	<u>4439 1916</u>
5150	<u>670 797</u>	<u>965 1204</u>	<u>4134 1443</u>	<u>4249 1612</u>	<u>4354 1773</u>	<u>4449 1927</u>
5200	<u>675 802</u>	<u>972 1211</u>	<u>4139 1452</u>	<u>4259 1621</u>	<u>4364 1784</u>	<u>4460 1939</u>
5250	<u>680 807</u>	<u>979 1218</u>	<u>4147 1460</u>	<u>4268 1631</u>	<u>4374 1794</u>	<u>4470 1950</u>
5300	<u>685 811</u>	<u>986 1225</u>	<u>4155 1468</u>	<u>4277 1640</u>	<u>4384 1804</u>	<u>4484 1961</u>
5350	<u>689 816</u>	<u>993 1232</u>	<u>4163 1477</u>	<u>4285 1650</u>	<u>4393 1815</u>	<u>4494 1973</u>
5400	<u>694 821</u>	<u>999 1239</u>	<u>4174 1485</u>	<u>4294 1659</u>	<u>4403 1825</u>	<u>4504 1984</u>
5450	<u>698 826</u>	<u>4006 1246</u>	<u>4179 1494</u>	<u>4302 1668</u>	<u>4412 1835</u>	<u>4514 1995</u>
5500	<u>703 830</u>	<u>4012 1254</u>	<u>4186 1502</u>	<u>4314 1678</u>	<u>4424 1846</u>	<u>4524 2006</u>
5550	<u>707 835</u>	<u>4019 1261</u>	<u>4194 1511</u>	<u>4319 1687</u>	<u>4430 1856</u>	<u>4530 2018</u>
5600	<u>712 840</u>	<u>4025 1268</u>	<u>4204 1519</u>	<u>4328 1697</u>	<u>4439 1866</u>	<u>4540 2029</u>
5650	<u>716 845</u>	<u>4034 1275</u>	<u>4208 1527</u>	<u>4335 1706</u>	<u>4447 1877</u>	<u>4548 2040</u>
5700	<u>719 850</u>	<u>4036 1282</u>	<u>4214 1536</u>	<u>4344 1716</u>	<u>4454 1887</u>	<u>4556 2051</u>
5750	<u>723 854</u>	<u>4042 1289</u>	<u>4220 1544</u>	<u>4348 1725</u>	<u>4462 1897</u>	<u>4564 2063</u>
5800	<u>727 857</u>	<u>4047 1293</u>	<u>4226 1549</u>	<u>4355 1731</u>	<u>4469 1904</u>	<u>4572 2069</u>
5850	<u>734 860</u>	<u>4052 1298</u>	<u>4233 1554</u>	<u>4362 1736</u>	<u>4477 1909</u>	<u>4580 2076</u>
5900	<u>735 863</u>	<u>4058 1302</u>	<u>4239 1559</u>	<u>4369 1741</u>	<u>4484 1915</u>	<u>4588 2082</u>
5950	<u>739 866</u>	<u>4063 1306</u>	<u>4245 1564</u>	<u>4376 1747</u>	<u>4492 1921</u>	<u>4596 2088</u>
6000	<u>743 869</u>	<u>4069 1310</u>	<u>4254 1568</u>	<u>4383 1752</u>	<u>4499 1927</u>	<u>4604 2095</u>
6050	<u>747 872</u>	<u>4074 1315</u>	<u>4258 1573</u>	<u>4390 1757</u>	<u>4506 1933</u>	<u>4612 2101</u>
6100	<u>754 875</u>	<u>4080 1319</u>	<u>4265 1578</u>	<u>4397 1763</u>	<u>4515 1939</u>	<u>4624 2107</u>
6150	<u>755 878</u>	<u>4086 1323</u>	<u>4272 1583</u>	<u>4405 1768</u>	<u>4523 1945</u>	<u>4630 2114</u>
6200	<u>760 881</u>	<u>4093 1327</u>	<u>4279 1587</u>	<u>4413 1773</u>	<u>4531 1951</u>	<u>4639 2120</u>
6250	<u>764 884</u>	<u>4099 1331</u>	<u>4286 1592</u>	<u>4420 1779</u>	<u>4540 1956</u>	<u>4648 2127</u>
6300	<u>768 887</u>	<u>4105 1336</u>	<u>4292 1597</u>	<u>4428 1784</u>	<u>4548 1962</u>	<u>4657 2133</u>
6350	<u>773 890</u>	<u>4114 1340</u>	<u>4299 1602</u>	<u>4436 1789</u>	<u>4556 1968</u>	<u>4665 2139</u>
6400	<u>777 893</u>	<u>4117 1344</u>	<u>4306 1607</u>	<u>4444 1795</u>	<u>4565 1974</u>	<u>4674 2146</u>
6450	<u>781 895</u>	<u>4123 1348</u>	<u>4313 1611</u>	<u>4454 1800</u>	<u>4573 1980</u>	<u>4683 2152</u>
6500	<u>785 898</u>	<u>4129 1352</u>	<u>4320 1615</u>	<u>4459 1804</u>	<u>4582 1984</u>	<u>4692 2157</u>
6550	<u>789 901</u>	<u>4135 1355</u>	<u>4327 1617</u>	<u>4467 1807</u>	<u>4590 1987</u>	<u>4704 2160</u>
6600	<u>793 904</u>	<u>4140 1358</u>	<u>4334 1620</u>	<u>4474 1809</u>	<u>4598 1990</u>	<u>4710 2164</u>
6650	<u>797 906</u>	<u>4146 1361</u>	<u>4344 1622</u>	<u>4482 1812</u>	<u>4607 1993</u>	<u>4719 2167</u>
6700	<u>804 909</u>	<u>4152 1364</u>	<u>4348 1625</u>	<u>4490 1815</u>	<u>4615 1997</u>	<u>4728 2170</u>
6750	<u>806 911</u>	<u>4158 1367</u>	<u>4355 1627</u>	<u>4498 1818</u>	<u>4623 2000</u>	<u>4737 2174</u>
6800	<u>810 914</u>	<u>4164 1370</u>	<u>4362 1630</u>	<u>4505 1821</u>	<u>4632 2003</u>	<u>4746 2177</u>
6850	<u>814 917</u>	<u>4170 1373</u>	<u>4369 1632</u>	<u>4513 1823</u>	<u>4640 2006</u>	<u>4755 2180</u>
6900	<u>818 919</u>	<u>4176 1376</u>	<u>4376 1635</u>	<u>4524 1826</u>	<u>4649 2009</u>	<u>4764 2183</u>
6950	<u>822 922</u>	<u>4182 1379</u>	<u>4383 1637</u>	<u>4529 1829</u>	<u>4657 2012</u>	<u>4773 2187</u>
7000	<u>826 925</u>	<u>4188 1382</u>	<u>4390 1640</u>	<u>4536 1832</u>	<u>4665 2015</u>	<u>4782 2190</u>
7050	<u>830 927</u>	<u>4194 1385</u>	<u>4397 1642</u>	<u>4544 1834</u>	<u>4674 2018</u>	<u>4794 2193</u>
7100	<u>834 930</u>	<u>4200 1388</u>	<u>4404 1645</u>	<u>4552 1837</u>	<u>4682 2021</u>	<u>4800 2197</u>
7150	<u>838 933</u>	<u>4206 1391</u>	<u>4414 1647</u>	<u>4560 1840</u>	<u>4694 2024</u>	<u>4809 2200</u>
7200	<u>842 935</u>	<u>4212 1395</u>	<u>4418 1650</u>	<u>4567 1843</u>	<u>4699 2027</u>	<u>4818 2204</u>
7250	<u>847 939</u>	<u>4218 1401</u>	<u>4425 1658</u>	<u>4575 1852</u>	<u>4707 2038</u>	<u>4827 2215</u>
7300	<u>854 943</u>	<u>4224 1407</u>	<u>4432 1667</u>	<u>4583 1861</u>	<u>4716 2048</u>	<u>4836 2226</u>
7350	<u>855 946</u>	<u>4230 1413</u>	<u>4439 1675</u>	<u>4594 1871</u>	<u>4724 2058</u>	<u>4845 2237</u>

7400	<u>859 950</u>	<u>1236 1419</u>	<u>1446 1683</u>	<u>1598 1880</u>	<u>1733 2068</u>	<u>1854 2248</u>
7450	<u>863 954</u>	<u>1242 1426</u>	<u>1453 1691</u>	<u>1606 1889</u>	<u>1744 2078</u>	<u>1863 2259</u>
7500	<u>867 957</u>	<u>1248 1432</u>	<u>1460 1699</u>	<u>1614 1898</u>	<u>1749 2088</u>	<u>1872 2270</u>
7550	<u>871 961</u>	<u>1253 1438</u>	<u>1468 1708</u>	<u>1622 1907</u>	<u>1758 2098</u>	<u>1881 2281</u>
7600	<u>875 965</u>	<u>1259 1444</u>	<u>1475 1716</u>	<u>1629 1917</u>	<u>1766 2108</u>	<u>1890 2292</u>
7650	<u>879 969</u>	<u>1265 1450</u>	<u>1482 1724</u>	<u>1637 1926</u>	<u>1775 2118</u>	<u>1899 2303</u>
7700	<u>883 972</u>	<u>1271 1457</u>	<u>1489 1732</u>	<u>1645 1935</u>	<u>1783 2129</u>	<u>1908 2314</u>
7750	<u>887 976</u>	<u>1277 1463</u>	<u>1496 1741</u>	<u>1653 1944</u>	<u>1792 2139</u>	<u>1917 2325</u>
7800	<u>891 980</u>	<u>1283 1469</u>	<u>1503 1749</u>	<u>1661 1953</u>	<u>1800 2149</u>	<u>1926 2336</u>
7850	<u>895 983</u>	<u>1289 1475</u>	<u>1510 1757</u>	<u>1669 1963</u>	<u>1809 2159</u>	<u>1935 2347</u>
7900	<u>899 987</u>	<u>1295 1482</u>	<u>1517 1765</u>	<u>1676 1972</u>	<u>1817 2169</u>	<u>1944 2358</u>
7950	<u>903 990</u>	<u>1300 1485</u>	<u>1524 1770</u>	<u>1684 1977</u>	<u>1826 2174</u>	<u>1954 2364</u>
8000	<u>907 992</u>	<u>1306 1488</u>	<u>1531 1772</u>	<u>1692 1979</u>	<u>1834 2177</u>	<u>1963 2366</u>
8050	<u>911 994</u>	<u>1312 1491</u>	<u>1538 1774</u>	<u>1700 1981</u>	<u>1843 2180</u>	<u>1972 2369</u>
8100	<u>915 997</u>	<u>1318 1493</u>	<u>1545 1776</u>	<u>1708 1984</u>	<u>1851 2182</u>	<u>1981 2372</u>
8150	<u>919 999</u>	<u>1324 1496</u>	<u>1553 1778</u>	<u>1716 1986</u>	<u>1860 2185</u>	<u>1990 2375</u>
8200	<u>923 1001</u>	<u>1330 1498</u>	<u>1560 1780</u>	<u>1723 1988</u>	<u>1868 2187</u>	<u>1999 2378</u>
8250	<u>927 1003</u>	<u>1336 1501</u>	<u>1567 1782</u>	<u>1731 1991</u>	<u>1877 2190</u>	<u>2008 2380</u>
8300	<u>931 1006</u>	<u>1342 1503</u>	<u>1574 1784</u>	<u>1739 1993</u>	<u>1885 2192</u>	<u>2017 2383</u>
8350	<u>935 1008</u>	<u>1348 1506</u>	<u>1581 1786</u>	<u>1747 1995</u>	<u>1894 2195</u>	<u>2026 2386</u>
8400	<u>939 1010</u>	<u>1353 1509</u>	<u>1588 1788</u>	<u>1755 1998</u>	<u>1902 2198</u>	<u>2035 2389</u>
8450	<u>943 1012</u>	<u>1359 1511</u>	<u>1595 1791</u>	<u>1763 2000</u>	<u>1911 2200</u>	<u>2044 2391</u>
8500	<u>947 1014</u>	<u>1365 1514</u>	<u>1602 1793</u>	<u>1770 2002</u>	<u>1919 2203</u>	<u>2053 2394</u>
8550	<u>951 1017</u>	<u>1371 1516</u>	<u>1609 1795</u>	<u>1778 2005</u>	<u>1928 2205</u>	<u>2062 2397</u>
8600	<u>954 1019</u>	<u>1377 1519</u>	<u>1616 1797</u>	<u>1786 2007</u>	<u>1936 2208</u>	<u>2072 2400</u>
8650	<u>958 1021</u>	<u>1383 1521</u>	<u>1623 1799</u>	<u>1794 2009</u>	<u>1944 2210</u>	<u>2081 2403</u>
8700	<u>962 1024</u>	<u>1389 1525</u>	<u>1630 1803</u>	<u>1802 2014</u>	<u>1953 2215</u>	<u>2090 2408</u>
8750	<u>966 1027</u>	<u>1395 1529</u>	<u>1638 1807</u>	<u>1809 2018</u>	<u>1961 2220</u>	<u>2099 2413</u>
8800	<u>970 1030</u>	<u>1401 1533</u>	<u>1645 1811</u>	<u>1817 2023</u>	<u>1970 2225</u>	<u>2108 2419</u>
8850	<u>974 1033</u>	<u>1406 1537</u>	<u>1652 1815</u>	<u>1825 2027</u>	<u>1978 2230</u>	<u>2117 2424</u>
8900	<u>978 1036</u>	<u>1412 1541</u>	<u>1659 1819</u>	<u>1833 2032</u>	<u>1987 2235</u>	<u>2126 2430</u>
8950	<u>982 1039</u>	<u>1418 1545</u>	<u>1666 1823</u>	<u>1840 2036</u>	<u>1995 2240</u>	<u>2135 2435</u>
9000	<u>985 1042</u>	<u>1423 1549</u>	<u>1672 1827</u>	<u>1847 2041</u>	<u>2002 2245</u>	<u>2142 2440</u>
9050	<u>989 1045</u>	<u>1428 1553</u>	<u>1678 1831</u>	<u>1854 2045</u>	<u>2010 2250</u>	<u>2150 2446</u>
9100	<u>992 1048</u>	<u>1433 1557</u>	<u>1684 1835</u>	<u>1861 2050</u>	<u>2017 2255</u>	<u>2158 2451</u>
9150	<u>996 1051</u>	<u>1438 1561</u>	<u>1690 1839</u>	<u>1867 2054</u>	<u>2024 2260</u>	<u>2166 2456</u>
9200	<u>999 1054</u>	<u>1443 1565</u>	<u>1696 1843</u>	<u>1874 2059</u>	<u>2032 2265</u>	<u>2174 2462</u>
9250	<u>1003 1057</u>	<u>1448 1569</u>	<u>1702 1847</u>	<u>1881 2063</u>	<u>2039 2270</u>	<u>2182 2467</u>
9300	<u>1006 1060</u>	<u>1453 1573</u>	<u>1708 1851</u>	<u>1888 2068</u>	<u>2046 2275</u>	<u>2189 2473</u>
9350	<u>1010 1063</u>	<u>1458 1577</u>	<u>1714 1855</u>	<u>1894 2072</u>	<u>2053 2280</u>	<u>2197 2478</u>
9400	<u>1013 1067</u>	<u>1463 1581</u>	<u>1720 1860</u>	<u>1901 2077</u>	<u>2061 2285</u>	<u>2205 2484</u>
9450	<u>1016 1071</u>	<u>1469 1588</u>	<u>1727 1867</u>	<u>1908 2085</u>	<u>2068 2294</u>	<u>2213 2493</u>
9500	<u>1020 1076</u>	<u>1474 1594</u>	<u>1733 1874</u>	<u>1915 2093</u>	<u>2075 2302</u>	<u>2221 2503</u>
9550	<u>1023 1080</u>	<u>1479 1600</u>	<u>1739 1881</u>	<u>1924 2101</u>	<u>2083 2311</u>	<u>2228 2512</u>
9600	<u>1027 1085</u>	<u>1484 1607</u>	<u>1745 1888</u>	<u>1928 2109</u>	<u>2090 2320</u>	<u>2236 2521</u>
9650	<u>1030 1089</u>	<u>1489 1613</u>	<u>1751 1895</u>	<u>1935 2116</u>	<u>2097 2328</u>	<u>2244 2531</u>
9700	<u>1034 1094</u>	<u>1494 1619</u>	<u>1757 1902</u>	<u>1942 2124</u>	<u>2105 2337</u>	<u>2252 2540</u>
9750	<u>1037 1098</u>	<u>1499 1626</u>	<u>1763 1909</u>	<u>1948 2132</u>	<u>2112 2345</u>	<u>2260 2549</u>
9800	<u>1041 1103</u>	<u>1504 1632</u>	<u>1769 1916</u>	<u>1955 2140</u>	<u>2119 2354</u>	<u>2268 2559</u>
9850	<u>1044 1107</u>	<u>1509 1638</u>	<u>1775 1923</u>	<u>1962 2148</u>	<u>2127 2363</u>	<u>2275 2568</u>
9900	<u>1047 1112</u>	<u>1514 1645</u>	<u>1781 1930</u>	<u>1969 2156</u>	<u>2134 2371</u>	<u>2283 2577</u>
9950	<u>1051 1116</u>	<u>1519 1651</u>	<u>1788 1937</u>	<u>1975 2163</u>	<u>2141 2380</u>	<u>2291 2587</u>

10000	<u>4054 1121</u>	<u>4524 1657</u>	<u>4794 1944</u>	<u>4982 2171</u>	<u>2148 2388</u>	<u>2299 2596</u>
10050	<u>4058 1125</u>	<u>4529 1663</u>	<u>4800 1951</u>	<u>4989 2179</u>	<u>2156 2397</u>	<u>2307 2605</u>
10100	<u>4064 1130</u>	<u>4534 1670</u>	<u>4806 1958</u>	<u>4995 2187</u>	<u>2163 2405</u>	<u>2315 2615</u>
10150	<u>4065 1134</u>	<u>4539 1676</u>	<u>4812 1965</u>	<u>2002 2195</u>	<u>2170 2414</u>	<u>2322 2624</u>
10200	<u>4068 1139</u>	<u>4545 1682</u>	<u>4818 1972</u>	<u>2009 2202</u>	<u>2178 2423</u>	<u>2330 2633</u>
10250	<u>4072 1143</u>	<u>4550 1689</u>	<u>4824 1979</u>	<u>2016 2210</u>	<u>2185 2431</u>	<u>2338 2643</u>
10300	<u>4075 1148</u>	<u>4555 1695</u>	<u>4830 1986</u>	<u>2022 2218</u>	<u>2192 2440</u>	<u>2346 2652</u>
10350	<u>4078 1152</u>	<u>4560 1701</u>	<u>4836 1993</u>	<u>2029 2226</u>	<u>2200 2448</u>	<u>2354 2661</u>
10400	<u>4082 1157</u>	<u>4565 1708</u>	<u>4842 2000</u>	<u>2036 2234</u>	<u>2207 2457</u>	<u>2361 2671</u>
10450	<u>4086 1161</u>	<u>4570 1714</u>	<u>4849 2007</u>	<u>2043 2241</u>	<u>2215 2466</u>	<u>2370 2680</u>
10500	<u>4089 1166</u>	<u>4576 1720</u>	<u>4855 2014</u>	<u>2050 2249</u>	<u>2222 2474</u>	<u>2378 2689</u>
10550	<u>4093 1169</u>	<u>4581 1726</u>	<u>4861 2021</u>	<u>2057 2257</u>	<u>2230 2483</u>	<u>2386 2699</u>
10600	<u>4097 1172</u>	<u>4586 1731</u>	<u>4868 2028</u>	<u>2064 2265</u>	<u>2237 2492</u>	<u>2394 2708</u>
10650	<u>4101 1176</u>	<u>4592 1737</u>	<u>4874 2035</u>	<u>2071 2273</u>	<u>2245 2500</u>	<u>2402 2718</u>
10700	<u>4104 1179</u>	<u>4597 1742</u>	<u>4880 2042</u>	<u>2078 2281</u>	<u>2252 2509</u>	<u>2410 2727</u>
10750	<u>4108 1182</u>	<u>4602 1748</u>	<u>4887 2049</u>	<u>2085 2289</u>	<u>2260 2517</u>	<u>2418 2737</u>
10800	<u>4112 1186</u>	<u>4608 1753</u>	<u>4893 2056</u>	<u>2092 2296</u>	<u>2268 2526</u>	<u>2426 2746</u>
10850	<u>4115 1189</u>	<u>4613 1758</u>	<u>4899 2063</u>	<u>2099 2304</u>	<u>2275 2535</u>	<u>2434 2755</u>
10900	<u>4119 1192</u>	<u>4619 1764</u>	<u>4906 2070</u>	<u>2106 2312</u>	<u>2283 2543</u>	<u>2443 2765</u>
10950	<u>4123 1195</u>	<u>4624 1769</u>	<u>4912 2077</u>	<u>2113 2320</u>	<u>2290 2552</u>	<u>2451 2774</u>
11000	<u>4127 1199</u>	<u>4629 1775</u>	<u>4918 2084</u>	<u>2120 2328</u>	<u>2298 2561</u>	<u>2459 2784</u>
11050	<u>4130 1202</u>	<u>4635 1780</u>	<u>4925 2091</u>	<u>2127 2336</u>	<u>2306 2569</u>	<u>2467 2793</u>
11100	<u>4134 1205</u>	<u>4640 1785</u>	<u>4931 2098</u>	<u>2134 2344</u>	<u>2313 2578</u>	<u>2475 2802</u>
11150	<u>4138 1209</u>	<u>4645 1791</u>	<u>4937 2105</u>	<u>2141 2352</u>	<u>2321 2587</u>	<u>2483 2812</u>
11200	<u>4142 1212</u>	<u>4651 1796</u>	<u>4944 2112</u>	<u>2148 2359</u>	<u>2328 2595</u>	<u>2491 2821</u>
11250	<u>4145 1215</u>	<u>4656 1802</u>	<u>4950 2119</u>	<u>2155 2367</u>	<u>2336 2604</u>	<u>2499 2831</u>
11300	<u>4149 1219</u>	<u>4662 1807</u>	<u>4956 2126</u>	<u>2162 2375</u>	<u>2343 2613</u>	<u>2507 2840</u>
11350	<u>4153 1222</u>	<u>4667 1813</u>	<u>4963 2133</u>	<u>2169 2383</u>	<u>2351 2621</u>	<u>2516 2849</u>
11400	<u>4156 1225</u>	<u>4672 1818</u>	<u>4969 2140</u>	<u>2176 2391</u>	<u>2359 2630</u>	<u>2524 2859</u>
11450	<u>4160 1228</u>	<u>4678 1823</u>	<u>4975 2148</u>	<u>2183 2399</u>	<u>2366 2639</u>	<u>2532 2868</u>
11500	<u>4163 1232</u>	<u>4682 1829</u>	<u>4981 2155</u>	<u>2189 2407</u>	<u>2373 2647</u>	<u>2539 2878</u>
11550	<u>4167 1235</u>	<u>4687 1834</u>	<u>4987 2162</u>	<u>2196 2415</u>	<u>2380 2656</u>	<u>2547 2887</u>
11600	<u>4170 1238</u>	<u>4692 1840</u>	<u>4993 2169</u>	<u>2202 2422</u>	<u>2387 2665</u>	<u>2554 2896</u>
11650	<u>4174 1241</u>	<u>4697 1844</u>	<u>4999 2174</u>	<u>2208 2429</u>	<u>2394 2672</u>	<u>2561 2904</u>
11700	<u>4177 1244</u>	<u>4702 1848</u>	<u>2004 2178</u>	<u>2215 2433</u>	<u>2401 2676</u>	<u>2569 2909</u>
11750	<u>4180 1246</u>	<u>4707 1851</u>	<u>2010 2182</u>	<u>2221 2437</u>	<u>2408 2681</u>	<u>2576 2914</u>
11800	<u>4184 1249</u>	<u>4712 1855</u>	<u>2016 2186</u>	<u>2228 2442</u>	<u>2415 2686</u>	<u>2584 2920</u>
11850	<u>4187 1251</u>	<u>4717 1858</u>	<u>2022 2190</u>	<u>2234 2446</u>	<u>2422 2691</u>	<u>2591 2925</u>
11900	<u>4191 1254</u>	<u>4722 1862</u>	<u>2027 2194</u>	<u>2240 2450</u>	<u>2428 2696</u>	<u>2598 2930</u>
11950	<u>4193 1257</u>	<u>4725 1866</u>	<u>2031 2198</u>	<u>2245 2455</u>	<u>2433 2700</u>	<u>2604 2935</u>
12000	<u>4195 1259</u>	<u>4729 1869</u>	<u>2035 2202</u>	<u>2249 2459</u>	<u>2438 2705</u>	<u>2609 2941</u>
12050	<u>4198 1262</u>	<u>4732 1873</u>	<u>2039 2206</u>	<u>2254 2464</u>	<u>2443 2710</u>	<u>2614 2946</u>
12100	<u>4200 1264</u>	<u>4735 1876</u>	<u>2043 2209</u>	<u>2258 2468</u>	<u>2448 2715</u>	<u>2619 2951</u>
12150	<u>4202 1267</u>	<u>4739 1880</u>	<u>2047 2213</u>	<u>2262 2472</u>	<u>2452 2720</u>	<u>2624 2956</u>
12200	<u>4205 1269</u>	<u>4742 1883</u>	<u>2051 2217</u>	<u>2267 2477</u>	<u>2457 2724</u>	<u>2629 2961</u>
12250	<u>4207 1272</u>	<u>4746 1887</u>	<u>2055 2222</u>	<u>2271 2482</u>	<u>2462 2730</u>	<u>2634 2967</u>
12300	<u>4210 1275</u>	<u>4749 1891</u>	<u>2059 2225</u>	<u>2276 2486</u>	<u>2467 2734</u>	<u>2640 2972</u>
12350	<u>4212 1278</u>	<u>4752 1895</u>	<u>2063 2230</u>	<u>2280 2491</u>	<u>2472 2740</u>	<u>2645 2978</u>
12400	<u>4214 1280</u>	<u>4756 1899</u>	<u>2067 2234</u>	<u>2285 2495</u>	<u>2476 2745</u>	<u>2650 2984</u>
12450	<u>4217 1283</u>	<u>4759 1903</u>	<u>2071 2238</u>	<u>2289 2500</u>	<u>2481 2750</u>	<u>2655 2990</u>
12500	<u>4219 1286</u>	<u>4763 1907</u>	<u>2075 2243</u>	<u>2293 2505</u>	<u>2486 2756</u>	<u>2660 2995</u>
12550	<u>4221 1289</u>	<u>4766 1911</u>	<u>2079 2247</u>	<u>2298 2510</u>	<u>2491 2761</u>	<u>2665 3001</u>

12600	<u>4224 1292</u>	<u>4770 1914</u>	<u>2083 2251</u>	<u>2302 2515</u>	<u>2496 2766</u>	<u>2670 3007</u>
12650	<u>4226 1295</u>	<u>4773 1918</u>	<u>2088 2256</u>	<u>2307 2520</u>	<u>2500 2771</u>	<u>2675 3013</u>
12700	<u>4228 1297</u>	<u>4776 1922</u>	<u>2092 2260</u>	<u>2311 2524</u>	<u>2505 2777</u>	<u>2681 3018</u>
12750	<u>4231 1301</u>	<u>4780 1927</u>	<u>2096 2265</u>	<u>2316 2530</u>	<u>2510 2783</u>	<u>2686 3025</u>
12800	<u>4233 1305</u>	<u>4783 1932</u>	<u>2100 2270</u>	<u>2320 2535</u>	<u>2515 2789</u>	<u>2691 3032</u>
12850	<u>4236 1308</u>	<u>4787 1937</u>	<u>2104 2275</u>	<u>2324 2541</u>	<u>2520 2795</u>	<u>2696 3038</u>
12900	<u>4238 1312</u>	<u>4790 1942</u>	<u>2108 2280</u>	<u>2329 2547</u>	<u>2524 2801</u>	<u>2701 3045</u>
12950	<u>4240 1316</u>	<u>4793 1946</u>	<u>2112 2285</u>	<u>2333 2552</u>	<u>2529 2807</u>	<u>2706 3052</u>
13000	<u>4243 1319</u>	<u>4797 1951</u>	<u>2116 2290</u>	<u>2338 2558</u>	<u>2534 2813</u>	<u>2711 3058</u>
13050	<u>4245 1323</u>	<u>4800 1956</u>	<u>2120 2295</u>	<u>2342 2563</u>	<u>2539 2819</u>	<u>2717 3065</u>
13100	<u>4247 1326</u>	<u>4804 1961</u>	<u>2124 2300</u>	<u>2347 2569</u>	<u>2544 2826</u>	<u>2722 3071</u>
13150	<u>4250 1330</u>	<u>4807 1966</u>	<u>2128 2305</u>	<u>2351 2574</u>	<u>2548 2832</u>	<u>2727 3078</u>
13200	<u>4252 1334</u>	<u>4811 1971</u>	<u>2132 2310</u>	<u>2355 2580</u>	<u>2553 2838</u>	<u>2732 3085</u>
13250	<u>4255 1337</u>	<u>4814 1975</u>	<u>2136 2315</u>	<u>2360 2585</u>	<u>2558 2844</u>	<u>2737 3091</u>
13300	<u>4257 1341</u>	<u>4817 1980</u>	<u>2140 2320</u>	<u>2364 2591</u>	<u>2563 2850</u>	<u>2742 3098</u>
13350	<u>4259 1345</u>	<u>4821 1985</u>	<u>2144 2325</u>	<u>2369 2596</u>	<u>2568 2856</u>	<u>2747 3105</u>
13400	<u>4262 1348</u>	<u>4824 1990</u>	<u>2148 2329</u>	<u>2373 2602</u>	<u>2572 2862</u>	<u>2753 3111</u>
13450	<u>4264 1352</u>	<u>4828 1995</u>	<u>2152 2334</u>	<u>2378 2608</u>	<u>2577 2868</u>	<u>2758 3118</u>
13500	<u>4266 1355</u>	<u>4831 1999</u>	<u>2156 2339</u>	<u>2382 2613</u>	<u>2582 2874</u>	<u>2763 3125</u>
13550	<u>4269 1359</u>	<u>4834 2004</u>	<u>2160 2344</u>	<u>2386 2619</u>	<u>2587 2881</u>	<u>2768 3131</u>
13600	<u>4271 1363</u>	<u>4838 2009</u>	<u>2164 2349</u>	<u>2391 2624</u>	<u>2592 2887</u>	<u>2773 3138</u>
13650	<u>4274 1366</u>	<u>4841 2014</u>	<u>2168 2354</u>	<u>2395 2630</u>	<u>2596 2893</u>	<u>2778 3144</u>
13700	<u>4276 1370</u>	<u>4845 2019</u>	<u>2172 2359</u>	<u>2400 2635</u>	<u>2601 2899</u>	<u>2783 3151</u>
13750	<u>4278 1374</u>	<u>4848 2024</u>	<u>2176 2364</u>	<u>2404 2641</u>	<u>2606 2905</u>	<u>2789 3158</u>
13800	<u>4281 1377</u>	<u>4852 2028</u>	<u>2180 2369</u>	<u>2409 2646</u>	<u>2611 2911</u>	<u>2794 3164</u>
13850	<u>4283 1381</u>	<u>4855 2033</u>	<u>2184 2374</u>	<u>2413 2652</u>	<u>2616 2917</u>	<u>2799 3171</u>
13900	<u>4285 1385</u>	<u>4858 2038</u>	<u>2188 2379</u>	<u>2417 2658</u>	<u>2620 2923</u>	<u>2804 3178</u>
13950	<u>4288 1388</u>	<u>4862 2043</u>	<u>2192 2384</u>	<u>2422 2663</u>	<u>2625 2929</u>	<u>2809 3184</u>
14000	<u>4290 1392</u>	<u>4865 2048</u>	<u>2196 2389</u>	<u>2426 2669</u>	<u>2630 2935</u>	<u>2814 3191</u>
14050	<u>4292 1395</u>	<u>4869 2053</u>	<u>2200 2394</u>	<u>2431 2674</u>	<u>2635 2942</u>	<u>2819 3198</u>
14100	<u>4295 1398</u>	<u>4872 2056</u>	<u>2204 2397</u>	<u>2435 2678</u>	<u>2640 2945</u>	<u>2824 3202</u>
14150	<u>4297 1400</u>	<u>4875 2059</u>	<u>2208 2400</u>	<u>2440 2681</u>	<u>2645 2949</u>	<u>2830 3205</u>
14200	<u>4300 1403</u>	<u>4879 2061</u>	<u>2212 2403</u>	<u>2444 2684</u>	<u>2649 2952</u>	<u>2835 3209</u>
14250	<u>4302 1405</u>	<u>4882 2064</u>	<u>2216 2405</u>	<u>2448 2687</u>	<u>2654 2956</u>	<u>2840 3213</u>
14300	<u>4304 1407</u>	<u>4886 2067</u>	<u>2220 2408</u>	<u>2453 2690</u>	<u>2659 2959</u>	<u>2845 3216</u>
14350	<u>4307 1409</u>	<u>4889 2070</u>	<u>2224 2411</u>	<u>2457 2693</u>	<u>2664 2962</u>	<u>2850 3220</u>
14400	<u>4309 1412</u>	<u>4893 2073</u>	<u>2228 2414</u>	<u>2462 2696</u>	<u>2669 2966</u>	<u>2855 3224</u>
14450	<u>4311 1414</u>	<u>4896 2076</u>	<u>2232 2417</u>	<u>2466 2699</u>	<u>2673 2969</u>	<u>2860 3227</u>
14500	<u>4314 1416</u>	<u>4899 2079</u>	<u>2236 2419</u>	<u>2471 2702</u>	<u>2678 2973</u>	<u>2866 3231</u>
14550	<u>4316 1419</u>	<u>4903 2082</u>	<u>2240 2422</u>	<u>2475 2705</u>	<u>2683 2976</u>	<u>2871 3235</u>
14600	<u>4319 1421</u>	<u>4906 2085</u>	<u>2244 2425</u>	<u>2479 2709</u>	<u>2688 2979</u>	<u>2876 3239</u>
14650	<u>4321 1423</u>	<u>4910 2088</u>	<u>2248 2428</u>	<u>2484 2712</u>	<u>2693 2983</u>	<u>2881 3242</u>
14700	<u>4323 1426</u>	<u>4913 2091</u>	<u>2252 2430</u>	<u>2488 2715</u>	<u>2697 2986</u>	<u>2886 3246</u>
14750	<u>4326 1428</u>	<u>4916 2093</u>	<u>2256 2256</u>	<u>2493 2718</u>	<u>2702 2990</u>	<u>2891 3250</u>
14800	<u>4328 1430</u>	<u>4920 2096</u>	<u>2260 2436</u>	<u>2497 2721</u>	<u>2707 2993</u>	<u>2896 3253</u>
14850	<u>4330 1433</u>	<u>4923 2099</u>	<u>2264 2439</u>	<u>2502 2724</u>	<u>2712 2996</u>	<u>2902 3257</u>
14900	<u>4333 1435</u>	<u>4927 2102</u>	<u>2268 2442</u>	<u>2506 2727</u>	<u>2717 3000</u>	<u>2907 3261</u>
14950	<u>4335 1437</u>	<u>4930 2105</u>	<u>2272 2444</u>	<u>2510 2730</u>	<u>2721 3003</u>	<u>2912 3265</u>
15000	<u>4338 1439</u>	<u>4934 2108</u>	<u>2276 2447</u>	<u>2515 2733</u>	<u>2726 3007</u>	<u>2917 3268</u>
15050	<u>1442</u>	<u>2111</u>	<u>2450</u>	<u>2736</u>	<u>3010</u>	<u>3272</u>
15100	<u>1444</u>	<u>2114</u>	<u>2453</u>	<u>2740</u>	<u>3014</u>	<u>3276</u>
15150	<u>1446</u>	<u>2117</u>	<u>2455</u>	<u>2743</u>	<u>3017</u>	<u>3279</u>

<u>15200</u>	<u>1449</u>	<u>2120</u>	<u>2458</u>	<u>2746</u>	<u>3020</u>	<u>3283</u>
<u>15250</u>	<u>1451</u>	<u>2123</u>	<u>2461</u>	<u>2749</u>	<u>3024</u>	<u>3287</u>
<u>15300</u>	<u>1453</u>	<u>2125</u>	<u>2463</u>	<u>2752</u>	<u>3027</u>	<u>3290</u>
<u>15350</u>	<u>1455</u>	<u>2128</u>	<u>2466</u>	<u>2754</u>	<u>3030</u>	<u>3293</u>
<u>15400</u>	<u>1457</u>	<u>2130</u>	<u>2468</u>	<u>2757</u>	<u>3033</u>	<u>3297</u>
<u>15450</u>	<u>1460</u>	<u>2134</u>	<u>2472</u>	<u>2761</u>	<u>3038</u>	<u>3302</u>
<u>15500</u>	<u>1464</u>	<u>2139</u>	<u>2479</u>	<u>2769</u>	<u>3046</u>	<u>3311</u>
<u>15550</u>	<u>1467</u>	<u>2145</u>	<u>2485</u>	<u>2776</u>	<u>3054</u>	<u>3319</u>
<u>15600</u>	<u>1471</u>	<u>2151</u>	<u>2492</u>	<u>2784</u>	<u>3062</u>	<u>3328</u>
<u>15650</u>	<u>1475</u>	<u>2156</u>	<u>2499</u>	<u>2791</u>	<u>3070</u>	<u>3337</u>
<u>15700</u>	<u>1479</u>	<u>2162</u>	<u>2505</u>	<u>2798</u>	<u>3078</u>	<u>3346</u>
<u>15750</u>	<u>1482</u>	<u>2167</u>	<u>2512</u>	<u>2806</u>	<u>3086</u>	<u>3355</u>
<u>15800</u>	<u>1486</u>	<u>2173</u>	<u>2518</u>	<u>2813</u>	<u>3094</u>	<u>3363</u>
<u>15850</u>	<u>1490</u>	<u>2179</u>	<u>2525</u>	<u>2820</u>	<u>3102</u>	<u>3372</u>
<u>15900</u>	<u>1494</u>	<u>2184</u>	<u>2531</u>	<u>2828</u>	<u>3110</u>	<u>3381</u>
<u>15950</u>	<u>1497</u>	<u>2190</u>	<u>2538</u>	<u>2835</u>	<u>3118</u>	<u>3390</u>
<u>16000</u>	<u>1501</u>	<u>2195</u>	<u>2545</u>	<u>2842</u>	<u>3127</u>	<u>3399</u>
<u>16050</u>	<u>1505</u>	<u>2201</u>	<u>2551</u>	<u>2850</u>	<u>3135</u>	<u>3407</u>
<u>16100</u>	<u>1509</u>	<u>2207</u>	<u>2558</u>	<u>2857</u>	<u>3143</u>	<u>3416</u>
<u>16150</u>	<u>1513</u>	<u>2212</u>	<u>2564</u>	<u>2864</u>	<u>3151</u>	<u>3425</u>
<u>16150</u>	<u>1516</u>	<u>2218</u>	<u>2571</u>	<u>2872</u>	<u>3159</u>	<u>3434</u>
<u>16200</u>	<u>1520</u>	<u>2223</u>	<u>2577</u>	<u>2879</u>	<u>3167</u>	<u>3442</u>
<u>16250</u>	<u>1524</u>	<u>2229</u>	<u>2584</u>	<u>2886</u>	<u>3175</u>	<u>3451</u>
<u>16300</u>	<u>1528</u>	<u>2234</u>	<u>2591</u>	<u>2894</u>	<u>3183</u>	<u>3460</u>
<u>16350</u>	<u>1531</u>	<u>2240</u>	<u>2597</u>	<u>2901</u>	<u>3191</u>	<u>3469</u>
<u>16400</u>	<u>1535</u>	<u>2246</u>	<u>2604</u>	<u>2908</u>	<u>3199</u>	<u>3478</u>
<u>16450</u>	<u>1539</u>	<u>2190</u>	<u>2538</u>	<u>2835</u>	<u>3118</u>	<u>3390</u>
<u>16500</u>	<u>1539</u>	<u>2251</u>	<u>2610</u>	<u>2916</u>	<u>3207</u>	<u>3486</u>
<u>16550</u>	<u>1543</u>	<u>2257</u>	<u>2617</u>	<u>2923</u>	<u>3215</u>	<u>3495</u>
<u>16600</u>	<u>1546</u>	<u>2262</u>	<u>2624</u>	<u>2930</u>	<u>3224</u>	<u>3504</u>
<u>16650</u>	<u>1550</u>	<u>2268</u>	<u>2630</u>	<u>2938</u>	<u>3232</u>	<u>3513</u>
<u>16700</u>	<u>1554</u>	<u>2274</u>	<u>2637</u>	<u>2945</u>	<u>3240</u>	<u>3522</u>
<u>16750</u>	<u>1558</u>	<u>2279</u>	<u>2643</u>	<u>2952</u>	<u>3248</u>	<u>3530</u>
<u>16800</u>	<u>1561</u>	<u>2285</u>	<u>2650</u>	<u>2960</u>	<u>3256</u>	<u>3539</u>
<u>16850</u>	<u>1565</u>	<u>2290</u>	<u>2656</u>	<u>2967</u>	<u>3263</u>	<u>3547</u>
<u>16900</u>	<u>1569</u>	<u>2296</u>	<u>2663</u>	<u>2974</u>	<u>3271</u>	<u>3556</u>
<u>16950</u>	<u>1573</u>	<u>2301</u>	<u>2669</u>	<u>2981</u>	<u>3279</u>	<u>3565</u>
<u>17000</u>	<u>1576</u>	<u>2307</u>	<u>2675</u>	<u>2989</u>	<u>3287</u>	<u>3573</u>
<u>17050</u>	<u>1580</u>	<u>2312</u>	<u>2682</u>	<u>2996</u>	<u>3295</u>	<u>3582</u>
<u>17100</u>	<u>1584</u>	<u>2318</u>	<u>2688</u>	<u>3003</u>	<u>3303</u>	<u>3591</u>
<u>17150</u>	<u>1587</u>	<u>2323</u>	<u>2695</u>	<u>3010</u>	<u>3311</u>	<u>3599</u>
<u>17200</u>	<u>1591</u>	<u>2329</u>	<u>2701</u>	<u>3017</u>	<u>3319</u>	<u>3608</u>
<u>17250</u>	<u>1595</u>	<u>2334</u>	<u>2708</u>	<u>3025</u>	<u>3327</u>	<u>3617</u>
<u>17300</u>	<u>1599</u>	<u>2340</u>	<u>2714</u>	<u>3032</u>	<u>3335</u>	<u>3625</u>
<u>17350</u>	<u>1602</u>	<u>2345</u>	<u>2721</u>	<u>3039</u>	<u>3343</u>	<u>3634</u>
<u>17400</u>	<u>1606</u>	<u>2351</u>	<u>2727</u>	<u>3046</u>	<u>3351</u>	<u>3643</u>
<u>17450</u>	<u>1610</u>	<u>2356</u>	<u>2734</u>	<u>3054</u>	<u>3359</u>	<u>3651</u>
<u>17500</u>	<u>1613</u>	<u>2362</u>	<u>2740</u>	<u>3061</u>	<u>3367</u>	<u>3660</u>
<u>17550</u>	<u>1617</u>	<u>2367</u>	<u>2747</u>	<u>3068</u>	<u>3375</u>	<u>3669</u>
<u>17600</u>	<u>1621</u>	<u>2373</u>	<u>2753</u>	<u>3075</u>	<u>3383</u>	<u>3677</u>
<u>17650</u>	<u>1625</u>	<u>2378</u>	<u>2760</u>	<u>3083</u>	<u>3391</u>	<u>3686</u>
<u>17700</u>	<u>1628</u>	<u>2384</u>	<u>2766</u>	<u>3090</u>	<u>3399</u>	<u>3695</u>

<u>17750</u>	<u>1632</u>	<u>2389</u>	<u>2773</u>	<u>3097</u>	<u>3407</u>	<u>3703</u>
<u>17800</u>	<u>1635</u>	<u>2393</u>	<u>2777</u>	<u>3102</u>	<u>3412</u>	<u>3709</u>
<u>17850</u>	<u>1638</u>	<u>2397</u>	<u>2781</u>	<u>3106</u>	<u>3417</u>	<u>3714</u>
<u>17900</u>	<u>1641</u>	<u>2401</u>	<u>2785</u>	<u>3111</u>	<u>3422</u>	<u>3719</u>
<u>17950</u>	<u>1644</u>	<u>2405</u>	<u>2789</u>	<u>3115</u>	<u>3427</u>	<u>3725</u>
<u>18000</u>	<u>1647</u>	<u>2409</u>	<u>2793</u>	<u>3120</u>	<u>3432</u>	<u>3730</u>
<u>18050</u>	<u>1650</u>	<u>2413</u>	<u>2797</u>	<u>3124</u>	<u>3436</u>	<u>3735</u>
<u>18100</u>	<u>1653</u>	<u>2417</u>	<u>2801</u>	<u>3129</u>	<u>3441</u>	<u>3741</u>
<u>18150</u>	<u>1656</u>	<u>2420</u>	<u>2805</u>	<u>3133</u>	<u>3446</u>	<u>3746</u>
<u>18200</u>	<u>1659</u>	<u>2424</u>	<u>2809</u>	<u>3138</u>	<u>3451</u>	<u>3752</u>
<u>18250</u>	<u>1662</u>	<u>2428</u>	<u>2813</u>	<u>3142</u>	<u>3456</u>	<u>3757</u>
<u>18300</u>	<u>1665</u>	<u>2432</u>	<u>2817</u>	<u>3146</u>	<u>3461</u>	<u>3762</u>
<u>18350</u>	<u>1668</u>	<u>2436</u>	<u>2821</u>	<u>3151</u>	<u>3466</u>	<u>3768</u>
<u>18400</u>	<u>1670</u>	<u>2440</u>	<u>2825</u>	<u>3155</u>	<u>3471</u>	<u>3773</u>
<u>18450</u>	<u>1673</u>	<u>2444</u>	<u>2829</u>	<u>3160</u>	<u>3476</u>	<u>3778</u>
<u>18500</u>	<u>1676</u>	<u>2448</u>	<u>2833</u>	<u>3164</u>	<u>3481</u>	<u>3784</u>
<u>18550</u>	<u>1679</u>	<u>2452</u>	<u>2837</u>	<u>3169</u>	<u>3486</u>	<u>3789</u>
<u>18600</u>	<u>1682</u>	<u>2456</u>	<u>2841</u>	<u>3173</u>	<u>3491</u>	<u>3794</u>
<u>18650</u>	<u>1685</u>	<u>2460</u>	<u>2845</u>	<u>3178</u>	<u>3496</u>	<u>3800</u>
<u>18700</u>	<u>1688</u>	<u>2464</u>	<u>2849</u>	<u>3182</u>	<u>3501</u>	<u>3805</u>
<u>18750</u>	<u>1691</u>	<u>2467</u>	<u>2853</u>	<u>3187</u>	<u>3505</u>	<u>3810</u>
<u>18800</u>	<u>1694</u>	<u>2471</u>	<u>2857</u>	<u>3191</u>	<u>3510</u>	<u>3816</u>
<u>18850</u>	<u>1697</u>	<u>2475</u>	<u>2861</u>	<u>3196</u>	<u>3515</u>	<u>3821</u>
<u>18900</u>	<u>1700</u>	<u>2479</u>	<u>2865</u>	<u>3200</u>	<u>3520</u>	<u>3827</u>
<u>18950</u>	<u>1703</u>	<u>2483</u>	<u>2869</u>	<u>3205</u>	<u>3525</u>	<u>3832</u>
<u>19000</u>	<u>1706</u>	<u>2487</u>	<u>2873</u>	<u>3209</u>	<u>3530</u>	<u>3837</u>
<u>19050</u>	<u>1709</u>	<u>2491</u>	<u>2877</u>	<u>3214</u>	<u>3535</u>	<u>3843</u>
<u>19100</u>	<u>1712</u>	<u>2495</u>	<u>2881</u>	<u>3218</u>	<u>3540</u>	<u>3848</u>
<u>19150</u>	<u>1715</u>	<u>2498</u>	<u>2885</u>	<u>3222</u>	<u>3545</u>	<u>3853</u>
<u>19200</u>	<u>1717</u>	<u>2502</u>	<u>2889</u>	<u>3227</u>	<u>3549</u>	<u>3858</u>
<u>19250</u>	<u>1720</u>	<u>2506</u>	<u>2892</u>	<u>3231</u>	<u>3554</u>	<u>3863</u>
<u>19300</u>	<u>1723</u>	<u>2510</u>	<u>2896</u>	<u>3235</u>	<u>3559</u>	<u>3868</u>
<u>19350</u>	<u>1726</u>	<u>2513</u>	<u>2900</u>	<u>3239</u>	<u>3563</u>	<u>3873</u>
<u>19400</u>	<u>1729</u>	<u>2517</u>	<u>2904</u>	<u>3244</u>	<u>3568</u>	<u>3878</u>
<u>19450</u>	<u>1732</u>	<u>2521</u>	<u>2908</u>	<u>3248</u>	<u>3573</u>	<u>3883</u>
<u>19500</u>	<u>1734</u>	<u>2524</u>	<u>2911</u>	<u>3252</u>	<u>3577</u>	<u>3889</u>
<u>19550</u>	<u>1737</u>	<u>2528</u>	<u>2915</u>	<u>3256</u>	<u>3582</u>	<u>3894</u>
<u>19600</u>	<u>1740</u>	<u>2532</u>	<u>2919</u>	<u>3261</u>	<u>3587</u>	<u>3899</u>
<u>19650</u>	<u>1743</u>	<u>2536</u>	<u>2923</u>	<u>3265</u>	<u>3591</u>	<u>3904</u>
<u>19700</u>	<u>1746</u>	<u>2539</u>	<u>2927</u>	<u>3269</u>	<u>3596</u>	<u>3909</u>
<u>19750</u>	<u>1748</u>	<u>2543</u>	<u>2931</u>	<u>3273</u>	<u>3601</u>	<u>3914</u>
<u>19800</u>	<u>1751</u>	<u>2547</u>	<u>2934</u>	<u>3278</u>	<u>3605</u>	<u>3919</u>
<u>19850</u>	<u>1754</u>	<u>2550</u>	<u>2938</u>	<u>3282</u>	<u>3610</u>	<u>3924</u>
<u>19900</u>	<u>1757</u>	<u>2554</u>	<u>2942</u>	<u>3286</u>	<u>3615</u>	<u>3929</u>
<u>19950</u>	<u>1760</u>	<u>2558</u>	<u>2946</u>	<u>3290</u>	<u>3619</u>	<u>3934</u>
<u>20000</u>	<u>1762</u>	<u>2562</u>	<u>2950</u>	<u>3295</u>	<u>3624</u>	<u>3939</u>
<u>20050</u>	<u>1765</u>	<u>2565</u>	<u>2953</u>	<u>3299</u>	<u>3629</u>	<u>3945</u>
<u>20100</u>	<u>1768</u>	<u>2569</u>	<u>2957</u>	<u>3303</u>	<u>3633</u>	<u>3950</u>
<u>20150</u>	<u>1771</u>	<u>2573</u>	<u>2961</u>	<u>3307</u>	<u>3638</u>	<u>3955</u>
<u>20200</u>	<u>1774</u>	<u>2576</u>	<u>2965</u>	<u>3312</u>	<u>3643</u>	<u>3960</u>
<u>20250</u>	<u>1776</u>	<u>2580</u>	<u>2969</u>	<u>3316</u>	<u>3648</u>	<u>3965</u>
<u>20300</u>	<u>1779</u>	<u>2584</u>	<u>2972</u>	<u>3320</u>	<u>3652</u>	<u>3970</u>

<u>20350</u>	<u>1782</u>	<u>2588</u>	<u>2976</u>	<u>3324</u>	<u>3657</u>	<u>3975</u>
<u>20400</u>	<u>1785</u>	<u>2591</u>	<u>2980</u>	<u>3329</u>	<u>3662</u>	<u>3980</u>
<u>20450</u>	<u>1788</u>	<u>2595</u>	<u>2984</u>	<u>3333</u>	<u>3666</u>	<u>3985</u>
<u>20500</u>	<u>1791</u>	<u>2599</u>	<u>2988</u>	<u>3337</u>	<u>3671</u>	<u>3990</u>
<u>20550</u>	<u>1793</u>	<u>2602</u>	<u>2991</u>	<u>3341</u>	<u>3676</u>	<u>3995</u>
<u>20600</u>	<u>1796</u>	<u>2606</u>	<u>2995</u>	<u>3346</u>	<u>3680</u>	<u>4000</u>
<u>20650</u>	<u>1799</u>	<u>2610</u>	<u>2999</u>	<u>3350</u>	<u>3685</u>	<u>4006</u>
<u>20700</u>	<u>1802</u>	<u>2614</u>	<u>3003</u>	<u>3354</u>	<u>3690</u>	<u>4011</u>
<u>20750</u>	<u>1805</u>	<u>2617</u>	<u>3007</u>	<u>3358</u>	<u>3694</u>	<u>4016</u>
<u>20800</u>	<u>1807</u>	<u>2621</u>	<u>3011</u>	<u>3363</u>	<u>3699</u>	<u>4021</u>
<u>20850</u>	<u>1810</u>	<u>2625</u>	<u>3014</u>	<u>3367</u>	<u>3704</u>	<u>4026</u>
<u>20900</u>	<u>1813</u>	<u>2628</u>	<u>3018</u>	<u>3371</u>	<u>3708</u>	<u>4031</u>
<u>20950</u>	<u>1816</u>	<u>2632</u>	<u>3022</u>	<u>3375</u>	<u>3713</u>	<u>4036</u>
<u>21000</u>	<u>1818</u>	<u>2636</u>	<u>3027</u>	<u>3381</u>	<u>3719</u>	<u>4043</u>
<u>21050</u>	<u>1821</u>	<u>2640</u>	<u>3033</u>	<u>3388</u>	<u>3726</u>	<u>4051</u>
<u>21100</u>	<u>1823</u>	<u>2645</u>	<u>3039</u>	<u>3394</u>	<u>3733</u>	<u>4058</u>
<u>21150</u>	<u>1826</u>	<u>2649</u>	<u>3044</u>	<u>3400</u>	<u>3740</u>	<u>4066</u>
<u>21200</u>	<u>1828</u>	<u>2653</u>	<u>3050</u>	<u>3407</u>	<u>3747</u>	<u>4074</u>
<u>21250</u>	<u>1831</u>	<u>2657</u>	<u>3056</u>	<u>3413</u>	<u>3755</u>	<u>4081</u>
<u>21300</u>	<u>1833</u>	<u>2662</u>	<u>3061</u>	<u>3420</u>	<u>3762</u>	<u>4089</u>
<u>21350</u>	<u>1836</u>	<u>2666</u>	<u>3067</u>	<u>3426</u>	<u>3769</u>	<u>4096</u>
<u>21400</u>	<u>1838</u>	<u>2670</u>	<u>3073</u>	<u>3432</u>	<u>3776</u>	<u>4104</u>
<u>21450</u>	<u>1841</u>	<u>2674</u>	<u>3079</u>	<u>3439</u>	<u>3783</u>	<u>4112</u>
<u>21500</u>	<u>1843</u>	<u>2679</u>	<u>3084</u>	<u>3445</u>	<u>3790</u>	<u>4119</u>
<u>21550</u>	<u>1846</u>	<u>2683</u>	<u>3090</u>	<u>3452</u>	<u>3797</u>	<u>4127</u>
<u>21600</u>	<u>1848</u>	<u>2687</u>	<u>3096</u>	<u>3458</u>	<u>3804</u>	<u>4135</u>
<u>21650</u>	<u>1850</u>	<u>2691</u>	<u>3101</u>	<u>3464</u>	<u>3811</u>	<u>4142</u>
<u>21700</u>	<u>1853</u>	<u>2696</u>	<u>3107</u>	<u>3471</u>	<u>3818</u>	<u>4150</u>
<u>21750</u>	<u>1855</u>	<u>2700</u>	<u>3113</u>	<u>3477</u>	<u>3825</u>	<u>4158</u>
<u>21800</u>	<u>1858</u>	<u>2704</u>	<u>3119</u>	<u>3483</u>	<u>3832</u>	<u>4165</u>
<u>21850</u>	<u>1860</u>	<u>2708</u>	<u>3124</u>	<u>3490</u>	<u>3839</u>	<u>4173</u>
<u>21900</u>	<u>1863</u>	<u>2713</u>	<u>3130</u>	<u>3496</u>	<u>3846</u>	<u>4181</u>
<u>21950</u>	<u>1865</u>	<u>2717</u>	<u>3136</u>	<u>3503</u>	<u>3853</u>	<u>4188</u>
<u>22000</u>	<u>1868</u>	<u>2721</u>	<u>3142</u>	<u>3509</u>	<u>3860</u>	<u>4196</u>
<u>22050</u>	<u>1870</u>	<u>2725</u>	<u>3147</u>	<u>3515</u>	<u>3867</u>	<u>4203</u>
<u>22100</u>	<u>1873</u>	<u>2730</u>	<u>3153</u>	<u>3522</u>	<u>3874</u>	<u>4211</u>
<u>22150</u>	<u>1875</u>	<u>2734</u>	<u>3159</u>	<u>3528</u>	<u>3881</u>	<u>4219</u>
<u>22200</u>	<u>1878</u>	<u>2738</u>	<u>3164</u>	<u>3535</u>	<u>3888</u>	<u>4226</u>
<u>22250</u>	<u>1880</u>	<u>2742</u>	<u>3170</u>	<u>3541</u>	<u>3895</u>	<u>4234</u>
<u>22300</u>	<u>1883</u>	<u>2747</u>	<u>3176</u>	<u>3547</u>	<u>3902</u>	<u>4242</u>
<u>22350</u>	<u>1885</u>	<u>2751</u>	<u>3182</u>	<u>3554</u>	<u>3909</u>	<u>4249</u>
<u>22400</u>	<u>1888</u>	<u>2755</u>	<u>3187</u>	<u>3560</u>	<u>3916</u>	<u>4257</u>
<u>22450</u>	<u>1890</u>	<u>2759</u>	<u>3193</u>	<u>3567</u>	<u>3923</u>	<u>4265</u>
<u>22500</u>	<u>1892</u>	<u>2764</u>	<u>3199</u>	<u>3573</u>	<u>3930</u>	<u>4272</u>
<u>22550</u>	<u>1895</u>	<u>2768</u>	<u>3204</u>	<u>3579</u>	<u>3937</u>	<u>4280</u>
<u>22600</u>	<u>1897</u>	<u>2772</u>	<u>3210</u>	<u>3586</u>	<u>3944</u>	<u>4288</u>
<u>22650</u>	<u>1900</u>	<u>2776</u>	<u>3216</u>	<u>3592</u>	<u>3951</u>	<u>4295</u>
<u>22700</u>	<u>1902</u>	<u>2781</u>	<u>3222</u>	<u>3599</u>	<u>3958</u>	<u>4303</u>
<u>22750</u>	<u>1905</u>	<u>2785</u>	<u>3227</u>	<u>3605</u>	<u>3965</u>	<u>4310</u>
<u>22800</u>	<u>1907</u>	<u>2789</u>	<u>3233</u>	<u>3611</u>	<u>3972</u>	<u>4318</u>
<u>22850</u>	<u>1910</u>	<u>2793</u>	<u>3239</u>	<u>3618</u>	<u>3979</u>	<u>4326</u>
<u>22900</u>	<u>1912</u>	<u>2798</u>	<u>3245</u>	<u>3624</u>	<u>3987</u>	<u>4333</u>

<u>22950</u>	<u>1915</u>	<u>2802</u>	<u>3250</u>	<u>3631</u>	<u>3994</u>	<u>4341</u>
<u>23000</u>	<u>1917</u>	<u>2806</u>	<u>3256</u>	<u>3637</u>	<u>4001</u>	<u>4349</u>
<u>23050</u>	<u>1920</u>	<u>2810</u>	<u>3262</u>	<u>3643</u>	<u>4008</u>	<u>4356</u>
<u>23100</u>	<u>1922</u>	<u>2814</u>	<u>3267</u>	<u>3650</u>	<u>4015</u>	<u>4364</u>
<u>23150</u>	<u>1925</u>	<u>2819</u>	<u>3273</u>	<u>3656</u>	<u>4022</u>	<u>4372</u>
<u>23200</u>	<u>1927</u>	<u>2823</u>	<u>3279</u>	<u>3662</u>	<u>4029</u>	<u>4379</u>
<u>23250</u>	<u>1930</u>	<u>2827</u>	<u>3285</u>	<u>3669</u>	<u>4036</u>	<u>4387</u>
<u>23300</u>	<u>1932</u>	<u>2831</u>	<u>3290</u>	<u>3675</u>	<u>4043</u>	<u>4394</u>
<u>23350</u>	<u>1934</u>	<u>2836</u>	<u>3296</u>	<u>3682</u>	<u>4050</u>	<u>4402</u>
<u>23400</u>	<u>1937</u>	<u>2840</u>	<u>3302</u>	<u>3688</u>	<u>4057</u>	<u>4410</u>
<u>23450</u>	<u>1939</u>	<u>2844</u>	<u>3307</u>	<u>3694</u>	<u>4064</u>	<u>4417</u>
<u>23500</u>	<u>1942</u>	<u>2848</u>	<u>3313</u>	<u>3701</u>	<u>4071</u>	<u>4425</u>
<u>23550</u>	<u>1944</u>	<u>2853</u>	<u>3319</u>	<u>3707</u>	<u>4078</u>	<u>4433</u>
<u>23600</u>	<u>1947</u>	<u>2857</u>	<u>3325</u>	<u>3714</u>	<u>4085</u>	<u>4440</u>
<u>23650</u>	<u>1949</u>	<u>2861</u>	<u>3330</u>	<u>3720</u>	<u>4092</u>	<u>4448</u>
<u>23700</u>	<u>1952</u>	<u>2865</u>	<u>3336</u>	<u>3726</u>	<u>4099</u>	<u>4456</u>
<u>23750</u>	<u>1954</u>	<u>2870</u>	<u>3342</u>	<u>3733</u>	<u>4106</u>	<u>4463</u>
<u>23800</u>	<u>1957</u>	<u>2874</u>	<u>3348</u>	<u>3739</u>	<u>4113</u>	<u>4471</u>
<u>23850</u>	<u>1959</u>	<u>2878</u>	<u>3353</u>	<u>3746</u>	<u>4120</u>	<u>4479</u>
<u>23900</u>	<u>1962</u>	<u>2882</u>	<u>3359</u>	<u>3752</u>	<u>4127</u>	<u>4486</u>
<u>23950</u>	<u>1964</u>	<u>2887</u>	<u>3365</u>	<u>3758</u>	<u>4134</u>	<u>4494</u>
<u>24000</u>	<u>1967</u>	<u>2891</u>	<u>3370</u>	<u>3765</u>	<u>4141</u>	<u>4501</u>
<u>24050</u>	<u>1969</u>	<u>2895</u>	<u>3376</u>	<u>3771</u>	<u>4148</u>	<u>4509</u>
<u>24100</u>	<u>1972</u>	<u>2899</u>	<u>3382</u>	<u>3778</u>	<u>4155</u>	<u>4517</u>
<u>24150</u>	<u>1974</u>	<u>2904</u>	<u>3388</u>	<u>3784</u>	<u>4162</u>	<u>4524</u>
<u>24200</u>	<u>1976</u>	<u>2908</u>	<u>3393</u>	<u>3790</u>	<u>4169</u>	<u>4532</u>
<u>24250</u>	<u>1979</u>	<u>2912</u>	<u>3399</u>	<u>3797</u>	<u>4176</u>	<u>4540</u>
<u>24300</u>	<u>1981</u>	<u>2916</u>	<u>3405</u>	<u>3803</u>	<u>4183</u>	<u>4547</u>
<u>24350</u>	<u>1984</u>	<u>2921</u>	<u>3410</u>	<u>3809</u>	<u>4190</u>	<u>4555</u>
<u>24400</u>	<u>1986</u>	<u>2925</u>	<u>3416</u>	<u>3816</u>	<u>4197</u>	<u>4563</u>
<u>24450</u>	<u>1989</u>	<u>2929</u>	<u>3422</u>	<u>3822</u>	<u>4204</u>	<u>4570</u>
<u>24500</u>	<u>1991</u>	<u>2933</u>	<u>3428</u>	<u>3829</u>	<u>4212</u>	<u>4578</u>
<u>24550</u>	<u>1994</u>	<u>2938</u>	<u>3433</u>	<u>3835</u>	<u>4219</u>	<u>4586</u>
<u>24600</u>	<u>1996</u>	<u>2942</u>	<u>3439</u>	<u>3841</u>	<u>4226</u>	<u>4593</u>
<u>24650</u>	<u>1999</u>	<u>2946</u>	<u>3445</u>	<u>3848</u>	<u>4233</u>	<u>4601</u>
<u>24700</u>	<u>2001</u>	<u>2950</u>	<u>3451</u>	<u>3854</u>	<u>4240</u>	<u>4608</u>
<u>24750</u>	<u>2004</u>	<u>2955</u>	<u>3456</u>	<u>3861</u>	<u>4247</u>	<u>4616</u>
<u>24800</u>	<u>2006</u>	<u>2959</u>	<u>3462</u>	<u>3867</u>	<u>4254</u>	<u>4624</u>
<u>24850</u>	<u>2009</u>	<u>2963</u>	<u>3468</u>	<u>3873</u>	<u>4261</u>	<u>4631</u>
<u>24900</u>	<u>2011</u>	<u>2967</u>	<u>3473</u>	<u>3880</u>	<u>4268</u>	<u>4639</u>
<u>24950</u>	<u>2013</u>	<u>2972</u>	<u>3479</u>	<u>3886</u>	<u>4275</u>	<u>4647</u>
<u>25000</u>	<u>2016</u>	<u>2976</u>	<u>3485</u>	<u>3893</u>	<u>4282</u>	<u>4654</u>
<u>25050</u>	<u>2018</u>	<u>2980</u>	<u>3491</u>	<u>3899</u>	<u>4289</u>	<u>4662</u>
<u>25100</u>	<u>2021</u>	<u>2984</u>	<u>3496</u>	<u>3905</u>	<u>4296</u>	<u>4670</u>
<u>25150</u>	<u>2023</u>	<u>2988</u>	<u>3502</u>	<u>3912</u>	<u>4303</u>	<u>4677</u>
<u>25200</u>	<u>2026</u>	<u>2993</u>	<u>3508</u>	<u>3918</u>	<u>4310</u>	<u>4685</u>
<u>25250</u>	<u>2028</u>	<u>2997</u>	<u>3513</u>	<u>3925</u>	<u>4317</u>	<u>4693</u>
<u>25300</u>	<u>2031</u>	<u>3001</u>	<u>3519</u>	<u>3931</u>	<u>4324</u>	<u>4700</u>
<u>25350</u>	<u>2033</u>	<u>3005</u>	<u>3525</u>	<u>3937</u>	<u>4331</u>	<u>4708</u>
<u>25400</u>	<u>2036</u>	<u>3010</u>	<u>3531</u>	<u>3944</u>	<u>4338</u>	<u>4715</u>
<u>25450</u>	<u>2038</u>	<u>3014</u>	<u>3536</u>	<u>3950</u>	<u>4345</u>	<u>4723</u>
<u>25500</u>	<u>2041</u>	<u>3018</u>	<u>3542</u>	<u>3956</u>	<u>4352</u>	<u>4731</u>
<u>25550</u>	<u>2043</u>	<u>3022</u>	<u>3548</u>	<u>3963</u>	<u>4359</u>	<u>4738</u>

<u>25600</u>	<u>2046</u>	<u>3027</u>	<u>3554</u>	<u>3969</u>	<u>4366</u>	<u>4746</u>
<u>25650</u>	<u>2048</u>	<u>3031</u>	<u>3559</u>	<u>3976</u>	<u>4373</u>	<u>4754</u>
<u>25700</u>	<u>2051</u>	<u>3035</u>	<u>3565</u>	<u>3982</u>	<u>4380</u>	<u>4761</u>
<u>25750</u>	<u>2053</u>	<u>3039</u>	<u>3571</u>	<u>3988</u>	<u>4387</u>	<u>4769</u>
<u>25800</u>	<u>2055</u>	<u>3044</u>	<u>3576</u>	<u>3995</u>	<u>4394</u>	<u>4777</u>
<u>25850</u>	<u>2058</u>	<u>3048</u>	<u>3582</u>	<u>4001</u>	<u>4401</u>	<u>4784</u>
<u>25900</u>	<u>2060</u>	<u>3052</u>	<u>3588</u>	<u>4007</u>	<u>4408</u>	<u>4792</u>
<u>25950</u>	<u>2063</u>	<u>3056</u>	<u>3592</u>	<u>4012</u>	<u>4413</u>	<u>4797</u>
<u>26000</u>	<u>2066</u>	<u>3059</u>	<u>3596</u>	<u>4017</u>	<u>4418</u>	<u>4803</u>
<u>26050</u>	<u>2068</u>	<u>3063</u>	<u>3600</u>	<u>4021</u>	<u>4423</u>	<u>4808</u>
<u>26100</u>	<u>2071</u>	<u>3067</u>	<u>3604</u>	<u>4026</u>	<u>4428</u>	<u>4814</u>
<u>26150</u>	<u>2073</u>	<u>3070</u>	<u>3608</u>	<u>4030</u>	<u>4434</u>	<u>4819</u>
<u>26200</u>	<u>2076</u>	<u>3074</u>	<u>3612</u>	<u>4035</u>	<u>4439</u>	<u>4825</u>
<u>26250</u>	<u>2078</u>	<u>3078</u>	<u>3617</u>	<u>4040</u>	<u>4444</u>	<u>4830</u>
<u>26300</u>	<u>2081</u>	<u>3081</u>	<u>3621</u>	<u>4044</u>	<u>4449</u>	<u>4836</u>
<u>26350</u>	<u>2083</u>	<u>3085</u>	<u>3625</u>	<u>4049</u>	<u>4454</u>	<u>4841</u>
<u>26400</u>	<u>2086</u>	<u>3089</u>	<u>3629</u>	<u>4054</u>	<u>4459</u>	<u>4847</u>
<u>26450</u>	<u>2089</u>	<u>3092</u>	<u>3633</u>	<u>4058</u>	<u>4464</u>	<u>4852</u>
<u>26500</u>	<u>2091</u>	<u>3096</u>	<u>3637</u>	<u>4063</u>	<u>4469</u>	<u>4858</u>
<u>26550</u>	<u>2094</u>	<u>3100</u>	<u>3641</u>	<u>4068</u>	<u>4474</u>	<u>4864</u>
<u>26600</u>	<u>2096</u>	<u>3103</u>	<u>3646</u>	<u>4072</u>	<u>4479</u>	<u>4869</u>
<u>26650</u>	<u>2099</u>	<u>3107</u>	<u>3650</u>	<u>4077</u>	<u>4484</u>	<u>4875</u>
<u>26700</u>	<u>2101</u>	<u>3111</u>	<u>3654</u>	<u>4081</u>	<u>4490</u>	<u>4880</u>
<u>26750</u>	<u>2104</u>	<u>3114</u>	<u>3658</u>	<u>4086</u>	<u>4495</u>	<u>4886</u>
<u>26800</u>	<u>2107</u>	<u>3118</u>	<u>3662</u>	<u>4091</u>	<u>4500</u>	<u>4891</u>
<u>26850</u>	<u>2109</u>	<u>3122</u>	<u>3666</u>	<u>4095</u>	<u>4505</u>	<u>4897</u>
<u>26900</u>	<u>2112</u>	<u>3125</u>	<u>3671</u>	<u>4100</u>	<u>4510</u>	<u>4902</u>
<u>26950</u>	<u>2114</u>	<u>3129</u>	<u>3675</u>	<u>4105</u>	<u>4515</u>	<u>4908</u>
<u>27000</u>	<u>2117</u>	<u>3133</u>	<u>3679</u>	<u>4109</u>	<u>4520</u>	<u>4913</u>
<u>27050</u>	<u>2119</u>	<u>3136</u>	<u>3683</u>	<u>4114</u>	<u>4525</u>	<u>4919</u>
<u>27100</u>	<u>2122</u>	<u>3140</u>	<u>3687</u>	<u>4118</u>	<u>4530</u>	<u>4924</u>
<u>27150</u>	<u>2125</u>	<u>3144</u>	<u>3691</u>	<u>4123</u>	<u>4535</u>	<u>4930</u>
<u>27200</u>	<u>2127</u>	<u>3147</u>	<u>3695</u>	<u>4128</u>	<u>4541</u>	<u>4936</u>
<u>27250</u>	<u>2130</u>	<u>3151</u>	<u>3700</u>	<u>4132</u>	<u>4546</u>	<u>4941</u>
<u>27300</u>	<u>2132</u>	<u>3155</u>	<u>3704</u>	<u>4137</u>	<u>4551</u>	<u>4947</u>
<u>27350</u>	<u>2135</u>	<u>3158</u>	<u>3708</u>	<u>4142</u>	<u>4556</u>	<u>4952</u>
<u>27400</u>	<u>2137</u>	<u>3162</u>	<u>3712</u>	<u>4146</u>	<u>4561</u>	<u>4958</u>
<u>27450</u>	<u>2140</u>	<u>3166</u>	<u>3716</u>	<u>4151</u>	<u>4566</u>	<u>4963</u>
<u>27500</u>	<u>2142</u>	<u>3169</u>	<u>3720</u>	<u>4156</u>	<u>4571</u>	<u>4969</u>
<u>27550</u>	<u>2145</u>	<u>3173</u>	<u>3724</u>	<u>4160</u>	<u>4576</u>	<u>4974</u>
<u>27600</u>	<u>2148</u>	<u>3177</u>	<u>3729</u>	<u>4165</u>	<u>4581</u>	<u>4980</u>
<u>27650</u>	<u>2150</u>	<u>3180</u>	<u>3733</u>	<u>4169</u>	<u>4586</u>	<u>4985</u>
<u>27700</u>	<u>2153</u>	<u>3184</u>	<u>3737</u>	<u>4174</u>	<u>4591</u>	<u>4991</u>
<u>27750</u>	<u>2155</u>	<u>3188</u>	<u>3741</u>	<u>4179</u>	<u>4597</u>	<u>4996</u>
<u>27800</u>	<u>2158</u>	<u>3191</u>	<u>3745</u>	<u>4183</u>	<u>4602</u>	<u>5002</u>
<u>27850</u>	<u>2160</u>	<u>3195</u>	<u>3749</u>	<u>4188</u>	<u>4607</u>	<u>5008</u>
<u>27900</u>	<u>2163</u>	<u>3199</u>	<u>3753</u>	<u>4193</u>	<u>4612</u>	<u>5013</u>
<u>27950</u>	<u>2166</u>	<u>3202</u>	<u>3758</u>	<u>4197</u>	<u>4617</u>	<u>5019</u>
<u>28000</u>	<u>2168</u>	<u>3206</u>	<u>3762</u>	<u>4202</u>	<u>4622</u>	<u>5024</u>
<u>28050</u>	<u>2171</u>	<u>3210</u>	<u>3766</u>	<u>4206</u>	<u>4627</u>	<u>5030</u>
<u>28100</u>	<u>2173</u>	<u>3213</u>	<u>3770</u>	<u>4211</u>	<u>4632</u>	<u>5035</u>
<u>28150</u>	<u>2176</u>	<u>3217</u>	<u>3774</u>	<u>4216</u>	<u>4637</u>	<u>5041</u>

<u>28200</u>	<u>2178</u>	<u>3221</u>	<u>3778</u>	<u>4220</u>	<u>4642</u>	<u>5046</u>
<u>28250</u>	<u>2181</u>	<u>3224</u>	<u>3782</u>	<u>4225</u>	<u>4647</u>	<u>5052</u>
<u>28300</u>	<u>2183</u>	<u>3228</u>	<u>3787</u>	<u>4230</u>	<u>4653</u>	<u>5057</u>
<u>28350</u>	<u>2186</u>	<u>3232</u>	<u>3791</u>	<u>4234</u>	<u>4658</u>	<u>5063</u>
<u>28400</u>	<u>2189</u>	<u>3235</u>	<u>3795</u>	<u>4239</u>	<u>4663</u>	<u>5068</u>
<u>28450</u>	<u>2191</u>	<u>3239</u>	<u>3799</u>	<u>4244</u>	<u>4668</u>	<u>5074</u>
<u>28500</u>	<u>2194</u>	<u>3243</u>	<u>3803</u>	<u>4248</u>	<u>4673</u>	<u>5079</u>
<u>28550</u>	<u>2196</u>	<u>3246</u>	<u>3807</u>	<u>4253</u>	<u>4678</u>	<u>5085</u>
<u>28600</u>	<u>2199</u>	<u>3250</u>	<u>3811</u>	<u>4257</u>	<u>4683</u>	<u>5091</u>
<u>28650</u>	<u>2201</u>	<u>3254</u>	<u>3816</u>	<u>4262</u>	<u>4688</u>	<u>5096</u>
<u>28700</u>	<u>2204</u>	<u>3257</u>	<u>3820</u>	<u>4267</u>	<u>4693</u>	<u>5102</u>
<u>28750</u>	<u>2207</u>	<u>3261</u>	<u>3824</u>	<u>4271</u>	<u>4698</u>	<u>5107</u>
<u>28800</u>	<u>2209</u>	<u>3265</u>	<u>3828</u>	<u>4276</u>	<u>4704</u>	<u>5113</u>
<u>28850</u>	<u>2212</u>	<u>3268</u>	<u>3832</u>	<u>4281</u>	<u>4709</u>	<u>5118</u>
<u>28900</u>	<u>2214</u>	<u>3272</u>	<u>3836</u>	<u>4285</u>	<u>4714</u>	<u>5124</u>
<u>28950</u>	<u>2217</u>	<u>3276</u>	<u>3840</u>	<u>4290</u>	<u>4719</u>	<u>5129</u>
<u>29000</u>	<u>2219</u>	<u>3279</u>	<u>3845</u>	<u>4294</u>	<u>4724</u>	<u>5135</u>
<u>29050</u>	<u>2222</u>	<u>3283</u>	<u>3849</u>	<u>4299</u>	<u>4729</u>	<u>5140</u>
<u>29100</u>	<u>2224</u>	<u>3287</u>	<u>3853</u>	<u>4304</u>	<u>4734</u>	<u>5146</u>
<u>29150</u>	<u>2227</u>	<u>3290</u>	<u>3857</u>	<u>4308</u>	<u>4739</u>	<u>5151</u>
<u>29200</u>	<u>2230</u>	<u>3294</u>	<u>3861</u>	<u>4313</u>	<u>4744</u>	<u>5157</u>
<u>29250</u>	<u>2232</u>	<u>3298</u>	<u>3865</u>	<u>4318</u>	<u>4749</u>	<u>5163</u>
<u>29300</u>	<u>2235</u>	<u>3301</u>	<u>3869</u>	<u>4322</u>	<u>4754</u>	<u>5168</u>
<u>29350</u>	<u>2237</u>	<u>3305</u>	<u>3874</u>	<u>4327</u>	<u>4760</u>	<u>5174</u>
<u>29400</u>	<u>2240</u>	<u>3309</u>	<u>3878</u>	<u>4331</u>	<u>4765</u>	<u>5179</u>
<u>29450</u>	<u>2242</u>	<u>3312</u>	<u>3882</u>	<u>4336</u>	<u>4770</u>	<u>5185</u>
<u>29500</u>	<u>2245</u>	<u>3316</u>	<u>3886</u>	<u>4341</u>	<u>4775</u>	<u>5190</u>
<u>29550</u>	<u>2248</u>	<u>3320</u>	<u>3890</u>	<u>4345</u>	<u>4780</u>	<u>5196</u>
<u>29600</u>	<u>2250</u>	<u>3323</u>	<u>3894</u>	<u>4350</u>	<u>4785</u>	<u>5201</u>
<u>29650</u>	<u>2253</u>	<u>3327</u>	<u>3899</u>	<u>4355</u>	<u>4790</u>	<u>5207</u>
<u>29700</u>	<u>2255</u>	<u>3331</u>	<u>3903</u>	<u>4359</u>	<u>4795</u>	<u>5212</u>
<u>29750</u>	<u>2258</u>	<u>3334</u>	<u>3907</u>	<u>4364</u>	<u>4800</u>	<u>5218</u>
<u>29800</u>	<u>2260</u>	<u>3338</u>	<u>3911</u>	<u>4369</u>	<u>4805</u>	<u>5223</u>
<u>29850</u>	<u>2263</u>	<u>3342</u>	<u>3915</u>	<u>4373</u>	<u>4810</u>	<u>5229</u>
<u>29900</u>	<u>2266</u>	<u>3345</u>	<u>3919</u>	<u>4378</u>	<u>4816</u>	<u>5235</u>
<u>29950</u>	<u>2268</u>	<u>3349</u>	<u>3923</u>	<u>4382</u>	<u>4821</u>	<u>5240</u>
<u>30000</u>	<u>2271</u>	<u>3353</u>	<u>3928</u>	<u>4387</u>	<u>4826</u>	<u>5246</u>
<u>30050</u>	<u>2273</u>	<u>3356</u>	<u>3932</u>	<u>4392</u>	<u>4831</u>	<u>5251</u>
<u>30100</u>	<u>2276</u>	<u>3360</u>	<u>3936</u>	<u>4396</u>	<u>4836</u>	<u>5257</u>
<u>30150</u>	<u>2278</u>	<u>3364</u>	<u>3940</u>	<u>4401</u>	<u>4841</u>	<u>5262</u>
<u>30200</u>	<u>2281</u>	<u>3367</u>	<u>3944</u>	<u>4406</u>	<u>4846</u>	<u>5268</u>
<u>30250</u>	<u>2283</u>	<u>3371</u>	<u>3948</u>	<u>4410</u>	<u>4851</u>	<u>5273</u>
<u>30300</u>	<u>2286</u>	<u>3375</u>	<u>3952</u>	<u>4415</u>	<u>4856</u>	<u>5279</u>
<u>30350</u>	<u>2289</u>	<u>3378</u>	<u>3957</u>	<u>4419</u>	<u>4861</u>	<u>5284</u>
<u>30400</u>	<u>2291</u>	<u>3382</u>	<u>3961</u>	<u>4424</u>	<u>4867</u>	<u>5290</u>
<u>30450</u>	<u>2294</u>	<u>3386</u>	<u>3965</u>	<u>4429</u>	<u>4872</u>	<u>5295</u>
<u>30500</u>	<u>2296</u>	<u>3389</u>	<u>3969</u>	<u>4433</u>	<u>4877</u>	<u>5301</u>
<u>30550</u>	<u>2299</u>	<u>3393</u>	<u>3973</u>	<u>4438</u>	<u>4882</u>	<u>5307</u>
<u>30600</u>	<u>2301</u>	<u>3397</u>	<u>3977</u>	<u>4443</u>	<u>4887</u>	<u>5312</u>
<u>30650</u>	<u>2304</u>	<u>3400</u>	<u>3981</u>	<u>4447</u>	<u>4892</u>	<u>5318</u>
<u>30700</u>	<u>2307</u>	<u>3404</u>	<u>3986</u>	<u>4452</u>	<u>4897</u>	<u>5323</u>
<u>30750</u>	<u>2309</u>	<u>3408</u>	<u>3990</u>	<u>4457</u>	<u>4902</u>	<u>5329</u>

<u>30800</u>	<u>2312</u>	<u>3411</u>	<u>3994</u>	<u>4461</u>	<u>4907</u>	<u>5334</u>
<u>30850</u>	<u>2314</u>	<u>3415</u>	<u>3998</u>	<u>4466</u>	<u>4912</u>	<u>5340</u>
<u>30900</u>	<u>2317</u>	<u>3419</u>	<u>4002</u>	<u>4470</u>	<u>4917</u>	<u>5345</u>
<u>30950</u>	<u>2319</u>	<u>3422</u>	<u>4006</u>	<u>4475</u>	<u>4923</u>	<u>5351</u>
<u>31000</u>	<u>2322</u>	<u>3426</u>	<u>4010</u>	<u>4480</u>	<u>4928</u>	<u>5356</u>
<u>31050</u>	<u>2324</u>	<u>3430</u>	<u>4015</u>	<u>4484</u>	<u>4933</u>	<u>5362</u>
<u>31100</u>	<u>2327</u>	<u>3433</u>	<u>4019</u>	<u>4489</u>	<u>4938</u>	<u>5367</u>
<u>31150</u>	<u>2330</u>	<u>3437</u>	<u>4023</u>	<u>4494</u>	<u>4943</u>	<u>5373</u>
<u>31200</u>	<u>2332</u>	<u>3441</u>	<u>4027</u>	<u>4498</u>	<u>4948</u>	<u>5378</u>
<u>31250</u>	<u>2335</u>	<u>3444</u>	<u>4031</u>	<u>4503</u>	<u>4953</u>	<u>5384</u>
<u>31300</u>	<u>2337</u>	<u>3448</u>	<u>4035</u>	<u>4507</u>	<u>4958</u>	<u>5390</u>
<u>31350</u>	<u>2340</u>	<u>3452</u>	<u>4039</u>	<u>4512</u>	<u>4963</u>	<u>5395</u>
<u>31400</u>	<u>2342</u>	<u>3455</u>	<u>4044</u>	<u>4517</u>	<u>4968</u>	<u>5401</u>
<u>31450</u>	<u>2345</u>	<u>3459</u>	<u>4048</u>	<u>4521</u>	<u>4973</u>	<u>5406</u>
<u>31500</u>	<u>2348</u>	<u>3463</u>	<u>4052</u>	<u>4526</u>	<u>4979</u>	<u>5412</u>
<u>31550</u>	<u>2350</u>	<u>3466</u>	<u>4056</u>	<u>4531</u>	<u>4984</u>	<u>5417</u>
<u>31600</u>	<u>2353</u>	<u>3470</u>	<u>4060</u>	<u>4535</u>	<u>4989</u>	<u>5423</u>
<u>31650</u>	<u>2355</u>	<u>3474</u>	<u>4064</u>	<u>4540</u>	<u>4994</u>	<u>5428</u>
<u>31700</u>	<u>2358</u>	<u>3477</u>	<u>4068</u>	<u>4544</u>	<u>4999</u>	<u>5434</u>
<u>31750</u>	<u>2360</u>	<u>3481</u>	<u>4073</u>	<u>4549</u>	<u>5004</u>	<u>5439</u>
<u>31800</u>	<u>2363</u>	<u>3485</u>	<u>4077</u>	<u>4554</u>	<u>5009</u>	<u>5445</u>
<u>31850</u>	<u>2365</u>	<u>3488</u>	<u>4081</u>	<u>4558</u>	<u>5014</u>	<u>5450</u>
<u>31900</u>	<u>2368</u>	<u>3492</u>	<u>4085</u>	<u>4563</u>	<u>5019</u>	<u>5456</u>
<u>31950</u>	<u>2371</u>	<u>3496</u>	<u>4089</u>	<u>4568</u>	<u>5024</u>	<u>5462</u>
<u>32000</u>	<u>2373</u>	<u>3499</u>	<u>4093</u>	<u>4572</u>	<u>5030</u>	<u>5467</u>
<u>32050</u>	<u>2376</u>	<u>3503</u>	<u>4098</u>	<u>4577</u>	<u>5035</u>	<u>5473</u>
<u>32100</u>	<u>2378</u>	<u>3507</u>	<u>4102</u>	<u>4582</u>	<u>5040</u>	<u>5478</u>
<u>32150</u>	<u>2381</u>	<u>3510</u>	<u>4106</u>	<u>4586</u>	<u>5045</u>	<u>5484</u>
<u>32200</u>	<u>2383</u>	<u>3514</u>	<u>4110</u>	<u>4591</u>	<u>5050</u>	<u>5489</u>
<u>32250</u>	<u>2386</u>	<u>3518</u>	<u>4114</u>	<u>4595</u>	<u>5055</u>	<u>5495</u>
<u>32300</u>	<u>2389</u>	<u>3521</u>	<u>4118</u>	<u>4600</u>	<u>5060</u>	<u>5500</u>
<u>32350</u>	<u>2391</u>	<u>3525</u>	<u>4122</u>	<u>4605</u>	<u>5065</u>	<u>5506</u>
<u>32400</u>	<u>2394</u>	<u>3529</u>	<u>4127</u>	<u>4609</u>	<u>5070</u>	<u>5511</u>
<u>32450</u>	<u>2396</u>	<u>3532</u>	<u>4131</u>	<u>4614</u>	<u>5075</u>	<u>5517</u>
<u>32500</u>	<u>2399</u>	<u>3536</u>	<u>4135</u>	<u>4619</u>	<u>5080</u>	<u>5522</u>
<u>32550</u>	<u>2401</u>	<u>3540</u>	<u>4139</u>	<u>4623</u>	<u>5086</u>	<u>5528</u>
<u>32600</u>	<u>2404</u>	<u>3543</u>	<u>4143</u>	<u>4628</u>	<u>5091</u>	<u>5534</u>
<u>32650</u>	<u>2407</u>	<u>3547</u>	<u>4147</u>	<u>4632</u>	<u>5096</u>	<u>5539</u>
<u>32700</u>	<u>2409</u>	<u>3550</u>	<u>4151</u>	<u>4637</u>	<u>5101</u>	<u>5545</u>
<u>32750</u>	<u>2412</u>	<u>3554</u>	<u>4156</u>	<u>4642</u>	<u>5106</u>	<u>5550</u>
<u>32800</u>	<u>2414</u>	<u>3558</u>	<u>4160</u>	<u>4646</u>	<u>5111</u>	<u>5556</u>
<u>32850</u>	<u>2417</u>	<u>3561</u>	<u>4164</u>	<u>4651</u>	<u>5116</u>	<u>5561</u>
<u>32900</u>	<u>2419</u>	<u>3565</u>	<u>4168</u>	<u>4656</u>	<u>5121</u>	<u>5567</u>
<u>32950</u>	<u>2422</u>	<u>3569</u>	<u>4172</u>	<u>4660</u>	<u>5126</u>	<u>5572</u>
<u>33000</u>	<u>2424</u>	<u>3572</u>	<u>4176</u>	<u>4665</u>	<u>5131</u>	<u>5578</u>
<u>33050</u>	<u>2427</u>	<u>3576</u>	<u>4180</u>	<u>4670</u>	<u>5136</u>	<u>5583</u>
<u>33100</u>	<u>2430</u>	<u>3580</u>	<u>4185</u>	<u>4674</u>	<u>5142</u>	<u>5589</u>
<u>33150</u>	<u>2432</u>	<u>3583</u>	<u>4189</u>	<u>4679</u>	<u>5147</u>	<u>5594</u>
<u>33200</u>	<u>2435</u>	<u>3587</u>	<u>4193</u>	<u>4683</u>	<u>5152</u>	<u>5600</u>
<u>33250</u>	<u>2437</u>	<u>3591</u>	<u>4197</u>	<u>4688</u>	<u>5157</u>	<u>5606</u>
<u>33300</u>	<u>2440</u>	<u>3594</u>	<u>4201</u>	<u>4693</u>	<u>5162</u>	<u>5611</u>
<u>33350</u>	<u>2442</u>	<u>3598</u>	<u>4205</u>	<u>4697</u>	<u>5167</u>	<u>5617</u>

<u>33400</u>	<u>2445</u>	<u>3602</u>	<u>4209</u>	<u>4702</u>	<u>5172</u>	<u>5622</u>
<u>33450</u>	<u>2448</u>	<u>3605</u>	<u>4214</u>	<u>4707</u>	<u>5177</u>	<u>5628</u>
<u>33500</u>	<u>2450</u>	<u>3609</u>	<u>4218</u>	<u>4711</u>	<u>5182</u>	<u>5633</u>
<u>33550</u>	<u>2453</u>	<u>3613</u>	<u>4222</u>	<u>4716</u>	<u>5187</u>	<u>5639</u>
<u>33600</u>	<u>2455</u>	<u>3616</u>	<u>4226</u>	<u>4720</u>	<u>5193</u>	<u>5644</u>
<u>33650</u>	<u>2458</u>	<u>3620</u>	<u>4230</u>	<u>4725</u>	<u>5198</u>	<u>5650</u>
<u>33700</u>	<u>2460</u>	<u>3624</u>	<u>4234</u>	<u>4730</u>	<u>5203</u>	<u>5655</u>
<u>33750</u>	<u>2463</u>	<u>3627</u>	<u>4238</u>	<u>4734</u>	<u>5208</u>	<u>5661</u>
<u>33800</u>	<u>2465</u>	<u>3631</u>	<u>4243</u>	<u>4739</u>	<u>5213</u>	<u>5666</u>
<u>33850</u>	<u>2468</u>	<u>3635</u>	<u>4247</u>	<u>4744</u>	<u>5218</u>	<u>5672</u>
<u>33900</u>	<u>2471</u>	<u>3638</u>	<u>4251</u>	<u>4748</u>	<u>5223</u>	<u>5677</u>
<u>33950</u>	<u>2473</u>	<u>3642</u>	<u>4255</u>	<u>4753</u>	<u>5228</u>	<u>5683</u>
<u>34000</u>	<u>2476</u>	<u>3646</u>	<u>4259</u>	<u>4758</u>	<u>5233</u>	<u>5689</u>
<u>34050</u>	<u>2478</u>	<u>3649</u>	<u>4263</u>	<u>4762</u>	<u>5238</u>	<u>5694</u>
<u>34100</u>	<u>2481</u>	<u>3653</u>	<u>4267</u>	<u>4767</u>	<u>5243</u>	<u>5700</u>
<u>34150</u>	<u>2483</u>	<u>3657</u>	<u>4272</u>	<u>4771</u>	<u>5249</u>	<u>5705</u>
<u>34200</u>	<u>2486</u>	<u>3660</u>	<u>4276</u>	<u>4776</u>	<u>5254</u>	<u>5711</u>
<u>34250</u>	<u>2489</u>	<u>3664</u>	<u>4280</u>	<u>4781</u>	<u>5259</u>	<u>5716</u>
<u>34300</u>	<u>2491</u>	<u>3668</u>	<u>4284</u>	<u>4785</u>	<u>5264</u>	<u>5722</u>
<u>34350</u>	<u>2494</u>	<u>3671</u>	<u>4288</u>	<u>4790</u>	<u>5269</u>	<u>5727</u>
<u>34400</u>	<u>2496</u>	<u>3675</u>	<u>4292</u>	<u>4795</u>	<u>5274</u>	<u>5733</u>
<u>34450</u>	<u>2499</u>	<u>3679</u>	<u>4296</u>	<u>4799</u>	<u>5279</u>	<u>5738</u>
<u>34500</u>	<u>2501</u>	<u>3682</u>	<u>4301</u>	<u>4804</u>	<u>5284</u>	<u>5744</u>
<u>34550</u>	<u>2504</u>	<u>3686</u>	<u>4305</u>	<u>4808</u>	<u>5289</u>	<u>5749</u>
<u>34600</u>	<u>2506</u>	<u>3690</u>	<u>4309</u>	<u>4813</u>	<u>5294</u>	<u>5755</u>
<u>34650</u>	<u>2509</u>	<u>3693</u>	<u>4313</u>	<u>4818</u>	<u>5299</u>	<u>5761</u>
<u>34700</u>	<u>2512</u>	<u>3697</u>	<u>4317</u>	<u>4822</u>	<u>5305</u>	<u>5766</u>
<u>34750</u>	<u>2514</u>	<u>3701</u>	<u>4321</u>	<u>4827</u>	<u>5310</u>	<u>5772</u>
<u>34800</u>	<u>2517</u>	<u>3704</u>	<u>4326</u>	<u>4832</u>	<u>5315</u>	<u>5777</u>
<u>34850</u>	<u>2519</u>	<u>3708</u>	<u>4330</u>	<u>4836</u>	<u>5320</u>	<u>5783</u>
<u>34900</u>	<u>2522</u>	<u>3712</u>	<u>4334</u>	<u>4841</u>	<u>5325</u>	<u>5788</u>
<u>34950</u>	<u>2524</u>	<u>3715</u>	<u>4338</u>	<u>4845</u>	<u>5330</u>	<u>5794</u>
<u>35000</u>	<u>2527</u>	<u>3719</u>	<u>4342</u>	<u>4850</u>	<u>5335</u>	<u>5799</u>

3

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

1 If combined adjusted gross income is above ~~\$15,000~~ \$35,000 per month, which is the
2 highest amount of income considered in the table of monthly basic child support obligations set
3 forth in §48-13-301 of this code ~~subsection (a) of this section~~, the basic child support obligation
4 shall not be less than it would be based on a combined adjusted gross income of ~~\$15,000~~
5 \$35,000. The court may also compute the basic child support obligation for combined adjusted
6 gross incomes above ~~\$15,000~~ \$35,000 by the following:

7 (1) One child -- ~~\$1,338~~ \$2,527 + 0.088 x combined adjusted gross income above ~~\$15,000~~

- 8 \$35,000 per month;
- 9 (2) Two children -- ~~\$1,934~~ \$3,719 + 0.129 x combined adjusted gross income above
- 10 ~~\$15,000~~ \$35,000 per month;
- 11 (3) Three children -- ~~\$2,276~~ \$4,342 + 0.153 x combined adjusted gross income above
- 12 ~~\$15,000~~ \$35,000 per month;
- 13 (4) Four children -- ~~\$2,515~~ \$4,850 + 0.169 x combined adjusted gross income above
- 14 ~~\$15,000~~ \$35,000 per month;
- 15 (5) Five children -- ~~\$2,726~~ \$5,335 + 0.183 x combined adjusted gross income above
- 16 ~~\$15,000~~ \$35,000 per month; and
- 17 (6) Six children -- ~~\$2,917~~ \$5,799 + 0.196 x combined adjusted gross income above
- 18 ~~\$15,000~~ \$35,000 per month.

PART 4. SUPPORT IN SOLE CUSTODY CASES.

§48-13-403. Worksheet for calculating basic child support obligation in basic shared parenting cases.

1 Child support for basic shared parenting cases shall be calculated using the following
2 worksheet:

WORKSHEET A: BASIC SHARED PARENTING

4 IN THE FAMILY COURT OF _____ COUNTY, WEST VIRGINIA

5 CASE NO. _____

6 Mother: _____ SS No.: _____ Primary Custodial parent? [] Yes [] No

7 Father: _____ SS No.: _____ Primary Custodial parent? [] Yes [] No

Children	SSN	Date of Birth	Children	SSN	Date of Birth
PART I. CHILD SUPPORT ORDER					
1. MONTHLY GROSS INCOME (Exclusive of overtime compensation)			Mother	Father	Combined
			\$	\$	

a. Minus preexisting child support payment	-	-	
b. Minus maintenance paid	-	-	
c. Plus overtime compensation, if not excluded, and not to exceed 50%, pursuant to W. Va. Code §48-1-228(b)(6)	+	+	
d. Additional dependents deduction	-	-	
2. MONTHLY ADJUSTED GROSS INCOME	\$	\$	\$
3. PERCENTAGE SHARE OF INCOME (Each parent's income from line 2 divided by Combined Income)	%	%	100%
4. BASIC OBLIGATION (Use Line 2 combined to find amount from schedule.)			\$
5. ADJUSTMENTS (Expenses paid directly by each parent)			
a. Work-Related Child Care Costs Adjusted for Federal Tax Credit (0.75 x actual work-related child care costs.)	\$	\$	
b. Extraordinary Medical Expenses (Uninsured only) and Children's Portion of Health Insurance Premium Costs.	\$	\$	
c. Extraordinary Expenses (Agreed to by parents or by order of the court.)	\$	\$	
d. Minus Extraordinary Adjustments (Agreed to by parents or by order of court.)	-	-	
e. Total Adjustments (For each column, add 5a, 5b, and 5c. Subtract Line 5d. Add the parent's totals together for Combined amount.)	\$	\$	\$
6. TOTAL SUPPORT OBLIGATION (Add line 4 and line 5e Combined.)			\$
7. EACH PARENT'S SHARE OF THE TOTAL CHILD SUPPORT OBLIGATION (Line 3 x line 6 for each parent.)	\$	\$	
8. PAYOR PARENT ADJUSTMENT (Enter payor parent's line 5e.)	\$	\$	
9. RECOMMENDED CHILD SUPPORT ORDER (Subtract line 8 from line 7 for the payor parent only. Leave payee parent column blank.)	\$	\$	
PART II. ABILITY TO PAY CALCULATION (Complete if the payor parent's adjusted monthly gross income is below \$1,550 <u>\$2,600</u> .)			
10. Spendable Income (0.80 x line 2 for payor parent only.)			
11. Self Support Reserve	\$500 \$997	\$500 \$997	
12. Income Available for Support (Line 10 - line 11. If less than \$50, then \$50)			
13. Adjusted Child Support Order (Lessor of Line 9 and Line 12.)			
Comments, calculations, or rebuttals to schedule or adjustments if payor parent directly pays extraordinary expenses.			
PREPARED BY:			Date:

§48-13-404. Additional calculation to be made in basic shared parenting cases.

1 In cases where the payor parent's adjusted gross income is below ~~\$1,550~~ \$2,600 per
2 month, an additional calculation in Worksheet A, Part II shall be made. This additional calculation
3 sets the child support order at whichever is lower.

4 (1) Child support at the amount determined in Part I; or

5 (2) The difference between 80 percent of the payor parent's adjusted gross income and
6 ~~\$500~~ \$997, or \$50, whichever is more.

PART 5. SUPPORT IN EXTENDED SHARED PARENTING OR SPLIT PHYSICAL CUSTODY CASES.

§48-13-501. Extended shared parenting adjustment.

1 Child support for cases with extended shared parenting is calculated using Worksheet B.
2 The following method is used only for extended shared parenting: That is, in cases where each
3 parent has the child for more than 127 days per year (35 percent).

4 (1) The basic child support obligation is multiplied by ~~1.5~~ 1.6 to arrive at a shared parenting
5 basic child support obligation. The shared parenting basic child support obligation is apportioned
6 to each parent according to his or her income. In turn, a child support obligation is computed for
7 each parent by multiplying that parent's portion of the shared parenting child support obligation
8 by the percentage of time the child spends with the other parent. The respective basic child
9 support obligations are then offset, with the parent owing more basic child support paying the
10 difference between the two amounts. The transfer for the basic obligation for the parent owing
11 less basic child support shall be set at \$0.

12 (2) Adjustments for each parent's additional direct expenses on the child are made by
13 apportioning the sum of the parent's direct expenditures on the child's share of any unreimbursed
14 child health care expenses, work-related child care expenses, and any other extraordinary
15 expenses agreed to by the parents or ordered by the court less any extraordinary credits agreed
16 to by the parents or ordered by the court to each parent according to their income share. In turn
17 each parent's net share of additional direct expenses is determined by subtracting the parent's

18 actual direct expenses on the child's share of any unreimbursed child health care expenses, work-
19 related child care expenses, and any other extraordinary expenses agreed to by the parents or
20 by the court less any extraordinary credits agreed to by the parents or ordered by the court from
21 their share. The parent with a positive net share of additional direct expenses owes the other
22 parent the amount of his or her net share of additional direct expenses. The parent with zero or a
23 negative net share of additional direct expenses owes \$0 for additional direct expenses.

24 (3) The final amount of the child support order is determined by summing what each parent
25 owes for the basic support obligation and additional direct expenses as defined in subdivisions
26 (1) and (2) of this section. The respective sums are then offset, with the parent owing more paying
27 the other parent the difference between the two amounts