

MAINE STATE LEGISLATURE

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Review of the Maine Child Support Guidelines

Submitted to:

Maine Department of Health and Human Services
Division of Support Enforcement and Recovery (DSER)

Submitted by:

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

EXECUTIVE SUMMARY

This report documents the review of the Maine child support guidelines. Federal regulation (45 C.F.R. § 302.56(e)) requires states to review their guidelines at least once every four years. The Maine child support guidelines are provided for by state statute (see Maine Revised Statutes (M.R.S.), Title 19-A, Chapter 63, available at: <https://legislature.maine.gov/statutes/19-A/title19-Ach63sec0.html>). “Support guidelines” are defined by statute as the child support table and the criteria for application of the table (19-A M.R.S. §2006). Child support guidelines apply to any court or administrative proceeding in which a child support order is issued or modified or in which past support is awarded (19-A M.R.S. §2002). State statute (19-A M.R.S. §2011) directs the Department of Health and Human Services (DHHS) to establish a child support table, which is core to calculating a parent’s support obligation. This is done through the DHHS Division of Support Enforcement and Recovery (DSER), which is the child support agency in Maine. Its main office is in Augusta and satellite offices are located across the state. In all, the table reflects economic data on the cost of raising children. The economic data underlying the table dates back to 2012.

Federal regulation also imposes certain requirements for a state’s guidelines review. This is the first review Maine has conducted using the federal requirements added in 2016 (which states had a rolling deadline spanning more than one review to fulfill).¹ States must:

- Consider economic data on the cost of raising children;
- Analyze case file data (or data collected through another method) to assess how the current guidelines are being applied and the number and types of deviations being granted from those guidelines, to inform appropriate changes to limit deviations;
- Analyze case file data on rates of default, income imputation, and application of the low-income adjustment, and payment data;
- Consider labor market data by occupation and skill level;
- Consider the impact of guidelines policies on low-income families; and
- Consider factors that influence employment rates among parents and compliance with child support orders.

This report demonstrates that Maine has fulfilled these requirements. In addition, this report uses the economic data on the cost of raising children to prepare an updated child support table. Finally, this report compares Maine’s approach to adjustments for additional dependents to those of other states.

Findings from the Analysis of Economic Data on the Cost of Raising Children

Since the existing table was developed, a new study of child-rearing expenditures has been published that relies on more current expenditures data. The study was conducted by the same economist using the same methodology to measure child-rearing expenditures as the methodology underlying the current table. The study was used to prepare an updated table. In addition, the proposed updated table considers 2022 federal and state income taxes and FICA (which affect the amount of spendable income available for child-rearing expenditures); 2022 price levels; Maine’s most current price parity (because Maine’s prices are slightly lower than the national average); and the 2022 federal poverty guidelines, which is used to update the self-support reserve that is part of the low-income adjustment.

¹ Exhibit 2, set forth below, is the federal regulation pertaining to child support guidelines, 45 C.F.R. §302.56.

Findings from Analysis of Case File Data

Case file data were also analyzed to fulfill federal data requirements. The analysis considered three different order types: IV-D administrative orders, IV-D court orders, and non-IV-D orders. Maine's guidelines deviation rate ranges from 1 percent among IV-D administrative orders to 16 percent among non-IV-D orders. These rates are below the deviation rates of many states. The low-income adjustment was applied to 2 percent of the IV-D court orders and non-IV-D orders and 16 percent of the IV-D administrative orders. Income imputation was estimated by noting the percentage of obligated parents with full-time, minimum wage earnings. Almost a quarter (24%) of obligated parents with IV-D court orders and 11 percent of obligated parents with non-IV-D orders had full-time, minimum wage earnings. Income information was not available for IV-D administrative orders. The default rate was measured for IV-D court orders only: it was about 10 percent. Generally, payment outcomes were less among orders adjusted for low-income, and where the obligated parent's income was equivalent to full-time, minimum wage earnings.

Fulfillment of 2016-Expanded Requirements of State Guidelines

The report also considered whether the current Maine guidelines fulfill federal requirements of state guidelines that were added in 2016: consider all income and evidence of ability to pay; 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; and provide that incarceration is not voluntary unemployment. The existing Maine guidelines appears to comply with the added federal requirement except it does not name the 14 factors to be considered verbatim when income imputation is authorized (e.g., the noncustodial parent's employment and earnings history as well as the local job market). Although in practice, Maine does indeed consider the actual circumstances of the obligated parent when income imputation is authorized. The caveat to this assessment is that the authors of this report do not have the authority to determine compliance with federal regulation. Only the federal Office of Child Support Enforcement does.

Finally, the report compares Maine's adjustment for additional dependents to those of other states. In general, Maine's adjustment is like those of other states: it allows an income deduction for prior child support orders, and it allows an income deduction for theoretical orders for additional dependents who are not covered by a child support order. Some states use birth order or do not make a distinction based on birth order or which order was issued first. Several states prohibit a modification when the only change in circumstance is another additional dependent or another order, yet they allow for their consideration if there is another change in circumstance (e.g., a change in income).

Conclusion and Recommendations

Updating the table and the self-support reserve is appropriate, given recent inflation changes and better and more current economic data on the cost of raising children.

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SECTION 1: INTRODUCTION

This report documents the review of the Maine child support guidelines. Federal regulation (45 C.F.R. § 302.56(e)) requires states to review their guidelines at least once every four years. The Maine child support guidelines are provided for by state statute (see Maine Revised Statutes (M.R.S.), Title 19-A, Chapter 63, available at: <https://legislature.maine.gov/statutes/19-A/title19-Ach63sec0.html>). “Support guidelines” are defined by statute as the child support table and the criteria for application of the table (19-A M.R.S. §2006). Child support guidelines apply to any court or administrative proceeding in which a child support order is issued or modified or in which past support is awarded (19-A M.R.S. §2002). State statute (19-A M.R.S. §2011) directs the Department of Health and Human Services (DHHS) to establish a child support table, which is core to calculating a parent’s support obligation. This is done through Maine’s child support agency, the DHHS Division of Support Enforcement and Recovery (DSER). DSER’s main office is in Augusta with satellite offices located across the state. Exhibit 1 shows an excerpt of the DHHS/DSER-developed table. It reflects the percentage of combined gross income that parents living in the same household in Maine ordinarily spend on their children.

Federal regulation also imposes certain requirements for a state’s guidelines review process. (These rules are shown in Exhibit 2 at the end of this section)² The federal requirements expanded in 2016,³ so this is the first review Maine has conducted using the expanded requirements. States must:

- Consider economic data on the cost of raising children;
- Analyze case file data (or data collected through another method) to assess how the current guidelines are being applied and the number and types of deviations being granted from those guidelines, to inform appropriate changes to limit deviations;
- Analyze case file data on rates of default, income imputation, and application of the low-income adjustment, and payment data;
- Consider labor market data by occupation and skill level;
- Consider the impact of guidelines policies on low-income families; and
- Consider factors that influence employment rates among parents and compliance with child support orders.

This report demonstrates that Maine has fulfilled these requirements, including those promulgated in 2016. In addition, this report uses the economic data on the cost of raising children to prepare an updated child support table. Finally, this report compares Maine’s approach to adjustments for additional dependents to those of other states.

MAINE CHILDREN AND CHILD SUPPORT

Child support is an important source of income for Maine children. Based on the most recent U.S. Census American Community Survey from 2020, the total population of Maine was 1,362,359 of which

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

³ Exhibit 2, set forth below, is the federal regulation pertaining to child support guidelines, 45 C.F.R. §302.56.

250,967 were children.⁴ The 2022 Kids Count Data Book reports several statistics (mostly from 2019) that are relevant to child support.

- The percentage of Maine children living in poverty is 14 percent, while it is 17 percent nationally.⁵
- The percentage of children whose parents lack secure employment is 27 percent in Maine and 26 percent nationally.
- The percentage of Maine children living in single-parent families is 33 percent, while it is 34 percent nationally.
- The percentage of Maine female-headed families receiving child support is 28 percent, while it is 26 percent nationally.⁶

Many Maine families benefit from child support. In federal fiscal year (FFY) 2021, DSER served 38,345 cases,⁷ established 721 support orders,⁸ collected and distributed over \$101 million in child support, and received payments for 86 percent of the cases under order, significantly more than the national average of 75 percent. In general, these statistics are lower than pre-pandemic amounts both at the state and national level.

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.⁹ Other national research finds that almost a quarter of nonresidential parents have no or limited reported earnings.¹⁰ These statistics underscore the need for guidelines to both help lift families out of poverty, and also recognize that low-income parents who are not living with the child may have a limited ability to pay. This is addressed as required by federal and state law in the Self-Support Reserve, described below.

OVERVIEW OF THE CURRENT MAINE CHILD SUPPORT TABLE

Exhibit 1 shows the core of the child support guidelines, which is a table used to calculate base support. The support award is determined by considering the combined income of the parents and locating the basic obligation for that combined income and number of children for whom support is being determined. For example, if the combined gross income of the parents is \$30,000 (where the custodial parent's income is \$14,000 per year and the obligated parent's income is \$16,000 per year) and there are two children, the basic obligation is \$86 per child per week. Each parent is responsible for their

⁴ U.S. Census American Community Survey 2020. Retrieved from <https://data.census.gov>.

⁵ This is from 2020 data rather than 2019.

⁶ 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>.

⁷ Federal Office of Child Support Enforcement. (2022). *Office of Child Support Preliminary Report 2022*. Retrieved from <https://www.acf.hhs.gov/css/policy-guidance/fy-2021-preliminary-data-report-and-tables>.

⁸ Five years ago, CSS established over 30,000 orders per year. It is believed that the count is down due to the pandemic and other factors.

⁹ 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.

¹⁰ 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.

prorated share of the basic obligation. The custodial parent's prorated share is 47 percent (\$14,000 divided by \$30,000 equals 47%) and the obligated parent's prorated share is 53 percent (\$16,000 divided by \$30,000 equals 53%). Since there are two children, the total basic obligation is \$172 per week (\$86 multiplied by two). The custodial parent's share is \$81 per week (47% of \$172) and the obligated parent's share is \$91 per week (53% of \$172). It is presumed that the custodial parent spends their share directly on the child. The obligated parent's share forms the base of the child support calculation. There may be additional adjustments for actual childcare costs or extraordinary medical expenses of the children. There are also supplemental provisions for instances where parents have substantially equal care.

Basis of Existing Table

The table (Exhibit 1) considers the average cost of raising children among families with similar incomes and family sizes, but excludes childcare expenses, extraordinary medical expenses, and cost of the health insurance premium of the child. The actual amount of these expenses is considered in the guidelines calculation on a case-by-case basis. State law specifies that the table reflect the "percentage of combined gross income that parents living in the same household in this State ordinarily spend on their children" (19-A M.R.S. §2011). As shown in the shaded area, the table also includes a self-support reserve for the obligated parent. Federal law requires states consider the subsistence needs of obligated parents in child support guidelines. The intent of the requirement is to allow the obligated parent to live at least at a subsistence level while making full payment of the guidelines-determined support amount. Maine, like most states, fulfills this requirement through a self-support reserve which is discussed in more detail below.

The existing Maine table relies on a 2006 study of child-rearing expenditures from families surveyed in 1998–2004.¹¹ It was updated in 2012 to include current economic data on some of the factors considered in the table: namely, it was updated to consider current price levels; federal and state income taxes and FICA (which affect the amount of after-tax income available to spend); and the federal poverty guidelines for one person, which is used as a self-support reserve.¹² The table was most recently updated in 2016 using a single tier of child support to cover all children, replacing the age-based, two-tier columns then in use. The single tier system was recommended by consultants during the 2007 and 2012 guidelines reviews as a means to eliminate calculating errors associated with the multi-tier system, help parents calculate support correctly, and promote judicial economy. The table is updated in this report to consider a more current economic study of child-rearing expenditures (i.e.,

¹¹David 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

¹² University of Southern Maine Cutler Institute for Health and Social Policy. (July 2012.) *2012 Maine Child Support Guidelines Review and Recommendations*. Prepared for the Maine Department of Health and Human Services Office for Family Independence Division of Child Support Enforcement. Retrieved from <http://muskie.usm.maine.edu/Publications/2012-Maine-Child-Support-Guidelines-Report.pdf>.

from 202113), and 2022 price levels, federal and state income taxes and FICA, and uses the 2022 federal poverty guidelines as the basis for the updated self-support reserve.

Review Process

DSER is spearheading the review with input from the Office of the Attorney General, Child Support Division (OAG). As required by statute (19-A M.R.S. § 2011), the Department will adopt the updated child support table by rule and elect to hold a public hearing pursuant to 5 M.R.S. § 8052(1). The Supreme Judicial Court and other interested parties such as the Family Law Advisory Commission, the Family Law Section of the Maine State Bar Association, Pine Tree Legal Assistance, the Cumberland Legal Aid Clinic, and the Maine Volunteer Lawyers Project will be consulted during the rulemaking process, notified of the public hearing, and encouraged to submit comments on the updated table prior to its adoption by rule. Stakeholders, including low-income custodial and non-custodial parents and their representatives, will have the opportunity to provide comments on the proposed table and to participate in the public hearing. To encourage input, this report will be posted on the Department's website with a link to submit comments and advertised in the local newspaper. Attendees will have the option of participating remotely at the public hearing.¹⁴

This report will be posted and available on the internet along with the proposed and final rule. The time of adoption will be the date upon which the DHHS Commissioner approves the rule but is expected prior to the end of calendar year 2022. The next quadrennial review of the guidelines will be undertaken in 2026 with new guidelines expected in 2027.

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 an updating table using more current economic data.

¹³ The study was conducted in 2021 using expenditures data from families surveyed in 2013-2019. There is always a lag between when data are collected, compiled, and analyzed to develop estimates of child-rearing expenditures. The study used to update the schedule is 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>.

¹⁴ The Department is currently operating under a Remote Rulemaking Hearings Policy issued September 10, 2021, by DHHS Commissioner Jeanne M. Lambrew. Public hearings are conducted via an internet-based virtual meeting platform (Zoom or other similar videoconferencing technology) with audio and video reception for all participants. An unlimited number of individuals may participate orally and comment. In addition to the remote hearing, individuals may submit written comments to the Department according to the rulemaking notice.

Section 4 examines the non-data, federal requirements of state guidelines and assesses whether the current Maine guidelines meets them.

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

Section 6 provides summary and conclusions.

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

Appendix B provides the updated table.

Appendix C provides side-by-side comparisons of the existing to updated table.

Exhibit 1: Excerpt of Current Child Support Table

MAINE Schedule of Basic Child Support Obligation This table is for children ages 0 – 18. * <small>*Or up to 19 years old if the child is still in secondary school.</small> <small>Self-Support Reserve (shaded area)</small>						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	10% when below poverty guideline					
\$12,600	28	15	11	9	8	7
\$13,200	32	17	12	10	9	8
\$13,800	42	21	15	12	11	9
\$14,400	52	26	18	15	13	11
\$15,000	62	31	22	17	15	13
\$15,600	68	35	25	19	17	15
\$16,200	72	40	28	23	19	16
\$16,800	74	45	31	25	21	18
\$17,400	76	50	35	27	22	19
\$18,000	79	54	38	29	24	21
\$18,600	81	57	42	32	26	22
\$19,200	83	60	44	34	28	24
\$19,800	84	62	47	36	29	25
\$20,400	86	63	49	37	31	27
\$21,000	88	65	51	39	33	29
\$21,600	90	66	52	42	35	30
\$22,200	93	67	53	44	37	32
\$22,800	95	69	54	45	38	34
\$23,400	96	70	55	46	40	35
\$24,000	98	72	57	47	41	36
\$24,600	100	73	58	48	42	38
\$25,200	102	75	59	49	43	39
\$25,800	104	76	60	49	44	39
\$26,400	106	77	61	50	44	40
\$27,000	108	79	62	51	45	41
\$27,600	110	80	63	52	46	41
\$28,200	112	81	64	53	47	42
\$28,800	114	83	65	54	48	43
\$29,400	116	84	67	55	49	44
\$30,000	118	86	68	56	50	45

Exhibit 2: Federal Regulations Pertaining to State Child Support 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.

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, as federally required (see 45 C.F.R. §302.56(h)). The federal requirements are found above in Exhibit 2.

ANALYSIS OF CASE FILE DATA

Description of the Data

Data used for this analysis came from multiple sources including systems administered by DSER and the OAG. DSER extracted data from: (1) Child Support Enforcement Maine (CSEME), which is the Department's major automated system for tracking IV-D cases that also serves as the central case registry, and (2) RAPID, which is the financial tracking system for the state's disbursement unit. The OAG provided additional data from its system to meet federal analysis requirements relating to income imputation and defaults. The availability of data from CSEME, RAPID, and OAG systems for IV-D cases greatly exceeds the availability of court-supplied data from non-IV-D cases. DSER receives child support order case information from both the Maine Judicial Branch, Family Division, (parental rights and responsibility cases, paternity actions, stand-alone child support cases, divorce, adoption, guardianship, and other family matters) and the sixteen Maine Probate Courts (guardianship and adoption cases). In addition to court procedures to establish child support, the Maine Legislature has provided an alternative method to administratively establish child support (19-A M.R.S. §2304) through the Department.¹⁵ Cases having administrative orders are by definition IV-D cases, however, not all cases with court orders are IV-D cases. As the central case registry, CSEME system data includes information regarding all Maine cases with a child support order whether they are receiving services from DSER (IV-D cases) or not receiving services from DSER (non-IV-D cases). Since DSER and OAG data includes support information relating to both IV-D and non-IV-D cases, extracted data was divided into those two groups.¹⁶

DSER provided separate data extracts for IV-D and non-IV-D orders, administrative and court orders, newly established and modified orders, and IV-D payments. In addition, data was extracted for all non-interstate IV-D orders modified or established in federal fiscal year 2018—2019 along with the payment information for those orders during the following year. Interstate orders were excluded from the results because the Maine guidelines do not apply.¹⁷ The result yielded 1,090 IV-D orders in total for the period. From these, one duplicate was eliminated, and five other cases were excluded because administrative/court status was not clearly indicated in the record. The final data set available for analysis was 735 IV-D court orders and 309 IV-D administrative orders. DSER also extracted 2,098 non-

¹⁵ More information about administrative process can be found at Gardiner, Karen & Tapogna, John. (June 2002.) *Administrative and Judicial Processes for Establishing Child Support Orders*. Report to the U.S. Department of Health and Human Services Office of Child Support Enforcement. Retrieved from https://www.acf.hhs.gov/sites/default/files/documents/ocse/dcl_03_15a.pdf

¹⁶ "IV-D" refers to Title IV-D of the Social Security Act that enables state child support programs.

¹⁷ The question of which state or tribunal's guidelines would apply is much more complicated. Not only may it consider where the child resides, but it also considers where child was born, and other factors.

IV-D orders over the same period for the analysis. These figures are shown in the heading columns of Exhibit 3.

Exhibit 3: Availability of Key Data Fields Among Analyzed Orders (% of all analyzed orders)

	IV-D Orders		Non-IV-D Orders (n=2,098)
	Court Orders (n=735)	Administrative Orders (n=309)	
Guidelines Deviation Information			
Information Available from CSEME Only	92%	98%	100%
Information Available from OAG Only	0%	0%	0%
Information Available from Both Sources	8%	2%	0%
Missing	0%	0%	0%
Legal Action			
Paternity and Child Support*	1%	4%	0%
New Child Support Order Only	77%	82%	99%
Order Modification	21%	14%	1%
Case Status at Time of Payment Data Pull			
Closed	7%	3%	Not available
Open	93%	97%	
Income Imputed to Obligated Parent**			
Available/Noted	8%	2%	Not available
Missing	92%	98%	
Order Entered by Default**			
Information Available	8%	2%	Not available
Missing	92%	98%	
Whether the Low-Income Adjustment Was Applied**			
Information Available from CSEME Only	1%	9%	100%
Information from OAG Only	7%	2%	0%
Information from Both Sources	1%	0%	0%
Missing/Not populated	91%	89%	0%
Order Amount			
Information Available	73%	83%	100%
Missing	17%	27%	0%
Number of Children			
Information Available	73%	83%	100%
Missing	17%	27%	0%
Information from Guidelines Calculation			
Information Available	73%	83%	99%
Missing	17%	27%	<1%
Income Used for the Guidelines Calculation			
Information Available for Both Parties	73%	0%	99%
Missing	17%	100%	<1%
Payment Information			
Non-Zero Amount Due	70%	66%	Not available
Zero Due or Missing	30%	34%	

	IV-D Orders		Non-IV-D Orders (n=2,098)
	Court Orders (n=735)	Administrative Orders (n=309)	
Quarterly Wage Data Available for Non-Custodial Parent in . . .			Not available
Sample Year Only	12%	17%	
Payment Year Only	4%	6%	
Both Years	50%	49%	
Neither	34%	27%	

*The percentage of orders in which paternity and child support were an issue appears to be understated according to DSER and OAG reviewers. It is not clear whether this was a data extract issue.

**The information was manually reviewed for IV-D orders. Only 65 orders from the OAG could be manually matched to the orders pulled from the automated system.

Available Data Fields and Data Limitations

A common limitation among state IV-D programs is that data required for guidelines reviews differs from data available from automated systems. This is because systems have been designed for case tracking and administration of child support actions and not specifically for answering research questions posed by federal requirements of state guidelines reviews. Apart from guidelines deviations, federal certification of a state automated system does not require state automated systems to have data fields that can be used to answer data analysis requirements added in 2016. At present, very few states have automated systems that track rates of default, income imputation, and application of the low-income adjustment. Other reasons for data unavailability concern timing and the resources necessary to make changes to automated systems. For some states, the deadline for meeting the data requirements is beyond 2025, as they coincide with the state’s guidelines review schedule or pandemic-related extensions. This said, most states are now considering how to add data fields to their automated systems to meet these post-2016 federal review requirements.

Another limitation specific to deviations is a lack of information from the court or hearing officer in administrative proceedings. For example, the order on its face may include inadequate information as to why a deviation was made making it difficult to transfer the information to an automated system. When there is only an audio transcript of the proceeding (which may or may not be available to the IV-D program), or the order consists of several lengthy pages of text, it may be difficult for program staff to locate and enter information. These examples underscore that having correct and corresponding data fields relating to deviations is not enough. Staff must be trained on what to look for in orders and in the record to discern the reason for the deviation, and how to properly enter that data into the automated system.

Regarding this guidelines review, many of the data fields were available but not always consistently populated for every case type (*i.e.*, IV-D administrative, IV-D court, and non-IV-D cases). CSEME tracks deviations, application of the low-income adjustment, and links to payments, but does not explicitly track whether income is imputed to the obligated parent or whether the order was entered by default. To compensate, the OAG has been tracking this information as well as deviations for IV-D court orders. The OAG’s office is not involved in administratively established orders, but some administrative orders

become court orders when they are adopted by the court in a subsequent proceeding. The IV-D orders selected for the sample were matched to the OAG tracked orders. The match yielded 65 orders located in both datasets: the vast majority were IV-D court orders, but a few were IV-D administrative orders due to a change in status as described earlier. Maine is exploring ways to obtain the information automatically by adding fields to the DSER automated system or enhancing tracking at the court level.

Payment data, which is also reviewed to meet federal requirements, was likewise limited to payments for IV-D orders, as non-IV-D cases do not generally use the Department's payment processing services.

Availability of Specific Data Fields

Exhibit 3 explores the extent that key data fields are available by order type. It is organized by the three major order types: IV-D administrative orders, IV-D court orders, and non-IV-D orders. The breakdown between IV-D and non-IV-D orders is 34 percent IV-D and 66 percent non-IV-D. Most (67%) of IV-D extracted orders were court orders, and 28 percent were administrative orders.

As shown in Exhibit 3, there were several issues with availability of certain data fields. Of all the key fields listed, only deviation and legal action that resulted in a child support order were fully available for all IV-D and non-IV-D orders. Additionally, some of the key fields required for federal analysis (income imputation and default) were only available from the OAG extract. Payment information and quarterly wage data were only available for IV-D orders.

Data Fields Required to Fulfill Federally Required Analysis

Exhibit 3 also shows the availability of data fields required for federal analysis, including whether there was: a deviation from the guidelines; income imputed to the obligated parent; a low-income adjustment; a default order entered; and whether payment information was available. Deviation information was available from two sources: CSEME and the OAG for IV-D orders when matched. CSEME tracks whether the guidelines were followed or if there was a deviation; specifically, it notes the deviation code. Like most states, it is believed, the deviation field on the state automated system is not always populated. One reason is the worker entering information in the system may not know whether the court or decision maker deviated or the reason. The CSEME worksheet also tracks whether a low-income adjustment is applied. Default and income imputation are only available from OAG matched orders. Exhibit 3 shows that payment data was available for all analyzed IV-D orders. Most (70% of court IV-D orders and 66% of administrative IV-D orders) had open cases with an order greater than zero in the year that payment data was analyzed. Payment information would not be available if a case was closed before the payment sample year.

Other Data Fields

Exhibit 3 also shows the availability of other data fields that often inform the federally required analysis. One data field of particular interest is whether information for the guidelines calculation was stored in CSEME. The guidelines calculation will contain the incomes of the parents and other factors considered in the calculation. Guidelines calculations were provided for 73 percent of IV-D court orders and 83 percent of IV-D administrative orders. An automated guidelines calculation is not made if there is a deviation, particularly to zero because there would be no need to calculate support in this situation. Another issue is that the stored guidelines information varied among IV-D court and IV-D administrative

orders due to differences in the calculator used for the process. The income used was available for all IV-D court orders with guidelines calculations, but not for administrative orders. Guidelines calculations, including the incomes used, were available for nearly all (99%) of non-IV-D orders.

Findings from the Analysis: General Characteristics of Orders, Children, and the Parties

Information on the characteristics of the parties were generally available for IV-D orders but not for non-IV-D orders. Among IV-D orders, the relationship of the parties was analyzed based on the relationship to the youngest child on the order.

Exhibit 4 shows the majority of obligated parties were the child’s father and the majority of custodial persons were the child’s mother. This pattern was true whether it was an IV-D court or administrative order. Obligated parents averaged in the mid 30’s in age, while custodial person averaged older, probably due to inclusion of grandparents and other non-parent custodial persons who dragged the average age up. Seven percent of custodial persons were non-parents.

Exhibit 4: Characteristics of the Parties

	IV-D Orders		Non-IV-D Orders (N =2,098)
	Court Orders (N=735)	Administrative Orders (N=309)	
Relationship of Obligated Parent to Child (% of orders)			
Father	71%	77%	Not available
Mother	23%	13%	
Other	<1%	-	
Missing	5%	10%	
Relationship of Custodial Person to Child (% of orders)			
Father	18%	3%	Not available
Mother	57%	65%	
Other Relative	8%	11%	
Non-relative*	12%	11%	
Missing	5%	10%	
Average Ages			
Obligated Parent	36.7	35.2	N/A
Custodial Person	46.2	43.7	N/A
Youngest Child	9.3	8.3	8.1
Incarceration Status of Obligated Parent (% of orders)			
Current	1%	2%	Not available
Known History	7%	13%	
None known to agency	93%	85%	

*DSER and OAG reviewers do not observe non-relative custodians more frequently than non-parent relative custodians. The anomalous data findings may result from the use of the relationship data field to note if the IV-D agency is the initiating party, which would produce some anomalies.

Among all IV-D orders, only 1 percent of obligated parents were known to be incarcerated at the time of data extraction, 8 percent had previously been incarcerated, and the majority (91%) had no known incarceration. Known incarceration was more common among administrative orders than for court orders, with 2 percent of obligated parents currently incarcerated, 13 percent ever incarcerated, and 85 percent without a history of incarceration.

Exhibit 5 shows the public assistance status (i.e., specifically, enrollment in Temporary Assistance to Needy Families– TANF) of analyzed orders. Among all (both court and administrative) IV-D orders, 30 percent were current TANF cases, 1 percent were former TANF cases, 65 percent were never TANF, and 1 percent were Medicaid only. IV-D administrative orders were more likely than IV-D court orders to be current TANF cases, with 45 percent of IV-D administrative orders being current TANF cases, compared to just 24 percent of IV-D court orders. Generally, all current TANF cases are enrolled in Medicaid also. Often, former TANF assistance cases are also enrolled in Medicaid.

Exhibit 5: Public Assistance Status of Cases

	IV-D Orders		Non-IV-D Orders (N =2,098)
	Court Orders (N=735)	Administrative Orders (N=309)	
Public Assistance Status (% of orders)			Not available
Current TANF Assistance	24%	45%	
Former TANF Assistance	1%	1%	
Never TANF Assistance	72%	50%	
Medicaid Only	2%	0%	
Missing	2%	3%	

Exhibit 6 shows other characteristics of the analyzed cases: whether the order was a new establishment or a modification, the number of children on the order, and the region where the order originated. These data fields were only available for some but not all analyzed orders (i.e., 73% of IV-D court orders and 82% of IV-D administrative orders). As shown, 71 percent of IV-D court orders and 92 percent of IV-D administrative orders were new establishments, and just 29 percent of IV-D court and 8 percent of IV-D administrative orders were modifications. Among non-IV-D orders, data is not available to distinguish between modifications and new orders.

Among the IV-D orders with information available, 58 percent of court orders and 70 percent of administrative orders were for one child, 31 percent of court orders and 23 percent of administrative orders were for two children; 7 percent of court and 5 percent of administrative orders were for three children, and 4 percent of court and 2 percent of administrative orders were four children. Among non-IV-D orders, 54 percent were for one child, 34 percent were for two children, 9 percent were for three children, and 3 percent were for four or more children.

Exhibit 6: Additional Selected Characteristics of the Case and Parties

	IV-D Orders		Non-IV-Orders (N =2,098)
	Court Orders (N=537)	Administrative Orders (n=255)	
New Order Establishment or Modification			
New Establishment	71%	92%	NA
Modification	29%	8%	NA
Number of Children (% of orders)			
1 child	58%	70%	54%
2 children	31%	23%	34%
3 children	7%	5%	9%
4 or more children	4%	2%	3%
Region		All IV-D administrative orders originate from the Office of Administrative Hearings in Augusta	
Augusta	9%		6%
Bangor	5%		7%
Biddeford	5%		7%
Lewiston	10%		8%
Portland	10%		16%
Springvale	8%		7%
All Other Regions*	47%		51%

*This is the sum of all other regions in which not one region consisted of 5% or more all orders.

All IV-D administrative orders originate from the Office of Administrative Hearings located in Augusta. Origination data, then, is not useful when considering regional differences in the application of the guidelines for these orders. Among IV-D court orders, about half (53%) came from larger regions (where larger is defined as 5% or more of the total order type). Portland and Lewiston each comprised 10 percent of IV-D court orders. Regional distribution was similar among non-IV-D orders, where 16 percent originated from Portland and 8 percent were from Lewiston. All other regions comprise the remaining 51 percent.

Order Amounts

Maine’s order establishment process is geared toward doing as much as possible to engage the obligated parent and to reach agreement between the parties. Consequently, temporary orders are common, mediation is encouraged when the parties do not agree, and orders are often re-entered or the amount is changed, particularly if temporary. Exhibit 7 shows the order amount by the last order entry in the sample selection year, according to information from a CSEME court screen. Since that screen is not available for IV-D administrative orders, the order amount is calculated from the worksheet for IV-D administrative orders by multiplying the per-child amount by the number of children on the worksheet.

Exhibit 7: Weekly Order Amounts (Total for All Children on the Order)

	IV-D Orders		Non IV-D Orders (N =2,098)
	Court Orders (N=537)	Administrative Orders (N=253)	
Weekly Order Amount			
Mean	\$114	\$137	\$112
Median	\$100	\$143	\$87
Weekly Order Amount (% of orders)			
\$0 or no obligation*	11%	16%	34%
\$1- \$15	0%	0%	1%
\$16 – \$50	8%	3%	6%
\$51- \$75	11%	4%	5%
\$76 - \$100	22%	11%	11%
\$101 - \$150	24%	21%	15%
\$151 - \$200	13%	22%	11%
More than \$200	11%	22%	17%

*Orders with no obligation would include suspended orders and orders that established only a debt for prior periods with no ongoing support.

The average order amount among IV-D court orders is slightly lower than the order amounts for administrative orders. The mean and median order amounts for court orders were \$114 and \$100, respectively. The average and median order amounts for administrative orders were \$137 and \$143, respectively. Orders set at zero or with no obligation make up 11 percent of IV-D court orders and 16 percent of IV-D administrative orders. When zero orders and orders with no obligation are excluded, the mean and median order for IV-D court orders, respectively, were \$128 and \$112 per week. For IV-D administrative orders, the average was \$163 per week and the median was \$156 per week.

Order amounts were available for all analyzed non-IV-D orders. The average and median order amounts for non-IV-D orders were \$112 and \$87, respectively. Zero orders and orders with no obligation made up 34 percent of non-IV-D orders. When zero orders and orders with no obligation were excluded from analysis, the average was \$168 per week and the median was \$134 per week.

Medical Support Orders

Exhibit 8 shows the frequency of orders by type of medical support ordered. Generally, most medical support coverage includes a combination of insurance and the payment of out-of-pocket medical expenses. Among all IV-D orders, 67 percent noted that the obligated parent was responsible for medical support coverage; the custodial parent was responsible in 5 percent of orders; and either or both were specified in 22 percent of orders. Among IV-D court orders, the non custodial parent was responsible in 53 percent of all orders; the nonobligated or custodial parent was specified in 7 percent; and either or both parties were responsible in 31 percent. Among IV-D administrative orders, the NCP is specified to provide insurance coverage for 98 percent of all orders, and no insurance was ordered for the remaining 2 percent as there was no current support. The trend differed in non-IV-D orders, with the non-custodial parent being obligated in 36 percent of orders, and either or both parents being obligated in 41 percent of orders.

Exhibit 8: Type of Medical Support Coverage (% of orders)

	IV-D Orders		Non-IV-D Orders (N =2,098)
	Court Orders (N=735)	Administrative Orders (N=309)	
Medical Support Coverage (Based on automated codes)			
Obligated parent	53%	98%	36%
Either/both to provide insurance & percentage of uncovered	31%	0%	41%
Custodial parent to provide	7%	0%	16%
No insurance ordered*	7%	2%	7%
No insurance ordered, but uncovered ordered*	1%	0%	1%
Neither party ordered*	0%	0%	0%
Other*	1%	0%	0%

*The data presented are based on what is entered on the automated system, which may not reflect the actual order. The policy is to order the noncustodial parent to provide medical support if it is not specified.

Findings from the Analysis of Automated Guidelines Calculations

Exhibit 9 and 10 examine the factors considered in the guidelines calculation. As discussed earlier, the guidelines calculation was not available for all sampled orders. Exhibit 9 considers income of the parties. Exhibit 10 considers additional expenses.

Income of the Parties Used for Guidelines Calculations

Income information (from the automated guidelines calculation) is only available for IV-D and non-IV-D court orders. Income is equivalent to full-time, minimum wage in many cases. The 2018 minimum wage was \$10 per hour and the 2019 minimum wage was \$12 per hour. This yielded incomes of \$20,800 or \$22,880 per year depending on the period. It appears that the 2018 and 2019 minimum wage were also averaged over the sampled period. The obligated parent’s income was equivalent to full-time, minimum wage earnings for 24 percent of IV-D court orders. The obligated parent’s income was equivalent to full-time minimum wage earnings for 11 percent of non-IV-D orders. The custodial person’s income was equivalent to full-time, minimum wage earnings for 18 percent of IV-D court orders. The custodial parent’s income was equivalent to full-time minimum wage earnings for 13 percent of non-IV-D orders. State minimum wage increased to \$12.00 per hour in 2019, remained at \$12.00 per hour in 2021, increased to \$12.15 per hour in 2021, and increased to \$12.75 per hour in 2022.¹⁸

Among both IV-D court orders and non-IV-D orders, custodial persons tended to have lower incomes than obligated parents and were more likely to have their incomes reported as zeros. Among court orders, 14 percent of custodians had zero incomes, compared to just 4 percent of obligated parents.

¹⁸ U.S. Department of Labor. Updated (Jan. 1, 2022). State Minimum Wage Laws. Retrieved from <https://www.dol.gov/agencies/whd/minimum-wage/state> .

Exhibit 9: Incomes Considered in Guidelines Calculation

	IV-D Court Orders (N=537)	Non-IV-D Orders (N=2,096)
Annual Gross Income of Obligated Parent (% of orders)		
\$0	4%	4%
\$1 – 20,000	11%	7%
\$20,001 – \$23,000	30%	15%
\$23,001 – \$30,000	13%	11%
\$30,001 – \$40,000	17%	16%
\$40,001 – \$50,000	11%	14%
More than \$50,000	14%	33%
Annual Gross Income of Custodial Person (% of orders)		
\$0	14%	5%
\$1 – 10,000	4%	3%
\$10,001 – \$20,000	13%	9%
\$20,001 – \$23,000	25%	19%
\$23,001 – \$30,000	15%	15%
\$30,001 – \$40,000	15%	16%
More than \$40,000	14%	32%
Combined Income (% of orders)		
\$0	2%	1%
\$1 – 20,000	3%	2%
\$20,001 – \$30,000	9%	4%
\$30,001 – \$40,000	10%	5%
\$40,001 – \$50,000	21%	13%
\$50,001 – \$75,000	33%	28%
\$75,001 – \$100,000	12%	18%
More than \$100,000	9%	30%
Obligated Parent’s Share of Combined Income (% of orders)		
0%	2%	3%
1 – 33%	6%	8%
34 – 40%	7%	7%
41 – 60%	43%	45%
61 – 67%	12%	14%
68% – 100%	30%	23%

Obligated parents generally had a larger share of the combined income than custodial parents. Among IV-D orders, only 15 percent of obligors had a lower share of the combined income than the custodial persons, while 43 percent of obligated parents had an essentially equal share, and 42 percent had a larger share of income.¹⁹ This was similar among non-IV-D orders, with 18 percent having a lower share than custodians, 45 percent essentially equal, and 37 percent of obligors having a larger share of the combined income than the custodial persons.

¹⁹ “Lower share” means the obligated parent’s share was less than or equal to 40 percent of the combined income, while “essentially equal” means between 41 and 60 percent, and anything higher than 60 percent meant the obligor had a larger share of the combined income.

Income Deductions for Additional Children

Information about deductions from income was available for all IV-D orders. Some (18%) obligated parents had income deductions for pre-existing orders and fewer (8%) obligated parents had income deductions for other children in the home.

Social Security Disability Benefits Sent Directly to the Child

When an obligated parent is eligible for Social Security Disability Insurance (SSDI), the Social Security Administration sends SSDI dependent benefits directly to the custodian of the obligated parent's dependents. SSDI information was available for IV-D and non-IV-D court orders. A small percentage (1%) of court orders involved situations where the obligated parent's SSDI was sent directly to the custodial person for the benefit of the children.

Additional Support for Childcare and the Cost of the Child's Health Care

Maine provides for the consideration of the actual cost of childcare, the child's health insurance, and the child's extraordinary medical expenses on a case-by-case basis. These expenses are not included in the child support table. Exhibit 10 shows adjustments for these expenses were applied infrequently in the guidelines calculation. In fact, the child's extraordinary medical expenses were not considered in any guidelines calculation. Other states also find that extraordinary medical expenses are considered infrequently (approximately in 1% of a state's analyzed orders) probably because they would have to be recurring and exceed \$250 per child per year to be included in the order amount. Non-recurring, extraordinary medical expenses (*e.g.*, the cost of unexpected ambulance ride) may be shared between the parents, particularly if there is a medical child support provision for uncovered expenses. (Medical child support provisions were discussed previously.)

The actual cost of the child's health insurance was considered in 4 percent of IV-D court orders, 7 percent of administrative orders, and 15 percent of non-IV-D orders. Actual childcare expenses were considered for 5 percent of IV-D court orders, 10 percent of IV-D administrative orders, and 28 percent of non-IV-D orders. When health insurance information was available, the obligated parent's share averaged \$48 per week among IV-D court orders and \$54 per week among non-IV-D orders. When information about childcare expenses was available, the obligated parent's share averaged \$145 and \$118 per week among IV-D and non-IV-D court orders, respectively. When available, the average childcare cost was \$68 per week for IV-D administrative orders. When available, the average health insurance cost was \$31 per week for IV-D administrative orders.

Exhibit 10: Frequencies that Childcare and the Child’s Health Insurance Are Considered in Order Calculation

	IV-D Orders		Non-IV-D Orders (N=2,098)
	Court Orders (N=537)	Administrative Orders (N=255)	
Cost of Child’s Health Insurance Considered (% of orders)			
Yes, Paid by Custodial Parent	2%	7% (unspecified by which parent)	7%
Yes, Paid by Obligated Parent	2%		8%
No	96%	93%	85%
Childcare Expenses Considered (% of orders)			
Yes, Paid by Custodial Parent	4%	10% (unspecified by which parent)	21%
Yes, Paid by Obligated Parent	1%		7%
No	95%	90%	72%
Child’s Extraordinary Medical Expenses (% of orders)			
Yes, Paid by Custodial Person	--	--	<1%
Yes, Paid by Obligated Parent	--	--	<1%
No	100%	100%	99%

Federally Required Analysis

Federal regulation (C.F.R. § 302.56(h)(2)) requires the analysis of rates of income imputation, default orders, deviations, and application of the low-income adjustment. Federal regulation further requires the analysis of payments by these factors.

Guidelines Deviations

Federal regulation (45 C.F.R § 302.56 (h)(2)) requires each state to have a statewide, rebuttable presumptive guidelines. In other words, 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. Exhibit 11 shows Maine’s deviation criteria.

Exhibit 11: Maine’s Deviation Criteria

Maine Revised Statutes Title 19-A, Domestic Relations. Part 3, Chapter 63
<p>§2007. Deviation from child support guidelines</p> <p>1. Rebutting presumption. If the court or hearing officer finds that a child support order based on the support guidelines would be inequitable or unjust due to one or more of the considerations listed under subsection 3, that finding is sufficient to rebut the presumption established in section 2005.</p> <p>2. Proposed findings. A party in a court action proposing deviation from the application of the support guidelines shall provide the court with written proposed findings showing that the application of the presumptive amount would be inequitable or unjust.</p> <p>3. Criteria for deviating from support guidelines. Criteria that may justify deviation from the support guidelines are as follows:</p> <p>A. The application of section 2006, subsection 5, paragraph D or D-1 would be unjust, inequitable or not in the child's best interest;</p> <p>B. The number of children for whom support is being determined is greater than 6;</p> <p>C. The interrelation of the total support obligation established under the support guidelines for child support, the division of property and an award of spousal support made in the same proceeding for which a parental support obligation is being determined;</p> <p>D. The financial resources of each child;</p> <p>E. The financial resources and needs of a party, including nonrecurring income not included in the definition of gross income;</p>

Maine Revised Statutes Title 19-A, Domestic Relations. Part 3, Chapter 63

- F. The standard of living each child would have enjoyed had the marital relationship continued;
- G. The physical and emotional conditions of each child;
- H. The educational needs of each child;
- I. Inflation with relation to the cost of living;
- J. Available income and financial contributions of the domestic associate or current spouse of each party;
- K. The existence of other persons who are actually financially dependent on either party, including, but not limited to, elderly, disabled or infirm relatives, or adult children pursuing post-secondary education. If the primary care provider is legally responsible for another minor child who resides in the household and if the computation of a theoretical support obligation on behalf of the primary care provider would result in a significantly greater parental support obligation on the part of the nonprimary care provider, that factor may be considered;
- L. The tax consequences if the obligor is awarded any tax benefits. In determining the allocation of tax exemptions for children, the court may consider which party will have the greatest benefit from receiving the allocation
- N. The fact that income at a reasonable rate of return may be imputed to nonincome-producing assets with an aggregate fair market value of \$10,000 or more, other than an ordinary residence or other asset from which each child derives a substantial benefit;
- O. The existence of special circumstances regarding a child 12 years of age or older, for the child's best interest, requires that the primary residential care provider continue to provide for employment-related day care;
- P. An obligor party's substantial financial obligation regarding the costs of transportation of each child for purposes of parent and child contact. To be considered substantial, the transportation costs must exceed 15% of the yearly support obligation; and
- Q. A finding by the court or hearing officer that the application of the support guidelines would be unjust, inappropriate or not in the child's best interest.

Exhibit 12 shows the deviation rate and the frequency of deviations by reason. The deviation rate was 5 percent overall for IV-D orders (7% for court orders, and 1% for administrative orders) and 16 percent for non-IV-D orders. In contrast, the deviation rate noted from OAG manual check of 65 IV-D court orders was 6 percent.

Exhibit 12: Guidelines Deviation Rate and Reasons

	IV-D Orders		Non-IV-D Orders
	Court Orders	Administrative Orders	
Guidelines Deviation (% of analyzed orders)	N=735	N=309	N=2,098
No	93%	99%	84%
Yes	7%	1%	16%
Reason for Guidelines Deviation (% of deviations)	n=48	n=3	N=329
Not in Best Interest of Child	42%	33%	31%
Substantially Equal Care of Child	17%	33%	28%
Financial Resources of Parent or Guardian	23%	33%	25%
Cost of Transportation	10%	-	5%
Shared Parenting	-	-	3%
Inequitable Division of Spouse Support	-	-	2%
Financial Resource of Child	2%	-	1%
Cost of Living	-	-	1%
Standard of Living of the Child	2%	-	1%
Other	4%	-	3%

Low-Income Adjustment

Exhibit 13 describes Maine’s low-income adjustment. It consists of two parts: a minimum order of 10 percent of the gross income of the nonprimary care provider (the obligated parent) whose annual gross income is less than the federal poverty guidelines (FPG) for one person. The second part incorporates a self-support reserve (SSR) into the schedule in the shaded area. This was shown earlier in Exhibit 1.

Exhibit 13: Maine’s Low-Income Adjustment

Maine Revised Statutes Title 19-A, Domestic Relations. Part 3, Chapter 63
§2006. 5.C. The subsistence needs of the nonprimary care provider must be taken into account when establishing the parental support obligation. If the annual gross income of the nonprimary care provider is less than the federal poverty guideline, the nonprimary care provider’s weekly parental support obligation may not exceed 10% of the nonprimary care provider’s weekly gross income, regardless of the amount of the parties’ combined annual gross income. The child support table includes a self-support reserve for obligors earning \$22,800 or less per year. If, within an age category, the nonprimary care provider’s annual gross income, without adjustments, in the self-support reserve for the total number of children for whom support is being determined, the amount listed in the self-support reserve for the total number of children for whom support is being determined, the amount listed in the self-support reserve multiplied by the number of children in the age category is the nonprimary care provider’s support obligation for the children in that age category, regardless of the parties; combined annual gross income. The nonprimary care provider’s proportional share of childcare, health insurance premiums and extraordinary medical expenses are added to this basic support obligation. This paragraph does not apply if its application would result in a greater support obligation than a support obligation determined without application of this paragraph.

There are checkboxes on the guidelines worksheets to note whether either part of the low-income adjustment is applied—that is, whether the minimum order of 10 percent is applied because the income of the obligated parent is below poverty; or, the order is based on the shaded area of the table that is adjusted for the SSR. Exhibit 14 shows that the minimum order was the basis for 1 percent of the IV-D court orders, 9 percent of the IV-D administrative orders, and 1 percent of the non-IV-D orders. The SSR calculation was checked in 1 to 2 percent of orders depending on whether it was an IV-D or non-IV-D court order or administrative order. The low application rates may result from the full-time, minimum wage earnings in the sample years, about \$20,800 to \$22,880 per year (which is a common amount for which income would be imputed), are incomes above where the self-support reserve is applied. Another possible reason for the low rates is that the checkboxes may not have always been populated when applicable.²⁰ Based on the IV-D court orders in which income data were available, the minimum order should have been applied to 6 percent of the IV-D court orders and another 3 percent should have had been eligible for the SSR-adjusted area of the table.

²⁰ Although not definitive, there is some evidence of this. This is based on noting how often the boxes were checked for obligated parents whose incomes were below poverty or in the shaded area of the table.

Exhibit 14: Application of the Low-Income Adjustment

	IV-D Orders		Non-IV-D Orders (N=2,098)
	Court Orders (N=537)	Administrative Orders (N=255)	
Low-Income Adjustment (% of All Orders)	N=537	N=255	N=2,098
Minimum Order/Below Poverty Calculation Checked	1%	9%	1%
Self-Support Calculation Checked	1%	2%	1%
No Adjustment Checked	98%	89%	98%

Another data source of application of the low-income adjustment was the IV-D court orders reviewed through the OAG. The low-income adjustment was applied to 3 percent of the OAG-reviewed orders. OAG did not discern between the minimum order and the self-support reserve adjustment when noting the low-income adjustment was applied.

Income Imputation

Across the nation, it is common practice to use full-time minimum wage earnings as an imputed income amount. As mentioned in the subsection addressing income, many parents had income equivalent to full-time, minimum wage earnings.

- The obligated parent’s income was equivalent to full-time, minimum wage earnings for 24 percent of IV-D court orders.
- The obligated parent’s income was equivalent to full-time minimum wage earnings for 11 percent of non-IV-D orders.
- The custodial person’s income was equivalent to full-time, minimum wage earnings for 18 percent of IV-D court orders.
- The custodial parent’s income was equivalent to full-time minimum wage earnings for 13 percent of non-IV-D orders.

The data were insufficient to know whether these were actual incomes or imputed incomes. Also, these statistics do not capture income imputed at something other than full-time, minimum wage. The OAG found that income was imputed to 74 percent of the obligors in the cases they used.

Default Orders

CSEME does not track whether an order was entered through a default judgment. The default rate among OAG-reviewed cases was just below 10 percent. This is low compared to many other states. It undoubtedly reflects Maine’s process, which takes extra steps to engage parents through the use of continuances, mediation, and other tools.

Analysis of Quarterly Wage Data

Exhibit 15 shows the availability of quarterly wage data. States collect quarterly wage data from employers for the purpose of state unemployment and worker compensation programs. The information is shared with the child support agency to assist with identifying employment. If there is no

quarterly wage data, the parent may not be employed, self-employed, be working in another state, have income other than wages, work for an employer who does not have to contribute to the state unemployment/workers compensation program because they have their own programs (e.g., railroads) or for another reason or they are trying to avoid the state payroll tax. In short, no quarterly wage data means there isn't an employer reporting it to the State. This does not mean the parent doesn't have income available for child support.

Exhibit 15: Availability of Quarterly Wage Data

	IV-D Orders		Non-IV-D Orders N=2,098
	Court Orders (N=735)	Administrative Orders (N=309)	
Has Quarterly Wage Data Available for Obligated Parent in...			
Neither Year	34%	27%	Not Available
Sample Selection Year Only	12%	17%	
Sample Payment Year Only	4%	6%	
Both Years	50%	49%	

Quarterly wage data was not typically available for each quarter within a calendar year. An estimated annual amount was calculated from the quarters that were available. The estimated median income was about \$24,000 per year for obligated parents regardless of whether it was for FY 2019 or 2020. A comparison of the two amounts where both quarterly wage income and guidelines income was available found that the quarterly wage data suggested a much lower income than what was used in the guidelines calculation for about 65 percent of the obligors. In addition to all the factors noted above affecting the reliability of quarterly wage data as an indication of total income, there were other sources of income that were not included in the quarterly wage data (i.e., federal unemployment supplemental benefits.)

Analysis of Payments

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires the analysis of payment data. Payment data was tracked for FY 2020, which is the year after the order was established or modified. Exhibit 16 shows the number of orders available for payment data analysis. It also shows that most (83% of IV-D court orders and 79% of IV-D administrative orders) had some sort of payment in the year examined.

Exhibit 17 shows the payment patterns for all non-zero orders. As evident in the exhibit, IV-D court orders typically had better payment patterns than administrative orders, but the difference was not statistically different for most payment measures.

Exhibit 16: Number of Orders Owing Support in Payment Sample Year

	IV-D Orders		Non-IV-D Orders
	Court Orders	Administrative Orders	
Number of Analyzed Orders	735	309	2,098
Number Owing Support (More than Zero) in Payment Sample Year	514	204	Not Available
Number With Critical Data Fields Owing Support in Payment Sample Year	408	174	Not Available
Number of Non-Zero Orders Making Any Payments	340	137	Not Available
Percentage of Non-Zero Orders Making Any Payments	83%	79%	Not Available

Exhibit 17: Selected Payment Measures

	IV-D Orders		Non-IV-D Orders N=2,098
	Court Orders (N=408)	Administrative Orders (N=174)	
Total Paid in CY2020	N=408	N=174	Not Available
Average	\$3,702	\$3,330	
Median	\$3,076	\$2,539	
Percentage of Current Support Paid	N=408	N=174	Not Available
Average	62%	56%	
Median	71%	69%	
Approximate Number of Months with Payment	N=265	N=91	Not Available
Average	7.5	6.4	
Median	8.0	6.0	

The analysis of payments data when the low-income adjustment was applied, income was imputed to the obligated parent, and among default orders was limited for various reasons. One of the major reasons was the small sample size where information was available for these factors and there were payments. For example, less than 20 orders had information about whether there was a low-income adjustment and payment data from the state automated system. Payment data was also matched to the OAG-reviewed orders. Among those, 78 percent made any payments. The average compliance rate was 57 percent, and the average amount paid was \$3,545 annually. Among default orders, the average compliance rate was 51 percent with an average total payment of \$2,502 annually. Among those with imputed income, the average compliance rate was 61 percent and the average total payment was \$3,637 annually.

FINDINGS FROM ANALYSIS 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 primary data sources for this section include the Maine Center for Workforce Research and Information²¹ and U.S. Bureau of Labor Statistics.

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 over 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.²² 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 language about considering employment opportunities available to a parent given local labor market conditions.

Unemployment and Employment Rates and Labor Force Participation

The official measurement of unemployment, known as U-3, includes “all jobless persons who are available to take a job and have actively sought work in the past four weeks.”²³ It is measured as a percentage of those in the civilian labor force, which includes employed and unemployed individuals.²⁴ To be employed: a person must have worked at least one hour as a paid employee or self-employed or been temporarily absent from their job or business or met other criteria. “Actively seeking work” means contacting an employer about a job opportunity, submitting a job application or resume, using an employment service, or a similar activity. Persons not in the labor force may not want a job, are not currently available for work, or available for work but have not looked in the last four weeks and may be “discouraged worker” (i.e., do not believe a job exists).

As of December 2021, the U.S. unemployment rate was 3.9 percent while Maine’s unemployment rate was 4.7 percent. The unemployment rate varied by county. The lowest rate was 3.2 percent in Sagadahoc County and the highest rate was 5.6 percent in Somerset County. All rates are lower than

²¹ Maine Center for Workforce Research and Information. *Data*. Retrieved from <https://www.maine.gov/labor/cwri/data.html>.

²² U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

²³ 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>

²⁴ U.S. Bureau of Labor Statistics. (Oct. 21, 2021.) *Concepts and Definitions*. Retrieved from <https://www.bls.gov/cps/definitions.htm#lfpr>

their April 2020 high, which occurred during the COVID-19 pandemic quarantine. The U.S. unemployment rate was 14.8 percent then and Maine's unemployment rate was 9.1 percent.

According to data from the Maine Center for Workforce Research and Information, the Maine unemployment rate varies by several factors.²⁵ The statistics reflect the most recent year for which data were available.

- *Industry.* In 2020, the leisure and hospitality industry had the highest unemployment rate (11.7%), while financial activities had the lowest unemployment rate (1.2%).
- *Occupation.* In 2020, the unemployment rate was highest among transportation and material moving occupations (9.3%) and lowest in construction and extraction (5.2%).

The leisure and hospitality industry was hardest hit by the pandemic in Maine and the nation. There were over 30,000 leisure and hospitality jobs lost in Maine within the first few months of the pandemic.²⁶ The second and third largest hits were in the retail trade sector and health care and social assistance sector. Since then, all three industries have at least partially gained jobs. Female workers held the majority of jobs lost in each of the three sectors. Job losses varied by highest educational attainment: losses were greater for those with lower educational attainment than higher educational attainment.²⁷

The Maine Center for Workforce Research and Information investigated the outcomes of about 60,000 Maine workers claiming unemployment due to the pandemic in 2020.²⁸ It found by the next year, 49 percent had returned to the same employer, 15 percent worked for a new employer, 16 percent continued to file for unemployment compensation, and the status of the remaining 20 percent was not reported.

Labor Force Participation

The Maine civilian labor force consisted of 677,134 workers as of December 2021. The labor force participation rate was 61.9 percent for the U.S. and 60.1 percent for Maine as of December 2021. Labor force participation has declined since the pandemic began nationally and in Maine. Maine's labor force participation rate was 63.1 percent in 2018. The decrease has been greater for male workers than female workers in Maine. Maine labor force participation dropped from 67.2 percent in 2018 to 63.6 percent in 2021 for male workers and from 59.2 percent to 57.6 percent for female workers over the same period.

In general, labor force participation rates plummeted at the beginning of the pandemic and have not rebounded fully. A U.S. Bureau of Labor Statistics study found that about 7 percent of those not in the

²⁵ Maine Center for Workforce Research and Information. *Demographics of Employment and Unemployment in Maine*. Retrieved from <https://www.maine.gov/labor/cwri/cps.html>.

²⁶ Maine Center for Workforce Research and Information. (n.d.) The Effects of the Covid-19 Pandemic on Maine's Labor Market and Workforce. Figure 5, p. 8 Retrieved from https://www.maine.gov/labor/cwri/publications/pdf/COVID19_Recession&Recovery2021.pdf.

²⁷ Ibid. Figure 7, p. 10.

²⁸Maine Center for Workforce Research and Information. (n.d.) From Unemployment to Reemployment in 2020. Retrieved from https://www.maine.gov/labor/cwri/publications/pdf/Unemployment_Reemployment.pdf.

labor force nationally as of July 2022 were prevented from looking for work because of the pandemic.²⁹ Other studies find the rebound rates vary by age. For example, workers of retirement age have not returned to the labor force, but very young workers have.³⁰ In fact about half of the decline nationally in the labor force is among workers of 55 years of age.

A Brookings Institute report suggests that women dropped out of the labor force to care for young children during the pandemic.³¹ The report found a 6 percent drop in the participation rate among women with young children while the drop was only 4 percent among women and men without young children. It also found some but a modest association between decreases in female labor force participation and the share of children in virtual or hybrid schooling in any given state. A Federal Reserve study estimates that one-third of the overall decline in the labor force participation rate during the pandemic is attributable to caretaking, but not always parents caretaking their own minor children.³²

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.³³ 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.”³⁴

Other Employment Measures

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 Maine unemployment rate in 2021, according to this measure (called the U-6), is 7.3 percent, which is lower than the national rate of 9.4 percent.³⁵

²⁹ U.S. Bureau of Labor Statistics. (Feb 16, 2022.) Labor Force Statistics from the Current Population Survey. Retrieved from <https://www.bls.gov/cps/effects-of-the-coronavirus-covid-19-pandemic.htm>

³⁰ Bauer, Lauren and Edelberg, Wendy. (Dec. 14, 2021.) Labor Market Exits and Entrances Are Elevated: Who Is Coming Back? Brookings Institute. Retrieved from: <https://www.brookings.edu/blog/up-front/2021/12/14/labor-market-exits-and-entrances-are-elevated-who-is-coming-back/>

³¹ Aaronson, Stephanie, & Alba, Francisca. (Nov. 3, 2021.) *The Relationship between School Closures and Female Labor Force Participation during the Pandemic*. Brookings Institute. Retrieved from <https://www.brookings.edu/research/the-relationship-between-school-closures-and-female-labor-force-participation-during-the-pandemic/>

³² Montes, Joshua, Smith, Christopher, & Leigh, Isabel. (Nov. 5, 2021.) *Caregiving for Children and Parental Labor Force Participation during the Pandemic*. Board of Governors of the Federal Reserve System. Retrieved from: <https://www.federalreserve.gov/econres/notes/feds-notes/caregiving-for-children-and-parental-labor-force-participation-during-the-pandemic-20211105.htm>.

³³ Louisiana Revised Statute 9:315.11 C.(1).

³⁴ Indiana Rules of Court. (Amended Jan. 1, 2020). *Guideline 2. Use of the Guidelines Commentary*. Retrieved from [Indiana Child Support Rules and Guidelines](https://www.in.gov/courts/child-support/rules-and-guidelines/).

³⁵ 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>.

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 December 2021, the average weekly work hours in Maine private industries was 34.3 hours.³⁶ However, it varied by industry and region:

- Construction: 34.3 hours;
- Manufacturing: 40.3 hours;
- Private service-providing: 33.2 hours;
- Trade, transportation, and utilities: 34.2 hours;
- Professional and business services: 35.5 hours;
- Education and health services: 33.5 hours;
- Leisure and hospitality: 25.2 hours;
- Goods-producing: 40.0 hours;
- Lewiston-Auburn Metro: 36.0 hours;
- Bangor Metro: 34.7 hours; and
- Portland-South Portland Metro: 34.7 hours.

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 a parent, and other factors pertain to the structure of low-wage 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.³⁷ Obligated parents also face other barriers to employment. A multisite national evaluation of obligors in a work demonstration program provides some insights on this.³⁸ 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 and inconsistent income, which can affect child support compliance. Over half (58 percent) of national workers are paid hourly.³⁹ In Maine, the percentage was

³⁶ Maine Center for Workforce Research and Information. (n.d.) Nonfarm Payroll Job Estimates. Retrieved from <https://www.maine.gov/labor/cwri/ces.html#hoursEarnings>.

³⁷ U.S. Congressional Research Service. (Oct. 2021). Demographic and Socioeconomic Characteristics of Nonresident Parents. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

³⁸ 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>.

³⁹ 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.

53 percent in 2018.⁴⁰ 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.⁴¹ 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.⁴² 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.⁴³ 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 involuntary 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.

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 2020.⁴⁴ 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.⁴⁵ The \$400 level in the Federal Reserve study is less than some child support orders.

⁴⁰Maine Center for Workforce Research and Information. (n.d.) Employed Wage and Salary Workers Paid at Hourly Rates in Their Primary Job in Maine, Annual Averages. Retrieved from <https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.maine.gov%2Flabor%2Fcwri%2Fdata%2Fcps%2FExcel%2FHourlyWageBrackets.xlsx&wdOrigin=BROWSELINK>

⁴¹Jund-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/>.

⁴²Bahn, 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>.

⁴³U.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>.

⁴⁴Federal 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>.

⁴⁵While other states use automated procedures, Maine's driver's license and professional license suspension actions are not automated and include a process for administrative and judicial review. See 19-A M.R.S. §2201 (occupational or recreational licenses) and §2202 (motor vehicle operational licenses).

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. Exhibit 18 shows the six major occupational categories in Maine as of 2020 and their median wage and wage at the 25th percentile. Some of the occupations are low pay (e.g., food preparation and serving related occupations). The 25th percentile can be viewed as the likely entry-level wage. The median wage of food preparation and serving related occupations was \$12.99 per hour in 2020 while the 25th percentile wage was \$12.17 per hour. Maine’s minimum wage was \$12.00 per hour in 2020 and is \$12.75 per hour in 2022.

Exhibit 18: Wages and Prevalence of Selected Occupations in Maine in 2020

	Estimated Employment	Median Wage	25 th Percentile
Food Preparation and Serving Related Occupations	46,760	\$12.99	\$12.17
Transportation and Material Moving Occupations	47,720	\$16.44	\$13.20
Healthcare Practitioners and Technical Occupations	41,040	\$32.56	\$24.69
Education Instruction and Library Occupations	38,640	\$22.71	\$17.05
Healthcare Support Occupations	34,540	\$14.93	\$13.14
Production Occupations	34,150	\$19.50	\$15.22

Source: Maine Center for Workforce Research and Information

Factors that Influence Employment Rates and Compliance

Federal regulation requires the consideration of factors that influence employment rates and compliance. Based on the analysis of IV-D case file data, obligated parents who worked for an employer who reported quarterly wage data in the year that the order was established or modified were no longer employed in the next year (i.e., 6% of all obligated parents with analyzed IV-D court orders fit into this category as well as 12% of obligated parents with IV-D administrative orders.) 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.⁴⁶ 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 2000.⁴⁷ 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 Maine. The impact of the COVID-19 pandemic on employment may also overshadow other factors. Another issue is that

⁴⁶ 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*.

⁴⁷ 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.

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 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 TABLE UPDATE

Child support tables and formulas are part policy and part economic data. Most state guidelines, including Maine’s guidelines, rely on a study of child-rearing expenditures as the underlying basis of their child support table or formula. Federal regulation (45 C.F.R. § 302.56 (h)(1)) requires states to consider economic data on the cost of raising children as part of a state’s child support guidelines review. The existing Maine table relies on a 2006 study of child-rearing expenditures from families surveyed in 1998–2004.⁴⁸ It was last updated in 2012 to consider more current economic data on some of the factors considered in table: namely, it was updated to consider current price levels; federal and state income taxes and FICA (which affect the amount of after-tax income available to spend) and the federal poverty guidelines for one person, which is used as a self-support reserve.⁴⁹

This section documents more current economic studies on the cost of raising children and uses a more current study on child-rearing expenditures to update the Maine child support table. This section documents all major data sources, assumptions and steps used to develop an updated table. More technical detail is provided in Appendix A. Appendix B provides the updated table.

Key Assumptions of Updated Table

The key economic data and assumptions underlying the updated table are summarized below. Each is discussed in more detail in the next section.

- There are no significant changes in the underlying policy principles and guidelines model— that is, the updated Maine guidelines continue to rely on the income shares model as have prior Maine guidelines.
- The table is based on the 2021 Betson-Rothbarth (BR) measurements of child-rearing expenditures estimated from families participating in the 2013–2019 Consumer Expenditure (CE) survey.⁵⁰
- Since the BR measurements are based on U.S. average data, they are reduced to account for Maine’s below average incomes/prices.
- For the purposes of developing a table, the BR measurements are updated to June 2022 price levels.

⁴⁸David 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

⁴⁹ University of Southern Maine Cutler institute for Health and Social Policy. (July 2012.) *2012 Maine Child Support Guidelines Review and Recommendations*. Prepared for the Maine Department of Health and Human Services Office for Family Independence Division of Child Support Enforcement. Retrieved from <http://muskie.usm.maine.edu/Publications/2012-Maine-Child-Support-Guidelines-Report.pdf>.

⁵⁰ 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>.

- The table does not include childcare expenses, the cost of the child’s health insurance premium; and the extraordinary, unreimbursed medical expenses of the child. The guidelines consider the actual amounts expended for these items on a case-by-case basis. Specifically, each parent is responsible for his or her prorated share of actual expenses.
- 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 conversion considers federal and state income tax rates and FICA in 2022.
- The schedule is based on the average of all expenditures on children from ages 0 through 17 years. There is no adjustment for the child’s age.
- The table incorporates a self-support reserve for low-income obligors based on the 2022 federal poverty guidelines for one person.

Overview of Economic Studies

Several different methodologies are used to estimate the cost of raising children. A methodology is necessary because the cost of raising children must be separated from other expenditures in the household, particularly since many items (e.g., a loaf a bread and electricity for the house) may be consumed by all residents in the household, not just by the children. Further, there are two major types of studies on the economic cost of children: the cost of providing the basic or minimum needs of households with children;⁵¹ and, studies that try to estimate what families across a range of incomes (including middle- and higher-income families) actually spend on children. Most state guidelines, including the Maine guidelines, rely on studies estimating child-rearing expenditures for a range of incomes. 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. Basing a child support table or formula on the cost of the basic needs of the child would be inadequate for figuring out what an obligated parent who can afford a lifestyle above subsistence can afford in child support.

There are several methodologies for estimating how much families actually spend on child. Most measurements of child-rearing expenditures underlying state child support guidelines, including the Maine guidelines, are estimated using the “Rothbarth” methodology. Maine, 30 other states, the District of Columbia, and Guam base their child support guidelines on a Rothbarth estimator of child-rearing expenditures. The Rothbarth methodology compares expenditures between equally well-off families

⁵¹Several different economic indicators are used to gauge basic (minimum needs). Even the federal poverty guidelines (FPG) are used. The 2022 federal poverty guidelines for one person is \$1,133 per month and each additional person in the household is \$393 per month (U.S. Health and Human Services Office of the Assistant Secretary for Planning and Evaluation. (Jan. 12, 2022). HHS Poverty guidelines for 2022. <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>). Other commonly used economic indicators is the “living wage” or the “self-sufficiency standard.” More information about the Maine living wage can be found at: Massachusetts Institute of Technology. (n.d.). Living Wage Calculation for Maine. Retrieved from <https://livingwage.mit.edu/states/23>. The self-sufficiency standard has not been calculated for Maine. More information about the self-sufficiency standard can be found at Center for Women’s Welfare University of Washington. (n.d.) *The Self-Sufficiency Standard*. Retrieved from <https://selfsufficiencystandard.org/>.

with and without children and attributes the difference to child-rearing expenditures. The first Rothbarth estimate of child-rearing expenditures used for state guidelines were from a 1990 study by Professor David Betson, University of Notre Dame.⁵² He used the Rothbarth methodology to estimate child-rearing expenditures from data collected from families in 1980–1986. Since 1990, Betson has updated his study for more current expenditures data four times. His most recent study was published in 2021 and considers expenditures data from families surveyed in 2013–2019.⁵³ It found that on average, families devote the following percentage of total expenditures to child-rearing expenditures: 24.9 percent for child, 38.4 percent for two children, and 47.0 percent for three children.

The 2021 Betson-Rothbarth (BR) measurements are used to develop an updated child support table for Maine. (More detail on how the 2021 BR measurements differ from those used to develop the existing table is provided in the next section.)

The 2021 Betson study is the most current study of child-rearing expenditures and has been recently used to update the child support tables of Alabama, Arizona, Iowa, Missouri, Pennsylvania, and South Dakota. In fact, all states that have recently updated their child support table have relied on the 2021 Betson-Rothbarth (BR) measurements as the basis of their update. The only exception is Massachusetts where its task force considered the 2021 BR study, but also considered “a range of legal, policy and practical considerations” when recommending changes to its chart⁵⁴ that were eventually adapted. In other words, the Massachusetts table does not strictly relate to economic data.

Besides the Rothbarth methodology, there are several other economic methodologies used to separate the child’s share of expenditures from total household expenditures. Betson assessed four other alternatives in his 1990 study and concluded that the Rothbarth methodology produced the most statistically robust estimates and recommended the Rothbarth estimates for use in state guidelines. Still, economists generally do not agree which methodology comes the closest to measuring actual child-rearing expenditures. Most conventional economists including Betson believe that the Rothbarth methodology understates actual child-rearing expenditures.⁵⁵ Other studies based on alternative

⁵² 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.

⁵³ 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>.

⁵⁴ Sarro, Mark, Polek, Christine, and Sandy, Shastri. (Jul. 23, 2021.) *Economic Review of the Massachusetts Child Support Guidelines 2020-2021*. Prepared for Commonwealth of Massachusetts Executive Office of the Trial Court 2020-2021 Child Support Guidelines Task Force. Page 2. Retrieved from <https://www.mass.gov/doc/economic-review-of-the-massachusetts-child-support-guidelines-2020-2021/download>.

⁵⁵ For example, a layperson’s description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided on p. 2-29 of 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.

methodologies, however, use older data or have not been used by any other state as the basis of their guidelines.⁵⁶

UNDERLYING DATA AND ASSUMPTIONS USED TO DEVELOP UPDATED TABLE

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 Maine's below average income or cost of living because most studies are based on national data;
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 the 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 current rates of federal and state income taxes and FICA, which is the second step to converting BR measurements to gross income basis; and
8. Providing for the consideration of the subsistence needs of the obligated parent.

Appendix A provides more detailed technical documentation of how these factors are used to develop an updated table. Exhibit 19 compares the key economic data and assumptions underlying the existing table to those of the proposed table. It also summarizes alternative data and assumptions. Each factor is discussed in more detail following the table.

⁵⁶ For example, see 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; and 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>.

Exhibit 19: Summary of Economic Data and Assumptions Underlying Maine’s Current Child Support Table

Factor	Basis of Existing Table	Basis of Updated Table	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 Other states use Melson formula and percentage of obligor income
2. Economic study	<ul style="list-style-type: none"> Third Betson-Rothbarth (BR) study (2006) 	<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"> Dec. 2011 	<ul style="list-style-type: none"> Jun. 2022 	<ul style="list-style-type: none"> Prices have increased 31.3 percent between the two time periods
4. Adjust for Maine’s incomes/cost of living	<ul style="list-style-type: none"> Income realignment using 2005 Census data on Maine and U.S. average Incomes 	<ul style="list-style-type: none"> Adjusted for 2020 Maine price parity (96.8) 	<ul style="list-style-type: none"> Price parity is a new measurement. The most recent data is from 2020, Maine could also use income realignment.
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 healthcare expenses Ohio approach
6. Relate expenditures to after-tax income	<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% 	<ul style="list-style-type: none"> No change in methodology, just more recent CE data used 	<ul style="list-style-type: none"> Assume all after-tax income is spent
7. Relate expenditures to gross income of the parties	<ul style="list-style-type: none"> 2011 federal and state income tax withholding formulas and FICA for a single taxpayer 	<ul style="list-style-type: none"> 2022 tax rates for single taxpayer 	<ul style="list-style-type: none"> Alternative tax assumptions, including taxes of a married couple with children
8. Provide for consideration of the parent’s basic subsistence needs	<ul style="list-style-type: none"> Minimum order of 10% Self-support reserve of \$10,890 per year (2011 federal poverty guidelines-FPG- for 1 person) 	<ul style="list-style-type: none"> 2022 FPG for 1 person (\$13,590 per year) 	<ul style="list-style-type: none"> Other adjustments

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.⁵⁷ In the income shares guidelines model—which is used by 41 states, including Maine—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.

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.⁵⁸ 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.⁵⁹ Each have failed for various reasons. In general, there is no overwhelming reason for Maine to consider switching guidelines models.

⁵⁷ 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.

⁵⁸ 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*.

⁵⁹ 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>.

Factor 2: Economic Study

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 Maine 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, it 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.⁶⁰ Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust⁶¹ and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.⁶² 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 Irwin Rothbarth, the economist 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.⁶³ 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.⁶⁴ In contrast, the Engel methodology, which is also a marginal cost approach but relies on

⁶⁰ 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.

⁶¹ 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.

⁶² 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.

⁶³ 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.

⁶⁴ A layperson’s description of how the Rothbarth estimator understates 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.⁶⁵

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,⁶⁶ but many (including Maine) 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.⁶⁷

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.⁶⁸ 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.⁶⁹ 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 Maine if Maine updates its table using the BR 2021 study.

⁶⁵ 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.

⁶⁶ Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

⁶⁷ See Appendix A for more information about the earlier BR studies.

⁶⁸ 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.

⁶⁹ 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 1990,⁷⁰ 2000,⁷¹ 2006,⁷² 2010,⁷³ and 2021.⁷⁴

Overview of the Consumer Expenditure (CE) Survey

Each BR study used more current Consumer Expenditure (CE) data. The 1990 study relied on the 1980–1986 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.⁷⁵ Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.⁷⁶ 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.⁷⁷ 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 his report.

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

⁷⁰ 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.

⁷¹ 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.

⁷² 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

⁷³ 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>.

⁷⁴ 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>.

⁷⁵ U.S. Bureau of Labor Statistics (BLS). (Jun. 28, 2018). *130 Years of Consumer Expenditures*. Retrieved from <https://www.bls.gov/cex/csxhistorical.htm>.

⁷⁶ 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>.

⁷⁷ Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

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.

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 the 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 shared physical 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 20 compares the percentage of total family expenditures devoted to child rearing for the five BR studies. Exhibit 20 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 20: Comparisons of Betson-Rothbarth (BR) Measurements over Time

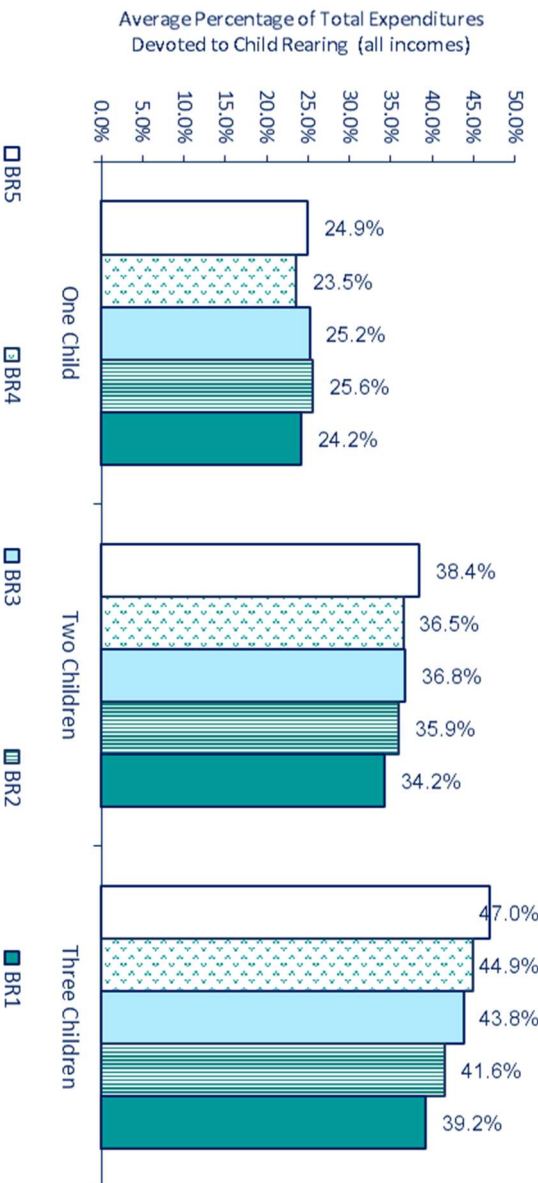


Exhibit 20 shows small variation in the percentage of total expenditures devoted to one child over time. The difference between the lowest and the highest estimate for one child is less than two percentage points. This is less than the standard deviation in the estimates due to sampling variation.

For two and three children, Exhibit 20 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 21, Exhibit 22, and Exhibit 23 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 20, 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 21, Exhibit 22, and Exhibit 23, 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 21: Comparisons of BR Measurements by After-Tax Income for One Child

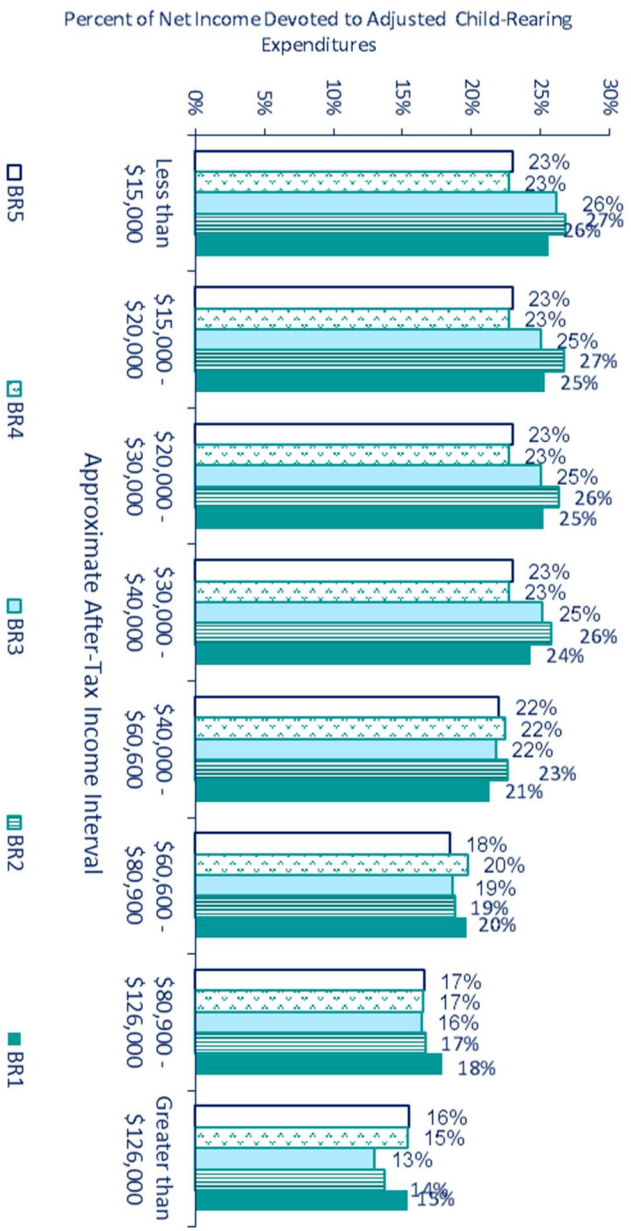


Exhibit 22: Comparisons of BR Measurements by After-Tax Income for Two Children

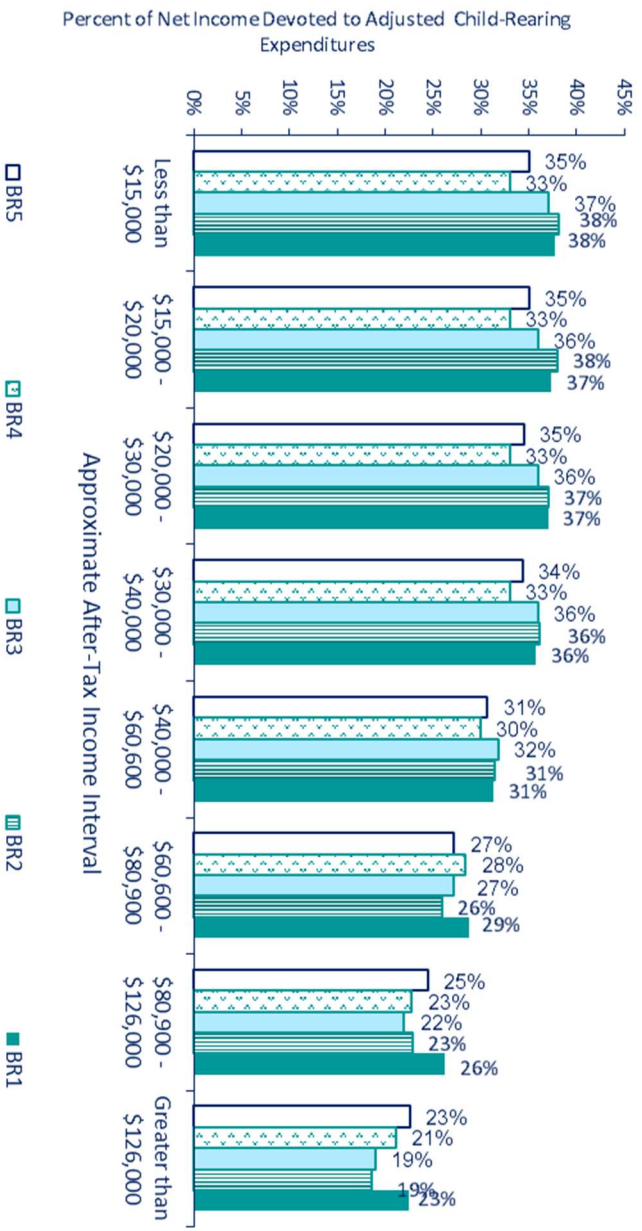
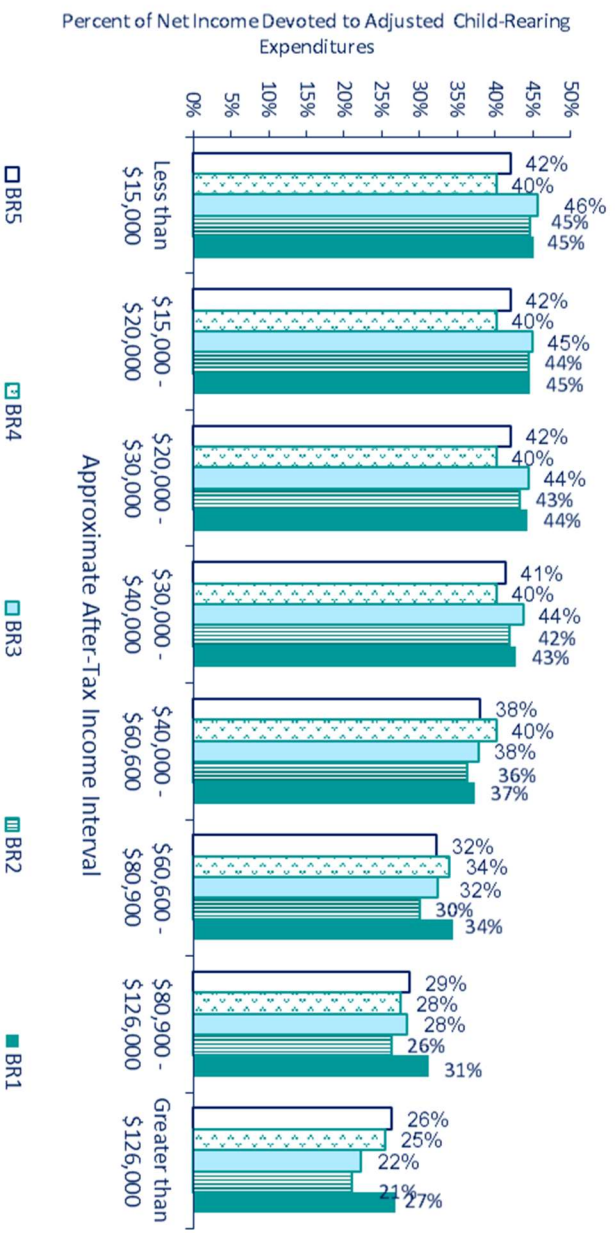


Exhibit 23: Comparisons of BR Measurements by After-Tax Income for Three Children



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, the child’s extraordinary medical expenses, and childcare expenses. Maine 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

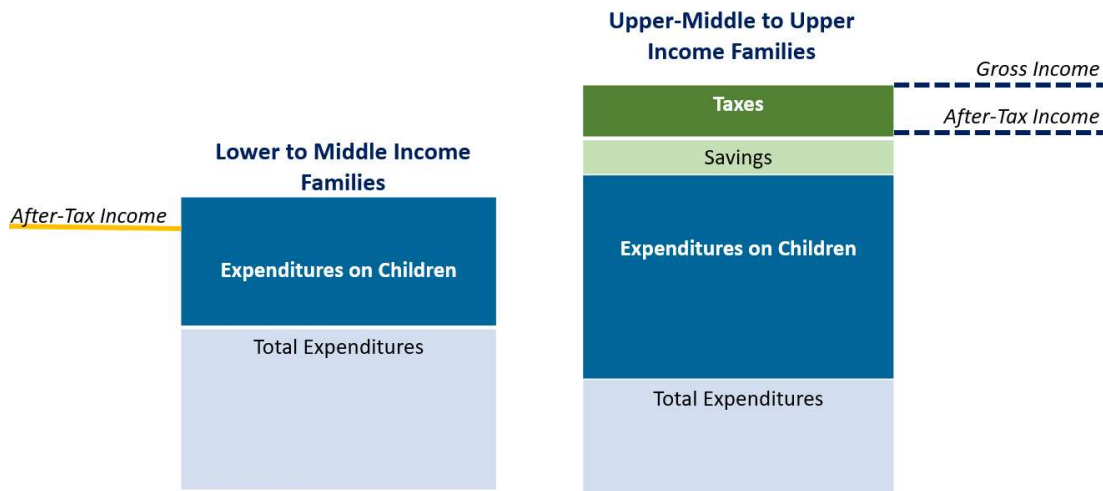
There are several points about the measurements over time that can be made from the exhibits comparing the BR measurements for the number of children over time. In general, there are some small changes, but the significance is questionable given the margin of error, the approximation of the income intervals to express them in 2020 price levels, and other factors. In particular, it is difficult to determine the changes between BR3 and BR5, which is of interest to Maine since the existing Maine schedule is based on BR3 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, the 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 24, 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 24: 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 or weekly 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 24, 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, Maryland, 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 2015.⁷⁸ 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

⁷⁸ Lino, 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 \$11,200 to \$25,720 per year for the youngest child in a two-child family living in the Urban Northeast in 2015 (i.e., about \$200 to \$500 per week). 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.⁷⁹ 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.⁸⁰ 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 from 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 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 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

⁷⁹ 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.

⁸⁰ 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>.

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.⁸¹ 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.⁸² 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 child-rearing costs of \$3,421 per year for one child and \$4,291 per year for two children in low-income households.⁸³ 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 2022 federal poverty guidelines were \$13,590 per year for one person and an additional \$4,7200 per year for each additional person.

Factor 3: Adjust to Current Price Levels

The existing table is based on price levels from December 2011. The most current price level data available when this report was written was from June 2022. Prices have increased by 24.6 percent between the two time periods. This does not mean a 24.6 percent increase in the table amounts because some of the increase is offset by incomes that have also increased over time.

⁸¹ 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>.

⁸² 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.

⁸³ Comanor, William. (Nov. 8, 2018). *Presentation to Nebraska Child Support Advisory Commission*. Lincoln, NE.

⁸³ U.S. Department of Health and Human Services. (2022). *2022 Poverty Guidelines for the 48 Contiguous States and the District of Columbia*. Retrieved from <https://aspe.hhs.gov/topics/poverty-economic-mobility/poverty-guidelines>.

Factor 4: Adjust for Maine Incomes/Price Levels

The Betson-Rothbarth (BR) measurements of child-rearing expenditures consider U.S. average incomes and prices. Maine’s current child support table is based on BR measurements developed in 2006 that were realigned to Maine’s income using 2005 U.S. Census American Community Survey 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, \$0.968 is needed for the same level of expenditures in Maine in 2020.⁸⁴ In other words, Maine’s price parity is 96.8 percent.

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

- Realign the national measurements for Maine’s income, which is the method used to develop the existing table; or
- Adjust the national measurements by Maine’s price parity of 96.8 percent—that is, Maine table amounts would be 3.2 percent less.

The price parity method was used because of its straightforwardness. A simple 3.2 percent reduction was made to all BR amounts in the schedule. The 2020 U.S. Census American Community Survey finds the median income of Maine married couple families with children less than 18 years old to be \$87,698 per year, while it is \$103,364 nationally. This was about a 15 percent difference in median income, which was about the same gap in 2005, when the older BR measurements were realigned to account for Maine’s lower income. Due to the COVID-19 pandemic, however, Maine demographics appear to be rapidly changing. Although data are not yet available to gauge the impact, remote workers have migrated to Maine. In turn, they may be driving up family income as well as Maine housing prices. This would lessen the gap between Maine and U.S. incomes.

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 as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for childcare 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.

⁸⁴ 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>.

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.⁸⁵ The 2017 MEPS data, which is the most current available by age of the child, 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. Another recent study estimates that uses the 2021 Current Population Survey Annual Social and Economic Supplement estimates that medical out-of-pocket expenditures averaged \$327 in 2020 for a child under 18 years.⁸⁶ Their definition of medical out-of-pocket expenses includes spending on copays, prescriptions, medical supplies, and over-the-counter expenditures such as vitamins and pain relievers, but did not include the health insurance premium component.⁸⁷

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 25 illustrates how this works in Ohio, which uses annual income. The pros to this approach are that it can better address the out-of-pocket healthcare expenses and does not require a change in the tables to update the standardized amount for out-of-pocket medical expenses. The cons are that it

⁸⁵ 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.

⁸⁶ Creamer, John. (Jun. 2022). *Examining the Impact of Medical Expenses on Supplemental Poverty Rates*. US Census Bureau, SEHSD WP 2022-13. Table 1. Retrieved from <https://www.census.gov/content/dam/Census/library/working-papers/2022/demo/sehswp2022-13.pdf>

⁸⁷ *Ibid.* p. 5.

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 25: 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 After-Tax Income

The need for this conversion is illustrated Exhibit 24 that shows some families spend more or less than their income. 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 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 24, 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 Maine to adapt the District of Columbia approach.

Factor 7: 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. This is because the table considers the gross incomes of the parties. For both the existing and updated tables, the conversion to gross income relies on the

federal withholding formula⁸⁸ and state income tax rates.⁸⁹ 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 withholding allowance 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 Maine 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.

Child Tax Credit and Earned Income Tax Credit

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 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

⁸⁸ IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

⁸⁹ Maine Revenue Services. (Nov. 2021). *Withholding Tables for Individual Income Tax: 2022*. https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/22_wh_tab_instr.pdf.

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 may not be consistent with current practices.

Factor 8: Incorporate the Self-Support Reserve

The low-income adjustment of the existing guidelines consists of two parts:

- a minimum order of 10 percent of the gross income of the nonprimary care provider (the obligated parent) whose annual gross income is less than the federal poverty guidelines (FPG) for one person; and
- incorporates a self-support reserve adjustment for obligors with incomes of \$21,000 per year or less.⁹⁰

The table incorporates a self-support reserve (SSR) equivalent to the 2022 FPG for one person: \$13,590 per year. The purpose is to ensure that the obligated parent has sufficient income after payment of the obligation amount to at least live at a subsistence level. It fulfills the federal requirement (45 C.F.R. § 302.56(c)(ii)) to consider the subsistence needs of the obligated parent.

The steps taken to incorporate the SSR into the updated table are the same as what were used for the existing table. The SSR is keyed off a hidden after-tax income in the table. After-tax income is used because this is the spendable income that the obligated parent would have available. If the difference between the after-tax income and the SSR is 10 percent or less, the table shows 10 percent, which is the rebuttable presumptive minimum order. If the difference is more than 10 percent but less than what would be produced from the BR amounts, the table amount is the difference multiplied by an adjustment factor. Without the adjustment factor, each additional dollar earned would be allocated to child support. The adjustment factors are 90 percent for one child, 91 percent for two children, 92 percent for three children, 93 percent for four children, 94 percent for five children, and 95 percent for six children. When the BR amount is less than the difference weighed by the adjustment factor, the BR amount is used. The area adjusted for the SSR is shown by the blue-shaded area of the table.

⁹⁰ There is a conflict between the shaded area of the table, which applies to incomes up to \$21,000 per year, and the statement in guidelines referring to income of \$22,800 per year.

SECTION 4: MEETING OTHER FEDERAL REQUIREMENTS AND OTHER ISSUES

In December 2016, federal requirements of state guidelines were expanded through the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs rule.⁹¹ In addition to expanding the requirements of state guidelines reviews, the 2016 federal rule expanded requirements of state guidelines. The added requirements are:

- Consider all income and evidence of ability to pay;
- 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; and
- Provide that incarceration is not voluntary unemployment.

This section explores whether the current Maine guidelines meets these federal requirements. Still, the federal Office of Child Support Enforcement (OCSE) has the ultimate authority for determining state compliance. The section also compares Maine's approach to addressing additional dependents to the approaches used by other state guidelines. A parent may have children with more than one partner. States vary in the criteria used to grant an adjustment for additional dependents and how they determine the amount of the adjustment. A recent case *Dep't of Health and Human Servs. v. Hayes*, AP-21-001, 2021 Me. Super. LEXIS 174 (July 1, 2021), involved an appeal of an administrative order. The issue for the court was whether to reduce an existing obligation to accommodate for a later one. This is a reason to review Maine's current adjustments for additional dependents.

ADDITIONAL REQUIREMENTS OF STATE GUIDELINES

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.⁹² The changes focus on low-income, obligated parents and ending the practices of setting orders beyond what a parent with limited financial resources could pay. The changes are research-based, 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.⁹³ The research also finds that a significant share of arrearages are accrued during incarceration. Other cited studies find 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."⁹⁴ Addressing order amounts at the

⁹¹ U.S. Department of Health and Human Services (DHHS) Centers for Medicaid Services. (Dec. 2016). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." Federal Register. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

⁹² U.S. DHHS. (Nov. 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>.

⁹³ *Ibid.*

⁹⁴ 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>.

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.⁹⁵ This practice is also consistent with the Supreme Court decision in *Turner v. Rogers*, 564 U.S. 354 (2011), that requires the determination of ability to pay prior to incarceration for nonpayment of child support.

Based on the case file data, many parents have income imputed at minimum-wage earnings. The labor market data analysis illustrates the 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 cover missed or reduced paychecks. Automatic child support actions that are triggered by delinquent payments can exacerbate the issue.

Exhibit 26 compares the additional federal requirements of state guidelines to existing Maine provisions. The first row of the exhibit shows the added requirement to consider other evidence to pay. As explained in the proposed rule, the intent is to encourage the use of alternative data such as the National Directory of New Hires, quarterly wage data, imputation of income based on analysis of a parent’s specific education, skills and work experience, and even testimony rather than an income imputation standard.⁹⁶ Exhibit 26 shows that the existing Maine guidelines meets the federal requirement (see 19-A M.R.S. §2004). The Maine Guidelines prioritizes the use of financial affidavits with supporting documentation of income evidence. This is the most accurate source of income and provides an opportunity for each parent to be forthcoming. The Maine guidelines, however, also recognizes that some parents do not provide the information and children need timely support. To that end, the guidelines provide for the imputation of income based on Department of Labor (DOL) data, as well as the use of “different annual income” if it is sufficient and reliable. To be clear, Maine utilizes the DOL at an individualized level—that is, it considers the usual occupation of the parent, where the parent lives, and other factors. In turn, the regional wage of that occupation is used for income imputation when a parent does not provide a financial affidavit and there is no evidence of income available.

The second row of Exhibit 26 shows the added federal requirement to consider the subsistence needs of obligated parents with limited ability to pay. The Maine guidelines meet that requirement head on by stating that “[t]he subsistence needs of the nonprimary care provider must be taken into account when establishing the parental support obligation” (19-A M.R.S §2006(5)(C).

The third row of Exhibit 26 shows the federal requirement to consider the actual circumstances of the obligated parent when income imputation is authorized and identifies 14 factors ranging from literacy to local labor market opportunities. Most states have adapted the language verbatim. Maine could add it to 19-A M.R.S. §2004(D) such that it read as shown in Exhibit 27. The fourth row of Exhibit 26 limits income imputation to incarcerated parents. The intent is to use the actual income of an incarcerated parent rather than presume the incarcerated parent’s previous income or an amount that the incarcerated parent cannot earn while in prison. As shown in Exhibit 26, the existing Maine guidelines have a provision that meets this additional federal requirement.

⁹⁵ 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>.

⁹⁶ *Ibid.* p 68555.

Exhibit 26: Comparison of Added Federal Guidelines Requirements and Existing Maine Provisions

Added Federal Requirement (45 C.F.R.)	Relevant Maine Provisions (MRS Title 19-A)
<p>§302.56(c) The child support guidelines established under paragraph (a) of this section must at a minimum:</p> <p>(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>§2004. Income information and child support worksheets</p> <p>1. Court actions.</p> <p>A. In a court action to determine or modify support of a minor child, the plaintiff and defendant shall exchange, prior to mediation, affidavits regarding income and assets. These affidavits must conform with the forms provided by the court and must be accompanied by supporting documentation of current income, such as pay stubs, tax returns, employer statements or, if the plaintiff or defendant is self-employed, receipts and expenses.</p> <p>D. If a party fails to comply with this subsection, the court may, in its discretion:</p> <p>(2) Presume for the purpose of determining a current support obligation that the party has an earning capacity equal to the average weekly wage of a worker in this State as determined by the most recent Department of Labor statistics. A different annual income may be used if there is sufficient reliable evidence to conclude reasonably that the noncomplying party earns a greater or lesser actual income.</p> <p>E. The court may admit Department of Labor statistics into evidence for purposes of computing a parental support obligation.</p>
<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>§2006. Support guidelines</p> <p>5. C. The subsistence needs of the nonprimary care provider must be taken into account when establishing the parental support obligation. If the annual gross income of the nonprimary care provider is less than the federal poverty guideline...,</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>§2004. Income information and child support worksheets</p> <p>1. Court actions.</p> <p>D. If a party fails to comply with this subsection, the court may, in its discretion:</p> <p>(1) Impose economic sanctions; or</p> <p>(2) Presume for the purpose of determining a current support obligation that the party has an earning capacity equal to the average weekly wage of a worker in this State as determined by the most recent Department of Labor statistics. A different annual income may be used if there is sufficient reliable evidence to conclude reasonably that the noncomplying party earns a greater or lesser actual income.</p> <p>E. The court may admit Department of Labor statistics into evidence for purposes of computing a parental support obligation.</p>
<p>§302.56(c) (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders;</p>	<p>§2001 (5) Gross income. "Gross income" means gross income of a party as follows.</p> <p>D. Gross income may include... A party who is incarcerated in a correctional or penal institution is deemed available only for employment that is available through such institutions.</p>

Exhibit 27: Proposed Revision to MRS Title 19-A §2004 D.

D. If a party fails to comply with this subsection, the court may, in its discretion, after taking 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:

ADJUSTMENTS FOR ADDITIONAL DEPENDENTS

Child support is typically determined on a case-by-case basis for the joint children of a couple who has a legal financial responsibility to the child or children. Typically, within the guidelines, additional dependents or families refer to the other families or other children of a parent besides the children for whom a child support award is being determined. Most state guidelines, including the Maine child support guidelines provide an adjustment for additional dependents. Maine's adjustment is shown in Exhibit 28.

The parent may have a pre-existing child support order for the other children or the other children currently live with that parent. In most states, the adjustment applies to other children for whom the parent has a legal duty to support and does not apply to stepchildren unless the parent legally adopted them. Either parent may have children with more than one partner, and these additional children may or may not be part of a child support order.

Frequencies tabulated from national longitudinal surveys find that about 13 percent of men aged 40 to 44 have children with more than one partner, 19 percent of women aged 41 to 49 have children with more than one partner, 7 percent of men in their mid-20s and early 30s have children with more than one partner, and 12 percent of women in their mid-20s and early 30s have had children with more than one partner.⁹⁷ Other studies using data from state child support systems suggest that rates of multiple partners is over 30 percent among obligated parents.⁹⁸ In other words, it is likely that parents with existing child support cases are perhaps even more likely to have children with multiple partners.

Limited information about the application of Maine's additional dependents adjustment is available from the case file data, which was analyzed in Section 2. Data on whether there was an adjustment for

Exhibit 28: Maine's Guidelines Adjustment for Additional Dependents

CHAPTER 63: CHILD SUPPORT GUIDELINES §2001. Definitions

5.A. Gross income of an obligor does not include the amount of a preexisting spousal support obligation to a former spouse who is not the parent of the child for whom support is being determined, a **preexisting child support obligation** pursuant to court or administrative order, or an appropriate amount of **preexisting child support being voluntarily** paid by a party who has a legal obligation to support that child. [PL 2009, c. 290, §7 (AMD).]

⁹⁷ Benjamin Guzzo, Karen. (Oct. 2, 2014). "New Partners, More Kids: Multiple-Partner Fertility in the United States." *Annals of the America Academy Political and Social Science*. 654(1): 66-86. Retrieved from <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4182921/>.

⁹⁸ For example, see Venohr, Jane and Everett, Carly. (2010.), *Review of the Illinois Child Support Guidelines, Report to the Illinois Child Support Advisory Committee*, Center for Policy Research, Denver, CO.

additional dependents was only available from IV-D administrative orders. Among these orders:

- 18 percent of obligated parents and less than 1 percent of custodial parties had income deductions for preexisting child support orders; and
- 8 percent of obligated parents and no custodial parties had deductions from income for preexisting voluntary support.

This likely understates the percentage with additional dependents since a parent may not receive an income deduction their additional dependents. This may be because the children were born after the order was established or for another reason.

Exhibit 29 compares the payment outcomes of IV-D administrative orders with an income deduction for the obligated parent’s pre-existing order, those with an income deduction for preexisting voluntary support, and those without deductions. (There were no orders with both deductions.) Those without income deductions may or may not have additional dependents. The analysis of payment data suggested that payment outcomes were slightly better for these orders with adjustments than without adjustments, but the difference was not statistically different.

Exhibit 29: Comparison of Payment Patterns by whether the Guidelines Calculation Included an Income Adjustment for Obligor’s Additional Dependents (N =174 administrative orders)

Income Deduction for Obligor’s Additional Dependents	Percentage with Any Payment	Percentage of Current Support Paid	Average Amount Paid in Sample Payment Year
Deduction for Preexisting Order (N = 37)	84%	61%	\$3,063
Deduction for Preexisting Voluntary Support (N =17)	82%	67%	\$4,396
No Deduction for Additional Dependent (N = 120)	77%	56%	\$3,261

Research studies conducted for other states find lower payments among obligated parents with multiple orders. One hypothesis is that they pay less because they have more to pay considering the sum of their orders and financial responsibility to other additional dependents who may be living with them. Analysis of a random sample from the Maryland child support caseload of orders established sometime between 2002 through 2006 found that 27.4 percent of obligated parents have multiple orders, and that their child support compliance rate among obligated parents with multiple orders was generally eight percentage points less when controlling for other factors.⁹⁹ Data from Pennsylvania’s recent child support guidelines review found that the payment rate was 7 to 11 percentage points less (depending on whether it was a new or modified order) among orders adjusted for an obligated parent’s multiple

⁹⁹ Saunders, Correne, Logan Passerella, Letitia, and Born, Catherine. (Dec. 2014). *Reasonable Child Support Orders: The Relationship between Income and Collections*. University of Maryland School of Social Work, Baltimore, MD. Retrieved from <https://www.ssw.umaryland.edu/media/ssw/fwrtg/child-support-research/cs-caseload-special-issues/reasonablesupportorders.pdf?&>

orders than those without the adjustment.¹⁰⁰ Still another study, that assessed cases with child support arrears in nine large states¹⁰¹ found that obligated parents with multiple current orders owed a disproportionate share of arrears: obligated parents with multiple current orders comprised 12 percent of all obligated parents in the study, and those 12 percent of obligated parents owed 25 percent of all arrears. This is over twice as much as their proportionate share, which would be 12 percent.

Adjustments for Additional Dependents in State Guidelines

All state guidelines, including Maine (as shown in Exhibit 30), provide some sort of adjustment for additional dependents, albeit it may be just a criterion for a guidelines deviation. The most common approach is a deduction from income. This is usually a deduction from income if there is court-ordered child support, which is Maine's approach; and usually a deduction for a theoretical order if there is not a court order. A key difference between Maine's approach, and the approach of other state's is most states with a theoretical order specify that it is for children in the home.

Besides varying in their income deductions, states vary in whether they limit the adjustment to pre-existing orders and prior-born children. In addition, some states limit the adjustment to orders actually paid.

Preexisting Orders and Prior-Born Children

The definition of preexisting orders and existing orders for prior-born children can be confusing. The recent case of *Dube v. Hayes* (2021 ME AP-2021-01) illustrates that. It involves modifying a previous order for an order established subsequently. Although the intent of limiting income deductions to pre-existing orders in most state guidelines imposing that limitation is to prioritize prior-born children (where the underlying policy premise is that the parent knew of the prior-born children when deciding to have another children), the criterion often results in the priority being the first to the courthouse. One limitation to this is that it does not treat all children equally; rather, the first born or first to the courthouse is prioritized. Another limitation is that a parent's existing financial responsibility to children is not a significant deterrent to having more children: at least, fertility research suggests it is not. Another limitation is not all prior-born children are known to the court or administrative hearing officer at the time of an order establishment.

Still, 13 states (including Maine) use the term "pre-existing" without addressing birth order and without using the term "existing." Another 13 states use the term "prior-born," and yet, another 13 states use the term "existing" but generally in the context that establishment of a new order or birth of another child alone is not a change in circumstance that warrants a modification to an existing order. Some of these states use both the terms, "preexisting" and "existing" (e.g., Massachusetts, as shown in Exhibit 30 at the end of the section uses both.) Specifically, several states specify that the additional order or

¹⁰⁰ Venohr, Jane, and Matyasic, Savannah (Sept. 2021.) *Review of the Pennsylvania Child Support Guidelines: Updated Schedule and Findings from Analysis of Case File Data*. Report to the Pennsylvania Department of Human Services, Harrisburg, PA. Retrieved from <https://www.pacourts.us/Storage/media/pdfs/20210916/184842-2019guidelinereviewreport.pdf>.

¹⁰¹ Sorensen, Elaine, Liliana Sousa, and Simon Schaner. (July 2007.) *Assessing Child Support Arrears in Nine Large States and the Nation*. Prepared for U.S. Department of Health and Human Services. Retrieved from <http://www.urban.org/sites/default/files/publication/29736/1001242-Assessing-Child-Support-Arrears-in-Nine-Large-States-and-the-Nation.PDF>

children can be considered if there is another change in circumstances that warrants a modification. The remaining 12 states make no mention of pre-existing, existing, prior-born, or reference to birth order. Some of these states (e.g., North Carolina, which is also shown in the exhibit, note that birth order is irrelevant.

Income Deductions and Other Methods to Adjust for Additional Dependents

Most states (44 states including Maine) provide for a deduction from income. One limitation to this approach is when there are multiple orders, the last order established is based on the least amount of income. As each subsequent order is established, the income deduction for pre-existing orders becomes larger, and the remaining income to be used for determining the amount of support award for the last child support order becomes smaller.

Another solution to this issue is the proportional reduction used by Pennsylvania, which is also shown Exhibit 30. The Pennsylvania guidelines provide that the obligated parent’s child support orders can be reduced if the total of the obligated parent’s basic child support obligations equals more than 50 percent of the obligated parent’s monthly net income. The 50 percent threshold relates to the wage withholding limit on child support. The adjustment is proportional across all the obligated parent’s orders. The intent of the adjustment is to treat all children of the obligated parent equally and not give preference to an obligated parent’s first or later family. This is also the major strength of this approach. The major weakness is it is a legal challenge to modify all orders when the original orders were established in different jurisdictions. According to Pennsylvania’s most recent case file review, the adjustment is applied to 9 percent of new orders and 12 percent of modified orders.

Adjustments for Additional Children without a Court Order

Over two-thirds of states (37 states) provide an income deduction for additional dependents with no court order. In contrast to the Maine provision, several states (e.g., Colorado, Minnesota, and North Carolina, which are all shown in the exhibit below) are very clear that an income deduction should be made for the parent’s other children for whom that parent has a financial responsibility and who are living with that parent. Minnesota simplifies the language by using the term “non-joint children” to describe these children. Most of these states base the amount of the income deduction on a theoretical order calculated from that parent’s income only. Colorado, Minnesota, and North Carolina provide for an income deduction of 75 percent of the theoretical order. Weighing it by 75 percent has been found to equalize the amount of income available to each set of children.

Exhibit 30: Additional Dependents Provisions of Selected State Guidelines

State	Summary	Guidelines Excerpt
Colorado	Uses “existing” but in modification limitation Equalizes income available for support for each set of children	B) Alimony, Maintenance (spousal/partner support), Pre-existing Child Support Obligations, Responsibility for Other Children, and Contributions to Post-secondary Education The amount of alimony or maintenance actually received (Line 1a), should be added and any amount actually paid (Line 1b), should be deducted from gross income. The amount(s) of any pre-existing court order(s) for child support (Line 1c) should be deducted from gross income to the extent payment is actually made under such order(s). The amount of legal responsibility a parent has for children not involved in this action, but living in his/her home, should be deducted from gross income on Line 1d. For children not

State	Summary	Guidelines Excerpt
	through 75% of theoretical support	living at home, documented proof of money payments for support of those children is required. The adjustment applies to a party's natural or adopted children, but not to step-children, unless a prior court order has established a party's legal responsibility for them. Use of the adjustment is appropriate at the time of the establishment of a child support order or in a proceeding to modify an existing order. However, it may not be used to the extent the adjustment contributes to the calculation of a support order lower than the previously existing order for the children who are the subject of the modification proceeding. The amount entered on Line 1d should be 75% of the amount listed in the schedule of basic support obligations which would represent 75% of a support obligation based only on the responsible parent's gross income, without any other adjustments, for the number of children for whom the parent is also responsible, pursuant to §14-10-115(6)(b)(I), C.R.S.
Mass.	Uses both "existing" and "pre-existing"	<p>K. Existing Support Obligations and Responsibility for Children Not in the Case under Consideration</p> <p>1. When an initial order or a modification of an existing order is sought for a child covered by the order in the case under consideration, the amount actually paid by a parent pursuant to a pre-existing support order for a child or spouse not in the case under consideration shall be deducted from the gross income of that parent where that parent provides sufficient proof of the order and payments made. Payments on arrearages shall not be deducted from gross income.</p> <p>2. When an initial order or a modification of an existing order is sought for a child covered by the order in the case under consideration, the amount of voluntary payments actually paid to support a child not in the case under consideration and with whom the parent does not reside shall be deducted from the gross income of that parent, but only to the extent the Court determines the payments to be reasonable. The parent who seeks the deduction must provide sufficient proof of the legal obligation to support the child and of actual payments made to the other parent or guardian.</p>
Minnesota	<p>Uses "existing" and "nonjoint" is very clear</p> <p>Limits if only reason for modification</p>	<p>a) When either or both parents are legally responsible for a nonjoint child, a deduction for this obligation shall be calculated under this section.</p> <p>(b) Court-ordered child support for a nonjoint child shall be deducted from the payor's gross income.</p> <p>(c) When a parent is legally responsible for a nonjoint child and the parent is not obligated to pay basic child support for the nonjoint child to the other parent or a legal custodian under an existing child support order, a deduction shall be calculated. The court shall use the basic support guideline table under section 518A.35 to determine this deduction by using the gross income of the parent for whom the deduction is being calculated, minus any deduction under paragraph (b) and the number of eligible nonjoint children, up to six children. The deduction for nonjoint children is 75 percent of the guideline amount determined under this paragraph.</p> <p>518A.34 COMPUTATION OF CHILD SUPPORT OBLIGATIONS.</p> <p>(a) To determine the presumptive child support obligation of a parent, the court shall follow the procedure set forth in this section.</p> <p>(b) To determine the obligor's basic support obligation, the court shall:</p> <p>(1) determine the gross income of each parent under section 518A.29;</p> <p>(2) calculate the parental income for determining child support (PICS) of each parent, by subtracting from the gross income the credit, if any, for each parent's nonjoint children under section 518A.33;</p> <p>C) A child support order is not presumptively modifiable solely because an obligor or obligee becomes responsible for the support of an additional nonjoint child, which is born after an existing order. Section 518A.33 shall be considered if other grounds are alleged which allow a modification of support.</p>
Nebraska	Modification provision prevents reduction	An obligor shall not be allowed a reduction in an existing support order solely because of the birth, adoption, or acknowledgment of subsequent children of the obligor; however, a duty to provide regular support for subsequent children may be raised as a defense to an action for an upward modification of such existing support order.

State	Summary	Guidelines Excerpt
	solely due to another child	
New Jersey	Treat all sets of children equally	<p>The other-dependent deduction is part of an adjustment mechanism to apportion a parent's income to all legal dependents including those born before or after the children for whom support is being determined. Legal dependents include adopted or natural children of either parent who are under 18 years of age or over 18 years of age and still attending high school or other secondary school. No adjustment is provided for stepchildren. Generally, stepchildren are considered the legal responsibility of their natural parents unless the court determines that a stepparent has a legal obligation to support the child.</p> <p>The adjustment requires that three support obligations be calculated - a theoretical support obligation for the other dependents in the alternate family, a support obligation that includes the other-dependent deduction, and a support obligation that does not include the other-dependent deduction. The deduction and the adjusted support obligation are calculated only if the income of the other parent in the alternate family is provided to the court.</p> <p>1. The amount of the deduction is the serial parent's theoretical support obligation for the other legal dependents. It requires that a separate Sole- Parenting child support guidelines worksheet be completed (through Line 14) for the children in the alternate family with the serial parent being the theoretical</p>
North Carolina	Uses the term, "existing," and limits when only reason for modification	<p>Existing Support Obligations And Responsibility For Other Children</p> <p>Current child support payments actually made by a parent under any existing court order, separation agreement, or voluntary support arrangement are deducted from the parent's gross income, regardless of whether the child or children for whom support is being paid was/were born before or after the child or children for whom support is being determined. Payments on arrearages are not deducted. The court may consider a voluntary support arrangement as an existing child support obligation when the supporting parent has consistently paid child support for a reasonable and extended period of time. The fact that a parent pays child support for two or more families under two or more child support orders, separation agreements, or voluntary support arrangements may be considered as a factor warranting deviation from the child support guidelines. When establishing, reviewing, or modifying a child support order, the court shall consider, during the same session of court if possible, all other requests to establish, review, or modify any other support order involving the same non-custodial parent.</p>
Pennsylvania	Does not provide an income deduction; instead, reduces each order proportionally.	<p>(a)When the total of the obligor's basic child support obligations equals fifty percent or less of his or her monthly net income, there will generally be no deviation from the guideline amount of support on the ground of the existence of a new family. For example, where the obligor requests a reduction of support for one child of the first marriage on the basis that there is a new child of the second intact marriage, and the relevant monthly net incomes are \$2,500 for the obligor, \$500 for the former spouse and \$1,300 for the current spouse, the request for a reduction will be denied because the total support obligation of \$1,141 (\$593 for the first child and \$548 for the second child) is less than half of the obligor's monthly net income.</p> <p>(b)When the total of the obligor's basic support obligations exceeds fifty percent of his or her monthly net income, the court may consider a proportional reduction of these obligations. Since, however, the goal of the guidelines is to treat each child equitably, in no event should either a first or later family receive preference. Nor shall the court divide the guideline amount for all of the obligor's children among the households in which those children live.</p> <p>Example. The obligor is sued for support of three children of a second marriage. There is already an order in effect for two children of the first marriage. The relevant monthly net incomes are \$1,500 for the obligor, \$0 for the first spouse and \$500 for the second spouse. The obligor's basic support obligations to each family are \$531 for the two children of the first marriage and \$615 for the three children of the second marriage for a</p>

State	Summary	Guidelines Excerpt
		total support obligation of \$1,146. Since this total obligation leaves the obligor with only \$354 on which to live, the order for the three children of the second family is too high. However, reducing the order for three children while leaving the existing order intact would give preference to the first family, contrary to the rule. Therefore, both orders must be reduced proportionally.
Vermont	Use the term "existing" and limits modification	<p>§ 656a. Adjustment for additional dependents</p> <p>(a) As used in this section, "additional dependents" means any natural and adopted children and stepchildren for whom the parent has a duty of support.</p> <p>(b) In any proceeding to establish or modify child support, the total child support obligation for the children who are the subject of the support order shall be adjusted if a parent is also responsible for the support of additional dependents who are not the subject of the support order. The adjustments shall be made by calculating an amount under the guidelines to represent the support obligation for additional dependents based only upon the responsible parent's available income, without any other adjustments. This amount shall be subtracted from that parent's available income prior to calculating the total child support obligation based on both parents' available income as provided in section 655 of this title.</p> <p>(c) The adjustment for additional dependents shall not be made to the extent that it contributes to the calculation of a support order lower than a previously existing support order for the children who are the subject of the modification hearing at which the adjustment is sought.</p> <p>(d) A motion for modification may not be dismissed or denied solely because the adjustment for additional dependents results in an increase of child support of ten percent or less if the increase without the adjustment is greater than ten percent. (Added 1989, No. 220 (Adj. Sess.), § 19.)</p>

SECTION 5: IMPACT OF UPDATED TABLE AND COMPARISON TO NEIGHBORING STATES

This section considers the impact of updating the child support table including the self-support reserve (SSR). It uses eight case scenarios to examine the impact of updating the table. They are shown in Exhibit 31. The two scenarios assume that each parent earns minimum wage. In the first scenario, they work 34 hours per week, which is the average hours worked in Maine. In the second scenario, they work 40 hours per week. Scenarios 3–7 consider the median earnings of Maine workers by highest educational attainment and gender. Earnings are reported for five levels of educational attainment for Maine workers by the U.S. Census 2020 American Community Survey.¹⁰² 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.¹⁰³ The final scenario considers a high-income case. 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.

Exhibit 31: 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 minimum wage (\$12.75/hour) at 34 hours per week (which is the average hours worked in Maine)	\$22,542	\$22,542
2. Each parent earns minimum wage (\$12.75/hour) at 40 hours per week	\$26,520	\$26,520
3. Parent's earnings are equivalent to median earnings of Maine workers with less than a high school education	\$30,011	\$19,225
4. Parent's earnings are equivalent to median earnings of Maine workers whose highest educational attainment is a high school degree or GED	\$37,690	\$25,098
5. Parent's earnings are equivalent to median earnings of Maine workers whose highest educational attainment is some college or an associate degree	\$44,205	\$31,291
6. Parent's earnings are equivalent to median earnings of Maine workers whose highest educational attainment is a college degree	\$55,568	\$40,899
7. Parent's earnings are equivalent to median earnings of Maine workers whose highest educational attainment is graduate degree	\$71,492	\$54,838
8. High income case: combined gross income of \$200,000 per year, parents have equal incomes	\$100,000	\$100,000

The comparisons also consider the guidelines of neighboring states: Massachusetts, New Hampshire, and Vermont. All compared states rely on the income shares model. Vermont is based on an older Betson-Rothbarth study and has the most generous self-support reserve, \$1,359 per month. Massachusetts is not based on any particular study and can be one of the highest guidelines in the nation depending on the particular case scenario. New Hampshire is based on a 1984 study of child-rearing expenditures and does not consider the percentage of net income devoted to child-rearing

¹⁰² U.S. Census data is retrieved from <https://www.census.gov/data/tables.html>.

¹⁰³ According to national data, over 80 percent of custodial parents are females.

expenditures; and does not consider the percentage of net income devoted to child-rearing expenditures decreases as income increases. This flat percentage produces order amounts higher than many other state guidelines.

Exhibit 32, Exhibit 33, and Exhibit 34 compare case scenarios for one, two, and three children. The patterns for four or more children would be similar for three children.

General Observations from the Case Scenarios

- Increasing the SSR produces decreases.** This is the typical situation for Cases 1, 2, and 3 that involve a low-income, obligated parent. The decreases are never more than \$38 per week less and that is for the first case scenario involving three children. Based on the case file data, this would be an atypical case.
- Updating the schedule will produce increases above the SSR.** Cases 4–8 illustrate the increases. The increases are generally moderate. The largest increase is \$48 per week for the three-child scenario under Case 8.

Exhibit 32: Comparisons of Case Scenarios or One Child

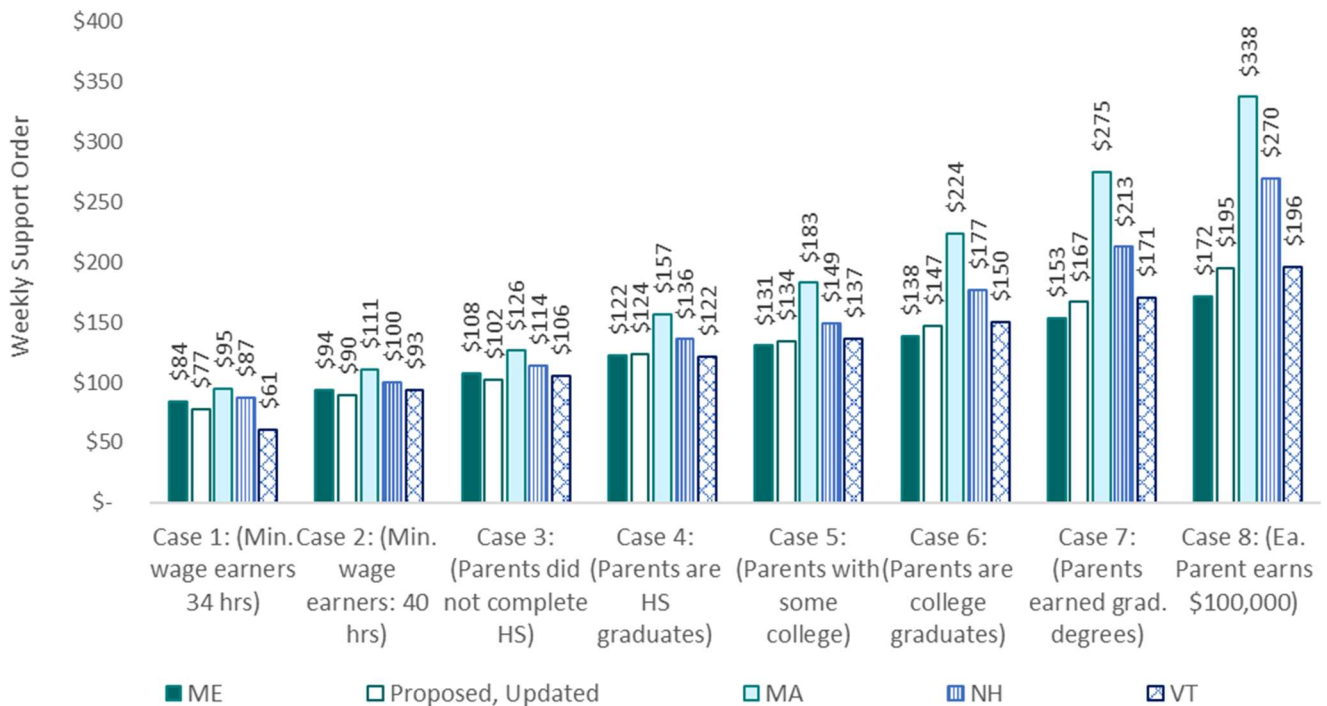


Exhibit 33: Comparisons of Case Scenarios for Two Children

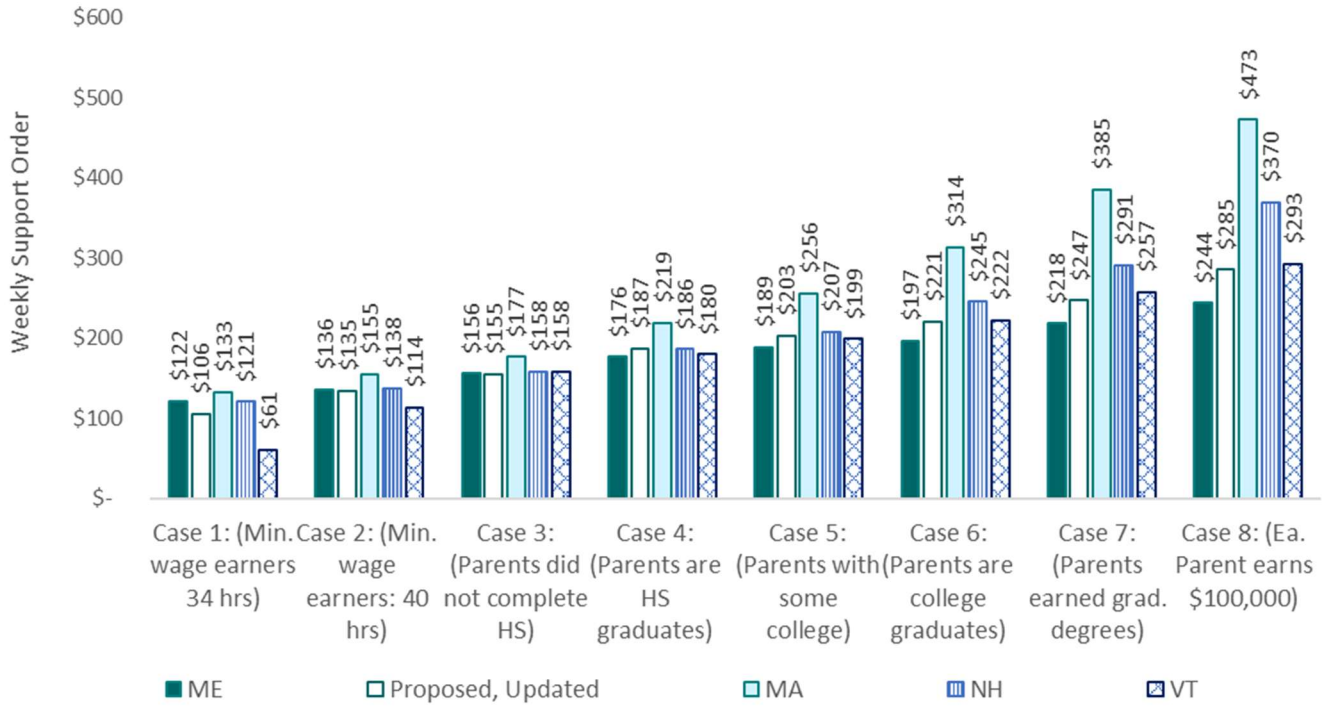
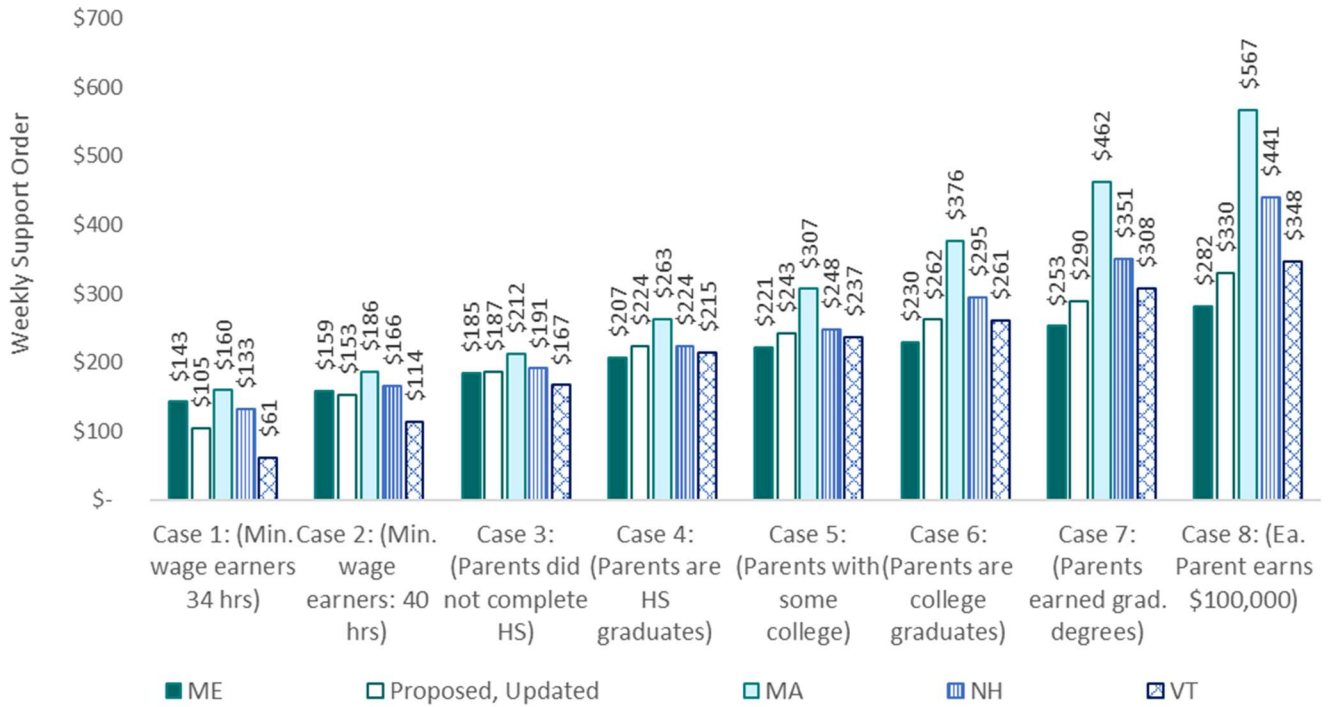


Exhibit 34: Comparisons of Case Scenarios for Three Children



SECTION 6: SUMMARY, CONCLUSIONS, AND NEXT STEPS

Maine is reviewing its child support guidelines. This report documents the review. The review meets all federal requirements. Economic data on the cost of children were analyzed and used to develop an updated child support table. The existing table is based on economic data available in 2012. The proposed updated table considers more current economic evidence on child-rearing expenditures; 2022 federal and state income taxes and FICA (which affect the amount of spendable income available for child-rearing expenditures); 2022 price levels; Maine's most current price parity (because Maine's prices are slightly lower than the national average); and the 2022 federal poverty guidelines, which is used to update the self-support reserve that is part of the low-income adjustment. This report not only documents the data used to develop an updated table, but also the steps and assumptions used to develop the updated table. The report also compares the proposed, updated table to the existing table using a range of case scenarios including case scenarios involving low-income families. In general, there are small decreases at very low-incomes due to the increase in the self-support reserve and moderate increases at middle and higher incomes that become larger with income.

Case file data were also analyzed to fulfill federal requirements, specifically the analysis of guidelines deviations; rates of income imputation, default, and application of the low-income adjustment; and child support payments. Maine's guidelines deviation rate ranges from 1 to 16 percent. The lowest percentage is among IV-D administrative orders and the highest is among non-IV-D orders. These rates are below the deviation rates of many states. The low-income adjustment was applied to 2 percent of the IV-D court orders and non-IV-D orders and 16 percent of the IV-D administrative orders. Income imputation was estimated by noting the percentage of obligated parents with full-time, minimum wage earnings. Almost a quarter (24%) of obligated parents with IV-D court orders and 11 percent of obligated parents with non-IV-D orders had full-time, minimum wage earnings. Income information was not available for IV-D administrative orders. The default rate was measured for IV-D court orders only: it was about 10 percent. Generally, payment outcomes were less among orders adjusted for low-income, and where the obligated parent's income was equivalent to full-time, minimum wage earnings.

The report also considered whether the current Maine guidelines fulfills federal requirements of state guidelines that were added in 2016:

- Consider all income and evidence of ability to pay;
- 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; and
- Provide that incarceration is not voluntary unemployment.

The existing Maine guidelines appears to comply with the added federal requirement except it does not name the 14 factors to be considered verbatim when income imputation is authorized (i.e., 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). Although in practice, Maine does indeed consider the actual circumstances of the obligated parent when income imputation is authorized. The caveat to this assessment is that the authors of this report do not have the authority to determine compliance with federal regulation. Only the federal Office of Child Support Enforcement does.

Finally, the report compares Maine's adjustment for additional dependents to those of other states. In general, Maine's adjustment is like those of other states: it allows an income deduction for prior child support orders, and it allows an income deduction for theoretical orders for additional dependents who are not covered by a child support order. Some states use birth order or do not make a distinction based on birth order or which order was issued first. The language surrounding the calculation of theoretical orders for children without orders, such as additional children living with the parent, could be clarified. Also, Maine unlike many states does not provide whether a new order or additional children alone is a change in circumstances that can be used to justify a modification. Several states prohibit a modification when the only change in circumstance is another additional dependent or another order, yet they allow the additional dependent or additional order to be considered if there is another change in circumstance (e.g., a change in income).

CONCLUSION AND RECOMMENDATIONS

Updating the table and the self-support reserve is appropriate, given recent inflation changes and better and more current economic data on the cost of raising children. Maine may want to adapt the federal language about factors to consider when income imputation is authorized to unambiguously comport with the federal requirement. Maine also may want to add clarifying language around its additional dependents adjustment to ensure its appropriate application when setting and modifying child support orders.

APPENDIX A: TECHNICAL DOCUMENTATION OF THE UPDATED TABLE

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 Maine prices using Maine’s price parity.

Overview of Income Ranges

For Exhibit A-1, 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 childcare 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-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)			Childcare \$ 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%

DETAILED STEPS USED TO ARRIVE AT TABLE

The steps used to convert the information from Exhibit A-1 to the updated table is generally the same steps used to develop prior Maine tables except for the 2012 update, which wasn’t a full update (i.e., it did not consider a more current economic study on child-rearing expenditures.) There is another

exception for the conversion using the price parity to adjust for Maine's below-average price levels, which is discussed in more detail later.

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 Maine price parity for the table adjusted for Maine prices.

Step 8: Convert to gross income.

Step 9: Incorporate the self-support reserve (SSR).

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 net 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 childcare, but it reflects the average across all children regardless of 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 year, 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 64.¹⁰⁴ In other words, an adult's out-of-medical expenses is 2.28 more than that of 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 net 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 net 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 net 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.

Step 4: Adjust to Current Price Levels

The amounts in Exhibit A-2 are based on May 2020 price levels. They are converted to June 2022 price levels using changes to the Consumer Price Index (CPI-U), which is the most commonly used price

¹⁰⁴ 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/.

index.¹⁰⁵ The adjustment is applied to the midpoint of each after-tax income range. Exhibit A-2 shows the midpoint in June 2022 dollars. Price levels have increased by 15.6 percent since May 2020 to June 2022.

Exhibit A-2: Table of Proportions for One, Two, and Three Children

Annual After-Tax Income Range (May 2020 dollars)	Annual Midpoint of Income Range (Jan. 2022 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	\$35,638	23.041%	23.041%	35.086%	30.397%	42.414%	34.813%
\$35,000 – \$39,999	\$41,121	23.041%	20.834%	34.461%	34.031%	41.401%	40.211%
\$40,000 – \$44,999	\$46,603	22.782%	16.965%	34.410%	25.320%	41.261%	30.000%
\$45,000 – \$49,999	\$52,086	22.169%	10.445%	33.453%	14.985%	40.075%	17.008%
\$50,000 – \$54,999	\$57,569	21.053%	9.406%	31.694%	10.817%	37.879%	8.818%
\$55,000 – \$59,999	\$63,051	20.040%	13.143%	29.879%	22.110%	35.351%	29.299%
\$60,000 – \$64,999	\$68,534	19.488%	7.992%	29.257%	9.168%	34.867%	7.438%
\$65,000 – \$69,999	\$74,017	18.637%	11.118%	27.769%	14.584%	32.835%	14.789%
\$70,000 – \$74,999	\$79,500	18.118%	16.525%	26.860%	23.208%	31.591%	25.699%
\$74,999 – \$84,999	\$87,724	17.969%	12.081%	26.518%	19.891%	31.038%	25.883%
\$85,000 – \$89,999	\$95,948	17.464%	9.419%	25.950%	13.114%	30.597%	14.370%
\$90,000 – \$99,999	\$104,172	16.829%	12.140%	24.936%	16.107%	29.315%	16.595%
\$100,000 – \$109,999	\$115,137	16.382%	7.712%	24.095%	9.708%	28.104%	9.272%
\$110,000 – \$119,999	\$126,103	15.628%	14.265%	22.844%	21.151%	26.466%	24.896%
\$120,000 – \$139,999	\$142,551	15.471%	11.375%	22.649%	15.036%	26.285%	15.418%
\$140,000 – \$159,999	\$164,482	14.925%	9.996%	21.634%	17.177%	24.836%	23.161%
\$160,000 – \$199,999	\$197,378	14.103%	10.376%	20.891%	14.835%	24.557%	16.780%
\$200,000 or more	\$283,881	12.968%		19.046%		22.187%	

Step 5: Develop Marginal Percentages

In this step, the information from the previous steps is used to compute a tax table-like table of proportions for one, two, and three children that is shown in Exhibit A-4. The percentages from above (e.g., 29.257% for two children for the combined income of \$60,000 to \$64,999 net per year in 2020 dollars) are assigned to the midpoint of that income range adjusted for inflation (\$68,534 in 2022 dollars). 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 because families of this income range spend more than their after-tax income on average. 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

¹⁰⁵ 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.

percentages. For the purposes of the child support table, the percentage from the \$30,000 to \$34,999 net income bracket are applied to all incomes less than \$30,000 net per year. For one child, the percentages are from the \$35,000 to \$39,999 net income range. To be clear, this is still less than what families of this income range 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.¹⁰⁶

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

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 Maine Price Parity

The percentages in Exhibit A-3 are reduced to account for Maine's 2020 price parity, which is 96.8 percent.¹⁰⁷ In other words, the calculations so far are multiplied by 96.8, which is a 3.2 percent reduction.

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-5. The table amounts are calculated based on the after-tax income using the information in Exhibit A-4 for one, two, and three children adjusted for Maine price parity. The amounts for four and more children are calculated from the three-child amounts in Exhibit A-4 multiplied by the equivalence scales shown in Step 6. The amounts for two or more children are also divided by the number of children to show a per-child amount. They are also divided by 52 to arrive at a weekly amount.

As identified in Section 3, the conversion to gross income relies on the federal and state withholding formulas.¹⁰⁸ 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 the

¹⁰⁶ Citro, Constance F. & Robert T. Michael (eds.). (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

¹⁰⁷ 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>.

¹⁰⁸ IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>; and Maine Revenue Services. (Nov. 2021). Withholding Tables for Individual Income Tax: 2022. https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/22_wh_tab_instr.pdf.

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.

Exhibit A-3: Illustration of Hidden After-Tax Income Column in Table

Hidden After-Tax Income (annual)	Combined Adjusted Gross Income (annual)	Per Child Weekly Amount					
		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
32989	40800	141	108	87	73	64	58
33430	41400	143	109	88	74	65	59
33872	42000	145	111	89	75	66	60
34313	42600	147	112	90	76	67	60
34755	43200	149	113	91	77	67	61
35197	43800	151	115	93	78	68	62
35638	44400	153	116	94	79	69	63
36080	45000	155	118	95	80	70	63
36521	45600	157	119	96	81	71	64
36963	46200	159	121	97	81	72	65
37405	46800	160	122	98	82	73	66
37846	47400	162	123	99	83	73	66
38288	48000	164	125	100	84	74	67

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 previous Maine tables. Most alternative federal tax assumptions would result in more after-tax income—hence, the 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 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 application.

Step 9: Adjust for the SSR and the Minimum Order

A self-support reserve (SSR) is incorporated into the table. The existing table incorporates a SSR of \$10,890 per year, which is the 2011 federal poverty guidelines (FPG) for one person. The table is updated for the 2022 FPG for one person (\$13,590). When gross income is below the SSR, a 10 percent minimum order is shown. The minimum order also applies to incomes slightly above that to account for payment of the minimum order. For example, a gross income of \$16,000 would have a minimum order of \$1,600. Assuming the obligor is the only parent to have income and pays the full \$1,600, that would leave the obligor \$14,400 per year to meet the obligor's subsistence needs. Further, the obligor would incur payroll taxes of about \$1,613 per year. This would leave the obligor with \$12,787 after payment of child support and payroll taxes, which is below the SSR. Payment of the minimum order and payroll taxes does not leave the obligor with income above the SSR until a gross income of \$16,800 per year. To that end, the minimum order is applied to incomes below this level.

For annual incomes of \$16,800 and above, the SSR is phased out by comparing the difference between the obligor's after-tax income and the SSR weighted by a "work incentive" to the BR-calculated amount, and the lower of the two is put in the table. The work incentive ensures that not every additional dollar in income is assigned to child support. Instead, 90 percent of the difference is assigned for one child and one additional percentage is assigned for each additional child (e.g., 91% for two children, 92% for three children, and so forth, up to 95% for six children). For example, the BR amount for one child at an income of \$18,000 is \$175 per week. In contrast, the difference between the SSR (\$13,590) and the after-tax income from \$18,000 (\$15,918) is \$2,328 per year (\$45 per week). When the difference is multiplied by 90 percent (which is the work incentive), the amount is \$40 per week. This is the amount that appears in the table because it is lower than \$175 per week.

The area adjusted for the SSR is shown by the shaded area of the table.

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.

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.

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.

Exhibit A-4: 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 restaurants, 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.

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, worker’s 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: UPDATED TABLE

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
	Self-Support Reserve (shaded area)					
0	10% when below \$16,800					
16800	24	12	8	6	5	4
17400	32	16	11	8	7	6
18000	40	20	14	10	8	7
18600	48	24	16	12	10	8
19200	56	28	19	15	12	10
19800	64	32	22	17	13	11
20400	72	36	25	19	15	13
21000	78	40	27	21	17	14
21600	80	44	30	23	18	15
22200	82	48	33	25	20	17
22800	84	53	35	27	22	18
23400	86	57	38	29	23	20
24000	88	60	41	31	25	21
24600	90	64	43	33	27	22
25200	92	68	46	35	28	24
25800	94	71	49	37	30	25
26400	96	73	51	39	31	26
27000	98	74	54	41	33	28
27600	99	76	57	43	35	29
28200	101	77	59	45	36	31
28800	103	79	62	47	38	32
29400	105	80	64	49	40	33
30000	107	82	66	51	41	35
30600	109	83	67	53	43	36
31200	111	84	68	55	44	37
31800	113	86	69	57	46	39
32400	115	87	70	59	48	40
33000	117	89	72	60	49	41
33600	119	90	73	61	51	43
34200	121	92	74	62	52	44
34800	122	93	75	63	54	46
35400	124	95	76	64	56	47
36000	126	96	77	65	57	48
36600	128	98	79	66	58	50
37200	130	99	80	67	59	51
37800	132	101	81	68	60	52
38400	134	102	82	69	61	54
39000	136	103	83	70	61	55
39600	138	105	84	71	62	56

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
40200	140	106	86	72	63	57
40800	141	108	87	73	64	58
41400	143	109	88	74	65	59
42000	145	111	89	75	66	60
42600	147	112	90	76	67	60
43200	149	113	91	77	67	61
43800	151	115	93	78	68	62
44400	153	116	94	79	69	63
45000	155	118	95	80	70	63
45600	157	119	96	81	71	64
46200	159	121	97	81	72	65
46800	160	122	98	82	73	66
47400	162	123	99	83	73	66
48000	164	125	100	84	74	67
48600	166	126	101	85	75	68
49200	168	127	102	86	75	68
49800	170	128	103	87	76	69
50400	172	130	104	87	77	70
51000	174	131	105	88	78	70
51600	176	132	106	89	78	71
52200	177	133	107	90	79	72
52800	179	135	108	91	80	72
53400	181	136	109	91	80	73
54000	183	137	110	92	81	73
54600	185	138	111	93	82	74
55200	187	140	112	94	82	75
55800	188	141	113	94	83	75
56400	190	142	114	95	84	76
57000	191	143	115	96	85	77
57600	193	144	116	97	85	77
58200	194	146	117	98	86	78
58800	196	147	118	98	87	78
59400	197	148	119	99	87	79
60000	199	149	119	100	88	80
60600	200	151	120	101	89	80
61200	201	152	121	102	89	81
61800	203	153	122	102	90	82
62400	204	154	123	103	91	82
63000	206	155	124	104	92	83
63600	207	157	125	105	92	84
64200	209	158	126	106	93	84
64800	210	159	127	106	93	85
65400	211	159	127	107	94	85

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
66000	212	160	128	107	94	86
66600	214	161	129	108	95	86
67200	215	162	130	109	96	87
67800	216	163	130	109	96	87
68400	217	164	131	110	97	87
69000	218	165	132	110	97	88
69600	220	166	132	111	98	88
70200	221	167	133	112	98	89
70800	222	168	134	112	99	89
71400	223	168	135	113	99	90
72000	224	169	135	113	100	90
72600	226	170	136	114	100	91
73200	227	171	137	114	101	91
73800	227	172	137	115	101	91
74400	228	172	137	115	101	92
75000	229	173	138	115	102	92
75600	230	173	138	116	102	92
76200	230	174	139	116	102	93
76800	231	174	139	116	102	93
77400	232	175	139	117	103	93
78000	233	175	140	117	103	93
78600	233	176	140	117	103	94
79200	234	176	141	118	104	94
79800	235	177	141	118	104	94
80400	236	177	141	118	104	94
81000	236	178	142	119	105	95
81600	237	178	142	119	105	95
82200	238	179	143	119	105	95
82800	238	179	143	120	105	95
83400	239	180	143	120	105	96
84000	240	180	143	120	106	96
84600	240	180	143	120	106	96
85200	241	181	144	120	106	96
85800	242	181	144	121	106	96
86400	242	182	144	121	106	96
87000	243	182	144	121	106	96
87600	244	182	144	121	106	96
88200	244	183	145	121	107	97
88800	245	183	145	121	107	97
89400	246	184	145	122	107	97
90000	246	184	145	122	107	97
90600	247	184	145	122	107	97
91200	248	185	146	122	107	97

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
91800	248	185	146	122	108	98
92400	249	186	147	123	108	98
93000	250	187	148	124	109	99
93600	251	188	148	124	109	99
94200	252	188	149	125	110	99
94800	253	189	150	125	110	100
95400	254	190	150	126	111	100
96000	255	191	151	126	111	101
96600	256	191	152	127	112	101
97200	257	192	152	128	112	102
97800	258	193	153	128	113	102
98400	258	194	154	129	113	103
99000	259	194	154	129	114	103
99600	260	195	155	130	114	104
100200	261	196	156	130	115	104
100800	262	197	156	131	115	104
101400	263	197	156	131	115	104
102000	263	197	157	131	115	105
102600	264	198	157	131	116	105
103200	264	198	157	132	116	105
103800	265	198	157	132	116	105
104400	265	199	157	132	116	105
105000	266	199	157	132	116	105
105600	266	199	158	132	116	105
106200	267	200	158	132	116	105
106800	268	200	158	132	116	105
107400	268	200	158	132	117	106
108000	269	200	158	133	117	106
108600	269	201	158	133	117	106
109200	270	201	159	133	117	106
109800	270	201	159	133	117	106
110400	271	202	159	133	117	106
111000	272	202	159	133	117	106
111600	272	203	160	134	118	107
112200	273	203	160	134	118	107
112800	274	204	160	134	118	107
113400	275	204	161	135	118	107
114000	275	205	161	135	119	108
114600	276	205	161	135	119	108
115200	277	206	162	135	119	108
115800	278	206	162	136	119	108
116400	278	207	162	136	120	108
117000	279	207	163	136	120	109

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
117600	280	208	163	137	120	109
118200	280	208	163	137	120	109
118800	281	209	164	137	121	109
119400	282	209	164	137	121	110
120000	283	210	164	138	121	110
120600	284	210	165	138	122	110
121200	285	211	166	139	122	111
121800	286	212	166	139	122	111
122400	287	213	167	140	123	111
123000	288	214	167	140	123	112
123600	289	214	168	141	124	112
124200	291	215	168	141	124	112
124800	292	216	169	142	125	113
125400	293	217	170	142	125	113
126000	294	217	170	143	125	114
126600	295	218	171	143	126	114
127200	296	219	171	143	126	114
127800	297	220	172	144	127	115
128400	298	221	172	144	127	115
129000	299	221	173	145	128	116
129600	301	222	174	145	128	116
130200	302	223	174	146	128	116
130800	303	224	175	146	129	117
131400	304	224	175	147	129	117
132000	305	225	176	147	130	117
132600	306	226	176	148	130	118
133200	307	227	177	148	131	118
133800	308	228	178	149	131	119
134400	309	228	178	149	131	119
135000	310	229	179	150	132	119
135600	311	230	179	150	132	120
136200	312	230	180	151	133	120
136800	313	231	181	151	133	121
137400	313	232	181	152	134	121
138000	314	232	182	152	134	121
138600	315	233	182	153	134	122
139200	316	234	183	153	135	122
139800	317	234	183	154	135	122
140400	318	235	184	154	136	123
141000	318	236	185	155	136	123
141600	319	236	185	155	137	124
142200	320	237	186	156	137	124
142800	321	238	186	156	137	124

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
143400	322	238	187	157	138	125
144000	322	239	187	157	138	125
144600	323	240	188	158	139	126
145200	324	240	189	158	139	126
145800	325	241	189	159	139	126
146400	326	242	190	159	140	127
147000	327	242	190	159	140	127
147600	327	243	191	160	141	128
148200	328	244	192	161	141	128
148800	329	244	192	161	142	128
149400	330	245	193	161	142	129
150000	330	245	193	162	142	129
150600	331	246	193	162	142	129
151200	332	246	194	162	143	129
151800	333	247	194	162	143	130
152400	333	247	194	163	143	130
153000	334	248	195	163	143	130
153600	335	248	195	163	144	130
154200	335	249	195	164	144	130
154800	336	249	196	164	144	131
155400	337	250	196	164	145	131
156000	337	250	196	165	145	131
156600	338	251	197	165	145	131
157200	339	251	197	165	145	132
157800	340	252	197	165	146	132
158400	340	252	198	166	146	132
159000	341	253	198	166	146	132
159600	342	253	199	166	146	133
160200	342	254	199	167	147	133
160800	343	254	199	167	147	133
161400	344	255	200	167	147	133
162000	345	255	200	168	147	134
162600	346	256	200	168	148	134
163200	346	256	201	168	148	134
163800	347	257	201	169	148	134
164400	348	258	202	169	149	135
165000	349	258	202	169	149	135
165600	350	259	203	170	149	135
166200	351	260	203	170	150	136
166800	352	260	203	170	150	136
167400	353	261	204	171	150	136
168000	354	261	204	171	151	136
168600	355	262	205	171	151	137

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
169200	356	263	205	172	151	137
169800	357	263	205	172	151	137
170400	357	264	206	172	152	137
171000	358	264	206	173	152	138
171600	359	265	207	173	152	138
172200	360	266	207	174	153	138
172800	361	266	208	174	153	139
173400	362	267	208	174	153	139
174000	363	267	208	175	154	139
174600	364	268	209	175	154	139
175200	365	269	209	175	154	140
175800	366	269	210	176	155	140
176400	367	270	210	176	155	140
177000	367	270	210	176	155	141
177600	368	271	211	177	155	141
178200	369	272	211	177	156	141
178800	370	272	212	177	156	141
179400	371	273	212	178	156	142
180000	371	273	212	178	156	142
180600	372	273	212	178	157	142
181200	372	274	213	178	157	142
181800	373	274	213	178	157	142
182400	374	274	213	178	157	142
183000	374	275	213	179	157	142
183600	375	275	213	179	157	143
184200	375	275	214	179	158	143
184800	376	276	214	179	158	143
185400	376	276	214	179	158	143
186000	377	276	214	180	158	143
186600	377	277	215	180	158	143
187200	378	277	215	180	158	143
187800	378	277	215	180	158	144
188400	379	278	215	180	159	144
189000	379	278	215	180	159	144
189600	380	278	216	181	159	144
190200	380	279	216	181	159	144
190800	381	279	216	181	159	144
191400	381	279	216	181	159	144
192000	382	280	216	181	160	144
192600	382	280	217	181	160	145
193200	383	280	217	182	160	145
193800	383	281	217	182	160	145
194400	384	281	217	182	160	145

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
195000	384	281	217	182	160	145
195600	385	282	218	182	160	145
196200	385	282	218	182	161	145
196800	386	282	218	183	161	146
197400	387	283	218	183	161	146
198000	387	283	219	183	161	146
198600	388	284	219	184	162	146
199200	389	285	220	184	162	147
199800	390	285	220	185	162	147
200400	391	286	221	185	163	147
201000	392	287	221	185	163	148
201600	393	287	222	186	164	148
202200	394	288	222	186	164	149
202800	395	289	223	187	164	149
203400	396	289	224	187	165	149
204000	397	290	224	188	165	150
204600	398	291	225	188	166	150
205200	399	291	225	189	166	150
205800	400	292	226	189	166	151
206400	400	293	226	190	167	151
207000	401	294	227	190	167	151
207600	402	294	227	190	168	152
208200	403	295	228	191	168	152
208800	404	296	228	191	168	153
209400	405	296	229	192	169	153
210000	406	297	230	192	169	153
210600	407	298	230	193	170	154
211200	408	298	231	193	170	154
211800	409	299	231	194	170	154
212400	410	300	232	194	171	155
213000	411	300	232	195	171	155
213600	412	301	233	195	172	155
214200	413	302	233	195	172	156
214800	413	302	234	196	172	156
215400	414	303	234	196	173	157
216000	415	304	235	197	173	157
216600	416	305	236	197	174	157
217200	417	305	236	198	174	158
217800	418	306	237	198	174	158
218400	419	307	237	199	175	158
219000	420	307	238	199	175	159
219600	421	308	238	200	176	159
220200	422	309	239	200	176	159

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
220800	423	309	239	200	176	160
221400	424	310	240	201	177	160
222000	425	311	240	201	177	161
222600	426	311	241	202	178	161
223200	427	312	241	202	178	161
223800	427	313	242	203	178	162
224400	428	314	243	203	179	162
225000	429	314	243	204	179	162
225600	430	315	244	204	180	163
226200	431	316	244	205	180	163
226800	432	316	245	205	180	163
227400	433	317	245	205	181	164
228000	434	317	246	206	181	164
228600	434	318	246	206	181	164
229200	435	318	246	206	181	164
229800	436	319	246	207	182	165
230400	437	319	247	207	182	165
231000	437	320	247	207	182	165
231600	438	320	247	207	182	165
232200	439	321	248	208	183	165
232800	439	321	248	208	183	166
233400	440	322	248	208	183	166
234000	441	322	249	208	183	166
234600	442	323	249	209	184	166
235200	442	323	249	209	184	167
235800	443	324	250	209	184	167
236400	444	324	250	209	184	167
237000	444	324	250	210	185	167
237600	445	325	251	210	185	167
238200	446	325	251	210	185	168
238800	446	326	251	211	185	168
239400	447	326	252	211	185	168
240000	448	327	252	211	186	168
240600	449	327	252	211	186	168
241200	449	328	253	212	186	169
241800	450	328	253	212	186	169
242400	451	329	253	212	187	169
243000	451	329	254	212	187	169
243600	452	330	254	213	187	170
244200	453	330	254	213	187	170
244800	454	330	254	213	188	170
245400	454	331	255	213	188	170
246000	455	331	255	214	188	170

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
246600	456	332	255	214	188	171
247200	456	332	256	214	189	171
247800	457	333	256	215	189	171
248400	458	333	256	215	189	171
249000	458	334	257	215	189	171
249600	459	334	257	215	189	172
250200	460	335	257	216	190	172
250800	461	335	258	216	190	172
251400	461	336	258	216	190	172
252000	462	336	258	216	190	172
252600	463	337	259	217	191	173
253200	463	337	259	217	191	173
253800	464	337	259	217	191	173
254400	465	338	260	217	191	173
255000	466	338	260	218	192	174
255600	466	339	260	218	192	174
256200	467	339	261	218	192	174
256800	468	340	261	219	192	174
257400	468	340	261	219	193	174
258000	469	341	261	219	193	175
258600	470	341	262	219	193	175
259200	470	342	262	220	193	175
259800	471	342	262	220	193	175
260400	472	343	263	220	194	175
261000	473	343	263	220	194	176
261600	473	344	263	221	194	176
262200	474	344	264	221	194	176
262800	475	344	264	221	195	176
263400	475	345	264	221	195	177
264000	476	345	265	222	195	177
264600	477	346	265	222	195	177
265200	478	346	265	222	196	177
265800	478	347	266	223	196	177
266400	479	347	266	223	196	178
267000	480	348	266	223	196	178
267600	480	348	267	223	197	178
268200	481	349	267	224	197	178
268800	482	349	267	224	197	178
269400	482	350	268	224	197	179
270000	483	350	268	225	198	179
270600	484	351	269	225	198	179
271200	484	351	269	225	198	180
271800	485	352	270	226	199	180

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
272400	485	352	270	226	199	180
273000	486	353	271	227	199	181
273600	487	353	271	227	200	181
274200	487	354	272	227	200	181
274800	488	354	272	228	201	182
275400	489	355	272	228	201	182
276000	489	356	273	229	201	182
276600	490	356	273	229	202	183
277200	490	357	274	229	202	183
277800	491	357	274	230	202	183
278400	492	358	275	230	203	184
279000	492	358	275	231	203	184
279600	493	359	276	231	203	184
280200	493	359	276	231	204	185
280800	494	360	277	232	204	185
281400	495	360	277	232	204	185
282000	495	361	278	233	205	185
282600	496	361	278	233	205	186
283200	497	362	279	233	205	186
283800	497	362	279	234	206	186
284400	498	363	280	234	206	187
285000	498	364	280	235	207	187
285600	499	364	281	235	207	187
286200	500	365	281	235	207	188
286800	500	365	282	236	208	188
287400	501	366	282	236	208	188
288000	502	366	283	237	208	189
288600	502	367	283	237	209	189
289200	503	367	284	238	209	189
289800	503	368	284	238	209	190
290400	504	368	284	238	210	190
291000	505	369	285	239	210	190
291600	505	369	285	239	210	191
292200	506	370	286	240	211	191
292800	507	370	286	240	211	191
293400	507	371	287	240	211	192
294000	508	372	287	241	212	192
294600	508	372	288	241	212	192
295200	509	373	288	242	213	193
295800	510	373	289	242	213	193
296400	510	374	289	242	213	193
297000	511	374	290	243	214	193
297600	511	375	290	243	214	194

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
298200	512	375	291	244	214	194
298800	513	376	291	244	215	194
299400	513	376	292	244	215	195
300000	514	377	292	245	215	195
300600	515	377	293	245	216	195
301200	515	378	293	246	216	196
301800	516	378	294	246	216	196
302400	516	379	294	246	217	196
303000	517	379	295	247	217	197
303600	518	380	295	247	217	197
304200	518	381	295	248	218	197
304800	519	381	296	248	218	198
305400	520	382	296	248	219	198
306000	520	382	297	249	219	198
306600	521	383	297	249	219	199
307200	521	383	298	250	220	199
307800	522	384	298	250	220	199
308400	523	384	299	250	220	200
309000	523	385	299	251	221	200
309600	524	385	300	251	221	200
310200	524	386	300	252	221	201
310800	525	386	301	252	222	201
311400	526	387	301	252	222	201
312000	526	387	302	253	222	201
312600	527	388	302	253	223	202
313200	528	389	303	254	223	202
313800	528	389	303	254	223	202
314400	529	390	304	254	224	203
315000	529	390	304	255	224	203
315600	530	391	305	255	225	203
316200	531	391	305	256	225	204
316800	531	392	306	256	225	204
317400	532	392	306	256	226	204
318000	533	393	306	257	226	205
318600	533	393	307	257	226	205
319200	534	394	307	258	227	205
319800	534	394	308	258	227	206
320400	535	395	308	258	227	206
321000	536	395	309	259	228	206
321600	536	396	309	259	228	207
322200	537	397	310	260	228	207
322800	537	397	310	260	229	207
323400	538	398	311	260	229	208

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
324000	539	398	311	261	229	208
324600	539	399	312	261	230	208
325200	540	399	312	262	230	208
325800	541	400	313	262	231	209
326400	541	400	313	262	231	209
327000	542	401	314	263	231	209
327600	542	401	314	263	232	210
328200	543	402	315	264	232	210
328800	544	402	315	264	232	210
329400	544	403	316	264	233	211
330000	545	403	316	265	233	211
330600	546	404	317	265	233	211
331200	546	405	317	266	234	212
331800	547	405	317	266	234	212
332400	547	405	318	266	234	212
333000	548	406	318	266	234	212
333600	549	406	318	267	235	213
334200	549	407	319	267	235	213
334800	550	407	319	267	235	213
335400	551	408	319	268	235	213
336000	551	408	320	268	236	214
336600	552	409	320	268	236	214
337200	553	409	320	268	236	214
337800	553	410	321	269	237	214
338400	554	410	321	269	237	214
339000	555	410	322	269	237	215
339600	555	411	322	270	237	215
340200	556	411	322	270	238	215
340800	556	412	323	270	238	215
341400	557	412	323	271	238	216
342000	558	413	323	271	238	216
342600	558	413	324	271	239	216
343200	559	414	324	271	239	216
343800	560	414	324	272	239	217
344400	560	415	325	272	239	217
345000	561	415	325	272	240	217
345600	562	416	325	273	240	217
346200	562	416	326	273	240	217
346800	563	416	326	273	240	218
347400	564	417	326	273	241	218
348000	564	417	327	274	241	218
348600	565	418	327	274	241	218
349200	565	418	327	274	241	219

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
349800	566	419	328	275	242	219
350400	567	419	328	275	242	219
351000	567	420	328	275	242	219
351600	568	420	329	275	242	220
352200	569	421	329	276	243	220
352800	569	421	329	276	243	220
353400	570	422	330	276	243	220
354000	571	422	330	277	243	220
354600	571	422	331	277	244	221
355200	572	423	331	277	244	221
355800	573	423	331	277	244	221
356400	573	424	332	278	244	221
357000	574	424	332	278	245	222
357600	574	425	332	278	245	222
358200	575	425	333	279	245	222
358800	576	426	333	279	245	222
359400	576	426	333	279	246	223
360000	577	427	334	280	246	223
360400	577	427	334	280	246	223
360800	578	427	334	280	246	223
361200	578	428	334	280	246	223
361600	579	428	335	280	247	223
362000	579	428	335	280	247	224
362400	580	428	335	281	247	224
362800	580	429	335	281	247	224
363200	580	429	335	281	247	224
363600	581	429	336	281	247	224
364000	581	430	336	281	248	224
364400	582	430	336	282	248	225
364800	582	430	336	282	248	225
365200	583	431	337	282	248	225
365600	583	431	337	282	248	225
366000	583	431	337	282	249	225
366400	584	431	337	283	249	225
366800	584	432	338	283	249	225
367200	585	432	338	283	249	226
367600	585	432	338	283	249	226
368000	586	433	338	283	249	226
368400	586	433	338	284	250	226
368800	586	433	339	284	250	226
369200	587	434	339	284	250	226
369600	587	434	339	284	250	227
370000	588	434	339	284	250	227

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
370400	588	435	340	285	250	227
370800	589	435	340	285	251	227
371200	589	435	340	285	251	227
371600	589	435	340	285	251	227
372000	590	436	341	285	251	227
372400	590	436	341	286	251	228
372800	591	436	341	286	251	228
373200	591	437	341	286	252	228
373600	592	437	341	286	252	228
374000	592	437	342	286	252	228
374400	592	438	342	286	252	228
374800	593	438	342	287	252	229
375200	593	438	342	287	252	229
375600	594	439	343	287	253	229
376000	594	439	343	287	253	229
376400	595	439	343	287	253	229
376800	595	439	343	288	253	229
377200	595	440	344	288	253	229
377600	596	440	344	288	253	230
378000	596	440	344	288	254	230
378400	597	441	344	288	254	230
378800	597	441	345	289	254	230
379200	598	441	345	289	254	230
379600	598	442	345	289	254	230
380000	598	442	345	289	254	231
380400	599	442	345	289	255	231
380800	599	443	346	290	255	231
381200	600	443	346	290	255	231
381600	600	443	346	290	255	231
382000	601	443	346	290	255	231
382400	601	444	347	290	256	231
382800	601	444	347	291	256	232
383200	602	444	347	291	256	232
383600	602	445	347	291	256	232
384000	603	445	348	291	256	232
384400	603	445	348	291	256	232
384800	604	446	348	292	257	232
385200	604	446	348	292	257	233
385600	604	446	348	292	257	233
386000	605	447	349	292	257	233
386400	605	447	349	292	257	233
386800	606	447	349	292	257	233
387200	606	447	349	293	258	233

Proposed Schedule of Basic Support Obligation						
Parents' Combined Annual Gross Income	Number of Children					
	1	2	3	4	5	6
387600	607	448	350	293	258	233
388000	607	448	350	293	258	234
388400	607	448	350	293	258	234
388800	608	449	350	293	258	234
389200	608	449	351	294	258	234
389600	609	449	351	294	259	234
390000	609	450	351	294	259	234
390400	610	450	351	294	259	235
390800	610	450	351	294	259	235
391200	610	450	352	295	259	235
391600	611	451	352	295	259	235
392000	611	451	352	295	260	235
392400	612	451	352	295	260	235
392800	612	452	353	295	260	235
393200	613	452	353	296	260	236
393600	613	452	353	296	260	236
394000	613	453	353	296	260	236
394400	614	453	354	296	261	236
394800	614	453	354	296	261	236
395200	615	454	354	297	261	236
395600	615	454	354	297	261	237
396000	616	454	354	297	261	237
396400	616	454	355	297	261	237
396800	616	455	355	297	262	237
397200	617	455	355	298	262	237
397600	617	455	355	298	262	237
398000	618	456	356	298	262	237
398400	618	456	356	298	262	238
398800	619	456	356	298	262	238
399200	619	457	356	298	263	238
399600	619	457	357	299	263	238
400000	620	457	357	299	263	238

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
	10%				10%				10%				10%				10%				10%			
12600	28				15				11				9				8				7			
13200	32				17				12				10				9				8			
13800	42	10%			21	10%			15	10%			12	10%			11	10%			9	10%		
14400	52				26				18				15				13				11			
15000	62				31				22				17				15				13			
15600	68				35				25				19				17				15			
16200	72				40				28				23				19				16			
16800	74				45				31				25				21				18			
17400	76	32	-44	-57.5%	50	16	-34	-67.3%	35	11	-24	-68.5%	27	8	-19	-69.1%	22	7	-15	-69.3%	19	6	-13	-70.1%
18000	79	40	-39	-49.0%	54	20	-34	-62.3%	38	14	-24	-63.9%	29	10	-19	-64.1%	24	8	-16	-64.9%	21	7	-14	-66.2%
18600	81	48	-33	-40.4%	57	24	-33	-57.2%	42	16	-26	-60.9%	32	12	-20	-61.1%	26	10	-16	-61.2%	22	8	-14	-61.4%
19200	83	56	-27	-32.3%	60	28	-32	-52.7%	44	19	-25	-56.5%	34	15	-19	-57.3%	28	12	-16	-58.1%	24	10	-14	-58.8%
19800	84	64	-20	-23.6%	62	32	-30	-47.7%	47	22	-25	-53.5%	36	17	-19	-54.0%	29	13	-16	-53.8%	25	11	-14	-54.9%
20400	86	72	-14	-16.2%	63	36	-27	-42.2%	49	25	-24	-49.9%	37	19	-18	-49.7%	31	15	-16	-51.4%	27	13	-14	-53.0%
21000	88	78	-10	-11.2%	65	40	-25	-37.8%	51	27	-24	-46.5%	39	21	-18	-47.0%	33	17	-16	-49.3%	29	14	-15	-51.4%
21600	90	80	-10	-11.0%	66	44	-22	-32.6%	52	30	-22	-42.3%	42	23	-19	-45.9%	35	18	-17	-47.5%	30	15	-15	-48.4%
22200	93	82	-11	-11.8%	67	48	-19	-27.6%	53	33	-20	-38.3%	44	25	-19	-43.7%	37	20	-17	-45.8%	32	17	-15	-47.3%
22800	95	84	-11	-11.5%	69	53	-16	-23.9%	54	35	-19	-34.5%	45	27	-18	-40.4%	38	22	-16	-42.9%	34	18	-16	-46.2%
23400	96	86	-10	-10.4%	70	57	-13	-19.3%	55	38	-17	-30.8%	46	29	-17	-37.2%	40	23	-17	-41.6%	35	20	-15	-43.8%
24000	98	88	-10	-10.3%	72	60	-12	-16.1%	57	41	-16	-28.6%	47	31	-16	-34.3%	41	25	-16	-39.1%	36	21	-15	-41.6%
24600	100	90	-10	-10.2%	73	64	-9	-11.9%	58	43	-15	-25.2%	48	33	-15	-31.5%	42	27	-15	-36.7%	38	22	-16	-41.1%
25200	102	92	-10	-10.1%	75	68	-7	-9.0%	59	46	-13	-22.0%	49	35	-14	-28.8%	43	28	-15	-34.4%	39	24	-15	-39.1%
25800	104	94	-10	-9.9%	76	71	-5	-6.2%	60	49	-11	-18.9%	49	37	-12	-24.7%	44	30	-14	-32.2%	39	25	-14	-35.6%
26400	106	96	-10	-9.8%	77	73	-4	-5.5%	61	51	-10	-15.9%	50	39	-11	-22.3%	44	31	-13	-28.6%	40	26	-14	-33.8%
27000	108	98	-10	-9.7%	79	74	-5	-6.0%	62	54	-8	-13.0%	51	41	-10	-19.9%	45	33	-12	-26.6%	41	28	-13	-32.1%
27600	110	99	-11	-9.6%	80	76	-4	-5.4%	63	57	-6	-10.2%	52	43	-9	-17.6%	46	35	-11	-24.6%	41	29	-12	-28.8%
28200	112	101	-11	-9.5%	81	77	-4	-4.7%	64	59	-5	-7.5%	53	45	-8	-15.3%	47	36	-11	-22.8%	42	31	-11	-27.2%
28800	114	103	-11	-9.4%	83	79	-4	-5.3%	65	62	-3	-4.9%	54	47	-7	-13.2%	48	38	-10	-21.0%	43	32	-11	-25.8%
29400	116	105	-11	-9.3%	84	80	-4	-4.7%	67	64	-3	-3.8%	55	49	-6	-11.1%	49	40	-9	-19.3%	44	33	-11	-24.4%
30000	118	107	-11	-9.2%	86	82	-4	-5.2%	68	66	-2	-3.4%	56	51	-5	-9.2%	50	41	-9	-17.7%	45	35	-10	-23.0%
30600	120	109	-11	-9.2%	87	83	-4	-4.6%	69	67	-2	-3.1%	57	53	-4	-7.2%	50	43	-7	-14.5%	46	36	-10	-21.7%
31200	123	111	-12	-9.8%	89	84	-5	-5.1%	70	68	-2	-2.8%	58	55	-3	-5.4%	51	44	-7	-13.0%	47	37	-10	-20.5%
31800	125	113	-12	-9.7%	90	86	-4	-4.5%	71	69	-2	-2.5%	59	57	-2	-3.6%	52	46	-6	-11.6%	47	39	-8	-17.6%
32400	126	115	-11	-8.9%	92	87	-5	-5.0%	72	70	-2	-2.2%	60	59	-1	-1.9%	53	48	-5	-10.2%	48	40	-8	-16.5%
33000	128	117	-11	-8.8%	93	89	-4	-4.5%	73	72	-1	-1.9%	61	60	-1	-1.7%	54	49	-5	-8.8%	49	41	-8	-15.4%
33600	130	119	-11	-8.8%	95	90	-5	-4.9%	74	73	-1	-1.7%	62	61	-1	-1.7%	55	51	-4	-7.6%	49	43	-6	-12.6%
34200	132	121	-11	-8.7%	96	92	-4	-4.4%	76	74	-2	-2.7%	62	62	0	-0.1%	55	52	-3	-4.6%	50	44	-6	-11.6%
34800	135	122	-13	-9.3%	97	93	-4	-3.9%	77	75	-2	-2.4%	64	63	-1	-1.7%	56	54	-2	-3.4%	51	46	-5	-10.7%
35400	137	124	-13	-9.2%	99	95	-4	-4.4%	78	76	-2	-2.2%	65	64	-1	-1.7%	57	56	-1	-2.3%	52	47	-5	-9.8%
36000	138	126	-12	-8.5%	100	96	-4	-3.9%	79	77	-2	-1.9%	66	65	-1	-1.6%	58	57	-1	-1.5%	52	48	-4	-7.2%
36600	140	128	-12	-8.4%	102	98	-4	-3.3%	80	79	-1	-1.7%	67	66	-1	-1.6%	59	58	-1	-1.7%	53	50	-3	-6.4%
37200	143	130	-13	-9.0%	103	99	-4	-3.8%	81	80	-1	-1.4%	68	67	-1	-1.6%	59	59	0	-0.2%	54	51	-3	-5.6%
37800	145	132	-13	-8.9%	104	101	-3	-3.3%	82	81	-1	-1.2%	68	68	0	-0.2%	60	60	0	-0.5%	54	52	-2	-3.1%
38400	147	134	-13	-8.9%	106	102	-4	-3.8%	83	82	-1	-1.0%	69	69	0	-0.2%	61	61	0	-0.7%	55	54	-1	-2.4%
39000	148	136	-12	-8.2%	108	103	-5	-4.3%	84	83	-1	-0.8%	70	70	0	-0.3%	62	61	-1	-0.9%	56	55	-1	-1.7%
39600	150	138	-12	-8.2%	109	105	-4	-3.8%	86	84	-2	-1.7%	71	71	0	-0.3%	62	62	0	0.5%	57	56	-1	-1.1%
40200	152	140	-12	-8.2%	110	106	-4	-3.4%	87	86	-1	-1.5%	72	72	0	-0.3%	63	63	0	0.2%	57	57	0	0.4%
40800	155	141	-14	-8.7%	112	108	-4	-3.8%	88	87	-1	-1.3%	73	73	0	-0.4%	64	64	0	0.0%	58	58	0	0.0%
41400	156	143	-13	-8.1%	113	109	-4	-3.4%	89	88	-1	-1.1%	74	74	0	-0.4%	65	65	0	-0.2%	59	59	0	-0.4%
42000	158	145	-13	-8.0%	115	111	-4	-3.8%	90	89	-1	-0.9%	75	75	0	-0.4%	66	66	0	-0.4%	60	60	0	-0.8%
42600	160	147	-13	-8.0%	116	112	-4	-3.4%	91	90	-1	-0.8%	76	76	0	-0.5%	67	67	0	-0.6%	61	60	-1	-1.1%
43200	162	149	-13	-8.0%	118	113	-5	-3.8%	92	91	-1	-0.6%	77	77	0	-0.5%	68	67	-1	-0.8%	61	61	0	0.1%
43800	165	151	-14	-8.5%	119	115	-4	-3.4%	93	93	0	-0.4%	78	78	0	-0.5%	69	68	-1	-1.0%	62	62	0	-0.2%
44400	166	153	-13	-7.9%	120	116	-4	-3.0%	94	94	0	-0.2%	78	79	1	0.7%	69	69	0	0.2%	63	63	0	-0.6%
45000	168	155	-13	-7.9%	122	118	-4	-3.4%	95	95	0	0.0%	79	80	1	0.7%	69	70	1	1.5%	63	63	0	0.7%
45600	169	157	-12	-7.3%	123	119	-4	-3.0%	96	96	0	0.1%	79	81	2	1.9%	70	71	1	1.2%	64	64	0	0.3%
46200	170	159	-11	-6.7%	124	121	-3	-2.7%	97	97	0	0.3%	80	81	1	1.9%	71	72	1	1.0%	64	65		

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
49200	177	168	-9	-5.1%	128	127	-1	-0.6%	101	102	1	1.3%	83	86	3	3.3%	74	75	1	1.9%	67	68	1	2.0%
49800	179	170	-9	-5.1%	129	128	-1	-0.4%	101	103	2	2.3%	84	87	3	3.0%	74	76	2	2.9%	67	69	2	2.9%
50400	180	172	-8	-4.6%	130	130	0	-0.2%	102	104	2	2.2%	85	87	2	2.7%	75	77	2	2.5%	68	70	2	2.4%
51000	182	174	-8	-4.6%	131	131	0	0.0%	103	105	2	2.1%	85	88	3	3.7%	75	78	3	3.4%	68	70	2	3.3%
51600	183	176	-7	-4.0%	133	132	-1	-0.6%	104	106	2	2.1%	86	89	3	3.4%	76	78	2	3.0%	69	71	2	2.7%
52200	184	177	-7	-3.5%	134	133	-1	-0.4%	104	107	3	3.0%	86	90	4	4.3%	76	79	3	3.9%	69	72	3	3.7%
52800	186	179	-7	-3.6%	135	135	0	-0.2%	105	108	3	2.9%	87	91	4	4.1%	77	80	3	3.5%	70	72	2	3.1%
53400	187	181	-6	-3.1%	136	136	0	0.0%	106	109	3	2.8%	88	91	3	3.8%	77	80	3	4.4%	70	73	3	4.0%
54000	189	183	-6	-3.1%	137	137	0	0.2%	106	110	4	3.7%	88	92	4	4.7%	78	81	3	3.9%	71	73	2	3.4%
54600	190	185	-5	-2.6%	137	138	1	1.1%	107	111	4	3.7%	89	93	4	4.4%	79	82	3	3.5%	71	74	3	4.3%
55200	191	187	-4	-2.3%	138	140	2	1.2%	108	112	4	3.6%	89	94	5	5.3%	79	82	3	4.4%	72	75	3	3.7%
55800	193	188	-5	-2.5%	139	141	2	1.3%	109	113	4	3.5%	90	94	4	5.0%	80	83	3	3.9%	72	75	3	4.6%
56400	194	190	-4	-2.3%	140	142	2	1.5%	109	114	5	4.3%	91	95	4	4.7%	80	84	4	4.8%	73	76	3	4.0%
57000	196	191	-5	-2.5%	141	143	2	1.6%	110	115	5	4.3%	91	96	5	5.6%	81	85	4	4.4%	73	77	4	4.9%
57600	197	193	-4	-2.2%	142	144	2	1.7%	111	116	5	4.2%	92	97	5	5.3%	81	85	4	5.3%	74	77	3	4.4%
58200	199	194	-5	-2.5%	143	146	3	1.9%	112	117	5	4.1%	93	98	5	5.0%	82	86	4	4.8%	74	78	4	5.2%
58800	199	196	-3	-1.7%	144	147	3	2.0%	112	118	6	5.0%	93	98	5	5.9%	82	87	5	5.7%	74	78	4	6.1%
59400	200	197	-3	-1.5%	144	148	4	2.9%	113	119	6	4.9%	93	99	6	6.7%	83	87	4	5.3%	75	79	4	5.5%
60000	201	199	-2	-1.2%	144	149	5	3.7%	113	119	6	5.7%	94	100	6	6.5%	83	88	5	6.1%	75	80	5	6.4%
60600	202	200	-2	-1.0%	145	151	6	3.8%	114	120	6	5.6%	94	101	7	7.3%	83	89	6	6.9%	75	80	5	7.2%
61200	203	201	-2	-0.8%	146	152	6	3.9%	114	121	7	6.5%	94	102	8	8.2%	83	89	6	7.8%	76	81	5	6.6%
61800	203	203	0	0.0%	146	153	7	4.8%	115	122	7	6.4%	95	102	7	7.9%	84	90	6	7.3%	76	82	6	7.5%
62400	203	204	1	0.7%	147	154	7	4.9%	115	123	8	7.2%	95	103	8	8.7%	84	91	7	8.2%	76	82	6	8.3%
63000	204	206	2	0.9%	147	155	8	5.7%	115	124	9	8.0%	95	104	9	9.5%	84	92	8	9.0%	76	83	7	9.1%
63600	205	207	2	1.2%	148	157	9	5.8%	116	125	9	7.9%	96	105	9	9.2%	84	92	8	9.9%	77	84	7	8.6%
64200	205	209	4	1.8%	148	158	10	6.5%	116	126	10	8.6%	96	106	10	10.0%	85	93	8	9.3%	77	84	7	9.3%
64800	206	210	4	1.9%	148	159	11	7.1%	116	127	11	9.3%	96	106	10	10.6%	85	93	8	9.9%	77	85	8	9.9%
65400	207	211	4	2.0%	149	159	10	7.0%	117	127	10	8.9%	97	107	10	10.1%	85	94	9	10.5%	77	85	8	10.5%
66000	207	212	5	2.6%	149	160	11	7.6%	117	128	11	9.5%	97	107	10	10.7%	86	94	8	9.9%	77	86	9	11.1%
66600	208	214	6	2.7%	150	161	11	7.5%	117	129	12	10.1%	97	108	11	11.3%	86	95	9	10.5%	78	86	8	10.3%
67200	209	215	6	2.8%	150	162	12	8.1%	118	130	12	9.8%	98	109	11	10.8%	86	96	10	11.1%	78	87	9	10.9%
67800	209	216	7	3.3%	151	163	12	8.0%	119	130	11	9.5%	98	109	11	11.4%	87	96	9	10.4%	78	87	9	11.5%
68400	210	217	7	3.4%	152	164	12	7.9%	119	131	12	10.1%	99	110	11	10.9%	87	97	10	11.0%	79	87	8	10.7%
69000	211	218	7	3.5%	152	165	13	8.5%	119	132	13	10.7%	99	110	11	11.5%	87	97	10	11.6%	79	88	9	11.3%
69600	212	220	8	3.6%	153	166	13	8.3%	120	132	12	10.3%	99	111	12	12.1%	88	98	10	10.9%	80	88	8	10.5%
70200	214	221	7	3.2%	154	167	13	8.2%	120	133	13	10.9%	100	112	12	11.5%	88	98	10	11.5%	80	89	9	11.1%
70800	215	222	7	3.3%	155	168	13	8.1%	121	134	13	10.6%	100	112	12	12.1%	89	99	10	10.9%	80	89	9	11.7%
71400	216	223	7	3.3%	156	168	12	8.0%	122	135	13	10.3%	101	113	12	11.6%	89	99	10	11.4%	81	90	9	10.9%
72000	217	224	7	3.4%	156	169	13	8.5%	122	135	13	10.9%	101	113	12	12.2%	89	100	11	12.0%	81	90	9	11.5%
72600	218	226	8	3.5%	157	170	13	8.4%	123	136	13	10.5%	102	114	12	11.7%	90	100	10	11.4%	82	91	9	10.7%
73200	219	227	8	3.5%	158	171	13	8.2%	123	137	14	11.0%	102	114	12	12.2%	90	101	11	11.9%	82	91	9	11.2%
73800	220	227	7	3.4%	158	172	14	8.6%	124	137	13	10.5%	103	115	12	11.4%	91	101	10	11.0%	82	91	9	11.6%
74400	221	228	7	3.2%	159	172	13	8.2%	124	137	13	10.8%	103	115	12	11.7%	91	101	10	11.3%	83	92	9	10.5%
75000	222	229	7	3.1%	160	173	13	7.9%	125	138	13	10.2%	104	115	11	11.0%	92	102	10	10.4%	83	92	9	10.9%
75600	223	230	7	3.0%	161	173	12	7.5%	126	138	12	9.7%	104	116	12	11.3%	92	102	10	10.7%	83	92	9	11.2%
76200	224	230	6	2.8%	162	174	12	7.2%	126	139	13	10.0%	105	116	11	10.6%	93	102	9	9.9%	84	93	9	10.2%
76800	226	231	5	2.3%	162	174	12	7.5%	127	139	12	9.4%	105	116	11	10.9%	93	102	9	10.2%	84	93	9	10.5%
77400	227	232	5	2.1%	163	175	12	7.2%	127	139	12	9.8%	105	117	12	11.2%	93	103	10	10.5%	84	93	9	10.8%
78000	227	233	6	2.5%	163	175	12	7.5%	127	140	13	10.1%	105	117	12	11.5%	93	103	10	10.8%	85	93	8	9.8%
78600	227	233	6	2.8%	164	176	12	7.2%	127	140	13	10.4%	106	117	11	10.8%	93	103	10	11.1%	85	94	9	10.1%
79200	228	234	6	2.7%	164	176	12	7.5%	127	141	14	10.7%	106	118	12	11.1%	94	104	10	10.3%	85	94	9	10.5%
79800	228	235	7	3.0%	164	177	13	7.8%	128	141	13	10.1%	106	118	12	11.4%	94	104	10	10.6%	85	94	9	10.8%
80400	228	236	8	3.3%	164	177	13	8.2%	128	141	13	10.5%	106	118	12	11.7%	94	104	10	10.9%	85	94	9	11.1%
81000	229	236	7	3.2%	164	178	14	8.5%	128	142	14	10.8%	106	119	13	12.1%	94	105	11	11.2%	85	95	10	11.4%
81600	229	237	8	3.5%	165	178	13	8.1%	128	142	14	11.1%	106	119	13	12.4%	94	105	11	11.5%	85	95	10	11.7%
82200	229	238	9	3.8%	165	179	14	8.5%	128	143	15	11.4%	107	119	12	11.6%	94	105	11	11.8%	85	95	10	12.0%
82800	230	238	8	3.7%	165	179	14	8.7%	128	143	15	11.6%	107	120	13	11.8%	94	105	11	12.0%	85	95	10	12.2%
83400	230	239	9	3.9%	165	180	15	8.9%	128	143	15	11.7%	106	120	14	13.0%	94	105	11	12.2%	85	96	11	12.4%
84000	230	240	10	4.2%	165	180	15	9.2%	128	143	15	11.9%	106	120	14	13.2%	94	106	12	12.3%	85	96	11	12.5%
84600	231	240	9	4.1%	166	180	14	8.7%	129	143	14	11.2%	106	120	14	13.4%	94	106	12	12.5%	86	96	10	11.4%
85200	231	241	10	4.4%	166	181	15	9.0%	129	144	15	11.3%	107	120	13	12.5%	94	106	12	12.7%	86	96	10	11.5%

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
85800	232	242	10	4.2%	166	181	15	9.2%	129	144	15	11.5%	107	121	14	12.6%	94	106	12	12.8%	86	96	10	11.7%
86400	232	242	10	4.5%	166	182	16	9.4%	129	144	15	11.7%	107	121	14	12.8%	94	106	12	13.0%	86	96	10	11.9%
87000	232	243	11	4.8%	166	182	16	9.6%	129	144	15	11.8%	107	121	14	12.9%	95	106	11	11.9%	86	96	10	12.0%
87600	232	244	12	5.0%	167	182	15	9.2%	129	144	15	12.0%	108	121	13	12.1%	95	106	11	12.1%	86	96	10	12.2%
88200	233	244	11	4.9%	167	183	16	9.4%	129	145	16	12.1%	108	121	13	12.2%	95	107	12	12.3%	86	97	11	12.3%
88800	233	245	12	5.2%	167	183	16	9.7%	129	145	16	12.3%	108	121	13	12.4%	95	107	12	12.4%	86	97	11	12.5%
89400	234	246	12	5.0%	167	184	17	9.9%	129	145	16	12.5%	108	122	14	12.5%	95	107	12	12.6%	86	97	11	12.6%
90000	234	246	12	5.3%	168	184	16	9.5%	130	145	15	11.7%	108	122	14	12.7%	95	107	12	12.7%	86	97	11	12.8%
90600	234	247	13	5.5%	168	184	16	9.7%	130	145	15	11.9%	108	122	14	12.8%	95	107	12	12.9%	86	97	11	13.0%
91200	235	248	13	5.4%	168	185	17	9.9%	130	146	16	12.1%	108	122	14	13.0%	95	107	12	13.1%	87	97	10	11.8%
91800	235	248	13	5.7%	168	185	17	10.3%	130	146	16	12.4%	108	122	14	13.4%	96	108	12	12.2%	87	98	11	12.2%
92400	236	249	13	5.7%	169	186	17	10.1%	130	147	17	13.0%	108	123	15	13.9%	96	108	12	12.8%	87	98	11	12.7%
93000	237	250	13	5.6%	169	187	18	10.5%	131	148	17	12.6%	109	124	15	13.4%	96	109	13	13.3%	87	99	12	13.2%
93600	237	251	14	6.0%	169	188	19	11.0%	131	148	17	13.1%	109	124	15	13.9%	96	109	13	13.8%	87	99	12	13.8%
94200	237	252	15	6.4%	170	188	18	10.8%	132	149	17	12.8%	109	125	16	14.4%	96	110	14	14.3%	87	99	12	14.3%
94800	238	253	15	6.3%	170	189	19	11.2%	132	150	18	13.3%	109	125	16	14.9%	97	110	13	13.7%	88	100	12	13.5%
95400	238	254	16	6.7%	171	190	19	11.0%	132	150	18	13.8%	110	126	16	14.4%	97	111	14	14.2%	88	100	12	14.0%
96000	239	255	16	6.6%	171	191	20	11.5%	132	151	19	14.3%	110	126	16	14.9%	97	111	14	14.7%	88	101	13	14.5%
96600	240	256	16	6.6%	171	191	20	11.9%	133	152	19	14.0%	110	127	17	15.5%	97	112	15	15.2%	88	101	13	15.0%
97200	240	257	17	6.9%	172	192	20	11.7%	133	152	19	14.5%	110	128	18	16.0%	98	112	14	14.5%	88	102	14	15.6%
97800	241	258	17	6.9%	172	193	21	12.2%	133	153	20	15.0%	111	128	17	15.4%	98	113	15	15.1%	88	102	14	16.1%
98400	241	258	17	7.3%	172	194	22	12.6%	133	154	21	15.5%	111	129	18	15.9%	98	113	15	15.6%	89	103	14	15.3%
99000	242	259	17	7.2%	173	194	21	12.4%	134	154	20	15.2%	111	129	18	16.5%	98	114	16	16.1%	89	103	14	15.8%
99600	243	260	17	7.1%	173	195	22	12.9%	134	155	21	15.7%	111	130	19	17.0%	99	114	15	15.4%	89	104	15	16.3%
100200	243	261	18	7.5%	173	196	23	13.3%	134	156	22	16.2%	111	130	19	17.5%	99	115	16	15.9%	89	104	15	16.8%
100800	244	262	18	7.4%	174	197	23	13.1%	135	156	21	15.8%	112	131	19	16.9%	99	115	16	16.4%	89	104	15	17.3%
101400	244	263	19	7.6%	174	197	23	13.2%	135	156	21	15.9%	112	131	19	17.0%	99	115	16	16.5%	90	104	14	16.1%
102000	245	263	18	7.4%	175	197	22	12.8%	135	157	22	16.0%	112	131	19	17.2%	99	115	16	16.6%	90	105	15	16.2%
102600	245	264	19	7.7%	175	198	23	13.0%	136	157	21	15.3%	112	131	19	17.3%	99	116	17	16.8%	90	105	15	16.3%
103200	246	264	18	7.4%	176	198	22	12.5%	136	157	21	15.4%	112	132	20	17.4%	99	116	17	16.9%	90	105	15	16.5%
103800	246	265	19	7.7%	176	198	22	12.7%	136	157	21	15.5%	113	132	19	16.5%	100	116	16	15.8%	91	105	14	15.3%
104400	247	265	18	7.4%	176	199	23	12.8%	137	157	20	14.8%	114	132	18	15.6%	100	116	16	16.0%	91	105	14	15.4%
105000	248	266	18	7.2%	177	199	22	12.4%	137	157	20	14.9%	114	132	18	15.7%	100	116	16	16.1%	91	105	14	15.6%
105600	248	266	18	7.4%	177	199	22	12.6%	137	158	21	15.1%	114	132	18	15.8%	100	116	16	16.2%	91	105	14	15.7%
106200	249	267	18	7.2%	177	200	23	12.7%	137	158	21	15.2%	114	132	18	16.0%	100	116	16	16.3%	91	105	14	15.8%
106800	249	268	19	7.4%	178	200	22	12.3%	138	158	20	14.5%	114	132	18	16.1%	101	116	15	15.3%	92	105	13	14.7%
107400	250	268	18	7.2%	178	200	22	12.4%	138	158	20	14.6%	115	132	17	15.2%	101	117	16	15.4%	92	106	14	14.8%
108000	250	269	19	7.4%	179	200	21	12.0%	138	158	20	14.7%	115	133	18	15.3%	101	117	16	15.6%	92	106	14	14.9%
108600	251	269	18	7.2%	179	201	22	12.2%	139	158	19	14.0%	115	133	18	15.4%	102	117	15	14.5%	92	106	14	15.0%
109200	252	270	18	7.0%	180	201	21	11.7%	139	159	20	14.1%	115	133	18	15.6%	102	117	15	14.7%	92	106	14	15.2%
109800	252	270	18	7.2%	180	201	21	11.9%	139	159	20	14.2%	115	133	18	15.7%	102	117	15	14.8%	93	106	13	14.0%
110400	253	271	18	7.0%	181	202	21	11.4%	139	159	20	14.4%	116	133	17	14.8%	102	117	15	14.9%	93	106	13	14.2%
111000	254	272	18	6.9%	181	202	21	11.7%	140	159	19	13.8%	116	133	17	15.1%	103	117	14	14.0%	93	106	13	14.4%
111600	254	272	18	7.2%	181	203	22	12.0%	140	160	20	14.0%	116	134	18	15.3%	103	118	15	14.3%	93	107	14	14.7%
112200	255	273	18	7.1%	182	203	21	11.6%	140	160	20	14.3%	116	134	18	15.6%	103	118	15	14.5%	93	107	14	14.9%
112800	255	274	19	7.4%	182	204	22	11.9%	141	160	19	13.7%	117	134	17	14.8%	103	118	15	14.8%	94	107	13	13.9%
113400	256	275	19	7.2%	183	204	21	11.6%	141	161	20	13.9%	117	135	18	15.0%	103	118	15	15.0%	94	107	13	14.1%
114000	256	275	19	7.5%	183	205	22	11.8%	141	161	20	14.2%	117	135	18	15.3%	104	119	15	14.1%	94	108	14	14.4%
114600	257	276	19	7.4%	183	205	22	12.1%	142	161	19	13.6%	117	135	18	15.5%	104	119	15	14.4%	94	108	14	14.6%
115200	258	277	19	7.3%	184	206	22	11.8%	142	162	20	13.8%	118	135	17	14.8%	104	119	15	14.6%	94	108	14	14.8%
115800	258	278	20	7.6%	184	206	22	12.0%	143	162	19	13.3%	118	136	18	15.0%	104	119	15	14.8%	95	108	13	13.9%
116400	259	278	19	7.4%	185	207	22	11.7%	143	162	19	13.5%	118	136	18	15.2%	105	120	15	14.0%	95	108	13	14.1%
117000	260	279	19	7.3%	185	207	22	12.0%	143	163	20	13.7%	118	136	18	15.5%	105	120	15	14.2%	95	109	14	14.3%
117600	261	280	19	7.2%	186	208	22	11.6%	144	163	19	13.2%	119	137	18	14.7%	105	120	15	14.4%	95	109	14	14.6%
118200	261	280	19	7.5%	186	208	22	11.9%	144	163	19	13.4%	120	137	17	14.0%	105	120	15	14.7%	96	109	13	13.6%
118800	262	281	19	7.3%	187	209	22	11.5%	144	164	20	13.6%	120	137	17	14.2%	106	121	15	13.8%	96	109	13	13.8%
119400	263	282	19	7.2%	187	209	22	11.8%	145	164	19	13.1%	120	137	17	14.5%	106	121	15	14.0%	96	110	14	14.1%
120000	264	283	19	7.1%	188	210	22	11.5%	145	164	19	13.4%	120	138	18	14.7%	106	121	15	14.3%	97	110	13	13.2%
120600	264	284	20	7.5%	188	210	22	11.9%	145	165	20	13.7%	121	138	17	14.2%	106	122	16	1				

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
122400	266	287	21	8.0%	189	213	24	12.6%	147	167	20	13.4%	121	140	19	15.4%	107	123	16	14.8%	97	111	14	14.7%
123000	267	288	21	8.0%	190	214	24	12.4%	147	167	20	13.8%	122	140	18	14.8%	108	123	15	14.2%	98	112	14	14.0%
123600	267	289	22	8.4%	191	214	23	12.2%	147	168	21	14.2%	122	141	19	15.2%	108	124	16	14.6%	98	112	14	14.4%
124200	268	291	23	8.4%	191	215	24	12.6%	148	168	20	13.8%	122	141	19	15.6%	108	124	16	14.9%	98	112	14	14.7%
124800	269	292	23	8.4%	192	216	24	12.4%	148	169	21	14.2%	122	142	20	16.0%	109	125	16	14.3%	98	113	15	15.1%
125400	270	293	23	8.5%	192	217	25	12.8%	149	170	21	13.8%	123	142	19	15.5%	109	125	16	14.7%	99	113	14	14.4%
126000	270	294	24	8.9%	193	217	24	12.7%	149	170	21	14.2%	123	143	20	15.9%	109	125	16	15.1%	99	114	15	14.8%
126600	271	295	24	8.9%	193	218	25	13.1%	149	171	22	14.6%	123	143	20	16.3%	109	126	17	15.5%	99	114	15	15.1%
127200	271	296	25	9.3%	193	219	26	13.5%	150	171	21	14.2%	124	143	19	15.7%	110	126	16	14.8%	99	114	15	15.5%
127800	272	297	25	9.3%	194	220	26	13.3%	150	172	22	14.6%	124	144	20	16.1%	110	127	17	15.2%	100	115	15	14.8%
128400	273	298	25	9.3%	194	221	27	13.7%	150	172	22	15.0%	124	144	20	16.5%	110	127	17	15.6%	100	115	15	15.1%
129000	273	299	26	9.7%	195	221	26	13.5%	151	173	22	14.6%	125	145	20	15.9%	110	128	18	15.9%	100	116	16	15.5%
129600	274	301	27	9.7%	195	222	27	13.9%	151	174	23	15.0%	125	145	20	16.3%	111	128	17	15.3%	100	116	16	15.9%
130200	275	302	27	9.7%	196	223	27	13.7%	151	174	23	15.3%	126	146	20	15.8%	111	128	17	15.7%	100	116	16	16.3%
130800	275	303	28	10.1%	197	224	27	13.5%	152	175	23	15.0%	126	146	20	16.2%	111	129	18	16.1%	101	117	16	15.5%
131400	276	304	28	10.1%	197	224	27	13.9%	152	175	23	15.3%	126	147	21	16.6%	111	129	18	16.4%	101	117	16	15.9%
132000	277	305	28	10.1%	197	225	28	14.3%	152	176	24	15.7%	126	147	21	16.9%	111	130	19	16.8%	101	117	16	16.3%
132600	277	306	29	10.5%	198	226	28	14.2%	153	176	23	15.3%	127	148	21	16.4%	112	130	18	16.2%	102	118	16	15.5%
133200	278	307	29	10.5%	198	227	29	14.5%	153	177	24	15.7%	127	148	21	16.8%	112	131	19	16.5%	102	118	16	15.9%
133800	278	308	30	10.9%	199	228	29	14.4%	154	178	24	15.3%	127	149	22	17.2%	112	131	19	16.9%	102	119	17	16.3%
134400	279	309	30	10.9%	199	228	29	14.7%	154	178	24	15.7%	128	149	21	16.6%	112	131	19	17.3%	103	119	16	15.5%
135000	280	310	30	10.8%	200	229	29	14.5%	154	179	25	16.1%	128	150	22	17.0%	113	132	19	16.6%	103	119	16	15.9%
135600	281	311	30	10.7%	200	230	30	14.8%	155	179	24	15.7%	128	150	22	17.4%	113	132	19	17.0%	103	120	17	16.3%
136200	281	312	31	11.0%	201	230	29	14.6%	155	180	25	16.1%	128	151	23	17.8%	114	133	19	16.4%	103	120	17	16.7%
136800	282	313	31	10.9%	201	231	30	14.9%	156	181	25	15.7%	129	151	22	17.2%	114	133	19	16.7%	103	121	18	17.0%
137400	283	313	30	10.8%	201	232	31	15.3%	156	181	25	16.1%	129	152	23	17.6%	114	134	20	17.1%	104	121	17	16.3%
138000	284	314	30	10.7%	202	232	30	15.0%	156	182	26	16.5%	129	152	23	18.0%	115	134	19	16.5%	104	121	17	16.7%
138600	284	315	31	11.0%	203	233	30	14.8%	156	182	26	16.8%	130	153	23	17.4%	115	134	19	16.8%	104	122	18	17.0%
139200	285	316	31	10.9%	203	234	31	15.1%	157	183	26	16.5%	130	153	23	17.8%	115	135	20	17.2%	104	122	18	17.4%
139800	286	317	31	10.8%	204	234	30	14.9%	157	183	26	16.8%	131	154	23	17.3%	115	135	20	17.6%	105	122	17	16.7%
140400	287	318	31	10.6%	204	235	31	15.2%	158	184	26	16.5%	131	154	23	17.7%	116	136	20	16.9%	105	123	18	17.0%
141000	287	318	31	10.9%	205	236	31	15.0%	158	185	27	16.8%	131	155	24	18.0%	116	136	20	17.3%	105	123	18	17.4%
141600	288	319	31	10.8%	205	236	31	15.3%	159	185	26	16.5%	131	155	24	18.4%	116	137	21	17.7%	105	124	19	17.8%
142200	288	320	32	11.1%	205	237	32	15.6%	159	186	27	16.8%	132	156	24	17.9%	116	137	21	18.0%	105	124	19	18.1%
142800	289	321	32	11.0%	206	238	32	15.4%	159	186	27	17.2%	132	156	24	18.2%	117	137	20	17.4%	106	124	18	17.4%
143400	290	322	32	10.9%	206	238	32	15.7%	160	187	27	16.8%	132	157	25	18.6%	117	138	21	17.8%	106	125	19	17.7%
144000	290	322	32	11.2%	207	239	32	15.5%	160	187	27	17.2%	132	157	25	19.0%	117	138	21	18.1%	106	125	19	18.1%
144600	291	323	32	11.1%	207	240	33	15.8%	160	188	28	17.5%	133	158	25	18.5%	117	139	22	18.5%	106	126	20	18.5%
145200	292	324	32	11.0%	208	240	32	15.6%	161	189	28	17.2%	133	158	25	18.8%	118	139	21	17.9%	106	126	20	18.8%
145800	292	325	33	11.3%	209	241	32	15.3%	161	189	28	17.5%	133	159	26	19.2%	118	139	21	18.2%	107	126	19	18.1%
146400	293	326	33	11.2%	209	242	33	15.7%	161	190	29	17.9%	134	159	25	18.7%	118	140	22	18.6%	107	127	20	18.5%
147000	294	327	33	11.1%	209	242	33	16.0%	162	190	28	17.5%	134	159	25	19.0%	118	140	22	18.9%	108	127	19	17.7%
147600	294	327	33	11.4%	210	243	33	15.8%	162	191	29	17.9%	134	160	26	19.4%	118	141	23	19.3%	108	128	20	18.1%
148200	295	328	33	11.3%	210	244	34	16.1%	163	192	29	17.6%	134	161	27	19.8%	119	141	22	18.7%	108	128	20	18.5%
148800	296	329	33	11.2%	211	244	33	15.9%	163	192	29	17.9%	135	161	26	19.2%	119	142	23	19.0%	108	128	20	18.8%
149400	296	330	34	11.4%	211	245	34	16.1%	163	193	30	18.1%	135	161	26	19.5%	120	142	22	18.3%	109	129	20	17.9%
150000	297	330	33	11.3%	212	245	33	15.8%	164	193	29	17.6%	135	162	27	19.7%	120	142	22	18.5%	109	129	20	18.2%
150600	298	331	33	11.1%	212	246	34	16.0%	164	193	29	17.8%	136	162	26	19.0%	120	142	22	18.7%	109	129	20	18.4%
151200	299	332	33	11.0%	213	246	33	15.7%	164	194	30	18.0%	136	162	26	19.2%	120	143	23	18.9%	109	129	20	18.6%
151800	299	333	34	11.2%	213	247	34	15.9%	165	194	29	17.5%	136	162	26	19.5%	121	143	22	18.2%	109	130	21	18.8%
152400	299	333	34	11.5%	214	247	33	15.6%	165	194	29	17.8%	137	163	26	18.8%	121	143	22	18.4%	110	130	20	18.0%
153000	300	334	34	11.3%	214	248	34	15.8%	165	195	30	18.0%	137	163	26	19.0%	121	143	22	18.6%	110	130	20	18.2%
153600	301	335	34	11.2%	215	248	33	15.5%	166	195	29	17.5%	137	163	26	19.2%	121	144	23	18.8%	110	130	20	18.4%
154200	301	335	34	11.4%	215	249	34	15.7%	166	195	29	17.7%	138	164	26	18.6%	122	144	22	18.1%	110	130	20	18.6%
154800	302	336	34	11.3%	215	249	34	16.0%	166	196	30	17.9%	138	164	26	18.8%	122	144	22	18.3%	110	131	21	18.8%
155400	303	337	34	11.1%	216	250	34	15.7%	166	196	30	18.1%	138	164	26	19.0%	122	145	23	18.5%	111	131	20	18.0%
156000	303	337	34	11.4%	216	250	34	15.9%	167	196	29	17.6%	138	165	27	19.2%	122	145	23	18.7%	111	131	20	18.2%
156600	304	338	34	11.2%	216	251	35	16.1%	167	197	30	17.8%	139	165	26	18.6%	122	145	23	18.9%	111	131	20	18.4

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
159000	306	341	35	11.4%	218	253	35	15.9%	168	198	30	18.0%	139	166	27	19.5%	123	146	23	18.8%	112	132	20	18.2%
159600	307	342	35	11.3%	219	253	34	15.6%	169	199	30	17.5%	140	166	26	18.8%	123	146	23	19.0%	112	133	21	18.4%
160200	307	342	35	11.5%	219	254	35	15.9%	169	199	30	17.7%	140	167	27	19.0%	123	147	24	19.2%	112	133	21	18.6%
160800	308	343	35	11.4%	219	254	35	16.1%	169	199	30	17.9%	140	167	27	19.2%	124	147	23	18.5%	112	133	21	18.8%
161400	309	344	35	11.3%	219	255	36	16.3%	170	200	30	17.4%	140	167	27	19.5%	124	147	23	18.7%	112	133	21	19.0%
162000	309	345	36	11.5%	220	255	35	16.0%	170	200	30	17.7%	141	168	27	18.9%	124	147	23	18.9%	112	134	22	19.3%
162600	310	346	36	11.5%	220	256	36	16.3%	170	200	30	17.9%	141	168	27	19.1%	124	148	24	19.2%	113	134	21	18.5%
163200	311	346	35	11.4%	221	256	35	16.1%	171	201	30	17.5%	141	168	27	19.3%	124	148	24	19.4%	113	134	21	18.7%
163800	311	347	36	11.7%	221	257	36	16.3%	171	201	30	17.7%	141	169	28	19.6%	125	148	23	18.7%	114	134	20	17.9%
164400	312	348	36	11.6%	222	258	36	16.1%	171	202	31	18.0%	142	169	27	19.0%	126	149	23	18.0%	114	135	21	18.2%
165000	313	349	36	11.6%	222	258	36	16.4%	171	202	31	18.2%	142	169	27	19.2%	126	149	23	18.3%	114	135	21	18.4%
165600	313	350	37	11.9%	223	259	36	16.1%	172	203	31	17.8%	142	170	28	19.5%	126	149	23	18.5%	114	135	21	18.6%
166200	314	351	37	11.8%	223	260	37	16.4%	172	203	31	18.0%	143	170	27	18.9%	126	150	24	18.7%	114	136	22	18.9%
166800	314	352	38	12.1%	223	260	37	16.7%	172	203	31	18.2%	143	170	27	19.1%	126	150	24	19.0%	115	136	21	18.1%
167400	315	353	38	12.0%	224	261	37	16.4%	173	204	31	17.8%	143	171	28	19.4%	127	150	23	18.3%	115	136	21	18.3%
168000	315	354	39	12.3%	224	261	37	16.7%	173	204	31	18.0%	143	171	28	19.6%	127	151	24	18.5%	115	136	21	18.6%
168600	316	355	39	12.2%	224	262	38	16.9%	174	205	31	17.6%	144	171	27	19.0%	127	151	24	18.8%	115	137	22	18.8%
169200	317	356	39	12.2%	225	263	38	16.7%	174	205	31	17.8%	144	172	28	19.3%	127	151	24	19.0%	115	137	22	19.1%
169800	317	357	40	12.5%	225	263	38	17.0%	174	205	31	18.1%	144	172	28	19.5%	127	151	24	19.3%	116	137	21	18.3%
170400	318	357	39	12.4%	226	264	38	16.7%	175	206	31	17.6%	144	172	28	19.8%	128	152	24	18.6%	116	137	21	18.5%
171000	318	358	40	12.7%	226	264	38	17.0%	175	206	31	17.9%	145	173	28	19.2%	128	152	24	18.8%	116	138	22	18.8%
171600	319	359	40	12.6%	227	265	38	16.7%	175	207	32	18.1%	145	173	28	19.4%	128	152	24	19.0%	116	138	22	19.0%
172200	319	360	41	12.9%	227	266	39	17.0%	175	207	32	18.4%	145	174	29	19.7%	128	153	25	19.3%	116	138	22	19.2%
172800	320	361	41	12.8%	228	266	38	16.8%	176	208	32	17.9%	145	174	29	19.9%	128	153	25	19.5%	116	139	23	19.5%
173400	321	362	41	12.8%	228	267	39	17.0%	176	208	32	18.2%	145	174	29	20.1%	128	153	25	19.8%	116	139	23	19.7%
174000	321	363	42	13.1%	228	267	39	17.3%	176	208	32	18.4%	146	175	29	19.6%	129	154	25	19.1%	117	139	22	18.9%
174600	322	364	42	13.0%	229	268	39	17.0%	176	209	33	18.6%	146	175	29	19.8%	129	154	25	19.3%	117	139	22	19.2%
175200	323	365	42	12.9%	229	269	40	17.3%	177	209	32	18.2%	146	175	29	20.0%	129	154	25	19.6%	117	140	23	19.4%
175800	323	366	43	13.2%	229	269	40	17.6%	177	210	33	18.4%	147	176	29	19.5%	129	155	26	19.8%	117	140	23	19.6%
176400	324	367	43	13.1%	230	270	40	17.3%	177	210	33	18.7%	147	176	29	19.7%	129	155	26	20.0%	117	140	23	19.9%
177000	325	367	42	13.1%	230	270	40	17.6%	178	210	32	18.2%	147	176	29	19.9%	130	155	25	19.3%	118	141	23	19.1%
177600	325	368	43	13.4%	231	271	40	17.3%	178	211	33	18.5%	147	177	30	20.2%	130	155	25	19.6%	118	141	23	19.3%
178200	326	369	43	13.3%	231	272	41	17.6%	178	211	33	18.7%	148	177	29	19.6%	130	156	26	19.8%	118	141	23	19.6%
178800	326	370	44	13.6%	232	272	40	17.3%	179	212	33	18.2%	148	177	29	19.8%	130	156	26	20.0%	118	141	23	19.8%
179400	327	371	44	13.4%	232	273	41	17.5%	179	212	33	18.4%	148	178	30	19.9%	131	156	25	19.2%	118	142	24	19.9%
180000	327	371	44	13.6%	232	273	41	17.7%	179	212	33	18.5%	149	178	29	19.3%	131	156	25	19.4%	119	142	23	19.0%
180600	328	372	44	13.4%	233	273	40	17.3%	180	212	32	18.0%	149	178	29	19.4%	132	157	25	18.6%	119	142	23	19.2%
181200	329	372	43	13.2%	233	274	41	17.5%	180	213	33	18.1%	149	178	29	19.5%	132	157	25	18.7%	120	142	22	18.3%
181800	329	373	44	13.4%	234	274	40	17.1%	180	213	33	18.2%	149	178	29	19.7%	132	157	25	18.9%	120	142	22	18.4%
182400	330	374	44	13.2%	234	274	40	17.3%	181	213	32	17.7%	149	178	29	19.8%	132	157	25	19.0%	120	142	22	18.6%
183000	330	374	44	13.4%	234	275	41	17.4%	181	213	32	17.8%	150	179	29	19.1%	132	157	25	19.1%	120	142	22	18.7%
183600	331	375	44	13.2%	235	275	40	17.1%	181	213	32	18.0%	150	179	29	19.2%	133	157	24	18.3%	120	143	23	18.8%
184200	332	375	43	13.0%	235	275	40	17.2%	182	214	32	17.4%	150	179	29	19.4%	133	158	25	18.5%	121	143	22	17.9%
184800	332	376	44	13.2%	236	276	40	16.8%	182	214	32	17.5%	150	179	29	19.5%	133	158	25	18.6%	121	143	22	18.1%
185400	332	376	44	13.3%	236	276	40	17.0%	182	214	32	17.6%	151	179	28	18.8%	133	158	25	18.7%	121	143	22	18.2%
186000	333	377	44	13.2%	237	276	39	16.6%	182	214	32	17.8%	151	180	29	18.9%	133	158	25	18.8%	121	143	22	18.3%
186600	334	377	43	13.0%	237	277	40	16.8%	183	215	32	17.2%	151	180	29	19.0%	133	158	25	18.9%	121	143	22	18.4%
187200	334	378	44	13.1%	237	277	40	16.9%	183	215	32	17.3%	151	180	29	19.1%	133	158	25	19.0%	121	143	22	18.5%
187800	335	378	43	12.9%	238	277	39	16.5%	183	215	32	17.4%	152	180	28	18.5%	134	158	24	18.2%	121	144	23	18.6%
188400	336	379	43	12.8%	238	278	40	16.7%	183	215	32	17.6%	152	180	28	18.6%	134	159	25	18.4%	122	144	22	17.8%
189000	336	379	43	12.9%	238	278	40	16.8%	183	215	32	17.7%	152	180	28	18.7%	134	159	25	18.5%	122	144	22	17.9%
189600	337	380	43	12.7%	239	278	39	16.5%	184	216	32	17.1%	152	181	29	18.8%	134	159	25	18.6%	122	144	22	18.0%
190200	337	380	43	12.9%	239	279	40	16.6%	184	216	32	17.3%	153	181	28	18.1%	135	159	24	17.8%	122	144	22	18.1%
190800	338	381	43	12.7%	240	279	39	16.2%	184	216	32	17.4%	153	181	28	18.2%	135	159	24	17.9%	122	144	22	18.2%
191400	338	381	43	12.8%	240	279	39	16.4%	185	216	31	16.8%	153	181	28	18.4%	135	159	24	18.0%	122	144	22	18.3%
192000	339	382	43	12.7%	240	280	40	16.5%	185	216	31	17.0%	153	181	28	18.5%	135	160	25	18.2%	123	144	21	17.5%
192600	339	382	43	12.8%	240	280	40	16.6%	185	217	32	17.1%	154	181	27	17.8%	135	160	25	18.3%	123	145	22	17.6%
193200	340	383	43	12.6%	241	280	39	16.3%	186	217	31	16.5%	154	182	28	17.9%	136	160	24	17.5%	123</			

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
195600	342	385	43	12.6%	243	282	39	15.9%	187	218	31	16.4%	155	182	27	17.6%	137	160	23	17.1%	123	145	22	18.1%
196200	343	385	42	12.4%	243	282	39	16.0%	187	218	31	16.5%	155	182	27	17.7%	137	161	24	17.2%	124	145	21	17.3%
196800	343	386	43	12.5%	243	282	39	16.1%	187	218	31	16.6%	155	183	28	17.8%	137	161	24	17.3%	124	146	22	17.4%
197400	344	387	43	12.4%	244	283	39	15.8%	188	218	30	16.1%	155	183	28	17.9%	137	161	24	17.4%	124	146	22	17.5%
198000	344	387	43	12.6%	244	283	39	16.0%	188	219	31	16.3%	155	183	28	18.2%	137	161	24	17.7%	124	146	22	17.8%
198600	344	388	44	12.9%	244	284	40	16.3%	188	219	31	16.6%	156	184	28	17.7%	138	162	24	17.1%	124	146	22	18.1%
199200	344	389	45	13.2%	244	285	41	16.6%	188	220	32	16.9%	156	184	28	18.0%	138	162	24	17.4%	124	147	23	18.4%
199800	344	390	46	13.4%	244	285	41	16.9%	188	220	32	17.2%	156	185	29	18.3%	138	162	24	17.7%	124	147	23	18.7%
200400	345	391	46	13.4%	244	286	42	17.2%	188	221	33	17.5%	156	185	29	18.6%	138	163	25	18.0%	124	147	23	18.9%
201000	345	392	47	13.6%	245	287	42	17.0%	188	221	33	17.8%	156	185	29	18.9%	138	163	25	18.3%	124	148	24	19.2%
201600	346	393	47	13.6%	245	287	42	17.3%	188	222	34	18.1%	156	186	30	19.2%	138	164	26	18.6%	124	148	24	19.5%
202200	346	394	48	13.8%	245	288	43	17.5%	188	222	34	18.3%	156	186	30	19.5%	138	164	26	18.9%	125	149	24	18.9%
202800	346	395	49	14.1%	245	289	44	17.8%	188	223	35	18.6%	156	187	31	19.8%	138	164	26	19.1%	125	149	24	19.2%
203400	346	396	50	14.4%	245	289	44	18.1%	188	224	36	18.9%	156	187	31	20.1%	138	165	27	19.4%	125	149	24	19.4%
204000	346	397	51	14.7%	245	290	45	18.4%	188	224	36	19.2%	156	188	32	20.4%	138	165	27	19.7%	125	150	25	19.7%
204600	346	398	52	14.9%	245	291	46	18.7%	188	225	37	19.5%	156	188	32	20.6%	138	166	28	20.0%	125	150	25	20.0%
205200	347	399	52	14.9%	245	291	46	19.0%	188	225	37	19.8%	156	189	33	20.9%	138	166	28	20.3%	125	150	25	20.3%
205800	347	400	53	15.1%	245	292	47	19.2%	188	226	38	20.1%	156	189	33	21.2%	138	166	28	20.6%	125	151	26	20.6%
206400	347	400	53	15.4%	245	293	48	19.5%	189	226	37	19.7%	156	190	34	21.5%	138	167	29	20.9%	126	151	25	19.9%
207000	347	401	54	15.7%	246	294	48	19.3%	189	227	38	20.0%	156	190	34	21.8%	138	167	29	21.2%	126	151	25	20.2%
207600	347	402	55	15.9%	246	294	48	19.6%	189	227	38	20.3%	156	190	34	22.1%	138	168	30	21.5%	126	152	26	20.5%
208200	347	403	56	16.2%	246	295	49	19.9%	189	228	39	20.6%	156	191	35	22.4%	138	168	30	21.8%	126	152	26	20.8%
208800	348	404	56	16.1%	246	296	50	20.2%	189	228	39	20.9%	156	191	35	22.7%	138	168	30	22.0%	126	153	27	21.1%
209400	348	405	57	16.4%	246	296	50	20.4%	189	229	40	21.2%	157	192	35	22.2%	138	169	31	22.3%	126	153	27	21.4%
210000	348	406	58	16.7%	246	297	51	20.7%	189	230	41	21.4%	157	192	35	22.5%	138	169	31	22.6%	126	153	27	21.7%
210600	348	407	59	16.9%	246	298	52	21.0%	189	230	41	21.7%	157	193	36	22.8%	138	170	32	22.9%	126	154	28	21.9%
211200	348	408	60	17.2%	246	298	52	21.3%	189	231	42	22.0%	157	193	36	23.1%	138	170	32	23.2%	126	154	28	22.2%
211800	348	409	61	17.5%	247	299	52	21.1%	189	231	42	22.3%	157	194	37	23.3%	138	170	32	23.3%	126	154	28	22.5%
212400	349	410	61	17.4%	247	300	53	21.3%	189	232	43	22.6%	157	194	37	23.6%	138	171	33	23.8%	126	155	29	22.8%
213000	349	411	62	17.7%	247	300	53	21.6%	189	232	43	22.9%	157	195	38	23.9%	138	171	33	24.1%	126	155	29	23.1%
213600	349	412	63	17.9%	247	301	54	21.9%	189	233	44	23.2%	157	195	38	24.2%	139	172	33	23.5%	126	155	29	23.4%
214200	349	413	64	18.2%	247	302	55	22.2%	189	233	44	23.5%	157	195	38	24.5%	139	172	33	23.8%	126	156	30	23.7%
214800	349	413	64	18.5%	247	302	55	22.5%	189	234	45	23.7%	157	196	39	24.8%	139	172	33	24.0%	126	156	30	24.0%
215400	349	414	65	18.7%	247	303	56	22.7%	189	234	45	24.0%	157	196	39	25.1%	139	173	34	24.3%	126	157	31	24.2%
216000	350	415	65	18.7%	247	304	57	23.0%	189	235	46	24.3%	157	197	40	25.4%	139	173	34	24.6%	126	157	31	24.5%
216600	350	416	66	18.9%	247	305	58	23.3%	189	236	47	24.6%	157	197	40	25.7%	139	174	35	24.9%	126	157	31	24.8%
217200	350	417	67	19.2%	247	305	58	23.6%	189	236	47	24.9%	157	198	41	26.0%	139	174	35	25.2%	126	158	32	25.1%
217800	350	418	68	19.5%	248	306	58	23.4%	189	237	48	25.2%	157	198	41	26.2%	139	174	35	25.5%	126	158	32	25.4%
218400	351	419	68	19.4%	248	307	59	23.6%	190	237	47	24.8%	157	199	42	26.5%	139	175	36	25.8%	126	158	32	25.7%
219000	351	420	69	19.7%	248	307	59	23.9%	190	238	48	25.1%	157	199	42	26.8%	139	175	36	26.1%	126	159	33	26.0%
219600	351	421	70	19.9%	248	308	60	24.2%	190	238	48	25.4%	157	200	43	27.1%	139	176	37	26.3%	126	159	33	26.3%
220200	351	422	71	20.2%	248	309	61	24.5%	190	239	49	25.7%	158	200	42	26.6%	139	176	37	26.6%	126	159	33	26.5%
220800	351	423	72	20.5%	248	309	61	24.8%	190	239	49	25.9%	158	200	42	26.9%	139	176	37	26.9%	126	160	34	26.8%
221400	352	424	72	20.4%	248	310	62	25.0%	191	240	49	25.6%	158	201	43	27.2%	139	177	38	27.2%	126	160	34	27.1%
222000	352	425	73	20.6%	248	311	63	25.3%	191	240	49	25.9%	158	201	43	27.5%	139	177	38	27.5%	126	161	35	27.4%
222600	352	426	74	20.9%	248	311	63	25.6%	191	241	50	26.1%	158	202	44	27.7%	139	178	39	27.8%	126	161	35	27.7%
223200	352	427	75	21.2%	248	312	64	25.9%	191	241	50	26.4%	158	202	44	28.0%	139	178	39	28.1%	126	161	35	28.0%
223800	352	427	75	21.4%	249	313	64	25.6%	191	242	51	26.7%	158	203	45	28.3%	139	178	39	28.4%	127	162	35	27.3%
224400	353	428	75	21.4%	249	314	65	25.9%	191	243	52	27.0%	158	203	45	28.6%	139	179	40	28.6%	127	162	35	27.5%
225000	353	429	76	21.6%	249	314	65	26.2%	191	243	52	27.3%	158	204	46	28.9%	139	179	40	28.9%	127	162	35	27.8%
225600	353	430	77	21.9%	249	315	66	26.5%	191	244	53	27.6%	158	204	46	29.2%	139	180	41	29.2%	127	163	36	28.1%
226200	353	431	78	22.2%	249	316	67	26.8%	191	244	53	27.8%	158	205	47	29.5%	139	180	41	29.5%	127	163	36	28.4%
226800	353	432	79	22.4%	249	316	67	27.0%	191	245	54	28.1%	158	205	47	29.8%	139	180	41	29.8%	127	163	36	28.7%
227400	353	433	80	22.7%	249	317	68	27.3%	191	245	54	28.4%	158	205	47	30.0%	139	181	42	30.0%	127	164	37	28.9%
228000	353	434	81	22.9%	249	317	68	27.5%	191	246	55	28.5%	158	206	48	30.2%	139	181	42	30.2%	127	164	37	29.1%
228600	353	434	81	23.1%	249	318	69	27.7%	191	246	55	28.7%	158	206	48	30.4%	139	181	42	30.4%	127	164	37	29.3%
229200	354	435	81	22.9%	249	318	69	27.9%	191	246	55	28.9%	158	206	48	30.5%	140	181	41	29.6%	127	164	37	29.4%
229800	354	436	82	23.1%	250	319	69	27.5%	191	246	55	29.1%	158	207	49	30.7%	140	182	42	29.8%	127</			

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
232200	354	439	85	23.9%	250	321	71	28.3%	192	248	56	29.0%	159	208	49	30.5%	140	183	43	30.5%	127	165	38	30.3%
232800	355	439	84	23.8%	250	321	71	28.5%	192	248	56	29.2%	159	208	49	30.7%	140	183	43	30.6%	127	166	39	30.5%
233400	355	440	85	24.0%	250	322	72	28.7%	192	248	56	29.4%	159	208	49	30.9%	140	183	43	30.8%	127	166	39	30.6%
234000	355	441	86	24.2%	250	322	72	28.8%	192	249	57	29.5%	159	208	49	31.1%	140	183	43	31.0%	127	166	39	30.8%
234600	355	442	87	24.4%	251	323	72	28.5%	192	249	57	29.7%	159	209	50	31.2%	140	184	44	31.1%	127	166	39	31.0%
235200	355	442	87	24.6%	251	323	72	28.7%	192	249	57	29.9%	159	209	50	31.4%	140	184	44	31.3%	127	167	40	31.1%
235800	355	443	88	24.8%	251	324	73	28.9%	192	250	58	30.0%	159	209	50	31.6%	140	184	44	31.5%	127	167	40	31.3%
236400	356	444	88	24.6%	251	324	73	29.1%	192	250	58	30.2%	159	209	50	31.7%	140	184	44	31.6%	127	167	40	31.5%
237000	357	444	87	24.5%	251	324	73	29.3%	192	250	58	30.4%	159	210	51	31.9%	140	185	45	31.8%	127	167	40	31.6%
237600	357	445	88	24.7%	251	325	74	29.4%	192	251	59	30.5%	159	210	51	32.1%	140	185	45	32.0%	127	167	40	31.8%
238200	357	446	89	24.9%	251	325	74	29.6%	192	251	59	30.7%	159	210	51	32.2%	140	185	45	32.2%	127	168	41	32.0%
238800	357	446	89	25.1%	251	326	75	29.8%	192	251	59	30.9%	159	211	52	32.4%	140	185	45	32.3%	127	168	41	32.1%
239400	357	447	90	25.3%	251	326	75	30.0%	192	252	60	31.0%	159	211	52	32.6%	140	185	45	32.5%	127	168	41	32.3%
240000	357	448	91	25.5%	252	327	75	29.7%	192	252	60	31.2%	159	211	52	32.7%	140	186	46	32.7%	127	168	41	32.5%
240600	357	449	92	25.7%	252	327	75	29.9%	192	252	60	31.4%	159	211	52	32.9%	140	186	46	32.8%	127	168	41	32.6%
241200	358	449	91	25.5%	252	328	76	30.0%	192	253	61	31.5%	159	212	53	33.1%	140	186	46	33.0%	128	169	41	31.8%
241800	358	450	92	25.7%	252	328	76	30.2%	192	253	61	31.7%	159	212	53	33.2%	141	186	45	33.2%	128	169	41	31.9%
242400	358	451	93	25.9%	252	329	77	30.4%	193	253	60	31.2%	159	212	53	33.4%	141	187	46	32.4%	128	169	41	32.1%
243000	358	451	93	26.1%	252	329	77	30.6%	193	254	61	31.4%	160	212	52	32.7%	141	187	46	32.5%	128	169	41	32.3%
243600	358	452	94	26.3%	252	330	78	30.8%	193	254	61	31.5%	160	213	53	32.9%	141	187	46	32.7%	128	170	42	32.4%
244200	358	453	95	26.5%	252	330	78	31.0%	193	254	61	31.7%	160	213	53	33.1%	141	187	46	32.9%	128	170	42	32.6%
244800	359	454	95	26.3%	252	330	78	31.1%	193	254	61	31.8%	160	213	53	33.2%	141	188	47	33.0%	128	170	42	32.8%
245400	359	454	95	26.5%	253	331	78	30.8%	193	255	62	32.0%	160	213	53	33.4%	141	188	47	33.2%	128	170	42	32.9%
246000	359	455	96	26.7%	253	331	78	31.0%	193	255	62	32.2%	160	214	54	33.6%	141	188	47	33.4%	128	170	42	33.1%
246600	359	456	97	26.9%	253	332	79	31.2%	193	255	62	32.3%	160	214	54	33.7%	141	188	47	33.5%	128	171	43	33.3%
247200	359	456	97	27.1%	253	332	79	31.4%	193	256	63	32.5%	160	214	54	33.9%	141	189	48	33.7%	128	171	43	33.4%
247800	360	457	97	27.0%	254	333	79	31.0%	193	256	63	32.7%	160	215	55	34.1%	141	189	48	33.9%	128	171	43	33.6%
248400	361	458	97	26.8%	254	333	79	31.2%	194	256	62	32.2%	161	215	54	33.4%	142	189	47	33.1%	128	171	43	33.8%
249000	361	458	97	27.0%	254	334	80	31.4%	194	257	63	32.3%	161	215	54	33.6%	142	189	47	33.3%	129	171	42	32.9%
249600	362	459	97	26.8%	255	334	79	31.1%	194	257	63	32.5%	161	215	54	33.7%	142	189	47	33.4%	129	172	43	33.0%
250200	363	460	97	26.7%	255	335	80	31.3%	195	257	62	32.0%	161	216	55	33.9%	142	190	48	33.6%	129	172	43	33.2%
250800	363	461	98	26.9%	256	335	79	30.9%	195	258	63	32.1%	162	216	54	33.2%	143	190	47	32.8%	129	172	43	33.4%
251400	364	461	97	26.7%	256	336	80	31.1%	195	258	63	32.3%	162	216	54	33.4%	143	190	47	33.0%	129	172	43	33.5%
252000	364	462	98	26.9%	256	336	80	31.3%	196	258	62	31.8%	162	216	54	33.6%	143	190	47	33.2%	130	172	42	32.7%
252600	365	463	98	26.8%	257	337	80	31.0%	196	259	63	31.9%	162	217	55	33.7%	143	191	48	33.3%	130	173	43	32.8%
253200	365	463	98	27.0%	257	337	80	31.1%	197	259	62	31.4%	163	217	54	33.1%	144	191	47	32.6%	130	173	43	33.0%
253800	366	464	98	26.8%	258	337	79	30.8%	197	259	62	31.6%	163	217	54	33.2%	144	191	47	32.7%	130	173	43	33.2%
254400	367	465	98	26.7%	258	338	80	31.0%	197	260	63	31.8%	163	217	54	33.4%	144	191	47	32.9%	130	173	43	33.3%
255000	367	466	99	26.8%	258	338	80	31.2%	197	260	63	31.9%	164	218	54	33.8%	144	192	48	33.0%	131	174	43	32.5%
255600	368	466	98	26.7%	259	339	80	30.8%	198	260	62	31.4%	164	218	54	32.9%	145	192	47	32.3%	131	174	43	32.6%
256200	369	467	98	26.5%	259	339	80	31.0%	198	261	63	31.6%	164	218	54	33.1%	145	192	47	32.5%	132	174	42	31.8%
256800	369	468	99	26.7%	260	340	80	30.7%	198	261	63	31.7%	165	219	54	32.4%	145	192	47	32.6%	132	174	42	32.0%
257400	370	468	98	26.6%	260	340	80	30.9%	199	261	62	31.2%	165	219	54	32.6%	145	193	48	32.8%	132	174	42	32.1%
258000	370	469	99	26.8%	261	341	80	30.6%	199	261	62	31.4%	165	219	54	32.8%	145	193	48	32.9%	132	175	43	32.3%
258600	371	470	99	26.6%	261	341	80	30.7%	199	262	63	31.6%	165	219	54	32.9%	146	193	47	32.2%	132	175	43	32.4%
259200	371	470	99	26.8%	262	342	80	30.4%	200	262	62	31.1%	166	220	54	32.3%	146	193	47	32.4%	133	175	42	31.6%
259800	372	471	99	26.7%	262	342	80	30.6%	200	262	62	31.2%	166	220	54	32.4%	146	193	47	32.5%	133	175	42	31.8%
260400	373	472	99	26.5%	263	343	80	30.3%	200	263	63	31.4%	166	220	54	32.6%	147	194	47	31.8%	133	175	42	31.9%
261000	373	473	100	26.7%	263	343	80	30.4%	200	263	63	31.5%	166	220	54	32.8%	147	194	47	31.9%	133	176	43	32.1%
261600	374	473	99	26.5%	263	344	81	30.6%	201	263	62	31.0%	167	221	54	32.1%	147	194	47	32.1%	133	176	43	32.2%
262200	375	474	99	26.4%	264	344	80	30.3%	201	264	63	31.2%	167	221	54	32.3%	147	194	47	32.2%	134	176	42	31.4%
262800	375	475	100	26.6%	264	344	80	30.5%	201	264	63	31.4%	167	221	54	32.4%	148	195	47	31.5%	134	176	42	31.6%
263400	376	475	99	26.4%	265	345	80	30.2%	202	264	62	30.9%	167	221	54	32.6%	148	195	47	31.7%	134	177	43	31.7%
264000	377	476	99	26.3%	265	345	80	30.3%	203	265	62	30.4%	168	222	54	32.0%	148	195	47	31.8%	134	177	43	31.9%
264600	377	477	100	26.5%	266	346	80	30.0%	203	265	62	30.5%	168	222	54	32.1%	148	195	47	32.0%	134	177	43	32.1%
265200	378	478	100	26.3%	266	346	80	30.2%	203	265	62	30.7%	168	222	54	32.3%	149	196	47	31.3%	135	177	42	31.2%
265800	379	478	99	26.2%	267	347	80	29.9%	204	266	62	30.2%	169	223	54	31.7%	149	196	47	31.4%	135	177	42	31.4%
266400	379	479	100	26.4%	267	347	80	30.1%	204	266	62	30.4%	169	223	54	31.8%	149	196	47	31.6%				

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
268800	382	482	100	26.1%	269	349	80	29.8%	205	267	62	30.4%	170	224	54	31.7%	150	197	47	31.3%	136	178	42	31.2%
269400	382	482	100	26.3%	269	350	81	30.0%	205	268	63	30.6%	171	224	53	31.2%	150	197	47	31.6%	136	179	43	31.5%
270000	383	483	100	26.1%	269	350	81	30.2%	206	268	62	30.2%	171	225	54	31.4%	150	198	48	31.8%	136	179	43	31.7%
270600	384	484	100	25.9%	270	351	81	29.9%	206	269	63	30.4%	171	225	54	31.6%	151	198	47	31.2%	137	179	42	31.0%
271200	384	484	100	26.1%	270	351	81	30.1%	206	269	63	30.7%	171	225	54	31.9%	151	198	47	31.4%	137	180	43	31.2%
271800	385	485	100	25.9%	271	352	81	29.8%	207	270	63	30.3%	171	226	55	32.1%	151	199	48	31.6%	137	180	43	31.4%
272400	385	485	100	26.1%	271	352	81	30.0%	207	270	63	30.5%	172	226	54	31.6%	151	199	48	31.9%	138	180	42	30.7%
273000	386	486	100	25.9%	271	353	82	30.2%	207	271	64	30.7%	172	227	55	31.8%	152	199	47	31.2%	138	181	43	30.9%
273600	387	487	100	25.8%	272	353	81	29.9%	208	271	63	30.3%	172	227	55	32.0%	152	200	48	31.5%	138	181	43	31.2%
274200	387	487	100	25.9%	272	354	82	30.1%	209	272	63	29.9%	173	227	54	31.5%	152	200	48	31.7%	138	181	43	31.4%
274800	388	488	100	25.8%	273	354	81	29.8%	209	272	63	30.2%	173	228	55	31.7%	153	201	48	31.1%	138	182	44	31.6%
275400	388	489	101	25.9%	273	355	82	30.0%	209	272	63	30.4%	173	228	55	32.0%	153	201	48	31.3%	139	182	43	30.9%
276000	389	489	100	25.7%	274	356	82	29.8%	209	273	64	30.6%	173	229	56	32.2%	153	201	48	31.5%	139	182	43	31.1%
276600	390	490	100	25.6%	274	356	82	30.0%	209	273	64	30.8%	174	229	55	31.7%	153	202	49	31.8%	139	183	44	31.4%
277200	390	490	100	25.7%	275	357	82	29.7%	210	274	64	30.4%	174	229	55	31.9%	154	202	48	31.1%	139	183	44	31.6%
277800	391	491	100	25.6%	275	357	82	29.9%	210	274	64	30.7%	174	230	56	32.1%	154	202	48	31.4%	139	183	44	31.8%
278400	391	492	101	25.7%	276	358	82	29.6%	210	275	65	30.9%	175	230	55	31.6%	154	203	49	31.6%	140	184	44	31.1%
279000	392	492	100	25.6%	276	358	82	29.8%	211	275	64	30.5%	175	231	56	31.8%	154	203	49	31.8%	140	184	44	31.3%
279600	393	493	100	25.4%	276	359	83	30.0%	211	276	65	30.7%	175	231	56	32.1%	155	203	48	31.2%	140	184	44	31.6%
280200	393	493	100	25.6%	277	359	82	29.7%	211	276	65	31.0%	175	231	56	32.3%	155	204	49	31.4%	140	185	45	31.8%
280800	394	494	100	25.4%	277	360	83	29.9%	212	277	65	30.6%	176	232	56	31.8%	155	204	49	31.7%	140	185	45	32.0%
281400	395	495	100	25.2%	278	360	82	29.6%	212	277	65	30.8%	176	232	56	32.0%	155	204	49	31.9%	141	185	44	31.3%
282000	395	495	100	25.4%	278	361	83	29.8%	212	278	66	31.0%	176	233	57	32.2%	156	205	49	31.3%	141	185	44	31.6%
282600	396	496	100	25.2%	278	361	83	30.0%	213	278	65	30.6%	177	233	56	31.7%	156	205	49	31.5%	141	186	45	31.8%
283200	397	497	100	25.1%	279	362	83	29.7%	213	279	66	30.9%	177	233	56	31.9%	156	205	49	31.7%	141	186	45	32.0%
283800	397	497	100	25.2%	280	362	82	29.4%	213	279	66	31.1%	177	234	57	32.1%	156	206	50	31.9%	142	186	44	31.3%
284400	398	498	100	25.1%	280	363	83	29.6%	214	280	66	30.7%	177	234	57	32.4%	156	206	50	32.2%	142	187	45	31.5%
285000	399	498	99	24.9%	280	364	84	29.8%	214	280	66	30.9%	178	235	57	31.9%	157	207	50	31.5%	142	187	45	31.7%
285600	399	499	100	25.1%	281	364	83	29.6%	215	281	66	30.5%	178	235	57	32.1%	157	207	50	31.8%	142	187	45	32.0%
286200	399	500	101	25.2%	281	365	84	29.7%	215	281	66	30.7%	178	235	57	32.3%	157	207	50	32.0%	143	188	45	31.3%
286800	400	500	100	25.1%	282	365	83	29.5%	215	282	67	31.0%	179	236	57	31.8%	157	208	51	32.2%	143	188	45	31.5%
287400	401	501	100	24.9%	282	366	84	29.7%	216	282	66	30.6%	179	236	57	32.0%	158	208	50	31.6%	143	188	45	31.7%
288000	401	502	101	25.1%	282	366	84	29.9%	216	283	67	30.8%	179	237	58	32.2%	158	208	50	31.8%	143	189	46	31.9%
288600	402	502	100	24.9%	283	367	84	29.6%	216	283	67	31.0%	180	237	57	31.7%	158	209	51	32.1%	144	189	45	31.3%
289200	403	503	100	24.8%	283	367	84	29.8%	216	284	68	31.3%	180	238	58	31.9%	159	209	50	31.4%	144	189	45	31.5%
289800	403	503	100	24.9%	284	368	84	29.5%	217	284	67	30.9%	180	238	58	32.2%	159	209	50	31.7%	144	190	46	31.7%
290400	404	504	100	24.8%	284	368	84	29.7%	217	284	67	31.1%	180	238	58	32.4%	159	210	51	31.9%	144	190	46	31.9%
291000	405	505	100	24.6%	285	369	84	29.4%	218	285	67	30.7%	181	239	58	31.9%	159	210	51	32.1%	144	190	46	32.1%
291600	405	505	100	24.8%	285	369	84	29.6%	218	285	67	30.9%	181	239	58	32.1%	160	210	50	31.5%	145	191	46	31.4%
292200	406	506	100	24.6%	286	370	84	29.3%	218	286	68	31.1%	181	240	59	32.3%	160	211	51	31.7%	145	191	46	31.7%
292800	406	507	101	24.8%	286	370	84	29.5%	219	286	67	30.8%	181	240	59	32.5%	160	211	51	31.9%	145	191	46	31.9%
293400	407	507	100	24.6%	287	371	84	29.3%	219	287	68	31.0%	182	240	58	32.0%	160	211	51	32.2%	145	192	47	32.1%
294000	408	508	100	24.4%	287	372	85	29.4%	219	287	68	31.2%	182	241	59	32.3%	160	212	52	32.4%	145	192	47	32.3%
294600	408	508	100	24.6%	287	372	85	29.6%	220	288	68	30.8%	182	241	59	32.5%	161	212	51	31.8%	146	192	46	31.6%
295200	409	509	100	24.4%	288	373	85	29.4%	220	288	68	31.0%	182	242	60	32.7%	161	213	52	32.0%	146	193	47	31.9%
295800	409	510	101	24.6%	288	373	85	29.5%	220	289	69	31.3%	183	242	59	32.2%	161	213	52	32.2%	146	193	47	32.1%
296400	410	510	100	24.4%	289	374	85	29.3%	221	289	68	30.9%	183	242	59	32.4%	162	213	51	31.6%	146	193	47	32.3%
297000	410	511	101	24.6%	289	374	85	29.5%	221	290	69	31.1%	183	243	60	32.6%	162	214	52	31.8%	147	193	46	31.6%
297600	411	511	100	24.4%	289	375	86	29.7%	221	290	69	31.3%	183	243	60	32.9%	162	214	52	32.1%	147	194	47	31.8%
298200	412	512	100	24.3%	290	375	85	29.4%	222	291	69	30.9%	184	244	60	32.3%	162	214	52	32.3%	147	194	47	32.1%
298800	412	513	101	24.4%	290	376	86	29.6%	222	291	69	31.2%	184	244	60	32.6%	162	215	53	32.5%	147	194	47	32.3%
299400	413	513	100	24.3%	291	376	85	29.3%	222	292	70	31.4%	184	244	60	32.8%	163	215	52	31.9%	148	195	47	31.6%
300000	414	514	100	24.1%	291	377	86	29.5%	223	292	69	31.0%	185	245	60	32.3%	163	215	52	32.1%	148	195	47	31.8%
300600	414	515	101	24.3%	292	377	85	29.2%	223	293	70	31.2%	185	245	60	32.5%	163	216	53	32.3%	148	195	47	32.0%
301200	415	515	100	24.1%	292	378	86	29.4%	223	293	70	31.4%	185	246	61	32.7%	164	216	52	31.7%	148	196	48	32.2%
301800	416	516	100	24.0%	293	378	85	29.2%	223	294	71	31.6%	186	246	60	32.2%	164	216	52	32.0%	149	196	47	31.6%
302400	416	516	100	24.1%	293	379	86	29.3%	224	294	70	31.3%	186	246	60	32.4%	164	217	53	32.2%	149	196	47	31.8%
303000	417	517	100	24.0%	293	379	86	29.5%	224	295	71	31.5%	186	247										

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
305400	419	520	101	24.0%	295	382	87	29.4%	226	296	70	31.2%	187	248	61	32.8%	165	219	54	32.4%	150	198	48	32.0%
306000	420	520	100	23.8%	296	382	86	29.1%	226	297	71	31.4%	188	249	61	32.3%	165	219	54	32.7%	150	198	48	32.2%
306600	421	521	100	23.7%	296	383	87	29.3%	226	297	71	31.6%	188	249	61	32.5%	166	219	53	32.1%	150	199	49	32.4%
307200	421	521	100	23.8%	297	383	86	29.0%	227	298	71	31.2%	188	250	62	32.7%	166	220	54	32.3%	150	199	49	32.6%
307800	422	522	100	23.7%	297	384	87	29.2%	227	298	71	31.4%	188	250	62	32.9%	166	220	54	32.5%	151	199	48	31.9%
308400	423	523	100	23.6%	298	384	86	29.0%	227	299	72	31.6%	188	250	62	33.2%	167	220	53	31.9%	151	200	49	32.2%
309000	423	523	100	23.7%	298	385	87	29.1%	228	299	71	31.3%	189	251	62	32.7%	167	221	54	32.1%	151	200	49	32.4%
309600	424	524	100	23.6%	298	385	87	29.3%	228	300	72	31.5%	189	251	62	32.9%	167	221	54	32.3%	151	200	49	32.6%
310200	425	524	99	23.4%	299	386	87	29.1%	228	300	72	31.7%	189	252	63	33.1%	167	221	54	32.5%	152	201	49	31.9%
310800	425	525	100	23.6%	299	386	87	29.2%	229	301	72	31.3%	189	252	63	33.3%	168	222	54	32.0%	152	201	49	32.1%
311400	426	526	100	23.4%	300	387	87	29.0%	229	301	72	31.5%	190	252	62	32.8%	168	222	54	32.2%	152	201	49	32.3%
312000	426	526	100	23.6%	300	387	87	29.2%	229	302	73	31.7%	190	253	63	33.0%	168	222	54	32.4%	152	201	49	32.5%
312600	427	527	100	23.4%	301	388	87	28.9%	230	302	72	31.4%	191	253	62	32.5%	168	223	55	32.6%	153	202	49	31.9%
313200	427	528	101	23.6%	301	389	88	29.1%	230	303	73	31.6%	191	254	63	32.7%	168	223	55	32.8%	153	202	49	32.1%
313800	428	528	100	23.4%	301	389	88	29.3%	231	303	72	31.2%	191	254	63	33.0%	169	223	54	32.2%	153	202	49	32.3%
314400	429	529	100	23.3%	302	390	88	29.0%	231	304	73	31.4%	192	254	62	32.5%	169	224	55	32.4%	153	203	50	32.5%
315000	429	529	100	23.4%	302	390	88	29.2%	231	304	73	31.6%	192	255	63	32.7%	169	224	55	32.6%	154	203	49	31.9%
315600	430	530	100	23.3%	303	391	88	28.9%	232	305	73	31.3%	192	255	63	32.9%	170	225	55	32.1%	154	203	49	32.1%
316200	431	531	100	23.1%	303	391	88	29.1%	232	305	73	31.5%	192	256	64	33.1%	170	225	55	32.3%	154	204	50	32.3%
316800	431	531	100	23.3%	304	392	88	28.9%	232	306	74	31.7%	193	256	63	32.6%	170	225	55	32.5%	154	204	50	32.5%
317400	432	532	100	23.1%	304	392	88	29.0%	232	306	74	31.9%	193	256	63	32.8%	170	226	56	32.7%	154	204	50	32.7%
318000	432	533	101	23.3%	304	393	89	29.2%	233	306	73	31.5%	193	257	64	33.0%	171	226	55	32.1%	155	205	50	32.0%
318600	433	533	100	23.1%	305	393	88	29.0%	233	307	74	31.7%	193	257	64	33.2%	171	226	55	32.3%	155	205	50	32.2%
319200	433	534	101	23.3%	305	394	89	29.1%	233	307	74	31.9%	194	258	64	32.8%	171	227	56	32.5%	155	205	50	32.5%
319800	434	534	100	23.1%	306	394	88	28.9%	234	308	74	31.6%	194	258	64	33.0%	171	227	56	32.7%	155	206	51	32.7%
320400	435	535	100	23.0%	306	395	89	29.1%	234	308	74	31.8%	194	258	64	33.2%	171	227	56	33.0%	155	206	51	32.9%
321000	435	536	101	23.1%	307	395	88	28.8%	234	309	75	32.0%	194	259	65	33.4%	172	228	56	32.4%	156	206	50	32.2%
321600	436	536	100	23.0%	307	396	89	29.0%	235	309	74	31.6%	195	259	64	32.9%	172	228	56	32.6%	156	207	51	32.4%
322200	437	537	100	22.9%	308	397	89	28.7%	235	310	75	31.8%	195	260	65	33.1%	172	228	56	32.8%	156	207	51	32.6%
322800	437	537	100	23.0%	308	397	89	28.9%	235	310	75	32.0%	195	260	65	33.3%	173	229	56	32.2%	156	207	51	32.8%
323400	438	538	100	22.9%	309	398	89	28.7%	236	311	75	31.7%	195	260	65	33.5%	173	229	56	32.4%	156	208	52	33.0%
324000	438	539	101	23.0%	309	398	89	28.8%	236	311	75	31.9%	195	261	66	33.7%	173	229	56	32.6%	157	208	51	32.4%
324600	439	539	100	22.9%	309	399	90	29.0%	237	312	75	31.5%	196	261	65	33.2%	173	230	57	32.8%	157	208	51	32.6%
325200	439	540	101	23.0%	310	399	89	28.8%	237	312	75	31.7%	197	262	65	32.8%	174	230	56	32.3%	157	208	51	32.8%
325800	440	541	101	22.9%	310	400	90	28.9%	237	313	76	31.9%	197	262	65	33.0%	174	231	57	32.5%	157	209	52	33.0%
326400	441	541	100	22.7%	311	400	89	28.7%	238	313	75	31.6%	197	262	65	33.2%	174	231	57	32.7%	158	209	51	32.4%
327000	441	542	101	22.9%	311	401	90	28.9%	238	314	76	31.8%	197	263	66	33.4%	174	231	57	32.9%	158	209	51	32.6%
327600	442	542	100	22.7%	311	401	90	29.0%	238	314	76	32.0%	198	263	65	32.9%	174	232	58	33.1%	158	210	52	32.8%
328200	443	543	100	22.6%	312	402	90	28.8%	239	315	76	31.6%	198	264	66	33.1%	175	232	57	32.5%	158	210	52	33.0%
328800	444	544	100	22.5%	312	402	90	29.0%	239	315	76	31.8%	198	264	66	33.3%	175	232	57	32.7%	159	210	51	32.3%
329400	444	544	100	22.6%	313	403	90	28.7%	239	316	77	32.0%	198	264	66	33.5%	175	233	58	32.9%	159	211	52	32.5%
330000	445	545	100	22.5%	313	403	90	28.9%	240	316	76	31.7%	199	265	66	33.0%	176	233	57	32.4%	159	211	52	32.7%
330600	445	546	101	22.6%	314	404	90	28.7%	240	317	77	31.9%	199	265	66	33.2%	176	233	57	32.6%	159	211	52	32.9%
331200	446	546	100	22.5%	314	405	91	28.8%	240	317	77	32.1%	199	266	67	33.4%	176	234	58	32.8%	159	212	53	33.1%
331800	447	547	100	22.3%	315	405	90	28.6%	241	317	76	31.7%	199	266	67	33.6%	176	234	58	32.9%	160	212	52	32.5%
332400	447	547	100	22.5%	315	405	90	28.7%	241	318	77	31.8%	200	266	66	33.1%	176	234	58	33.1%	160	212	52	32.6%
333000	448	548	100	22.3%	315	406	91	28.9%	241	318	77	32.0%	200	266	66	33.2%	177	234	57	32.5%	160	212	52	32.7%
333600	448	549	101	22.5%	316	406	90	28.6%	242	318	76	31.6%	200	267	67	33.4%	177	235	58	32.6%	160	213	53	32.9%
334200	449	549	100	22.4%	316	407	91	28.7%	242	319	77	31.7%	200	267	67	33.5%	177	235	58	32.8%	161	213	52	32.2%
334800	450	550	100	22.2%	317	407	90	28.5%	242	319	77	31.9%	201	267	66	33.0%	177	235	58	32.9%	161	213	52	32.3%
335400	450	551	101	22.4%	317	408	91	28.6%	243	319	76	31.5%	201	268	67	33.1%	178	235	57	32.3%	161	213	52	32.5%
336000	451	551	100	22.2%	317	408	91	28.8%	243	320	77	31.6%	201	268	67	33.3%	178	236	58	32.4%	161	214	53	32.6%
336600	452	552	100	22.1%	318	409	91	28.5%	243	320	77	31.7%	201	268	67	33.4%	178	236	58	32.6%	161	214	53	32.8%
337200	452	553	101	22.3%	318	409	91	28.7%	244	320	76	31.3%	202	268	66	32.9%	179	236	57	32.0%	162	214	52	32.1%
337800	453	553	100	22.1%	319	410	91	28.4%	244	321	77	31.5%	203	269	66	32.4%	179	237	58	32.1%	162	214	52	32.2%
338400	453	554	101	22.3%	319	410	91	28.5%	244	321	77	31.6%	203	269	66	32.5%	179	237	58	32.3%	162	214	52	32.4%
339000	454	555	101	22.1%	320	410	90	28.3%	245	322	77	31.2%	203	269	66	32.7%	179	237	58	32.4%	162	215	53	32.5%
339600	454	555	101	22.3%	320	411	91	28.4%	245	322	77	31.4%	203	270										

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
342000	457	558	101	22.0%	322	413	91	28.2%	246	323	77	31.4%	204	271	67	32.7%	180	238	58	32.4%	164	216	52	31.6%
342600	458	558	100	21.9%	322	413	91	28.3%	247	324	77	31.0%	204	271	67	32.9%	181	239	58	31.8%	164	216	52	31.8%
343200	458	559	101	22.1%	323	414	91	28.1%	247	324	77	31.1%	205	271	66	32.4%	181	239	58	31.9%	164	216	52	31.9%
343800	459	560	101	21.9%	323	414	91	28.2%	247	324	77	31.3%	205	272	67	32.5%	181	239	58	32.1%	164	217	53	32.0%
344400	459	560	101	22.1%	324	415	91	28.0%	248	325	77	30.9%	205	272	67	32.7%	181	239	58	32.2%	164	217	53	32.2%
345000	460	561	101	21.9%	324	415	91	28.1%	248	325	77	31.0%	205	272	67	32.8%	182	240	58	31.6%	165	217	52	31.5%
345600	461	562	101	21.8%	325	416	91	27.9%	248	325	77	31.2%	206	273	67	32.3%	182	240	58	31.8%	165	217	52	31.7%
346200	461	562	101	22.0%	325	416	91	28.0%	249	326	77	30.8%	206	273	67	32.4%	182	240	58	31.9%	165	217	52	31.8%
346800	462	563	101	21.8%	326	416	90	27.8%	249	326	77	30.9%	206	273	67	32.6%	182	240	58	32.1%	165	218	53	31.9%
347400	463	564	101	21.7%	326	417	91	27.9%	249	326	77	31.1%	206	273	67	32.7%	183	241	58	31.5%	166	218	52	31.3%
348000	463	564	101	21.9%	326	417	91	28.0%	250	327	77	30.7%	207	274	67	32.2%	183	241	58	31.6%	166	218	52	31.4%
348600	464	565	101	21.7%	327	418	91	27.8%	250	327	77	30.8%	207	274	67	32.4%	183	241	58	31.8%	166	218	52	31.6%
349200	465	565	100	21.6%	327	418	91	27.9%	250	327	77	31.0%	207	274	67	32.5%	183	241	58	31.9%	166	219	53	31.7%
349800	465	566	101	21.7%	328	419	91	27.7%	251	328	77	30.6%	208	275	67	32.0%	183	242	59	32.0%	166	219	53	31.8%
350400	465	567	102	21.9%	328	419	91	27.8%	251	328	77	30.7%	208	275	67	32.1%	184	242	58	31.5%	167	219	52	31.2%
351000	466	567	101	21.8%	329	420	91	27.6%	252	328	76	30.3%	209	275	66	31.7%	184	242	58	31.6%	167	219	52	31.3%
351600	467	568	101	21.6%	329	420	91	27.7%	252	329	77	30.5%	209	275	66	31.8%	185	242	57	31.0%	167	220	53	31.5%
352200	467	569	102	21.8%	330	421	91	27.5%	252	329	77	30.6%	209	276	67	31.9%	185	243	58	31.2%	167	220	53	31.6%
352800	468	569	101	21.7%	330	421	91	27.6%	253	329	76	30.2%	209	276	67	32.1%	185	243	58	31.3%	168	220	52	31.0%
353400	469	570	101	21.5%	331	422	91	27.3%	253	330	77	30.4%	210	276	66	31.6%	185	243	58	31.4%	168	220	52	31.1%
354000	469	571	102	21.7%	331	422	91	27.5%	253	330	77	30.5%	210	277	67	31.7%	186	243	57	30.9%	168	220	52	31.2%
354600	470	571	101	21.5%	331	422	91	27.6%	254	331	77	30.1%	210	277	67	31.9%	186	244	58	31.0%	168	221	53	31.4%
355200	471	572	101	21.4%	332	423	91	27.4%	254	331	77	30.3%	210	277	67	32.0%	186	244	58	31.1%	169	221	52	30.7%
355800	471	573	102	21.6%	332	423	91	27.5%	254	331	77	30.4%	210	277	67	32.1%	186	244	58	31.3%	169	221	52	30.9%
356400	472	573	101	21.4%	332	424	92	27.7%	255	332	77	30.0%	211	278	67	31.6%	186	244	58	31.4%	169	221	52	31.0%
357000	472	574	102	21.6%	333	424	91	27.4%	255	332	77	30.2%	211	278	67	31.8%	187	245	58	30.8%	169	222	53	31.2%
357600	473	574	101	21.5%	333	425	92	27.6%	255	332	77	30.3%	211	278	67	31.9%	187	245	58	31.0%	169	222	53	31.3%
358200	473	575	102	21.6%	334	425	91	27.3%	256	333	77	29.9%	212	279	67	31.4%	187	245	58	31.1%	170	222	52	30.7%
358800	474	576	102	21.5%	334	426	92	27.4%	256	333	77	30.1%	212	279	67	31.6%	187	245	58	31.3%	170	222	52	30.8%
359400	475	576	101	21.3%	335	426	91	27.2%	256	333	77	30.2%	212	279	67	31.7%	188	246	58	30.7%	170	223	53	30.9%
360000	476	577	101	21.2%	335	427	92	27.3%	257	334	77	29.8%	212	280	68	31.8%	188	246	58	30.8%	170	223	53	31.1%
360400	476	577	101	21.3%	336	427	91	27.1%	257	334	77	29.9%	213	280	67	31.3%	188	246	58	30.9%	170	223	53	31.2%
360800	476	578	102	21.4%	336	427	91	27.1%	257	334	77	30.0%	213	280	67	31.4%	188	246	58	31.0%	171	223	52	30.5%
361200	477	578	101	21.2%	336	428	92	27.2%	257	334	77	30.1%	213	280	67	31.5%	188	246	58	31.1%	171	223	52	30.6%
361600	477	579	102	21.3%	336	428	92	27.3%	257	335	78	30.2%	213	280	67	31.6%	188	247	59	31.2%	171	223	52	30.7%
362000	478	579	101	21.2%	337	428	91	27.0%	258	335	77	29.8%	213	280	67	31.7%	188	247	59	31.3%	171	224	53	30.7%
362400	478	580	102	21.3%	337	428	91	27.1%	258	335	77	29.9%	214	281	67	31.2%	189	247	58	30.7%	171	224	53	30.8%
362800	478	580	102	21.3%	337	429	92	27.2%	258	335	77	29.9%	214	281	67	31.2%	189	247	58	30.8%	171	224	53	30.9%
363200	479	580	101	21.2%	337	429	92	27.3%	259	335	76	29.5%	214	281	67	31.3%	189	247	58	30.9%	171	224	53	31.0%
363600	479	581	102	21.3%	338	429	91	27.0%	259	336	77	29.6%	214	281	67	31.4%	189	247	58	31.0%	172	224	52	30.3%
364000	480	581	101	21.1%	338	430	92	27.1%	259	336	77	29.7%	215	281	66	30.9%	189	248	59	31.0%	172	224	52	30.4%
364400	480	582	102	21.2%	338	430	92	27.2%	259	336	77	29.8%	215	282	67	31.0%	189	248	59	31.1%	172	225	53	30.5%
364800	480	582	102	21.3%	339	430	91	26.9%	259	336	77	29.9%	215	282	67	31.1%	190	248	58	30.5%	172	225	53	30.6%
365200	481	583	102	21.1%	339	431	92	27.0%	260	337	77	29.5%	215	282	67	31.2%	190	248	58	30.6%	172	225	53	30.7%
365600	481	583	102	21.2%	339	431	92	27.1%	260	337	77	29.6%	215	282	67	31.3%	190	248	58	30.7%	172	225	53	30.8%
366000	482	583	101	21.1%	340	431	91	26.8%	260	337	77	29.7%	215	282	67	31.4%	191	249	58	30.1%	173	225	52	30.1%
366400	482	584	102	21.1%	340	431	91	26.9%	260	337	77	29.7%	216	283	67	30.8%	191	249	58	30.2%	173	225	52	30.2%
366800	482	584	102	21.2%	340	432	92	27.0%	260	338	78	29.8%	216	283	67	30.9%	191	249	58	30.3%	173	225	52	30.3%
367200	483	585	102	21.1%	341	432	91	26.7%	260	338	78	29.9%	216	283	67	31.0%	191	249	58	30.4%	173	226	53	30.4%
367600	483	585	102	21.2%	341	432	91	26.8%	261	338	77	29.5%	216	283	67	31.1%	191	249	58	30.5%	173	226	53	30.5%
368000	484	586	102	21.0%	341	433	92	26.9%	261	338	77	29.6%	216	283	67	31.2%	191	249	58	30.6%	173	226	53	30.6%
368400	484	586	102	21.1%	342	433	91	26.6%	261	338	77	29.7%	216	284	68	31.3%	191	250	59	30.7%	174	226	52	29.9%
368800	484	586	102	21.2%	342	433	91	26.7%	262	339	77	29.3%	217	284	67	30.8%	192	250	58	30.1%	174	226	52	30.0%
369200	485	587	102	21.0%	342	434	92	26.8%	262	339	77	29.4%	217	284	67	30.9%	192	250	58	30.1%	174	226	52	30.1%
369600	485	587	102	21.1%	342	434	92	26.9%	262	339	77	29.5%	217	284	67	30.9%	192	250	58	30.2%	174	227	53	30.2%
370000	486	588	102	20.9%	342	434	92	27.0%	262	339	77	29.5%	217	284	67	31.0%	192	250	58	30.3%	174	227	53	30.3%
370400	486	588	102	21.0%	343	435	92	26.7%	263	340	77	29.1%	217	285	68	31.1%	192	250	58	30.4%	174	227	53	30.4%
370800	486	589	103	21.1%	343	435	92	26.8%	263	340	77	29.2%	218	28										

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
372400	489	590	101	20.7%	345	436	91	26.4%	264	341	77	29.1%	218	286	68	31.0%	193	251	58	30.2%	175	228	53	30.1%
372800	489	591	102	20.8%	344	436	92	26.9%	264	341	77	29.2%	218	286	68	31.1%	193	251	58	30.3%	175	228	53	30.1%
373200	489	591	102	20.9%	345	437	92	26.6%	264	341	77	29.3%	218	286	68	31.1%	193	252	59	30.4%	175	228	53	30.2%
373600	490	592	102	20.7%	345	437	92	26.7%	264	341	77	29.4%	219	286	67	30.6%	193	252	59	30.4%	175	228	53	30.3%
374000	490	592	102	20.8%	346	437	91	26.4%	264	342	78	29.4%	219	286	67	30.7%	193	252	59	30.5%	176	228	52	29.7%
374400	491	592	101	20.7%	346	438	92	26.5%	265	342	77	29.0%	220	286	66	30.2%	194	252	58	29.9%	176	228	52	29.8%
374800	491	593	102	20.8%	346	438	92	26.6%	265	342	77	29.1%	219	287	68	30.9%	194	252	58	30.0%	176	229	53	29.8%
375200	491	593	102	20.8%	347	438	91	26.3%	265	342	77	29.2%	220	287	67	30.4%	194	252	58	30.1%	176	229	53	29.9%
375600	492	594	102	20.7%	347	439	92	26.4%	265	343	78	29.3%	220	287	67	30.5%	194	253	59	30.2%	176	229	53	30.0%
376000	492	594	102	20.8%	347	439	92	26.5%	266	343	77	28.9%	220	287	67	30.6%	194	253	59	30.3%	176	229	53	30.1%
376400	492	595	103	20.9%	347	439	92	26.6%	266	343	77	29.0%	220	287	67	30.7%	194	253	59	30.4%	176	229	53	30.2%
376800	493	595	102	20.7%	347	439	92	26.6%	266	343	77	29.1%	220	288	68	30.7%	195	253	58	29.8%	177	229	52	29.5%
377200	493	595	102	20.8%	348	440	92	26.4%	266	344	78	29.2%	221	288	67	30.2%	195	253	58	29.9%	177	229	52	29.6%
377600	494	596	102	20.6%	348	440	92	26.5%	266	344	78	29.3%	221	288	67	30.3%	195	253	58	30.0%	177	230	53	29.7%
378000	494	596	102	20.7%	348	440	92	26.5%	267	344	77	28.9%	221	288	67	30.4%	195	254	59	30.1%	177	230	53	29.8%
378400	495	597	102	20.6%	348	441	93	26.6%	267	344	77	28.9%	221	288	67	30.5%	195	254	59	30.2%	177	230	53	29.9%
378800	495	597	102	20.6%	349	441	92	26.4%	267	345	78	29.0%	221	289	68	30.6%	195	254	59	30.2%	177	230	53	30.0%
379200	495	598	103	20.7%	349	441	92	26.4%	268	345	77	28.6%	221	289	68	30.7%	196	254	58	29.7%	178	230	52	29.3%
379600	496	598	102	20.6%	349	442	93	26.5%	268	345	77	28.7%	222	289	67	30.2%	196	254	58	29.8%	178	230	52	29.4%
380000	496	598	102	20.7%	350	442	92	26.3%	268	345	77	28.8%	222	289	67	30.3%	196	254	58	29.8%	178	231	53	29.5%
380400	497	599	102	20.5%	350	442	92	26.3%	268	345	77	28.9%	222	289	67	30.4%	197	255	58	29.3%	178	231	53	29.6%
380800	497	599	102	20.6%	350	443	93	26.4%	268	346	78	29.0%	222	290	68	30.4%	197	255	58	29.4%	178	231	53	29.7%
381200	497	600	103	20.7%	351	443	92	26.2%	269	346	77	28.6%	222	290	68	30.5%	197	255	58	29.4%	178	231	53	29.8%
381600	498	600	102	20.5%	351	443	92	26.2%	269	346	77	28.7%	222	290	68	30.6%	197	255	58	29.5%	179	231	52	29.1%
382000	498	601	103	20.6%	351	443	92	26.3%	269	346	77	28.8%	223	290	67	30.1%	197	255	58	29.6%	179	231	52	29.2%
382400	499	601	102	20.5%	352	444	92	26.1%	269	347	78	28.8%	223	290	67	30.2%	197	256	59	29.7%	179	231	52	29.3%
382800	499	601	102	20.5%	352	444	92	26.2%	269	347	78	28.9%	223	291	68	30.3%	197	256	59	29.8%	179	232	53	29.4%
383200	499	602	103	20.6%	352	444	92	26.2%	270	347	77	28.5%	223	291	68	30.4%	198	256	58	29.2%	179	232	53	29.5%
383600	500	602	102	20.5%	353	445	92	26.0%	270	347	77	28.6%	223	291	68	30.5%	198	256	58	29.3%	179	232	53	29.6%
384000	500	603	103	20.6%	353	445	92	26.1%	270	348	78	28.7%	224	291	67	30.0%	198	256	58	29.4%	179	232	53	29.6%
384400	501	603	102	20.4%	353	445	92	26.1%	270	348	78	28.8%	224	291	67	30.1%	198	256	58	29.5%	180	232	52	29.0%
384800	501	604	103	20.5%	353	446	93	26.2%	271	348	77	28.4%	224	292	68	30.1%	198	257	59	29.6%	180	232	52	29.1%
385200	501	604	103	20.6%	353	446	93	26.3%	271	348	77	28.5%	224	292	68	30.2%	198	257	59	29.6%	180	233	53	29.2%
385600	502	604	102	20.4%	354	446	92	26.0%	271	348	77	28.6%	224	292	68	30.3%	198	257	59	29.7%	180	233	53	29.3%
386000	502	605	103	20.5%	354	447	93	26.1%	271	349	78	28.7%	225	292	67	29.8%	199	257	58	29.2%	180	233	53	29.4%
386400	503	605	102	20.3%	354	447	93	26.2%	271	349	78	28.7%	225	292	67	29.9%	199	257	58	29.3%	180	233	53	29.4%
386800	503	606	103	20.4%	355	447	92	25.9%	272	349	77	28.4%	225	292	67	30.0%	199	257	58	29.3%	181	233	52	28.8%
387200	504	606	102	20.3%	355	447	92	26.0%	272	349	77	28.4%	225	293	68	30.1%	199	258	59	29.4%	181	233	52	28.9%
387600	504	607	103	20.4%	355	448	93	26.1%	272	350	78	28.5%	226	293	67	29.6%	199	258	59	29.5%	181	233	52	29.0%
388000	504	607	103	20.4%	355	448	93	26.2%	272	350	78	28.6%	226	293	67	29.7%	199	258	59	29.6%	181	234	53	29.1%
388400	505	607	102	20.3%	356	448	92	25.9%	273	350	77	28.2%	226	293	67	29.8%	199	258	59	29.7%	181	234	53	29.2%
388800	505	608	103	20.4%	356	449	93	26.0%	273	350	77	28.3%	226	293	67	29.8%	200	258	58	29.1%	181	234	53	29.2%
389200	506	608	102	20.2%	357	449	92	25.8%	273	351	78	28.4%	226	294	68	29.9%	200	258	58	29.2%	181	234	53	29.3%
389600	506	609	103	20.3%	357	449	92	25.8%	274	351	77	28.0%	226	294	68	30.0%	200	259	59	29.3%	181	234	53	29.4%
390000	506	609	103	20.4%	357	450	93	25.9%	274	351	77	28.1%	227	294	67	29.5%	200	259	59	29.4%	182	234	52	28.8%
390400	507	610	103	20.2%	358	450	92	25.7%	274	351	77	28.2%	227	294	67	29.6%	200	259	59	29.5%	182	235	53	28.9%
390800	507	610	103	20.3%	358	450	92	25.8%	274	351	77	28.3%	227	294	67	29.7%	200	259	59	29.5%	182	235	53	29.0%
391200	507	610	103	20.4%	358	450	92	25.8%	274	352	78	28.3%	227	295	68	29.8%	200	259	59	29.6%	182	235	53	29.0%
391600	508	611	103	20.3%	358	451	93	25.9%	275	352	77	28.0%	227	295	68	29.9%	200	259	59	29.7%	182	235	53	29.1%
392000	508	611	103	20.3%	359	451	92	25.7%	275	352	77	28.0%	227	295	68	30.0%	201	260	59	29.2%	182	235	53	29.2%
392400	509	612	103	20.2%	359	451	92	25.7%	275	352	77	28.1%	227	295	68	30.0%	202	260	58	28.6%	182	235	53	29.3%
392800	509	612	103	20.3%	359	452	93	25.8%	275	353	78	28.2%	228	295	67	29.6%	202	260	58	28.7%	182	235	53	29.4%
393200	510	613	103	20.1%	359	452	93	25.9%	275	353	78	28.3%	228	296	68	29.6%	201	260	59	29.4%	183	236	53	28.8%
393600	510	613	103	20.2%	359	452	93	26.0%	276	353	77	27.9%	228	296	68	29.7%	201	260	59	29.5%	183	236	53	28.8%
394000	510	613	103	20.3%	360	453	93	25.7%	276	353	77	28.0%	228	296	68	29.8%	201	260	59	29.6%	183	236	53	28.9%
394400	510	614	104	20.4%	360	453	93	25.8%	276	354	78	28.1%	228	296	68	29.9%	201	261	60	29.7%	183	236	53	29.0%
394800	511	614	103	20.2%	360	453	93	25.9%	276	354	78	28.2%	229	296	67	29.4%	202	261	59	29.1%	183	236	53	29.1%
395200	512	615	103	20.1%	360	454	94	26.0%	276	354	78	28.3%	229	29										

Side-by-Side Comparisons

Combined Annual Gross Income	1 Child				2 Children				3 Children				4 Children				5 Children				6 Children			
	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change	Existing	Updated	\$ change	% Change
396800	513	616	103	20.2%	362	455	93	25.6%	277	355	78	28.1%	230	297	67	29.3%	203	262	59	28.9%	184	237	53	28.8%
397200	513	617	104	20.3%	362	455	93	25.7%	277	355	78	28.2%	230	298	68	29.4%	203	262	59	29.0%	184	237	53	28.9%
397600	514	617	103	20.1%	363	455	92	25.5%	277	355	78	28.3%	230	298	68	29.4%	203	262	59	29.1%	184	237	53	29.0%
398000	514	618	104	20.2%	363	456	93	25.5%	277	356	79	28.4%	230	298	68	29.5%	203	262	59	29.1%	185	237	52	28.4%
398400	515	618	103	20.0%	363	456	93	25.6%	278	356	78	28.0%	230	298	68	29.6%	204	262	58	28.6%	185	238	53	28.4%
398800	515	619	104	20.1%	363	456	93	25.7%	278	356	78	28.1%	230	298	68	29.7%	204	262	58	28.7%	185	238	53	28.5%
399200	515	619	104	20.2%	364	457	93	25.4%	278	356	78	28.2%	231	298	67	29.2%	204	263	59	28.8%	185	238	53	28.6%
399600	516	619	103	20.1%	364	457	93	25.5%	278	357	79	28.2%	231	299	68	29.3%	204	263	59	28.8%	185	238	53	28.7%
400000	516	620	104	20.1%	364	457	93	25.6%	278	357	79	28.3%	231	299	68	29.4%	204	263	59	28.9%	185	238	53	28.8%