

Basis of an Updated Child Support Schedule for Arizona

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Points of view expressed in this document are those of the author and do not necessarily represent the official position of the Child Support Guidelines Review Committee, the Court, or the State.

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Section I: Introduction

PURPOSE OF REPORT

Child support contributes to the financial well-being of many Arizona children. In 2007, the Census reported that there are 1,670,555 children living in Arizona and 541,963 of those children live with only one parent.¹ This amounts to one out of three children living with only one parent. Most of these children are eligible for child support. An unknown number of Arizona children living in other situations are also eligible for child support. One of their parents may have remarried and they now live with a step-parent or they live with foster parents or in other situations without both of their parents. The Arizona Department of Economic Security, Division of Child Support Enforcement (DCSE) collects over \$300 million in child support annually for many of these children. An unknown amount of additional support is paid to non-DCSE cases.

In Arizona, child support orders are set using the child support guidelines (Arizona Supreme Court Administrative Order No. 2004-29). The core of the guidelines calculation is a lookup schedule of basic obligations for a range of incomes and number of children. The basic obligations reflect economic data on the costs of raising children. The obligated parent's pro rata share of the basic obligation forms the basis of the award amount. To determine the final obligation amount, the guidelines provide for additional adjustments such as parenting time, health insurance, child care expenses, and other factors.

The existing Arizona guidelines schedule is based on economic data available in 2002. This report develops and documents an updated Arizona child support schedule using the most current economic data available and the same assumptions underlying the existing schedule. It is being developed as part of the 2008-09 Arizona child support guidelines review. State statute and federal regulation require a periodic review of the guidelines.² As part of the federal requirement, states must consider economic data on the cost of raising children.

The Arizona Administrative Office of the Court (AOC) contracted with Center for Policy Research (CPR) to prepare the updated schedule. The schedule will be reviewed by the Child Support Guidelines Review Committee, whom the Court has charged with developing recommendations for changes to clarify and simplify the guidelines. The AOC provides more information about the Committee's deliberations and considerations at its website: <http://www.supreme.state.az.us/csgrc/> Arizona is also considering other guidelines models, the principles of those models, and other information. This report does not address these other considerations. This report also does not considered other factors in the order calculation that are outside the schedule such as the timesharing adjustment and the self support reserve. These issues are outside the scope of CPR's contracted assistance. Nonetheless, to help the Committee address its concern about the guidelines amounts in cases involving a low-income obligee and higher income obligor, CPR provides an example and pinpoints the problem to the existing parenting-time adjustment.

¹ U.S. Census American Community Survey (2007). Downloaded from <http://factfinder.census.gov> on November 25, 2008.

² Arizona Revised Statutes § 25-320(D) and Title 45, Public Welfare, CFR §302.56.

ORGANIZATION OF REPORT

The report is organized into four sections.

- Section I provides an introduction. This includes the purpose of the report, a summary of federal regulations pertaining to state child support guidelines, and an overview of the Arizona child support guidelines relative to other state guidelines.
- Section II reviews estimates of child-rearing expenditures. It reviews those underlying state child support guidelines.
- Section III contains the updated schedule. The 2008 updated schedule is in Exhibit 8. This section also outlines the data and steps used to develop the updated schedule.
- Section IV compares the amounts under the new and updated schedule. It also summarizes the changes in the economic factors underlying the schedule. In addition, it documents the underlying basis of the Arizona timesharing adjustment and how it contributes to inadequate order amounts.

Side-by-side comparisons of the new and updated schedule are provided in Appendix A.

FEDERAL REQUIREMENTS

Federal law has required state advisory child support guidelines since 1987.³ The Family Support Act of 1988 expanded the requirement. As of 1989, each state must have one guideline that is to be applied presumptively rather than on an advisory basis.⁴ It also requires each state to establish deviation criteria that allow for the rebuttal of the state's presumptive guideline. The state-determined criteria must take into consideration the best interests of the child.

Federal regulation requires states to review their child support guidelines at least once every four years [45 CFR §302.56]. As part of that review, states must consider economic data on the costs of raising children and examine case file data to analyze the application and deviation from the guideline. Another report by CPR summarizes the findings from the analysis of case file data including the guidelines deviation rate.⁵

GUIDELINES MODELS

States have discretion in the guidelines models that they use. Yet, according to federal requirements, they must:

- Be based on specific descriptive and numeric criteria;
- Take all earnings and income of the noncustodial parent into consideration; and
- Provide for the child(ren)'s health care needs.

³Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [P.L. No. 98-378].

⁴Presumptive guidelines were required as part of the Family Support Act of 1988 [P.L. No. 100-485].

⁵ Venohr and Kaunelis (2008), *Arizona Child Support Guidelines Review: Analysis of Case File Data*. The report is available at the Court's website:
<http://www.supreme.state.az.us/csgrc/14.%20AZ%202008%20case%20file%20review%20revised%2012-02-08.pdf>

Most states, including Arizona, base their guidelines on the Income Shares Model, which was developed through the 1984-87 National Child Support Guidelines Project.⁶ Convened by the federal Office of Child Support Enforcement at the request of Congress, the Project made recommendations for the development of state guidelines. Prior to the 1987 requirement, few states had statewide guidelines. Further, many early guidelines reflected welfare cash benefits rather than what middle and higher income families spend on child rearing.

Income Shares Model

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

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

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

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

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

Other Guidelines Models

Melson Formula. Judge Melson of Delaware developed the Melson formula. It first considers the basic needs of the children and each parent. If the obligated parent's income is more than sufficient to cover his or her share of the basic needs of the children and his or her basic needs, an additional percentage of that parent's remaining income is assigned to child support.

Percentage-of-Obligor Model. The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support. It does not consider the obligee's income in the calculation.

Guidelines Models Not in Use. In recent years, various groups have introduced a few new guidelines models (i.e., The Children's Right Council first introduced a version of the Cost Shares model, the American Law Institute introduced its guidelines concept); yet, no state has adopted them.⁷

State Usage of Guidelines Models

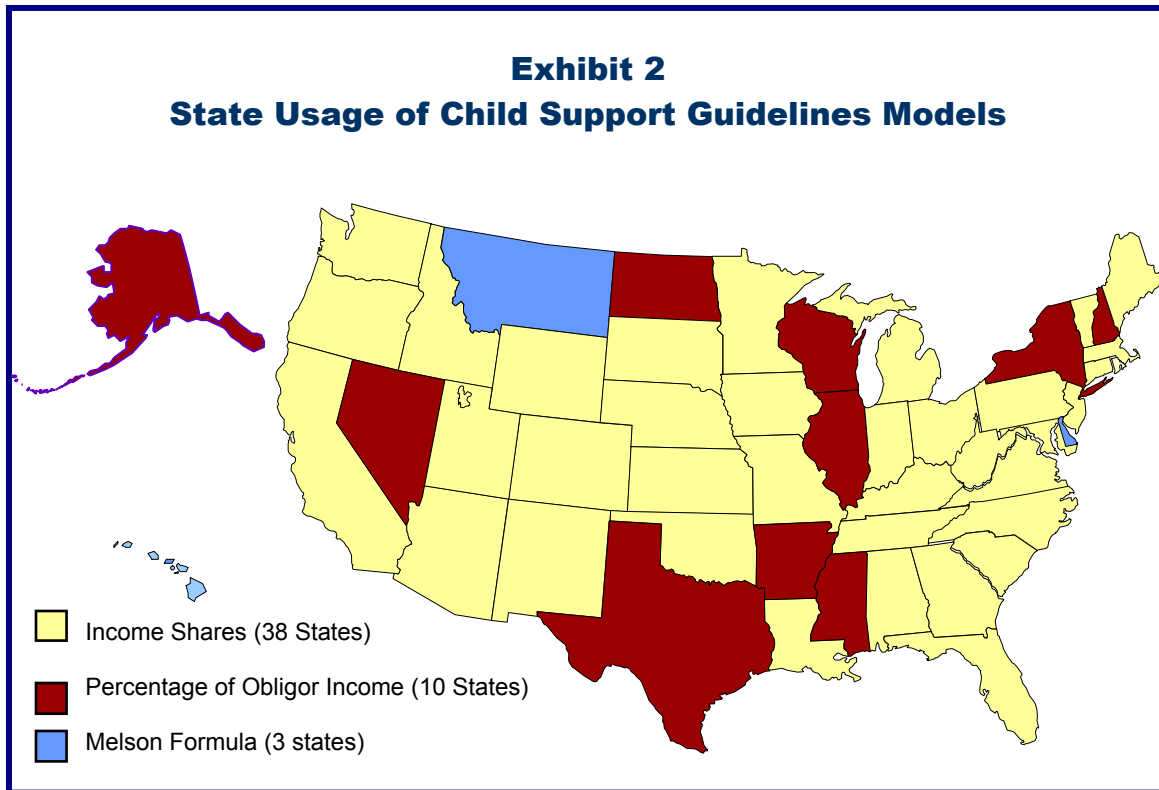
As shown in Exhibit 2, there are 38 states that currently rely on the Income Shares model; 10 states that use a percentage-of-obligor income guidelines model; and, three states that rely on the Melson formula.

Until recently, few states have changed guidelines models. However, beginning in 2005, several states adopted Income Shares. Tennessee, Georgia and Minnesota moved from the percentage-of-obligor model to Income Shares guidelines. The District of Columbia and Massachusetts also recently switched to an Income-Shares approach: the District switched in April 2007 and Massachusetts switched in January 2009. Prior to the change, the District and Massachusetts relied on a similar guidelines formula. It considered only the obligor's income until the custodial parent's income exceeded a particular threshold (\$20,000 per year net child care expenses in Massachusetts); then, once that threshold was exceeded, the obligation was reduced by a percentage of the custodial parent's income.

Basis of Arizona's Guidelines

Arizona has based its guidelines on the Income Shares model since the late 1980s. Its first version relied on a prototype Income Shares model developed through the National Child Support Guidelines project. Subsequently, Arizona has updated its schedule several times for new economic data, as well as considered other guidelines models.

⁷ For more information on these guidelines models, see the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999) and Beld and Biernat (2003).



Section II: Estimates of Child-Rearing Expenditures and Expenditures Data

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

ESTIMATES OF CHILD-REARING EXPENDITURES

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

- Jacques van der Gaag (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
- Thomas J. Espenshade (1984), *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- David M. Betson (1990), *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).
- David M. Betson, (2008) "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California (2001). Available at URL: <http://www.courtinfo.ca.gov/programs/cfcc/1058files2001/CH5.PDF>
- David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver Colorado. Available at URL: http://www.dcs.state.or.us/oregon_admin_rules/psi_guidelines_review_2007.pdf
- Mark Lino (2008), *Expenditures on Children by Families: 2007 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2007. Available at URL: <http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm>

The studies rely on various methodologies to estimate the costs of raising children and different data years.

Overview of Methodologies

Most of the above studies measure average child-rearing expenditures.⁸ They typically are measured from examining expenditures data from several thousand families participating in the Consumer Expenditures Survey (CES), the nation's largest and most comprehensive survey of household expenditures.⁹

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

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

van der Gaag (1981) Estimates

In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. Wisconsin used van der Gaag's estimates to develop its child support table, although adjusted this percentage to account for taxes and other factors. Since then, several states adopted Wisconsin's flat percentage of obligor gross income as their guidelines formula.

Espenshade (1984) Estimates

Most states, including Arizona, relied on Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype Income Shares model developed through the 1984-87 National Child Support Guidelines Project.¹⁰ Using the Engel method-

⁸ An alternative measurement may be the "costs" of child rearing. Cost studies often measure or reflect the costs of the child's basic needs, such as the federal poverty level. However, measurements of child-rearing expenditures that range in family size and income are more helpful for forming state guidelines since most states premise their guidelines on the precept that child support should not be limited to amounts that cover the child's basic needs; rather, the child should share in the standard of living that can be afforded by the parent(s).

⁹ The CES is conducted by the Bureau of Labor Statistics (BLS). More information about the CES can be found at the BLS website: <http://www.bls.gov/cex/>. In addition, CES information that is relevant to child support is discussed later in this section.

¹⁰ National Center for State Courts (1987).

ology, Espenshade found that families spend about \$58,000 to \$138,000 (in 1981 dollars, hence over twice as much in 2008 dollars) to raise a child from birth to age 18 years.

Betson's Three Studies

In the past 18 years, Betson has conducted three studies estimating child-rearing expenditures. Each study uses more recent data.

Betson (1990) Estimates. Betson applied five different methodologies to estimate child-rearing expenditures using 1980-86 CES data.¹¹ This study was conducted for the U.S. Department of Health and Human Services to fulfill a Congressional requirement to provide information useful for the development and review of state guidelines. He concluded that estimates using the Rothbarth methodology were the most robust, and hence recommended their use for state guidelines. He rejected his estimates using the Engel methodology, which was used by Espenshade, because they approached implausibly high levels. Betson's application of the Rothbarth estimator finds that the average percentages of total household expenditures devoted to children in intact families are: (a) 24 percent for one child, (b) 34 percent for two children, and (c) 39 percent for three children. Betson's application of the Engel estimator finds that the average percentages of total expenditures devoted to children in intact families are: (a) 33 percent for one child, (b) 39 percent for two children, and (c) 49 percent for three children.

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

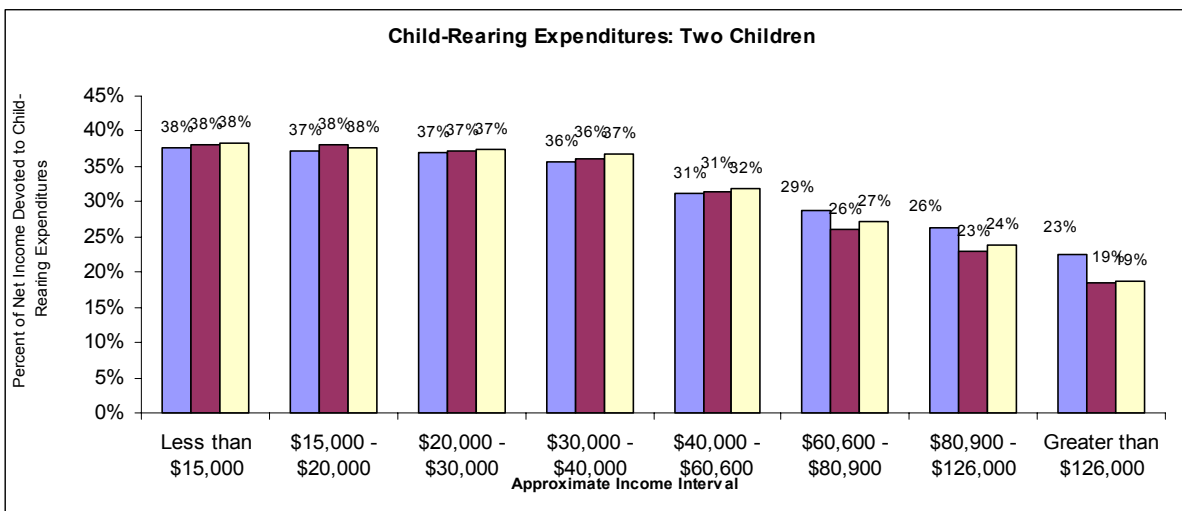
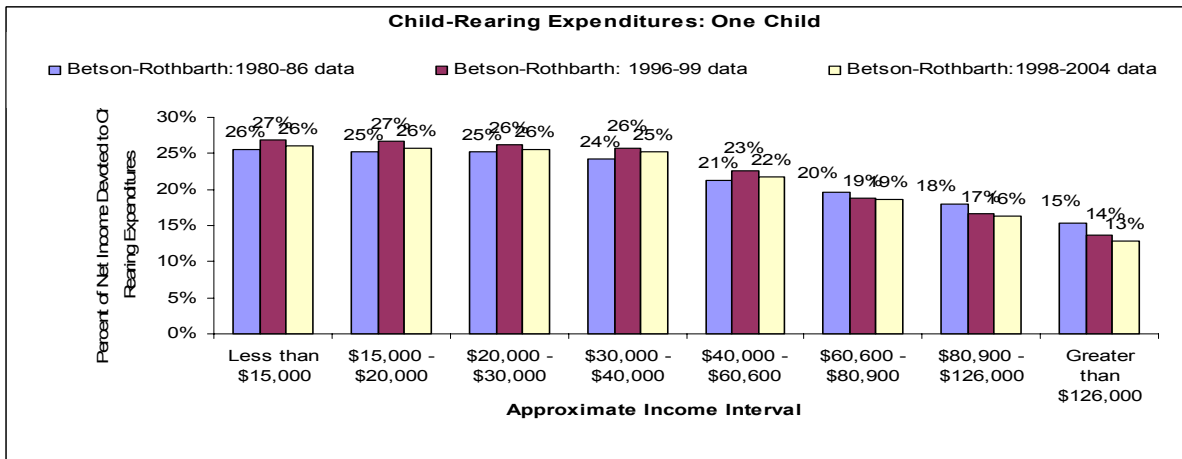
Betson (2006) Estimates. In 2006, Betson updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004 for the state of Oregon. The 2004 survey was the most recent data available from the CES at that time. Betson did not update the estimates using the Engel methodology or other approaches. The Oregon table at the time was based on the Betson-Rothbarth estimates relying on survey data collected in 1996-99 and Oregon only wanted to use updated survey data. (A more complete discussion of Betson's findings using the updated data is available in the 2006 Oregon guidelines review report.)

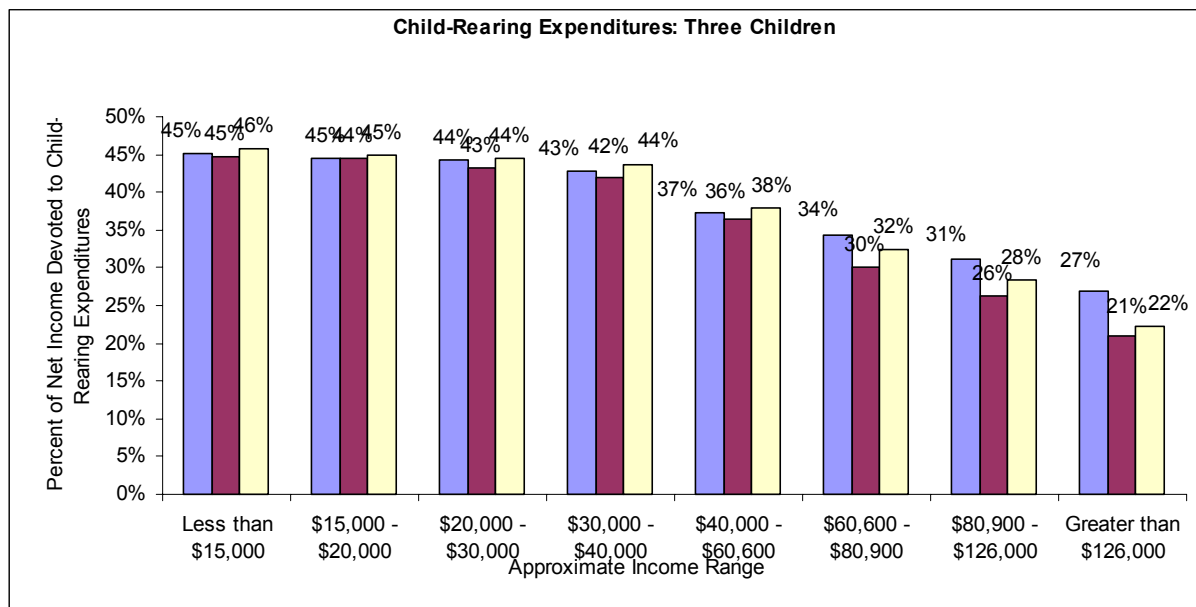
¹¹ The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (i.e., average cost approach, similar to the USDA approach).

For this set of estimates, Betson relied on data from a wide range of years for two reasons. First, it increased the sample size, hence the reliability of the estimate. Secondly, it spanned several economic cycles: the high growth of the late 1990s; the short recession in 2002; and the stable economic growth afterwards. Similar to the 2001 update, he applied the same assumptions and method, but he used more recent data. His findings showed that the child-rearing expenditures as a proportion of total household expenditures are, on average: (a) 25 percent for one child, (b) 37 percent for two children, and (c) 44 percent for three children. Over three data periods, the analysis shows that the proportion of household expenditures devoted to children has increased, albeit somewhat less for families with one child (from 24 percent using 1980-86 data to 25 percent using 1998-2004 data) than for families with three children (39 percent to 44 percent).

Exhibit 3 compares the three sets of Betson-Rothbarth estimates for a range of net income. It shows little change over time.

Exhibit 3
Comparison of Measurements of Child-Rearing Costs
Developed by Using the Rothbarth Estimator over Time





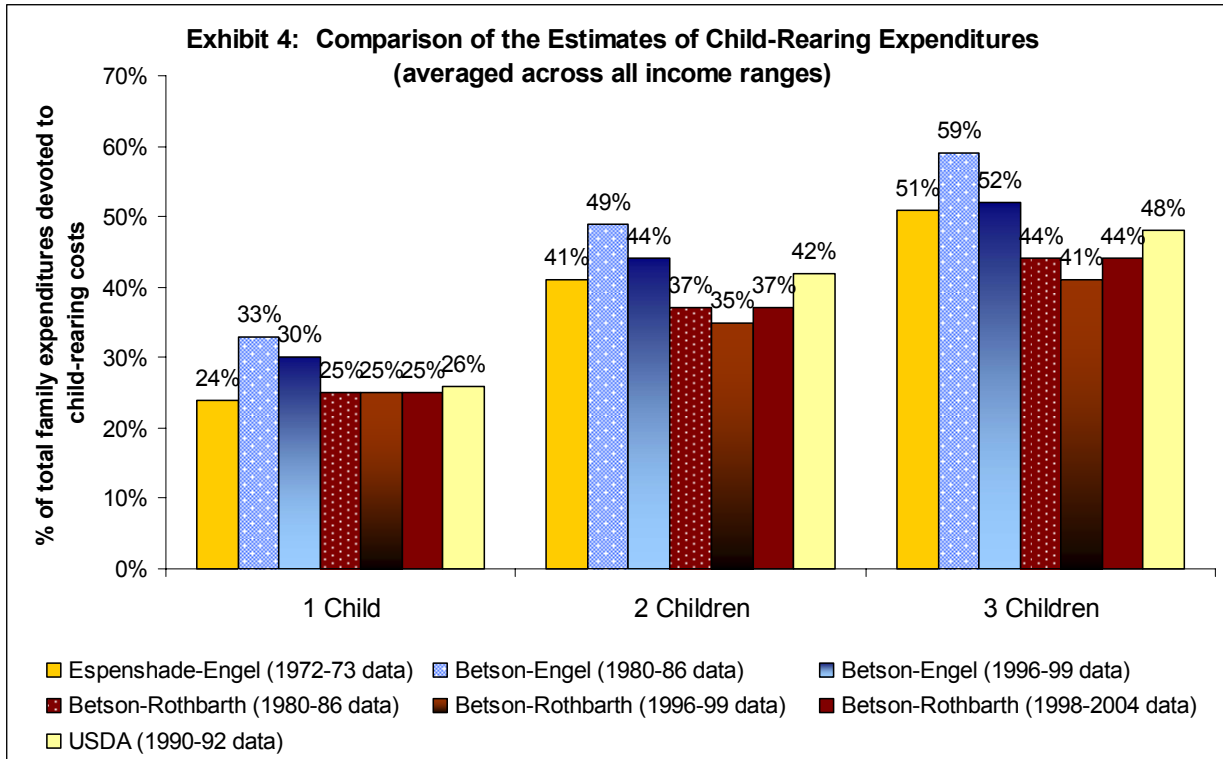
USDA (2007 estimates)

The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing); then, adds them to develop a total. For some expenditure categories (e.g., housing), the USDA uses a per capita approach to estimate the child's share of the costs. That is, the USDA divide the expenditures for that particular good by the number of family members. Most economists believe this approach overstates the child's actual share of expenditures. The USDA updates its estimates every year for changes in the price level; however, the database for the current estimates is CES data from 1990-92. The USDA estimates expenditures for one child in a two-child family to be between \$7,830 and \$17,500 per year, depending on the age of the child and the income of the parents.

Comparisons

Exhibit 4 compares the estimates of child-rearing expenditures by the number of children. It shows that those estimated with the Engel methodology result in higher amounts on average than those estimated with the Rothbarth methodology. It also shows that the USDA estimates generally fall between the two methodologies.¹²

¹²The USDA estimates are based on gross income. The family-expenditures equivalent of the gross-income estimate, which is cited in Lino (2007), comes from a much older study. We do not know what tax and expenditures assumptions were made in the conversion. When we convert current USDA estimates from gross income to family expenditures using prevailing tax rates and expenditures data, we find that the USDA estimates are generally higher than the Engel estimates.



We note two caveats to Exhibit 4. First, it compares the average percentage of total family expenditures devoted to child-rearing expenditures, while the Arizona child support schedule relates to “gross income” rather than “total family expenditures.” Gross income and total family expenditures differ because of two factors: first, income taxes and some families spend more or less than their after-tax incomes. Later in this report, we convert these measurements back to gross income. Second, Exhibit 4 reflects “average” child-rearing expenditures across all income ranges, so it does not reflect how the estimates change when there is more income. Most economists find that the percentage of total family expenditures devoted to child-rearing expenditures declines as income increases.

DATA SOURCE OF THE ESTIMATES

With the exception of van der Gaag, all of the economists estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).¹³ Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 6,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

¹³ van der Gaag’s study is more of a literature review of the evidence of child-rearing expenditures that existed in the early 1970s.

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

Specific Consumption Items

The CES asks households about expenditures on over a hundred detailed items. Exhibit 5 shows the major categories of expenditures captured by the CES. The CES focuses on **current** consumption. It includes the purchase price and sales tax on all goods purchased within the survey period.

Exhibit 5 Partial List of Expenditures Items Considered in the BLS, the Data Source Used to Estimate Child-Rearing Expenditures	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores as well as meals, including tips, purchased away from home (e.g., full service and fast food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

Mortgage Payments

The CES does not include mortgage principal payment as part of current expenditures. However, the CES includes payment of the mortgage interest, rent among households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. As shown in Exhibit 6, even with the exclusion of the mortgage principal payments, these housing items comprise the largest share of total family expenditures. Housing expenses contribute to over a third of family expenditures.¹⁴

For purposes of developing child support schedules, states have found it beneficial that the CES excludes mortgage principal payments. In most situations, any home equity that exists is considered as part of the property settlement during the divorce.

¹⁴ Mortgage principal payments comprise about 5 percent of average after-tax income among two-parent families with children less than 18 years old. Calculated from BLS, *Table 5. Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2007*. Downloaded from <http://www.bls.gov/cex/tables.htm> on December 1, 2008.

Finance Charges

The CES does not capture finance charges (with the exception of finance charges for homes and vehicles). Specifically, it does not reflect any interest charges for items paid by credit card. It also does not capture interest charges for installment plans used to pay for furniture, household appliances, televisions and other electronics. Nonetheless, data from the Federal Reserve Board's Consumer Finance Survey (CFS) suggest that the finance charges not included in the CES are nominal.¹⁵ Almost half (46%) of families make fixed installment payments on automobiles loans; student loans; and, loans for furniture, appliances and other durable goods. Automobile loans, which are included in the CES, comprise many of these loans. Finance charges for household appliances, televisions, and other electronics are relatively insignificant when compared to finance charges on automobiles, which absorb less than one percent of family expenditures, on average.¹⁶

For the purpose of developing child support schedules, it would be ideal to capture these excluded finance charges for furniture and other items consumed by children. Yet, any bias created from excluding them is likely to be negligible because they appear to be nominal.

Exhibit 6				
Composition of Average Spending by Families				
(adopted from Betson 2006)				
Expenditure Category	Childless Couple	Family with One Child	Family with Two Children	Family with Three or More Children
Total Annual Expenditures	\$44,728	\$46,140	\$49,834	\$48,341
Budget Share (Percentage of Total Expenditures)				
Food	16.0%	16.7%	17.2%	19.5%
Housing	36.6%	38.2%	38.3%	37.6%
Apparel	3.6%	4.1%	4.3%	4.6%
Transportation	21.7%	21.8%	21.0%	19.7%
Entertainment	6.0%	5.6%	6.3%	6.1%
Health Care	6.0%	5.3%	5.0%	4.8%
Personnel Care	0.9%	0.8%	0.8%	0.8%
Reading	0.5%	0.4%	0.4%	0.3%
Education	1.2%	1.5%	1.4%	1.4%
Personal Insurance	1.6%	1.2%	1.3%	1.1%
Miscellaneous	5.8%	4.3%	7.5%	3.5%

Transportation and Vehicle Payments

As shown in Exhibit 6, transportation expenses account for about one-fifth of total family expenditures. In the category of "transportation," the CES includes net vehicle outlays; vehicle finance charges; gasoline and motor oil; maintenance and repairs; vehicle insurance; public transportation expenses; and vehicle rentals, leases, licenses and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. It accounts for

¹⁵ Brian Bucks, et al. "Recent Changes in U.S. Family Finances: Evidence from the 2002 and 2004 Survey of Consumer Finances," *Federal Reserve Bulletin*.

¹⁶ Bureau of Labor Statistics. *Table 49. Composition of consumer unit: Shares of average annual expenditures and sources of income, Consumer Expenditure Survey, 2007* Downloaded on December 1, 2008 from <http://www.bls.gov/cex/#tables>.

about 40 percent of all transportation expenses among families with children in the CES, which is seven percent of total household expenditures.¹⁷

In developing estimates of child-rearing expenditures, Betson excludes net vehicle outlays because it does not reflect that the vehicle can be sold again later after the survey period. In contrast, the USDA starts its estimates with all transportation expenses including net vehicle outlays. There are some advantages and disadvantages to Betson's approach. Like home equity, vehicles are part of the property settlement in a divorce. Nonetheless, the ideal would be to include a value that reflects depreciation of the vehicle over time.

Other Adjustments to the CES

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

Net Income

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

The BLS has concerns that income may be under-reported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001, but there are no apparent differences resulting from these changes yet.

The Relationship of Expenditures to Income

Beside mortgage principal payments, the BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures nor precisely measuring income are not part of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes; and, at very high incomes, the CES shows total expenditures are

¹⁷ Bureau of Labor Statistics, *Table 5: Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditures Survey 2007*. Downloaded on December 1, 2008 from <http://www.bls.gov/cex/#tables>

considerably less than after-tax incomes. However, the BLS does not try to explain these differences.

In developing child support schedules, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (i.e., deposits into a bank account) and other contributions to family wealth such as mortgage principal payments. For example, according to the most recent CES, high-income households (i.e., households with incomes over \$150,000 per year), the ratio of expenditures to after-tax income is 55 percent.¹⁸ This suggests a considerable amount of “savings.”

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.¹⁹ Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably; hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.²⁰

USAGE OF ESTIMATES IN STATE GUIDELINES

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

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

¹⁸ Calculated from BLS, *Table 2301. Higher income before taxes: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2007*. Downloaded on December 1, 2008 from: <http://www.bls.gov/cex/tables.htm>

¹⁹ More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

²⁰ *Ibid.*

- The van der Gaag (1981) estimates form the basis of five state guidelines (i.e., California, Idaho, Nevada, New York, Wisconsin.) Most states that rely or have relied on the van der Gaag estimates use a flat percentage of obligor gross income to compute the child support obligation; that is, there is no consideration of the custodial parent's income. (California and Idaho are exceptions.)
- The Espenshade (1984) estimates forms the basis of about seven state guidelines. Most of these states have never updated their child support schedule. A notable exception is Michigan, which uses Espenshade's estimates for older children as the basis of its guidelines. Michigan updates Espenshade's estimates almost annually for changes in the price level.
- The Betson-Rothbarth (1990) estimates form the basis of about eight state guidelines. Many states that updated their guidelines beginning in the mid-1990s, including Arizona, relied on these estimates. Colorado, a state neighboring Arizona, still relies on these estimates.
- The Betson-Rothbarth (2001) estimates form the basis of about twelve state guidelines including Arizona. Many states that updated their guidelines at least twice since the mid-1990s rely on the second set of Betson-Rothbarth estimates.
- The Betson-Rothbarth (2006) estimates form the basis of six state guidelines (i.e., Arkansas, Louisiana, North Carolina, New Mexico, Oregon, and Rhode Island). Schedules based on these estimates have also been recommended or adopted in a few other states but have not yet been promulgated.
- The average of the Betson-Rothbarth and the Betson-Engel (2001) estimates form the basis of Georgia guidelines.
- Lino's USDA estimates form the basis of the Minnesota guidelines.²¹ Minnesota is the only state to rely on the USDA estimates.
- Kansas bases its guidelines on per capita estimates of child-rearing expenditures that are adjusted for routine parenting time (also called the "dissolution factor").

The above list accounts for the economic basis of about 39 state guidelines. In the remaining states, the economic basis is unknown or the basis is a combination of factors including previous county guidelines amounts and guidelines amounts in bordering states among others.

State-Specific Data. We know of no state that uses state-specific data as the basis of its guidelines formula.²²

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

²¹ We do not know the year of the USDA study that forms the basis of the Minnesota schedule.

²² Some states have attempted to estimate child-rearing costs for their state but have not used the study findings to develop their guidelines.

Switch from Espenshade-Engel to Betson-Rothbarth Estimates

When most states were first adopting guidelines, the Espenshade estimates were the most current and credible estimates of child-rearing expenditures available. About twenty states including Arizona originally based their guidelines on the Espenshade estimates. Many states that updated their guidelines after 1990 switched to the Rothbarth estimates for several reasons. They are based on more current data. Betson recommended the Rothbarth estimate for state guidelines above the other four estimates he developed. Other economists with expertise in child-rearing expenditures have also recommended it (Barnow, 1994).²³ Another reason that states switched was that the new Rothbarth estimates produced less price-sticker shock than the new Engel estimates would.

Use of Other Estimates

Several states have seriously considered the Betson-Engel and USDA estimates when reviewing their guidelines formulas. States that consider the Betson-Engel estimates typically adapt the Lewin/ICF (1990) framework for analyzing the appropriateness of their schedule amount by comparing their guidelines amounts to the most recent Rothbarth and Engel estimates. Since Lewin/ICF found that the Rothbarth and Engel estimators formed the lower and upper bounds of credible estimates, they concluded that any amount in between these estimates is an appropriate guidelines amount.²⁴

Starting with this framework, one state, Georgia, eventually adopted a schedule based on the average of the Betson-Engel and Betson-Rothbarth estimates. The decision-makers assumed that the average would be the closest to actual child-rearing expenditures. Further, the average produced amounts more similar to the existing Georgia's guidelines amounts than the pure Betson-Rothbarth estimates did at the time.

Minnesota is the only state known to use the USDA estimates. Other state guidelines committees (e.g., Ohio) have recommended an updated schedule based on the USDA estimates but the proposed legislation containing the USDA-based schedule was not passed.

Adjustments to the Betson-Rothbarth Estimates

Most state guidelines schedules incorporate adjustments to the Betson-Rothbarth estimates.

²³ Barnow (1994) wrote, "The Rothbarth estimator then emerges as the closest to a consensus estimator, although, as noted above, it may well underestimate expenditures on children. States should bear in mind the potential bias of the Rothbarth estimator, and they may wish to consider increasing the Rothbarth figures slightly to account for the bias."

²⁴ When using this approach in 1990, Lewin found that most state guidelines were within the range of the estimates. Only eight state guidelines contained amounts below the low estimate and no state guidelines contained amounts above the high estimate. A subsequent study (Venohr and Griffith, 2005) partially updated the Lewin study. It found that the number of state guidelines containing amounts below the low estimate increased to 22 states. They attributed this to states not updating their schedules.

- Most states adjust the estimates to reflect current price levels.
- Many states with gross-income based guidelines adjust the estimates that relate to after-tax income to amounts that relate to gross income. States vary in their tax assumptions used to convert net to gross income.
- Many states adjust the Betson-Rothbarth estimates at low incomes to include a self support reserve.
- Some states with above- or below-average income realign the Betson-Rothbarth estimates, which are based on national data, to the income of their state (e.g., Connecticut).
- The District of Columbia applies the Betson-Rothbarth estimates to all after-tax income including what an intact family would spend on mortgage principal and “savings.”
- Rhode Island bases its schedule on the Betson-Rothbarth estimates with a modest upward adjustment to account for Rhode Island’s relatively high housing costs.
- In the Louisiana schedule, the Betson-Rothbarth estimates have been adjusted to incorporate a “dissolution factor” similar to the Kansas schedule. The dissolution factor acknowledges the obligated parent makes direct child-rearing expenditures when the child is in his or her care (i.e., during standard visitation).
- New Mexico split the difference between its existing and updated schedules when it last updated.

Economic Estimates Considered by Arizona

As mentioned earlier, Arizona switched from the Espenshade-Engel estimates to the Betson-Rothbarth estimates in the mid-1990s. At that time, Arizona checked the Betson-Rothbarth estimates, which were the first set of Betson-Rothbarth estimates, against Engel estimates produced by Professor James Shockey, University of Arizona.²⁵ Subsequently, Arizona updated its schedule using the second set of Betson-Rothbarth estimates in 2004. They form the basis of the existing Arizona schedule.

Arizona contracted with CPR to prepare an updated schedule based on the most recent Betson-Rothbarth estimates. Arizona did not contract with CPR to prepare multiple schedules based on other estimates or alternative assumptions.

²⁵ Shockey, J. W. (1995) *Determining the Cost of Raising Children in Nonintact Arizona Households*, Report to Arizona Judicial Council, University of Arizona Department of Sociology.

Section III

Updated Schedule & Technical Steps

The core economic data used to develop an updated schedule consist of the following.

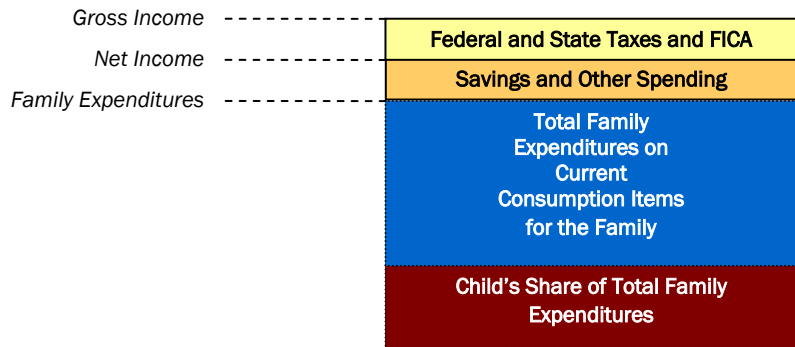
- The Betson-Rothbarth estimates of child-rearing expenditures derived from expenditures data collected from the 1998-2004 Consumer Expenditures Survey (CES). As discussed in the previous section, these estimates are updates to the estimates that form the basis of the current Arizona schedule.
- The 2008 Consumer Price Index published by the Bureau of Labor Statistics.
- Spending and income patterns of families participating in the 1998-2004 CES.
- Federal and State tax rates prevailing in 2008.

OVERVIEW OF STEPS USED TO UPDATE SCHEDULE

The estimates of child-rearing expenditures are just a starting point to developing the schedule. The steps used to update the Arizona schedule are outlined below.

1. *Adjust estimates of child-rearing expenditures to current price levels.* Betson developed his new estimates using July 2005 price levels. They are updated to October 2008 price levels using changes in the Consumer Price Index developed by the U.S. Bureau of Labor Statistics.
2. *Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures.* This step is necessary because the actual amounts of these expenses are considered elsewhere in the guidelines.
3. *Extend the estimates of child-rearing expenditures to cover four and more children.* There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equivalence scales. These scales were developed by the National Research Council, a blue-ribbon panel of academics studying poverty and family income, after extensive research.
4. *Relate the estimates of child-rearing expenditures to net incomes.* The Betson-Rothbarth estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. If a family spends all of its after-tax income, then family expenditures and after-tax income are equal and no additional adjustment is necessary. However, as illustrated in Exhibit 7, some families may not spend all of their disposable income on current consumption items. Hence, the estimates of child-rearing expenditures are adjusted to reflect net incomes.

Exhibit 7
Family Consumption and Income



5. *Calculate marginal percentages.* This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.
6. *Back out the estimates of child-rearing expenditures to gross incomes.* The Arizona table considers the parents' gross incomes. Betson's estimates are backed out to net income in Step 4. In this step, they are backed out to gross income using the 2008 federal and Arizona income tax rates and FICA. Exhibit 7 also illustrates the need for this step.
7. *Update the income thresholds for federal childcare tax credit.* The current Arizona guidelines provide that the court may adjust child care costs factored into the calculation of the support award for the federal childcare tax credit. The adjustment is only made when the custodial parent's income is sufficient to have tax liability to which the credit applies. The guidelines provides a table noting these income thresholds. Although the table is outside the schedule, it is updated to 2008 levels in this report.

More detailed information about these steps and the data assumptions associated with each step can be found at the end of this section.

UPDATED SCHEDULE

Exhibit 8 contains updated schedule based on the above assumptions and steps.

Exhibit 8 Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
750	184	269	320	357	393	427
800	194	284	337	377	414	450

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
850	203	297	353	394	433	471
900	212	310	368	411	452	492
950	221	323	383	428	471	512
1000	230	336	399	445	490	532
1050	240	350	415	464	510	555
1100	250	365	432	483	531	577
1150	260	379	449	502	552	600
1200	270	393	466	520	573	622
1250	279	406	481	538	591	643
1300	289	421	498	556	612	665
1350	299	435	515	575	632	687
1400	308	449	531	593	653	710
1450	318	463	548	612	673	732
1500	327	476	563	629	692	752
1550	336	489	579	646	711	773
1600	346	503	594	664	730	794
1650	355	516	610	681	749	814
1700	364	529	625	698	768	835
1750	373	542	641	716	787	856
1800	382	555	656	733	806	876
1850	391	568	672	750	825	897
1900	400	582	687	767	844	918
1950	409	595	702	784	863	938
2000	418	607	717	801	881	958
2050	427	620	732	818	899	978
2100	436	633	747	834	918	997
2150	445	646	762	851	936	1017
2200	454	658	777	867	954	1037
2250	463	671	791	884	972	1057
2300	471	684	806	901	991	1077
2350	480	697	821	917	1009	1097
2400	489	709	836	934	1027	1117
2450	498	722	851	950	1045	1136
2500	507	735	866	967	1064	1156
2550	516	747	881	984	1082	1176
2600	525	760	895	1000	1100	1196
2650	534	773	910	1017	1119	1216
2700	542	786	925	1033	1137	1236
2750	551	798	940	1050	1155	1256
2800	560	811	955	1067	1173	1275

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2850	569	824	970	1083	1192	1295
2900	578	837	985	1101	1211	1316
2950	587	850	1001	1118	1230	1337
3000	596	863	1016	1135	1249	1357
3050	605	876	1032	1153	1268	1378
3100	614	889	1047	1170	1287	1399
3150	623	902	1063	1187	1306	1420
3200	632	916	1078	1205	1325	1440
3250	641	929	1094	1222	1344	1461
3300	650	942	1109	1239	1363	1482
3350	659	955	1125	1257	1382	1503
3400	668	968	1141	1274	1401	1523
3450	676	980	1154	1289	1418	1542
3500	684	991	1167	1304	1434	1559
3550	692	1002	1180	1318	1450	1576
3600	699	1013	1193	1333	1466	1594
3650	707	1024	1206	1348	1482	1611
3700	714	1035	1219	1362	1498	1629
3750	722	1046	1232	1377	1514	1646
3800	730	1057	1246	1391	1530	1664
3850	737	1068	1259	1406	1546	1681
3900	743	1075	1267	1416	1557	1693
3950	748	1083	1275	1425	1567	1703
4000	753	1090	1283	1434	1577	1714
4050	758	1097	1292	1443	1587	1725
4100	763	1104	1300	1452	1597	1736
4150	768	1111	1308	1461	1607	1747
4200	773	1118	1316	1470	1617	1757
4250	778	1125	1324	1479	1627	1768
4300	783	1132	1332	1488	1637	1779
4350	789	1140	1340	1497	1647	1790
4400	794	1147	1348	1506	1656	1801
4450	799	1154	1356	1515	1666	1811
4500	804	1161	1364	1524	1676	1822
4550	809	1168	1372	1533	1686	1833
4600	814	1175	1381	1542	1696	1844
4650	819	1182	1389	1551	1706	1855
4700	824	1190	1397	1560	1716	1865
4750	829	1197	1405	1569	1726	1876
4800	835	1204	1413	1578	1736	1887

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4850	840	1211	1421	1587	1746	1898
4900	845	1218	1429	1596	1756	1909
4950	850	1225	1437	1605	1766	1919
5000	854	1231	1444	1613	1774	1928
5050	858	1236	1450	1619	1781	1936
5100	861	1241	1456	1626	1789	1944
5150	865	1247	1462	1633	1796	1952
5200	869	1252	1468	1640	1804	1961
5250	872	1257	1474	1646	1811	1969
5300	876	1262	1480	1653	1819	1977
5350	880	1268	1486	1660	1826	1985
5400	884	1273	1492	1667	1833	1993
5450	887	1278	1498	1673	1841	2001
5500	891	1283	1504	1680	1848	2009
5550	895	1289	1510	1687	1856	2017
5600	898	1294	1516	1694	1863	2025
5650	902	1299	1522	1701	1871	2033
5700	906	1304	1528	1707	1878	2041
5750	909	1310	1534	1714	1885	2049
5800	913	1315	1541	1721	1893	2058
5850	917	1320	1547	1728	1900	2066
5900	921	1325	1553	1734	1908	2074
5950	924	1330	1559	1741	1915	2082
6000	928	1336	1565	1748	1923	2090
6050	932	1341	1571	1755	1930	2098
6100	935	1345	1576	1760	1936	2104
6150	938	1349	1580	1765	1941	2110
6200	941	1353	1584	1769	1946	2115
6250	943	1357	1588	1774	1951	2121
6300	946	1361	1592	1778	1956	2126
6350	949	1364	1596	1783	1961	2132
6400	952	1368	1600	1787	1966	2137
6450	955	1372	1604	1792	1971	2142
6500	958	1376	1608	1796	1976	2148
6550	961	1380	1612	1801	1981	2153
6600	964	1383	1616	1805	1986	2159
6650	966	1387	1620	1810	1991	2164
6700	969	1391	1624	1814	1996	2169
6750	972	1395	1628	1819	2001	2175
6800	975	1399	1632	1823	2006	2180

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6850	978	1402	1637	1828	2011	2186
6900	981	1406	1641	1833	2016	2191
6950	984	1410	1645	1837	2021	2197
7000	987	1414	1649	1842	2026	2202
7050	990	1418	1653	1846	2031	2207
7100	992	1422	1657	1851	2036	2213
7150	995	1425	1661	1855	2041	2218
7200	997	1428	1664	1859	2044	2222
7250	999	1430	1666	1861	2047	2225
7300	1000	1432	1667	1863	2049	2227
7350	1002	1433	1669	1864	2051	2229
7400	1003	1435	1671	1866	2053	2232
7450	1004	1437	1673	1868	2055	2234
7500	1006	1439	1674	1870	2057	2236
7550	1007	1440	1676	1872	2059	2239
7600	1009	1442	1678	1874	2062	2241
7650	1010	1444	1680	1876	2064	2243
7700	1011	1446	1681	1878	2066	2246
7750	1013	1447	1683	1880	2068	2248
7800	1014	1449	1685	1882	2070	2250
7850	1016	1451	1687	1884	2072	2253
7900	1017	1453	1688	1886	2074	2255
7950	1018	1454	1690	1888	2077	2257
8000	1020	1456	1692	1890	2079	2260
8050	1021	1458	1694	1892	2081	2262
8100	1023	1460	1695	1894	2083	2264
8150	1024	1461	1697	1896	2085	2267
8200	1025	1463	1699	1898	2087	2269
8250	1027	1465	1701	1900	2089	2271
8300	1028	1467	1702	1901	2092	2274
8350	1030	1469	1705	1905	2095	2277
8400	1035	1476	1713	1914	2105	2288
8450	1041	1484	1722	1923	2116	2300
8500	1046	1491	1730	1933	2126	2311
8550	1051	1498	1739	1942	2136	2322
8600	1056	1506	1747	1952	2147	2333
8650	1061	1513	1756	1961	2157	2345
8700	1067	1520	1764	1970	2167	2356
8750	1072	1528	1772	1980	2178	2367
8800	1077	1535	1781	1989	2188	2379

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8850	1082	1542	1789	1999	2198	2390
8900	1087	1550	1798	2008	2209	2401
8950	1093	1557	1806	2017	2219	2412
9000	1098	1564	1815	2027	2230	2424
9050	1103	1572	1823	2036	2240	2435
9100	1106	1577	1829	2043	2247	2442
9150	1110	1581	1834	2049	2254	2450
9200	1113	1586	1840	2055	2260	2457
9250	1116	1591	1845	2061	2267	2464
9300	1120	1596	1851	2067	2274	2472
9350	1123	1600	1856	2073	2281	2479
9400	1126	1605	1862	2080	2287	2486
9450	1130	1610	1867	2086	2294	2494
9500	1133	1614	1873	2092	2301	2501
9550	1136	1619	1878	2098	2308	2509
9600	1140	1624	1884	2104	2315	2516
9650	1143	1629	1889	2110	2321	2523
9700	1146	1633	1895	2116	2328	2531
9750	1150	1638	1900	2123	2335	2538
9800	1153	1643	1906	2129	2342	2545
9850	1156	1648	1911	2135	2348	2553
9900	1160	1652	1917	2141	2355	2560
9950	1163	1657	1922	2147	2362	2567
10000	1166	1662	1928	2153	2369	2575
10050	1170	1667	1933	2160	2376	2582
10100	1173	1671	1939	2166	2382	2590
10150	1176	1675	1943	2171	2388	2595
10200	1178	1679	1947	2175	2393	2601
10250	1181	1682	1951	2180	2397	2606
10300	1183	1686	1955	2184	2402	2611
10350	1186	1689	1959	2188	2407	2617
10400	1188	1693	1963	2193	2412	2622
10450	1191	1696	1967	2197	2417	2627
10500	1193	1700	1971	2202	2422	2633
10550	1196	1703	1975	2206	2427	2638
10600	1199	1707	1979	2211	2432	2643
10650	1201	1710	1983	2215	2436	2648
10700	1204	1714	1987	2219	2441	2654
10750	1206	1717	1991	2224	2446	2659
10800	1209	1721	1995	2228	2451	2664

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10850	1211	1725	1999	2233	2456	2670
10900	1214	1728	2003	2237	2461	2675
10950	1216	1732	2007	2242	2466	2680
11000	1219	1735	2011	2246	2471	2686
11050	1222	1739	2015	2250	2475	2691
11100	1224	1742	2019	2255	2480	2696
11150	1227	1746	2023	2259	2485	2701
11200	1229	1749	2027	2264	2490	2707
11250	1232	1753	2031	2268	2495	2712
11300	1234	1756	2035	2273	2500	2717
11350	1237	1760	2039	2277	2505	2723
11400	1239	1763	2042	2281	2510	2728
11450	1242	1767	2046	2286	2514	2733
11500	1245	1770	2050	2290	2519	2739
11550	1247	1774	2055	2295	2525	2744
11600	1250	1778	2059	2300	2530	2751
11650	1253	1782	2064	2306	2536	2757
11700	1256	1786	2069	2311	2542	2763
11750	1259	1790	2074	2316	2548	2769
11800	1262	1795	2078	2321	2554	2776
11850	1264	1799	2083	2327	2559	2782
11900	1267	1803	2088	2332	2565	2788
11950	1270	1807	2092	2337	2571	2795
12000	1273	1811	2097	2342	2577	2801
12050	1276	1815	2102	2348	2583	2807
12100	1279	1819	2107	2353	2588	2814
12150	1282	1823	2111	2358	2594	2820
12200	1285	1827	2116	2364	2600	2826
12250	1287	1831	2121	2369	2606	2832
12300	1290	1835	2125	2374	2612	2839
12350	1293	1839	2130	2379	2617	2845
12400	1296	1843	2135	2385	2623	2851
12450	1299	1848	2140	2390	2629	2858
12500	1302	1852	2144	2395	2635	2864
12550	1305	1856	2149	2400	2640	2870
12600	1307	1860	2154	2406	2646	2877
12650	1310	1864	2158	2411	2652	2883
12700	1313	1868	2163	2416	2658	2889
12750	1316	1872	2168	2422	2664	2895
12800	1319	1876	2173	2427	2669	2902

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12850	1322	1880	2177	2432	2675	2908
12900	1325	1884	2182	2437	2681	2914
12950	1327	1888	2187	2443	2687	2921
13000	1330	1892	2191	2448	2693	2927
13050	1333	1896	2196	2453	2698	2933
13100	1336	1901	2201	2458	2704	2940
13150	1339	1905	2206	2464	2710	2946
13200	1342	1909	2210	2469	2716	2952
13250	1345	1913	2215	2474	2722	2958
13300	1348	1917	2220	2479	2727	2965
13350	1350	1921	2224	2485	2733	2971
13400	1353	1925	2229	2490	2739	2977
13450	1356	1929	2234	2495	2745	2984
13500	1359	1933	2239	2501	2751	2990
13550	1362	1937	2243	2506	2756	2996
13600	1365	1941	2248	2511	2762	3002
13650	1368	1945	2253	2516	2768	3009
13700	1370	1950	2257	2522	2774	3015
13750	1373	1954	2262	2527	2780	3021
13800	1376	1958	2267	2532	2785	3028
13850	1379	1962	2272	2537	2791	3034
13900	1382	1966	2276	2543	2797	3040
13950	1385	1970	2281	2548	2803	3047
14000	1388	1974	2286	2553	2809	3053
14050	1391	1978	2290	2558	2814	3059
14100	1393	1982	2295	2564	2820	3065
14150	1396	1986	2300	2569	2826	3072
14200	1399	1990	2305	2574	2832	3078
14250	1402	1994	2309	2580	2838	3084
14300	1405	1998	2314	2585	2843	3091
14350	1408	2003	2319	2590	2849	3097
14400	1411	2006	2323	2595	2854	3103
14450	1413	2010	2327	2600	2860	3108
14500	1416	2014	2331	2604	2864	3114
14550	1418	2017	2335	2608	2869	3119
14600	1421	2021	2339	2612	2874	3124
14650	1424	2024	2343	2617	2878	3129
14700	1426	2027	2346	2621	2883	3134
14750	1429	2031	2350	2625	2888	3139
14800	1431	2034	2354	2630	2892	3144

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14850	1434	2038	2358	2634	2897	3149
14900	1436	2041	2362	2638	2902	3154
14950	1439	2045	2366	2642	2907	3159
15000	1441	2048	2369	2647	2911	3165
15050	1444	2051	2373	2651	2916	3170
15100	1446	2055	2377	2655	2921	3175
15150	1449	2058	2381	2659	2925	3180
15200	1452	2062	2385	2664	2930	3185
15250	1454	2065	2388	2668	2935	3190
15300	1457	2069	2392	2672	2939	3195
15350	1459	2072	2396	2676	2944	3200
15400	1462	2076	2400	2681	2949	3205
15450	1464	2079	2404	2685	2953	3210
15500	1467	2082	2408	2689	2958	3216
15550	1469	2086	2411	2693	2963	3221
15600	1472	2089	2415	2698	2968	3226
15650	1474	2093	2419	2702	2972	3231
15700	1477	2096	2423	2706	2977	3236
15750	1480	2100	2427	2711	2982	3241
15800	1482	2103	2430	2715	2986	3246
15850	1485	2107	2434	2719	2991	3251
15900	1487	2110	2438	2723	2996	3256
15950	1490	2113	2442	2728	3000	3261
16000	1492	2117	2446	2732	3005	3266
16050	1495	2120	2450	2736	3010	3272
16100	1497	2124	2453	2740	3014	3277
16150	1500	2127	2457	2745	3019	3282
16200	1502	2131	2461	2749	3024	3287
16250	1505	2134	2465	2753	3029	3292
16300	1508	2137	2469	2757	3033	3297
16350	1510	2141	2473	2763	3039	3303
16400	1513	2145	2478	2768	3045	3309
16450	1516	2149	2483	2773	3050	3316
16500	1519	2154	2487	2778	3056	3322
16550	1522	2158	2492	2783	3062	3328
16600	1524	2162	2496	2788	3067	3334
16650	1527	2166	2501	2794	3073	3340
16700	1530	2170	2506	2799	3079	3347
16750	1533	2174	2510	2804	3084	3353
16800	1536	2178	2515	2809	3090	3359

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
16850	1539	2182	2520	2814	3096	3365
16900	1541	2186	2524	2819	3101	3371
16950	1544	2190	2529	2825	3107	3377
17000	1547	2194	2533	2830	3113	3384
17050	1550	2198	2538	2835	3118	3390
17100	1553	2202	2543	2840	3124	3396
17150	1555	2206	2547	2845	3130	3402
17200	1558	2210	2552	2850	3136	3408
17250	1561	2214	2557	2856	3141	3415
17300	1564	2218	2561	2861	3147	3421
17350	1567	2222	2566	2866	3153	3427
17400	1569	2226	2570	2871	3158	3433
17450	1572	2230	2575	2876	3164	3439
17500	1575	2234	2580	2882	3170	3445
17550	1578	2238	2584	2887	3175	3452
17600	1581	2242	2589	2892	3181	3458
17650	1584	2246	2594	2897	3187	3464
17700	1586	2250	2598	2902	3192	3470
17750	1589	2254	2603	2907	3198	3476
17800	1592	2258	2607	2913	3204	3482
17850	1595	2262	2612	2918	3209	3489
17900	1598	2266	2617	2923	3215	3495
17950	1600	2270	2621	2928	3221	3501
18000	1603	2274	2626	2933	3227	3507
18050	1606	2278	2631	2938	3232	3513
18100	1609	2282	2635	2944	3238	3520
18150	1612	2286	2640	2949	3244	3526
18200	1614	2290	2644	2954	3249	3532
18250	1617	2294	2649	2959	3255	3538
18300	1620	2298	2654	2964	3261	3544
18350	1623	2302	2658	2969	3266	3550
18400	1626	2306	2663	2975	3272	3557
18450	1629	2310	2668	2980	3278	3563
18500	1631	2314	2672	2985	3283	3569
18550	1634	2318	2677	2990	3289	3575
18600	1637	2322	2681	2995	3295	3581
18650	1640	2326	2686	3000	3300	3588
18700	1643	2330	2691	3006	3306	3594
18750	1645	2334	2695	3011	3312	3600
18800	1648	2338	2700	3016	3317	3606

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
18850	1651	2342	2705	3021	3323	3612
18900	1654	2346	2709	3026	3329	3618
18950	1657	2350	2714	3031	3335	3625
19000	1660	2354	2718	3037	3340	3631
19050	1662	2358	2723	3042	3346	3637
19100	1665	2362	2728	3047	3352	3643
19150	1668	2366	2732	3052	3357	3649
19200	1671	2370	2737	3057	3363	3656
19250	1674	2374	2742	3062	3369	3662
19300	1676	2378	2746	3068	3374	3668
19350	1679	2382	2751	3073	3380	3674
19400	1682	2386	2756	3078	3386	3680
19450	1684	2389	2759	3082	3390	3685
19500	1686	2392	2762	3086	3394	3690
19550	1689	2395	2766	3089	3398	3694
19600	1691	2398	2769	3093	3402	3698
19650	1693	2401	2772	3097	3406	3703
19700	1695	2403	2776	3100	3410	3707
19750	1697	2406	2779	3104	3414	3711
19800	1699	2409	2782	3108	3418	3716
19850	1701	2412	2785	3111	3422	3720
19900	1703	2415	2789	3115	3426	3724
19950	1705	2418	2792	3119	3430	3729
20000	1708	2421	2795	3122	3434	3733
20050	1710	2424	2798	3126	3438	3738
20100	1712	2427	2802	3129	3442	3742
20150	1714	2430	2805	3133	3446	3746
20200	1716	2433	2808	3137	3450	3751
20250	1718	2435	2811	3140	3454	3755
20300	1720	2438	2815	3144	3458	3759
20350	1722	2441	2818	3148	3462	3764
20400	1724	2444	2821	3151	3467	3768
20450	1726	2447	2825	3155	3471	3772
20500	1729	2450	2828	3159	3475	3777
20550	1731	2453	2831	3162	3479	3781
20600	1733	2456	2834	3166	3483	3786
20650	1735	2459	2838	3170	3487	3790
20700	1737	2462	2841	3173	3491	3794
20750	1739	2465	2844	3177	3495	3799
20800	1741	2467	2847	3181	3499	3803

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20850	1743	2470	2851	3184	3503	3807
20900	1745	2473	2854	3188	3507	3812
20950	1748	2476	2857	3192	3511	3816
21000	1750	2479	2860	3195	3515	3820
21050	1752	2482	2864	3199	3519	3825
21100	1754	2485	2867	3202	3523	3829
21150	1756	2488	2870	3206	3527	3834
21200	1758	2491	2874	3210	3531	3838
21250	1760	2494	2877	3213	3535	3842
21300	1762	2496	2880	3217	3539	3847
21350	1764	2499	2883	3221	3543	3851
21400	1766	2502	2887	3224	3547	3855
21450	1769	2505	2890	3228	3551	3860
21500	1771	2508	2893	3232	3555	3864
21550	1773	2511	2896	3235	3559	3868
21600	1775	2514	2900	3239	3563	3873
21650	1777	2517	2903	3243	3567	3877
21700	1779	2520	2906	3246	3571	3882
21750	1781	2523	2910	3250	3575	3886
21800	1783	2526	2913	3254	3579	3890
21850	1785	2528	2916	3257	3583	3895
21900	1788	2531	2919	3261	3587	3899
21950	1790	2534	2923	3265	3591	3903
22000	1792	2537	2926	3268	3595	3908
22050	1794	2540	2929	3272	3599	3912
22100	1796	2543	2932	3275	3603	3916
22150	1798	2546	2936	3279	3607	3921
22200	1800	2549	2939	3283	3611	3925
22250	1802	2552	2942	3286	3615	3930
22300	1804	2555	2945	3290	3619	3934
22350	1806	2558	2949	3294	3623	3938
22400	1809	2560	2952	3297	3627	3943
22450	1811	2563	2955	3301	3631	3947
22500	1813	2566	2959	3305	3635	3951
22550	1815	2569	2962	3308	3639	3956
22600	1817	2572	2965	3312	3643	3960
22650	1819	2575	2968	3316	3647	3964
22700	1821	2578	2972	3319	3651	3969
22750	1823	2581	2975	3323	3655	3973
22800	1825	2584	2978	3327	3659	3978

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22850	1828	2587	2981	3330	3663	3982
22900	1830	2590	2985	3334	3667	3986
22950	1832	2592	2988	3338	3671	3991
23000	1834	2595	2991	3341	3675	3995
23050	1836	2598	2994	3345	3679	3999
23100	1838	2601	2998	3348	3683	4004
23150	1840	2604	3001	3352	3687	4008
23200	1842	2607	3004	3356	3691	4012
23250	1844	2610	3008	3359	3695	4017
23300	1846	2613	3011	3363	3699	4021
23350	1849	2616	3014	3367	3703	4026
23400	1851	2619	3017	3370	3707	4030
23450	1853	2622	3021	3374	3711	4034
23500	1855	2624	3024	3378	3715	4039
23550	1857	2627	3027	3381	3719	4043
23600	1859	2630	3030	3385	3723	4047
23650	1861	2633	3034	3389	3727	4052
23700	1863	2636	3037	3392	3731	4056
23750	1865	2639	3040	3396	3735	4060
23800	1868	2642	3043	3400	3740	4065
23850	1870	2645	3047	3403	3744	4069
23900	1872	2648	3050	3407	3748	4074
23950	1874	2651	3053	3411	3752	4078
24000	1876	2653	3057	3414	3756	4082
24050	1878	2656	3060	3418	3760	4087
24100	1880	2659	3063	3421	3764	4091
24150	1882	2662	3066	3425	3768	4095
24200	1884	2665	3070	3429	3772	4100
24250	1886	2668	3073	3432	3776	4104
24300	1889	2671	3076	3436	3780	4108
24350	1891	2674	3079	3440	3784	4113
24400	1893	2677	3083	3443	3788	4117
24450	1895	2680	3086	3447	3792	4122
24500	1897	2683	3089	3451	3796	4126
24550	1899	2685	3092	3454	3800	4130
24600	1901	2688	3096	3458	3804	4135
24650	1903	2691	3099	3462	3808	4139
24700	1905	2694	3102	3465	3812	4143
24750	1908	2697	3106	3469	3816	4148
24800	1910	2700	3109	3473	3820	4152

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
24850	1912	2703	3112	3476	3824	4156
24900	1914	2706	3115	3480	3828	4161
24950	1916	2709	3119	3484	3832	4165
25000	1918	2712	3122	3487	3836	4170
25050	1920	2715	3125	3491	3840	4174
25100	1922	2717	3128	3494	3844	4178
25150	1924	2720	3132	3498	3848	4183
25200	1926	2723	3135	3502	3852	4187
25250	1929	2726	3138	3505	3856	4191
25300	1931	2729	3141	3509	3860	4196
25350	1933	2732	3145	3513	3864	4200
25400	1935	2735	3148	3516	3868	4205
25450	1937	2738	3151	3520	3872	4209
25500	1939	2741	3155	3524	3876	4213
25550	1941	2744	3158	3527	3880	4218
25600	1943	2747	3161	3531	3884	4222
25650	1945	2749	3164	3535	3888	4226
25700	1948	2752	3168	3538	3892	4231
25750	1950	2755	3171	3542	3896	4235
25800	1952	2758	3174	3546	3900	4239
25850	1954	2761	3177	3549	3904	4244
25900	1956	2764	3181	3553	3908	4248
25950	1958	2767	3184	3557	3912	4253
26000	1960	2770	3187	3560	3916	4257
26050	1962	2773	3191	3564	3920	4261
26100	1964	2776	3194	3567	3924	4266
26150	1966	2778	3197	3571	3928	4270
26200	1969	2781	3200	3575	3932	4274
26250	1971	2784	3204	3578	3936	4279
26300	1973	2787	3207	3582	3940	4283
26350	1975	2790	3210	3586	3944	4287
26400	1977	2793	3213	3589	3948	4292
26450	1979	2796	3217	3593	3952	4296
26500	1981	2799	3220	3597	3956	4301
26550	1983	2802	3223	3600	3960	4305
26600	1985	2805	3226	3604	3964	4309
26650	1988	2808	3230	3608	3968	4314
26700	1990	2810	3233	3611	3972	4318
26750	1992	2813	3236	3615	3976	4322
26800	1994	2816	3240	3619	3980	4327

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26850	1996	2819	3243	3622	3984	4331
26900	1998	2822	3246	3626	3988	4335
26950	2000	2825	3249	3629	3992	4340
27000	2002	2828	3253	3633	3996	4344
27050	2004	2831	3256	3637	4000	4349
27100	2006	2834	3259	3640	4004	4353
27150	2009	2837	3262	3644	4009	4357
27200	2011	2840	3266	3648	4013	4362
27250	2013	2842	3269	3651	4017	4366
27300	2015	2845	3272	3655	4021	4370
27350	2017	2848	3275	3659	4025	4375
27400	2019	2851	3279	3662	4029	4379
27450	2021	2854	3282	3666	4033	4383
27500	2023	2857	3285	3670	4037	4388
27550	2025	2860	3289	3673	4041	4392
27600	2028	2863	3292	3677	4045	4397
27650	2030	2866	3295	3681	4049	4401
27700	2032	2869	3298	3684	4053	4405
27750	2034	2872	3302	3688	4057	4410
27800	2036	2874	3305	3692	4061	4414
27850	2038	2877	3308	3695	4065	4418
27900	2040	2880	3311	3699	4069	4423
27950	2042	2883	3315	3702	4073	4427
28000	2044	2886	3318	3706	4077	4431
28050	2046	2889	3321	3710	4081	4436
28100	2049	2892	3324	3713	4085	4440
28150	2051	2895	3328	3717	4089	4445
28200	2053	2898	3331	3721	4093	4449
28250	2055	2901	3334	3724	4097	4453
28300	2057	2903	3338	3728	4101	4458
28350	2059	2906	3341	3732	4105	4462
28400	2061	2909	3344	3735	4109	4466
28450	2063	2912	3347	3739	4113	4471
28500	2065	2915	3351	3743	4117	4475
28550	2068	2918	3354	3746	4121	4479
28600	2070	2921	3357	3750	4125	4484
28650	2072	2924	3360	3754	4129	4488
28700	2074	2927	3364	3757	4133	4493
28750	2076	2930	3367	3761	4137	4497
28800	2078	2933	3370	3765	4141	4501

Exhibit 8						
Proposed Updated Schedule of Basic Support Obligations						
Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28850	2080	2935	3373	3768	4145	4506
28900	2082	2938	3377	3772	4149	4510
28950	2084	2941	3380	3775	4153	4514
29000	2086	2944	3383	3779	4157	4519
29050	2089	2947	3387	3783	4161	4523
29100	2091	2950	3390	3786	4165	4527
29150	2093	2953	3393	3790	4169	4532
29200	2095	2956	3396	3794	4173	4536
29250	2097	2959	3400	3797	4177	4541
29300	2099	2962	3403	3801	4181	4545
29350	2101	2965	3406	3805	4185	4549
29400	2103	2967	3409	3808	4189	4554
29450	2105	2970	3413	3812	4193	4558
29500	2108	2973	3416	3816	4197	4562
29550	2110	2976	3419	3819	4201	4567
29600	2112	2979	3423	3823	4205	4571
29650	2114	2982	3426	3827	4209	4575
29700	2116	2985	3429	3830	4213	4580
29750	2118	2988	3432	3834	4217	4584
29800	2120	2991	3436	3838	4221	4589
29850	2122	2994	3439	3841	4225	4593
29900	2124	2997	3442	3845	4229	4597
29950	2126	2999	3445	3848	4233	4602
30000	2129	3002	3449	3852	4237	4606

DETAILED TECHNICAL STEPS AND ADDITIONAL DATA

There are six technical steps used to derive the updated schedule, from the numbers Betson provided, which are shown in Exhibit 9.²⁶ Specifically, Exhibit 9 shows the raw numbers from the 1998-2004 data used in critical steps: the percentage of total expenditures devoted to child-rearing expenditures for one, two and three children; the percentage of total expenditures devoted to child care expenses; the percentage of total expenditures devoted to extraordinary, uninsured health care expenses; and expenditures to net income ratios.

Child Care Expenses

Actual child care expenses are to be considered in the worksheet, so they are removed from the Betson-Rothbarth measurements when developing the schedule.

²⁶A seventh technical step updates the income thresholds for applying the childcare tax credit, which is outside the schedule.

Betson's measurements of child care expenses, which are shown in Exhibit 9, represent the average percentage of total expenditures devoted to child care expenses across all families regardless of whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

One limitation pertaining to child care expenses is that "necessary" child care expenses (e.g., those incurred to allow someone to work) cannot be distinguished from "discretionary" child care expenses. Ideally, only work-related child care expenses would be subtracted because most state guidelines only factor work-related child care expenses in the worksheet. State guidelines may consider child care expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since they cannot be distinguished, however, work-related child care expenses may be somewhat overstated and too much may be subtracted from the estimates. In turn, this would cause the amounts in the obligation schedule to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose an infinitesimal share of total expenditures. As a consequence, the magnitude of any bias is likely to be negligible.

Health Care Expenses

Like child care expenses, actual health care expenses for the children (i.e., insurance coverage and extraordinary, uninsured medical expenses) are to be considered in the worksheet, so they are removed from the Betson-Rothbarth measurements when developing the schedule. Only the child's ordinary, uninsured medical expenses (e.g., bandages, over-the-counter medicines) are considered in the schedule. Ordinary medical expenses are limited to \$250 per child per year up to \$750 for three children and about \$75 for each additional child above three children. This amount approximates average out-of-pocket health care costs per child.²⁷

In the CES, health care expenses consider all out-of-pocket health-related expenses. This includes both prescription and over-the-counter medicines (e.g., aspirin); the employee's share of health insurance premiums, co-pays, and deductibles; orthodontia; and, other health-related expenses. Health care expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share is the same as the child's share of total household expenditures. If the child's health care expenses actually cost more, on average, this will result in downward biases to the amounts in the obligation schedule because too little is subtracted from the estimates than the actual amount expended on the child's health care. Conversely, if the child's health care expenses actually cost less, on average, this will result in upward biases to the amounts in the obligation schedule. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured health care expenses only compose a small portion of total expenditures.

²⁷ McCormick, R. Weinick, A. Elixhauser, et al. (2001) estimated it to be about \$250 using 2000 data. A study by Simpson et al. (2005) using 2001 data estimates out-of-pocket expenditures per child per year to be about \$100 to \$300 depending on family income. This includes office-based visits, prescribed medicine, and utilized hospital services. This does not include over-the-counter medicines, bandages, and similar expenses.

Exhibit 9
Parental Expenditures on Children

Annual Net Income Ranges (July 2005 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption
			1 Child	2 Children	3 Children		
Less than \$15,000	193	3.056	26.12	38.36	45.73	0.17	0.54
\$15,001 – \$20,000	171	1.435	25.73	37.70	44.89	0.57	0.40
\$20,001 - \$30,000	491	1.199	25.54	37.49	44.63	0.75	0.38
\$30,001 - \$35,000	293	0.999	25.42	37.39	44.50	0.63	0.69
\$35,001 – \$45,000	686	0.950	25.34	37.03	44.03	0.91	0.66
\$45,001 – \$50,000	338	0.882	25.28	36.94	43.92	0.98	0.74
\$50,001 - \$60,000	686	0.825	25.23	36.87	43.83	1.29	0.68
\$60,001 - \$65,000	336	0.757	25.21	36.83	43.78	1.52	0.52
\$65,001 – \$70,000	248	0.754	25.17	36.76	43.69	1.54	0.65
\$70,001 - \$80,000	544	0.723	25.14	36.70	43.61	1.51	0.83
\$80,001 - \$100,000	824	0.680	25.07	36.59	43.47	1.59	0.54
\$100,001 - \$110,000	270	0.624	25.03	36.52	43.37	1.57	0.75
\$110,001 - \$125,000	255	0.601	24.99	36.44	43.28	1.72	0.63
\$125,001 - \$150,000	244	0.575	24.92	36.33	43.13	1.68	0.78
More than \$150,000	357	0.482	24.73	36.01	42.71	1.96	0.75

Detailed Technical Steps

Step 1: Update Betson's estimates to current price levels

Betson's most recent estimates are expressed as a percentage of total family expenditures for incomes in July 2005 dollars. The incomes are updated to 2008 price levels by using the Consumer Price Index published by the U.S. Bureau of Labor Statistics for October 2008.

Step 2: Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses

The average percentage of total family expenditures attributable to child care expenses is now subtracted from the average percentage of total expenditures devoted to child-rearing expenditures for each income range. The child's share of out-of-pocket health care expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percentage of total family expenditures devoted to health care expenses for each income range. It is also subtracted from the average percentage of total expenditures devoted to child-rearing expenditures. All of these percentages are shown in Exhibit 9. To illustrate this adjustment, look at the one-child expenditures for a family with \$100,000 annual income in 2005. The average family of that income spends 25.07 percent of the total family expenditures on the one child and 1.59 percent of expenditures is devoted to child care expenses and 0.54 percent is the amount of medical expenses after consideration of health insurance and ordinary medical expenses.²⁸ Hence, the adjusted amount is 25.07 percent minus 1.59 percent minus 0.14 (0.54 percent multiplied by 25.07 percent). The remainder is 23.34 percent.

Step 3: Extend percentages to six children

Betson's estimates only cover one, two and three children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. The National Research Council's equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.²⁹

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

Application of the equivalence schedule 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 for six children are 8.7 percent more than expenditures for five children.

Step 4: Relate the estimates of child-rearing expenditures to incomes

The results from the above steps are child-rearing expenditures that are expressed as a percentage of total family expenditures. In this step, they are converted to a percentage of net income using the average ratio of expenditures to net income for a particular income range. The average is from the same families included in the data that Betson used to

²⁸ As previously discussed, the child care expenses are averaged across families that incur and do incur child care expenses. If only families that incur child care expenses were included, the percentage would be much higher. Families with older children, one working parent, relative care and other situations will not incur child care expenses. These families must be considered also.

²⁹ Citro and Michael (1995).

estimate child-rearing expenditures. (These percentages are shown in Exhibit 9.) To illustrate this adjustment, continue with our example from Step 2, which considers one child from a family with \$100,000 in annual net income. Exhibit 9 shows that families with \$100,000 in annual income (2005 dollars) spend 68 percent of their net income on current expenditures items, which is \$68,000 per year. In turn, a family spends a proportion of that on child-rearing expenditures.

Another way to express this, which is more useful for the development of guidelines, is the percentage of net income devoted to child-rearing expenditures. Continuing with our example, this is derived by multiplying the amount from Step 2 (23.34%) by the consumption ratio (68%). This results in the percentage of net income devoted to child-rearing expenditures without child care, health insurance premiums and uninsured, extraordinary medical expenses (15.87%).

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average families with incomes below about \$30,000 net per year spend more than their income.

Step 5: Calculate marginal percentages

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to six children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, we create marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 10. The amounts for four or more children are calculated using the multipliers shown in the previous step.

The table of proportions shown in Exhibit 10 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 10. The marginal percentage is applied to any net income above that amount and less than the amount of the net income in the next row. For example, if there is \$2,000 in net monthly income and one child, 25.06 percent is applied to the first \$1,616 in net income and 23.84 percent is applied to the remainder (\$384 = \$2,000 - \$1,616). The result is \$497, which is the sum of \$405 ($\$405 = 25.06\% \times \$1,616$) and \$92 ($\$92 = \$384 \times 23.84\%$).

Step 6: Back out to gross income

The results from Step 5 are child-rearing expenditures that are still expressed as a percentage of after-tax income. In this step, they are backed out to gross income using current tax rates. To be clear, the basic obligation is calculated for net incomes first from the table of support proportions shown in Exhibit 10, then backed out to gross income. Specifically, there is a hidden column for the net income equivalent to gross income in the schedule to which the Exhibit 10 table of proportions are applied. Exhibit 11 shows an excerpt of the

hidden column to help illustrate how an obligation table based on gross income is developed.

Exhibit 10 TABLE OF SUPPORT PROPORTIONS						
Midpoint of Monthly Net Income Range	1 Child		2 Children		3 Children	
	Midpoint	Marginal	Midpoint	Marginal	Midpoint	Marginal
693	0.2581	0.2449	0.3781	0.3536	0.4497	0.4152
1616	0.2506	0.2384	0.3641	0.3419	0.4300	0.3992
2309	0.2469	0.2425	0.3574	0.3520	0.4208	0.4167
3002	0.2459	0.1632	0.3562	0.2280	0.4198	0.2584
3695	0.2304	0.1182	0.3321	0.1673	0.3896	0.1933
4387	0.2127	0.0920	0.3061	0.1217	0.3586	0.1297
5080	0.1962	0.0473	0.2810	0.0591	0.3274	0.0591
5773	0.1783	0.1594	0.2543	0.2247	0.2952	0.2584
6235	0.1769	0.1020	0.2521	0.1452	0.2924	0.1691
6927	0.1694	0.0783	0.2415	0.1081	0.2801	0.1217
7851	0.1587	0.0878	0.2258	0.1250	0.2615	0.1446
9698	0.1452	0.0859	0.2066	0.1160	0.2392	0.1288
10853	0.1389	0.0949	0.1970	0.1351	0.2275	0.1561
12700	0.1325	0.0710	0.1879	0.0981	0.2171	0.1102
20642	0.1089		0.1534		0.1760	

Tax Assumptions

All income is assumed to be taxable and that it is taxable at the same rate; that is, all income is treated as if it is earned income subject to federal and State withholding and FICA tax formulas. Tax rates prevailing in 2008 were used to convert gross income based on federal and State employer withholding tax formulas.³⁰ Taxes are computed assuming (a) all income is taxed at the rate of a single individual;³¹ and, (b) two federal withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions.

Limitations to the Tax Assumption

One concern about this tax assumption is that it does not mimic the after-tax income available to an intact family. An intact family is likely to have more after-tax income than a single individual because the intact family claims more dependents and may be eligible for the child tax credit or the earned income tax credit (EITC). This translates to more after-tax income available for child support and a higher child support schedule.

³⁰ The Federal and FICA tax withholding formulas are provided in IRS (2008) *Circular E; Employer's Tax Guide*. The minimum State withholding percentages are: 10 percent of the federal tax withheld if annual income is less than \$15,000 and 19 percent of the federal tax withheld if annual income is \$15,000 or more. The State information is from the Arizona Department of Revenue (2008). *Arizona Withholding Tax Basics*.

<http://www.revenue.state.az.us/Withholding/menu.htm> Downloaded November 12, 2008 and Arizona Department of Revenue (2008) *Form A-4 Employee's Arizona Withholding Percentage Election*.

³¹ The IRS employer withholding formula is the same for single persons as it is for heads of household.

Another concern is whether it is appropriate to include the EITC. The employer withholding formula does not advance the Federal child tax credit and the full EITC, so it is not considered in the updated schedule. One reason that only part of the EITC is advanced is so that low-income families are not put in the precarious position of owing federal taxes when filing their tax return. Many states specifically exclude the EITC from income used to determine support because it is means-tested income.³²

Exhibit 11 Illustration of the Hidden Net Income Column in an Obligation Schedule					
Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children	
3092	4000	753	1090	1283	
3123	4050	758	1097	1292	
3154	4100	763	1104	1300	
3186	4150	768	1111	1308	
3217	4200	773	1118	1316	
3248	4250	778	1125	1324	
3279	4300	783	1132	1332	
3311	4350	789	1140	1340	
3342	4400	794	1147	1348	
3373	4450	799	1154	1356	
3405	4500	804	1161	1364	

Other concerns pertain to the head-of-household filing status and child tax credit. The IRS does not discern between single and head-of-household filing status in its employer withholding formula, nor does it advance the child tax credit. Further, typical income ranges of single-parent families make them ineligible or only partially eligible for the child tax credit. If the parent is working, the family is likely to be eligible for the EITC, which phases out at about \$30,000 gross per year. Without taxable income, there is nothing to which a tax credit can be applied. Finally, most Income Shares guidelines adjust for the childcare tax credit (calculated from IRS Form 2441) in the calculation of work-related child care expenses, rather than in the conversion of gross to net income.

Step 7: Update income thresholds for child care tax credit

The final step actually does not apply to the schedule; rather, it updates the income thresholds provided in the guidelines for which there is sufficient income for the federal child care tax credit to apply. The guidelines provide that the court can add child care expenses less the federal childcare tax credit to the basic obligation, as well as a simplified formula to calculate the childcare tax credit. We do not recommend changes to the simplified formula because the maximum childcare tax credits at incomes where there is a tax liability, \$50 for one child and \$100 for two or more children, have not changed.³³

³² For examples, see the Michigan and Wyoming child support guidelines.

³³ They are deducted from IRS Form 2441: Child and Dependent Care Expenses. According to the IRS, the tax credit can be applied for annual child care expenses up to \$3,000 for one child and \$6,000 for two or more children. (The monthly equivalents are \$250 and \$500, respectively). The minimum credit is 20 percent, which amounts to \$50 per month for one child and \$100 per month for two children.

However, we recommend changes to the income thresholds for which there is sufficient tax liability to benefit from the federal childcare tax credit. The 2008 income thresholds are:

- \$1,750 for a custodial parent with one child;
- \$2,550 for a custodial parent with two children;
- \$2,850 for a custodial parent with three children;
- \$3,150 for a custodial parent with four children;
- \$3,450 for a custodial parent with five children; and
- \$3,700 for a custodial parent with six children.

These thresholds reflect gross incomes that produce a tax liability equivalent to the maximum child care credit. For example, a taxpayer filing as a head of household with one child would have about \$50 in federal tax liability when his or her gross income is \$1,750 per month.

The income thresholds differ considerably from the previous amounts because they consider tax liability prior to the application of the Earned Income Tax Credit (EITC), which is consistent with the IRS application.³⁴ Specifically, the IRS also applies the childcare tax credit prior to the EITC. (The previous amounts erroneously considered tax liability after application of the EITC.)

³⁴ The previous income thresholds were: \$2,100 for one child; \$2,600 for two children; \$2,700 for three children; \$2,800 for four children; \$3,050 for five children; and \$3,300 for six children.

Section IV

Comparisons and Conclusions

The Arizona child support schedule is updated in this report using the most current economic data available in 2008. The schedule is based on the same assumptions as the existing schedule; that is:

- The schedule does not include expenditures on child care; extraordinary, uninsured medical expenses, and children's share of health insurance costs;
- The schedule includes expenditures on ordinary medical care (e.g., bandages, over-the-counter medicines);
- The schedule is based on economic data that represent average child-rearing expenditures from ages 0 through 18 years old; and
- The obligated parent's direct expenditures on the children while they are in his or her care (e.g., during scheduled visitation or physical custody) are not considered in the schedule.

COMPARISONS

Exhibit 12 summarizes the data underlying the current and updated schedules. Arizona's current schedule is generally based on 2002 economic data. The proposed, updated schedule is generally based on 2008 economic data.

Exhibit 12		
Data Used to Develop and Update the Arizona Child Support Schedule		
Economic Data	Data Source	
	Existing Schedule	Proposed, Updated Schedule
Economic estimates of child-rearing expenditures	Betson-Rothbarth estimates applied to families of child-rearing age in the 1996-99 Consumer Expenditures Survey (CES)	Betson-Rothbarth estimates applied to families of child-rearing age in the 1998-2004 Consumer Expenditures Survey (CES)
Price levels	Consumer Price Index 2002	Consumer Price Index (October 2008)
Average family expenditures on child care, health insurance, and extraordinary, uninsured medical expenses and ratio of expenditures to net income	Averages from families of child-rearing age in 1996-99 CES	Averages from families of child-rearing age in 1998-2004 CES
Tax Rates	2002 Federal and State withholding formulas and FICA	2008 Federal and State withholding formulas and FICA

Most of the recent economic data produce increases to the schedule.

- The new estimates of child-rearing expenditures combined with changes in average expenditures on child care and out-of-pocket medical expenses result in an average increase of six percent. The change varies by income range and number of children.
- Changes in price levels have resulted in an 11 percent increase on average. Actual price levels have increased by 20 percent since the existing schedule was developed, but the impact on the schedule is less because income has essentially increased, too. Price changes have a larger impact on higher incomes than lower incomes.
- Federal tax reform in 2003 makes more after-tax income available for child support. It produces a two percent increase to the schedule on average. The tax effects are the highest around combined gross incomes of \$3,500 per month and at very high incomes.

When combined, the average increase is 15 percent. It is not equivalent to the sum of its parts (i.e., the average increases bulleted above) because the percentage change varies by income range and number of children.

The Impact of Future Tax Changes. The tax decreases promulgated under the Jobs and Growth Tax Relief Reconciliation Act of 2003 will rescind in 2010. Congress and President Obama, however, indicate that they will make the decrease permanent for most incomes. President Obama proposes an exception at very high incomes. Based on the current proposal, we estimate it would decrease the schedule amounts above \$20,000 per year by about one percent.

Schedule Extends to \$30,000. Because the new data include more high-income families, the highest combined income in the schedule increases from \$20,000 to \$30,000 gross per month.

Average Change

Exhibit 13 summarizes the average changes to the schedule by number of children. A side-by-side comparison between the existing and proposed schedules is provided in Appendix A. Exhibit 13 considers changes to the basic obligations before they are prorated between the parents and before other factors are considered such as parenting time, child care expenses and health insurance.

Increases. As evident, in Exhibit 13, on average, the update produces higher basic obligations.

Decreases. Only one part of the update indicates a decrease to the basic obligations. (This is evident in the side-by-side comparisons in Appendix A.) There is an anomaly for one child at gross incomes of \$1,000 to \$2,250. The new data indicate nominal decreases of \$1 to \$4 per month to the basic obligation at this income range. We believe that part of this decrease is due to capping family expenditures so they do not exceed income. The data suggest that low-income families spend more than their income. However, in developing the

child support schedule, we cap expenditures to income, so the guidelines do not expect parents to spend more than their income.

Exhibit 13 Summary of Changes to Basic Obligations in Schedule (Note that this is the combined increase, the actual increase in order amounts will be less due to the obligated parent's prorated share)			
	1 Child	2 Children	3 or More Children
Percent of Orders (from case file review) ³⁵	52% of orders	35% of orders	14% of orders
Percentage Change			
• Average	6%	13%	18%
• Median	6%	14%	19%
Dollar Change			
• Average	\$ 69	\$195	\$350
• Median	\$ 70	\$197	\$356

CASE EXAMPLES

Minimum-Wage Case

Many states will impute income at minimum wage to parents whose employment is erratic or who have little employment history. When the Arizona guidelines were last reviewed in 2002, the federal minimum wage was \$5.15 per hour. This amounts to \$893 gross per month assuming full-time employment. In 2007, Congress increased the federal minimum wage and authorized that the increase occur in phases. The final increase occurs in July 2009 and will result in a minimum wage of \$7.25 per hour. This amounts to \$1,257 gross per month. Exhibit 14 shows the amounts under the old and new minimum wage as well as under the new minimum wage under the existing and proposed schedule. These amounts assume no child care or health insurance expenses.

Exhibit 14 Comparison of Order Amounts: Each Parent Works Full-Time Minimum Wage						
	1 Child		2 Children		3 Children	
	Order includes <u>no</u> parenting time adjustment	Order includes adjustment for 130 parenting days	Order includes <u>no</u> parenting time adjustment	Order includes adjustment for 130 parenting days	Order includes <u>no</u> parenting time adjustment	Order includes adjustment for 130 parenting days
Existing Schedule (2002 minimum wage: \$5.15/hr, \$893/mo)	\$193	\$95	\$272	\$134	\$315	\$155
Existing Schedule (2009 minimum wage: \$7.25/hr, \$1,257/mo)	\$253	\$125	\$352	\$174	\$407	\$201
Proposed Schedule (2009 minimum wage: \$7.25/hr, \$1,257/mo)	\$254	\$125	\$368	\$182	\$433	\$214

³⁵ *Supra* note 5. Most of the 14 percent of three and more children cases involve three children: 11 percent involve three children and 3 percent involve four or more children.

Exhibit 14 shows that the increase in minimum wage has substantially increased order amounts over time under the existing schedule. For example, the one-child amount increased from \$193 to \$253 per month due to the minimum-wage increase alone. However, the amounts of the minimum-wage orders differ little between the existing and proposed schedules using the 2009 minimum wage. For example, the increase for the one child-amount would be \$1 per month (from \$253 to \$254 per month). This occurs for several reasons: there is little change in expenditures patterns at low incomes, there is little change in after-tax incomes, and total family expenditures are capped at this income range such that they do exceed income.

Adjustment for Parenting Days. Exhibit 14 also illustrates the impact of the adjustment for parenting days. Exhibit 14 compares the order amounts for no parenting days and 130 parenting days using Table A. A parenting plan where the obligated parent has the child every other weekend, two weeks during the summer, one week during the winter and half of the holidays results in about 130 parenting days per year. In this scenario, the parenting-time adjustment reduces the order amounts by over half. For example, the one-child amount under the existing schedule for when both parents have full-time earnings at the 2009 minimum wage (\$1,257 per month) is \$253 per month when there is no parenting time and \$125 per month when there are 130 parenting days. The adjustment for 130 parenting days is .253 of the schedule amount. Although not shown in Exhibit 14, the existing schedule amount for this scenario is \$505 per month, so the amount of the parenting time adjustment is \$128 (.253 X \$505). As discussed in the scenario considering a low-income obligee and a higher income obligor, the timesharing adjustment is relatively high.

Average Incomes

According to the case file review, the average incomes of obligors and obligees are \$4,046 and \$2,558 gross per month, respectively. The average child care expense is \$412 per month and typically is paid by the obligee.³⁶ The average health insurance expense is \$132 per month and paid by the obligor slightly more often than the obligee. The most common parenting-time arrangement is in the range of 88 to 115 days. Assuming a case based on these circumstances, Exhibit 15 compares the order amount under the proposed and existing schedule for one, two and three children. It shows a nominal increase to the monthly one-child amounts (a \$28 increase from \$609 under the existing schedule to \$637 under the proposed schedule) and larger increases for two and three children. As an aside, the increases between one child to two children and two to three children are overshadowed by fixing the child care expenses at \$412 regardless whether there are one, two or three children; that is, the increase would be more if we would have increase the child care expenses with more children.

³⁶ However, according to the case file review (Venohr and Kaunelis, 2008), most cases (65%) do not have paid child care expenses.

Exhibit 15			
Comparison of Order Amounts for Case with Average Circumstances			
Obligor Income = \$,4046; Obligee Income = \$2,558; obligee pays \$412 child care expenses, obligor pays \$132 for the children's health insurance and there are 110 parenting days.			
	1 Child	2 Children	3 Children
Existing Schedule	\$609	\$751	\$818
Proposed Schedule	\$637	\$826	\$931

High Incomes

About 10 percent of the cases in the case file review involved parents with combined gross incomes more than \$10,000 per month. For this scenario, we also use average child care expenses of \$412 (paid by the obligee) and health insurance cost of \$132 (paid by the obligor). We assume the parents have equal incomes (\$5,000 each) and that the obligated parent has 130 days with the child. Exhibit 16 compares the order amount under the proposed and existing schedule for one, two and three children.

Exhibit 16			
Comparison of Order Amounts for High-Income Case			
Obligor Income = \$5,000; Obligee Income = \$5,000; obligee pays \$412 child care expenses, obligor pays \$132 for the children's health insurance and there are 130 parenting days.			
	1 Child	2 Children	3 Children
Existing Schedule	\$410	\$501	\$587
Proposed Schedule	\$428	\$551	\$672

Low-Income Obligee and Large Income Discrepancy

One concern expressed by the Committee is the guidelines amounts in cases where the parents have a large income discrepancy and the obligee has low income. The concern is that the current guidelines produce order amounts that insufficiently provide for the child in the obligee's home. We believe the problem is inherent in the Arizona's parenting-time adjustment, not the Income Shares schedule. To illustrate this problem, we consider a scenario involving two children, an obligee whose gross income is \$1,500 per month, an obligor whose gross income is \$4,500 per month, the mother is the obligee, and the father is the obligor. We rely on the existing schedule for this scenario.

Line 4 of Exhibit 17 shows that the father would owe the mother \$876 per month for child support if no timesharing adjustment were applied. However, if the father has 177 parenting days, Line 7 of Exhibit 17 shows the child support order would only be \$298 per month using Table A. If Paragraph 12 is applied— and it could indeed apply since the time spent with each parent is essentially equal— Line 10 of Exhibit 17 shows that the father would owe the mother \$292 per month.

The order amounts using either Parenting Time Table A or Paragraph 12 (\$298 and \$292, respectively) barely cover the children's food costs when the children are in the obligee's home. According to the U.S. Department of Agriculture, the monthly food costs for two children would be \$384 for a low-cost plan and \$490 for a moderate-cost plan.³⁷ Even if

³⁷ United States Department of Agriculture (2008), *Official USDA Food Plans: Cost of Food at Home at Four Levels: U.S. Average*, November, 2008. The low-cost food budget is often used to determine payment schedules in bankruptcies. It represents food consumption among those from 25th to 50th quartile in food consumption.

the two children consume only half of their food at their mother's house, this would be \$192 and \$245 per month. After food, little is left from the \$298 support order for the obligee to cover the children's housing expenses, clothing and other child-rearing expenses.

In contrast, the obligor received a \$578 credit for his timesharing costs. (This is shown on Line 6 of Exhibit 17.) The obligor can more reasonably afford food and other expenses for the children based on this credit than the obligee can based on the order amount.

Exhibit 17 Case Involving Low-Income Obligee and Large Income Discrepancy between the Parents: Two Children			
	Father	Mother	Combined
Line 1: Gross Income	\$4,500	\$1,500	\$6,000
Line 2: Percent of Combined Income	75%	25%	100%
Line 3: Schedule amount-basic child support obligation (owed by both parents)			\$1,168
Line 4: Each Parent's Share Line 2 multiplied by Line 3 <i>This would be child support order prior to any timesharing adjustment.</i>	\$876	\$292	
Line 5: Adjustment Percentage for 177 parenting time days (from Table A)	.486		
USE OF PARENTING TIME TABLE A			
Line 6: Parenting Time Adjustment (Line 3 multiplied by Line 5)	\$578		
Line 7: Monthly Child Support Order using Parenting Time Table A	\$298		
USE OF PARAGRAPH 12: EQUAL CUSTODY			
	Father	Mother	Difference
Line 8: Difference between each parent's Line 4			\$584
Line 9: Line 8 divided by half			\$292
Line 10: Parent with higher balance on Line 4 pays other parent the amount on Line 9 <i>This is the child support order using Paragraph 12.</i>	\$292		

Basis of the Arizona Timesharing Adjustment

Arizona has a unique parenting time adjustment. The amount of the Arizona adjustment is essentially based on the obligor's child-rearing expenditures during his or her parenting time, rather than how much the obligee's child-rearing expenditures are reduced when the children are with the obligor. Specifically, the Arizona adjustment recognizes that the obligor incurs food and housing expenses for the child, but it does not recognize that the obligee cannot always reduce the child's housing expenses when the child is with the obligor. The obligee cannot rent the child's bedroom or completely shut off electricity to the child's bedroom when the child is with the obligor.

Arizona loosely based its adjustment on a concept developed in Indiana that assumes that there are three types of child-rearing expenditures:

- time-variable expenses that if one parent incurs the expense, the other parent does not (e.g., the child's food and some entertainment such as movie tickets);

tion. The Moderate food budget represents those from the 50th to 75th quartile in food consumption.

Downloaded January 27 from <http://www.cnpp.usda.gov/USDAFoodPlansCostofFood.htm>

- fixed, duplicated expenses that both parents incur to care for the child (e.g., housing); and,
- fixed, unduplicated expenses that one parent is likely to incur but are not related to time with the child (e.g., the child's clothing and portable media player).³⁸

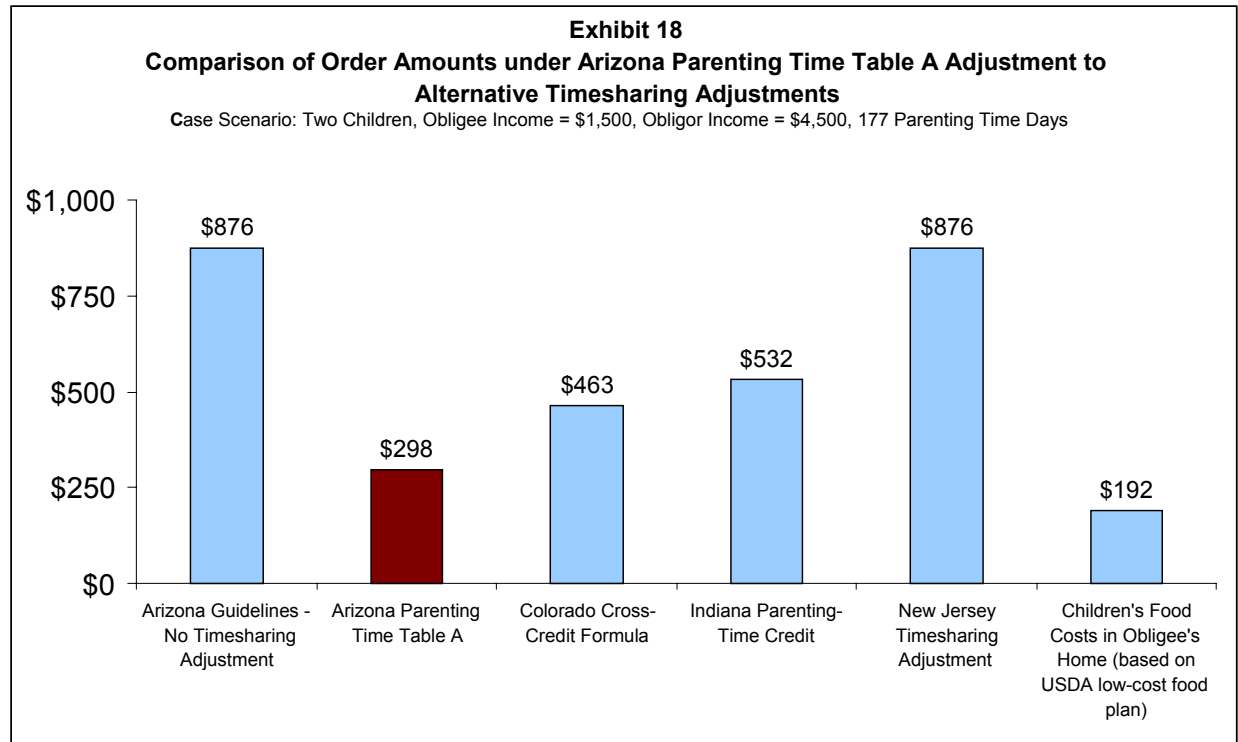
At low-levels of timesharing, the obligated parent only receives credit for time-variable expenses. But, when timesharing becomes substantial, the obligated parent also receives credit for fixed, duplicated expenses. In its original concept, the obligated parent never receives a credit for fixed, unduplicated expenses. New Jersey and Indiana guidelines, which are the only state guidelines to fully incorporate this concept, presume that the parent that incurs the child's fixed, unduplicated expenses is the parent with more timesharing; or, in cases involving equal timesharing, the parent who lives closest to the children's school. The consequence of this presumption is that even in equal income, equal-timesharing cases, the adjustment does not produce a zero order because the obligated parent will have to pay his or her share of fixed, unduplicated expenses. In its pure approach, the Indiana approach results in order amounts close to the more popular cross-credit timesharing adjustment used by Colorado and several other states.³⁹

When Arizona first adopted Parenting Time Table A in the mid-1990s, it embraced the Indiana concept. However, in the guidelines narrative, it allowed for a zero order when the parents have essentially equal incomes and equal timesharing. This effectively eliminated the concept that one parent would incur fixed, unduplicated expenses. Additional changes made in the late 1990s intended to smooth out the adjustment inadvertently resulted in the Arizona adjustment generally producing support awards lower than the Indiana and cross-credit adjustment.

For example, continue with the scenario in Exhibit 17 that involved two children, an obligee whose income is \$1,500 gross per month and the obligor whose income is \$4,500 gross per month. Exhibit 18 compares the order amounts for this case using Arizona Parenting Time Table A, the Colorado cross-credit formula, the Indiana timesharing adjustment, and the New Jersey timesharing adjustment. The comparisons start with the Arizona schedule amount before any adjustments, then each state's timesharing adjustment method is applied. The adjusted monthly order amount is: \$298 under the Arizona Parenting Time Table A adjustment, \$463 under the Colorado cross-credit adjustment, \$532 under the Indiana timesharing adjustment, and \$876 under the New Jersey timesharing adjustment. The New Jersey amount is the same as the sole-custody order amount because New Jersey guidelines provide that the timesharing adjustment cannot be applied when the sum of the obligee's after-tax income and the timesharing-adjusted order is less than 200 percent of the federal poverty level.

³⁸ Venohr, Jane (2006) "Chapter 7: Behind Time-Sharing Adjustments in Child Support Guidelines, in Brown, Ronald and Morgan Laura, editors, *2006 Family Law Update*, Aspen Publishers, New York,, New York.

³⁹ The cross-credit adjustment recognizes that the obligor incurs direct child-rearing expenditures during parenting time but that it does not always diminish the child's needs in the obligee's home. The cross-credit adjustment essentially recognizes that it costs more to raise a child in two households than one household.



Mathematical Basis of Parenting Time A. Exhibit 19 shows the basis for some of the Parenting Time Table A. For example, it shows that the 0.12 adjustment percentage for 4 to 20 parenting time days was arrived at by taking the midpoint of 4 to 20 parenting days (12 days as shown in Column C), dividing that by 365 days per year (3.3 percent, as shown in Column D), and multiplying that by 38 percent (which Arizona presumed was the percent of child-rearing expenditures expended on variable costs).⁴⁰ Still another example is at 173 to 182 parenting time days. At this range, the adjustment is solely based on the percent of time the children spend with the obligor (i.e., the amount in Column D). This is not consistent with the premise that some child-rearing expenses, such as housing, are duplicated between the parents. It essentially presumes that all child-rearing expenses are time-variable.

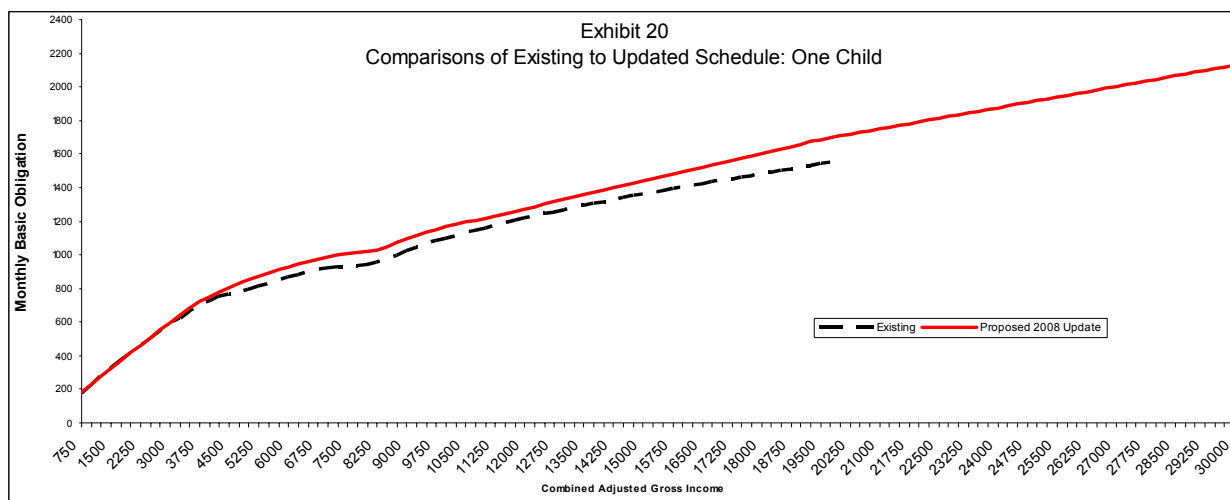
Exhibit 19 highlights where we were able to determine the mathematical basis of Table A in yellow. We believe that the un-highlighted areas are those changes made in the late 1990s that were intended to make the adjustment more gradual.

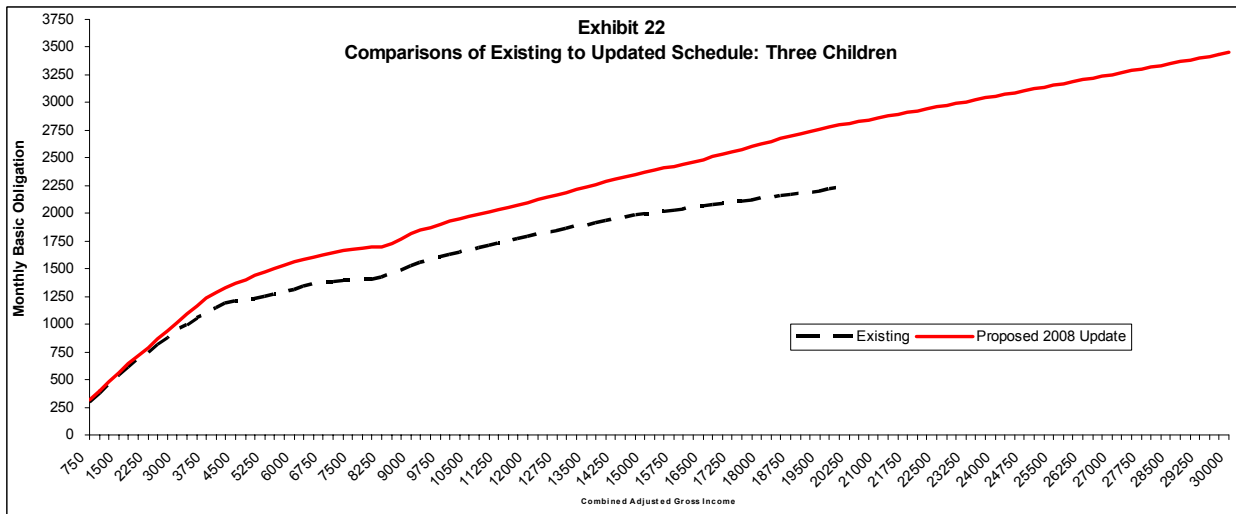
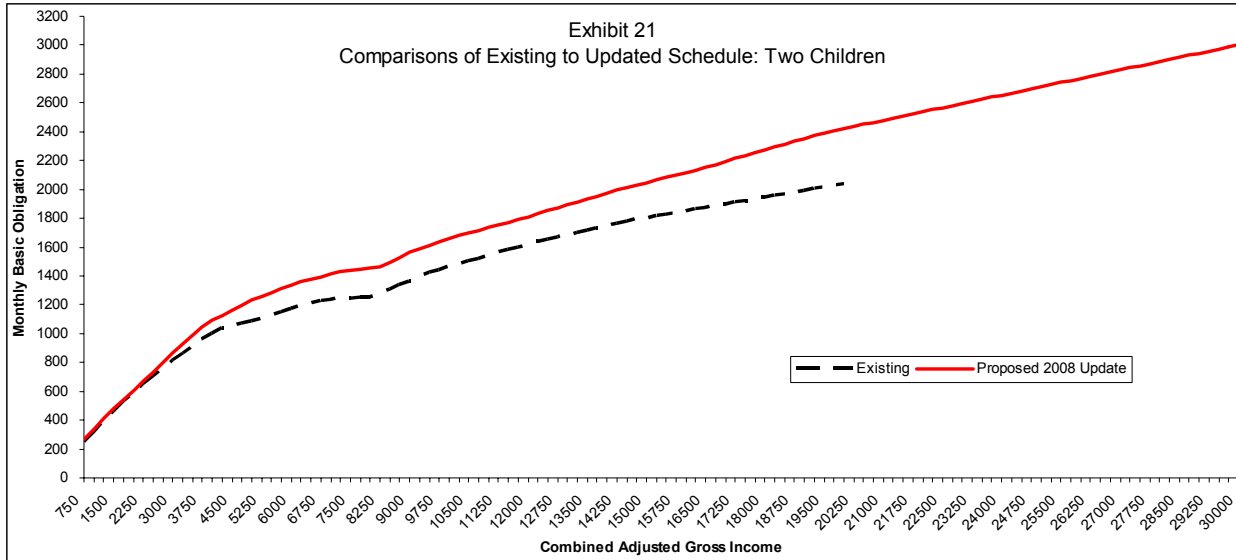
⁴⁰ Venohr (2006) provides a more detailed discussion of the percentage of child-rearing expenditures devoted to each of the three categories. Arizona relied on a percentage developed by Shockey (1995).

Exhibit 19 Basis of Parenting Time Table A					
Column A	Column B	Column C	Column D	Column E	Column F
Low-End of Range of Parenting Time Days	High-End of Range of Parenting Time Days	Average Parenting Days	Average Days as a Percentage of 365 Days	Percentage Multiplied by 38% (time-variable child-rearing expenses)	Adjustment Percentage from Parenting Time Table A
0	3	1.5	0.004	0.002	0
4	20	12	0.033	0.012	0.012
21	38	29.5	0.081	0.031	0.031
39	57	48	0.132	0.050	0.050
58	72	65	0.178	0.068	0.085
73	87	80	0.219	0.083	0.105
88	115	101.5	0.278	0.106	0.161
116	129	122.5	0.336		0.195
130	142	136	0.373		0.253
143	152	147.5	0.404		0.307
153	162	157.5	0.432		0.362
163	172	167.5	0.459		0.422
173	182	177.5	0.486		0.486

Graphical Comparisons

Exhibits 20, 21 and 22 compare the basic obligations for one, two and three children. These are the schedule amounts prior to the consideration of each parent’s pro rata share, additional expenses, and the timesharing adjustment. Appendix A provides a tabular side-by-side comparison of the schedule amounts.





CONCLUSION

The Arizona schedule is based on 2002 economic data. Price increases and other economic changes warrant an update to the schedule.

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
750	178	184	3%	6	253	269	6%	16	295	320	8%	25	329	357	9%	28	362	393	9%	31	393	427	9%	34
800	189	194	3%	5	268	284	6%	16	312	337	8%	25	348	377	8%	29	382	414	8%	32	416	450	8%	34
850	199	203	2%	4	282	297	5%	15	329	353	7%	24	366	394	8%	28	403	433	8%	30	438	471	8%	33
900	210	212	1%	2	297	310	4%	13	345	368	7%	23	385	411	7%	26	424	452	7%	28	461	492	7%	31
950	220	221	1%	1	312	323	4%	11	362	383	6%	21	404	428	6%	24	444	471	6%	27	483	512	6%	29
1000	231	230	0%	-1	326	336	3%	10	379	399	5%	20	423	445	5%	22	465	490	5%	25	506	532	5%	26
1050	241	240	0%	-1	341	350	3%	9	396	415	5%	19	442	464	5%	22	486	510	5%	24	528	555	5%	27
1100	251	250	0%	-1	355	365	3%	10	413	432	5%	19	460	483	5%	23	506	531	5%	25	551	577	5%	26
1150	262	260	-1%	-2	370	379	2%	9	430	449	4%	19	479	502	5%	23	527	552	5%	25	573	600	5%	27
1200	272	270	-1%	-2	385	393	2%	8	447	466	4%	19	498	520	5%	22	548	573	4%	25	596	622	4%	26
1250	281	279	-1%	-2	397	406	2%	9	461	481	4%	20	514	538	5%	24	565	591	5%	26	615	643	5%	28
1300	291	289	-1%	-2	410	421	3%	11	476	498	5%	22	531	556	5%	25	584	612	5%	28	635	665	5%	30
1350	300	299	0%	-1	424	435	3%	11	492	515	5%	23	548	575	5%	27	603	632	5%	29	656	687	5%	31
1400	310	308	-1%	-2	437	449	3%	12	507	531	5%	24	565	593	5%	28	622	653	5%	31	677	710	5%	33
1450	319	318	0%	-1	451	463	3%	12	523	548	5%	25	583	612	5%	29	641	673	5%	32	697	732	5%	35
1500	329	327	-1%	-2	464	476	3%	12	538	563	5%	25	600	629	5%	29	660	692	5%	32	718	752	5%	34
1550	338	336	0%	-2	477	489	3%	12	554	579	4%	25	617	646	5%	29	679	711	5%	32	739	773	5%	34
1600	348	346	-1%	-2	491	503	2%	12	569	594	4%	25	634	664	5%	30	698	730	5%	32	759	794	5%	35
1650	357	355	-1%	-2	504	516	2%	12	585	610	4%	25	652	681	4%	29	717	749	4%	32	780	814	4%	34
1700	367	364	-1%	-3	518	529	2%	11	600	625	4%	25	669	698	4%	29	736	768	4%	32	801	835	4%	34
1750	377	373	-1%	-4	531	542	2%	11	615	641	4%	26	686	716	4%	30	755	787	4%	32	821	856	4%	35
1800	386	382	-1%	-4	543	555	2%	12	629	656	4%	27	702	733	4%	31	772	806	4%	34	840	876	4%	36
1850	394	391	-1%	-3	555	568	2%	13	643	672	4%	29	717	750	5%	33	788	825	5%	37	858	897	5%	39
1900	403	400	-1%	-3	567	582	3%	15	656	687	5%	31	732	767	5%	35	805	844	5%	39	876	918	5%	42
1950	411	409	0%	-2	578	595	3%	17	670	702	5%	32	747	784	5%	37	821	863	5%	42	893	938	5%	45
2000	420	418	0%	-2	590	607	3%	17	683	717	5%	34	761	801	5%	40	838	881	5%	43	911	958	5%	47
2050	429	427	0%	-2	602	620	3%	18	696	732	5%	36	776	818	5%	42	854	899	5%	45	929	978	5%	49
2100	437	436	0%	-1	614	633	3%	19	710	747	5%	37	791	834	5%	43	870	918	5%	48	947	997	5%	50
2150	446	445	0%	-1	625	646	3%	21	723	762	5%	39	806	851	6%	45	887	936	6%	49	965	1017	5%	52
2200	455	454	0%	-1	637	658	3%	21	736	777	6%	41	821	867	6%	46	903	954	6%	51	983	1037	6%	54
2250	463	463	0%	0	649	671	3%	22	750	791	6%	41	836	884	6%	48	920	972	6%	52	1000	1057	6%	57
2300	472	471	0%	-1	661	684	3%	23	763	806	6%	43	851	901	6%	50	936	991	6%	55	1018	1077	6%	59
2350	481	480	0%	-1	672	697	4%	25	776	821	6%	45	865	917	6%	52	952	1009	6%	57	1036	1097	6%	61

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
2400	489	489	0%	0	683	709	4%	26	788	836	6%	48	879	934	6%	55	967	1027	6%	60	1052	1117	6%	65
2450	497	498	0%	1	694	722	4%	28	801	851	6%	50	893	950	6%	57	982	1045	6%	63	1069	1136	6%	67
2500	505	507	0%	2	705	735	4%	30	813	866	6%	53	907	967	7%	60	997	1064	7%	67	1085	1156	7%	71
2550	514	516	0%	2	717	747	4%	30	826	881	7%	55	921	984	7%	63	1013	1082	7%	69	1102	1176	7%	74
2600	522	525	1%	3	728	760	4%	32	838	895	7%	57	934	1000	7%	66	1028	1100	7%	72	1118	1196	7%	78
2650	530	534	1%	4	739	773	5%	34	850	910	7%	60	948	1017	7%	69	1043	1119	7%	76	1135	1216	7%	81
2700	539	542	1%	3	750	786	5%	36	863	925	7%	62	962	1033	7%	71	1058	1137	7%	79	1151	1236	7%	85
2750	547	551	1%	4	761	798	5%	37	875	940	7%	65	976	1050	8%	74	1073	1155	8%	82	1168	1256	7%	88
2800	555	560	1%	5	772	811	5%	39	888	955	8%	67	990	1067	8%	77	1089	1173	8%	84	1184	1275	8%	91
2850	564	569	1%	5	783	824	5%	41	900	970	8%	70	1003	1083	8%	80	1104	1192	8%	88	1201	1295	8%	94
2900	572	578	1%	6	794	837	5%	43	913	985	8%	72	1018	1101	8%	83	1119	1211	8%	92	1218	1316	8%	98
2950	581	587	1%	6	806	850	5%	44	926	1001	8%	75	1033	1118	8%	85	1136	1230	8%	94	1236	1337	8%	101
3000	589	596	1%	7	817	863	6%	46	939	1016	8%	77	1047	1135	8%	88	1151	1249	8%	98	1253	1357	8%	104
3050	596	605	2%	9	827	876	6%	49	950	1032	9%	82	1059	1153	9%	94	1165	1268	9%	103	1268	1378	9%	110
3100	603	614	2%	11	837	889	6%	52	961	1047	9%	86	1072	1170	9%	98	1179	1287	9%	108	1283	1399	9%	116
3150	610	623	2%	13	847	902	7%	55	973	1063	9%	90	1084	1187	10%	103	1193	1306	9%	113	1298	1420	9%	122
3200	617	632	2%	15	857	916	7%	59	984	1078	10%	94	1097	1205	10%	108	1207	1325	10%	118	1313	1440	10%	127
3250	625	641	3%	16	867	929	7%	62	995	1094	10%	99	1109	1222	10%	113	1220	1344	10%	124	1328	1461	10%	133
3300	632	650	3%	18	877	942	7%	65	1006	1109	10%	103	1122	1239	10%	117	1234	1363	10%	129	1343	1482	10%	139
3350	639	659	3%	20	887	955	8%	68	1018	1125	11%	107	1135	1257	11%	122	1248	1382	11%	134	1358	1503	11%	145
3400	646	668	3%	22	896	968	8%	72	1029	1141	11%	112	1147	1274	11%	127	1262	1401	11%	139	1373	1523	11%	150
3450	653	676	4%	23	906	980	8%	74	1040	1154	11%	114	1160	1289	11%	129	1276	1418	11%	142	1388	1542	11%	154
3500	660	684	4%	24	916	991	8%	75	1051	1167	11%	116	1172	1304	11%	132	1289	1434	11%	145	1403	1559	11%	156
3550	668	692	4%	24	926	1002	8%	76	1063	1180	11%	117	1185	1318	11%	133	1303	1450	11%	147	1418	1576	11%	158
3600	674	699	4%	25	935	1013	8%	78	1072	1193	11%	121	1196	1333	11%	137	1315	1466	12%	151	1431	1594	11%	163
3650	680	707	4%	27	943	1024	9%	81	1081	1206	12%	125	1206	1348	12%	142	1326	1482	12%	156	1443	1611	12%	168
3700	686	714	4%	28	951	1035	9%	84	1090	1219	12%	129	1216	1362	12%	146	1337	1498	12%	161	1455	1629	12%	174
3750	692	722	4%	30	959	1046	9%	87	1099	1232	12%	133	1226	1377	12%	151	1348	1514	12%	166	1467	1646	12%	179
3800	698	730	5%	32	967	1057	9%	90	1108	1246	12%	138	1236	1391	13%	155	1359	1530	13%	171	1479	1664	12%	185
3850	704	737	5%	33	975	1068	10%	93	1117	1259	13%	142	1245	1406	13%	161	1370	1546	13%	176	1491	1681	13%	190
3900	710	743	5%	33	984	1075	9%	91	1126	1267	13%	141	1255	1416	13%	161	1381	1557	13%	176	1502	1693	13%	191
3950	716	748	4%	32	992	1083	9%	91	1135	1275	12%	140	1265	1425	13%	160	1392	1567	13%	175	1514	1703	13%	189

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
4000	722	753	4%	31	1000	1090	9%	90	1144	1283	12%	139	1275	1434	12%	159	1403	1577	12%	174	1526	1714	12%	188
4050	728	758	4%	30	1008	1097	9%	89	1153	1292	12%	139	1285	1443	12%	158	1414	1587	12%	173	1538	1725	12%	187
4100	734	763	4%	29	1016	1104	9%	88	1162	1300	12%	138	1295	1452	12%	157	1425	1597	12%	172	1550	1736	12%	186
4150	740	768	4%	28	1024	1111	9%	87	1171	1308	12%	137	1305	1461	12%	156	1436	1607	12%	171	1562	1747	12%	185
4200	746	773	4%	27	1032	1118	8%	86	1179	1316	12%	137	1315	1470	12%	155	1447	1617	12%	170	1574	1757	12%	183
4250	753	778	3%	25	1040	1125	8%	85	1188	1324	11%	136	1325	1479	12%	154	1458	1627	12%	169	1586	1768	11%	182
4300	756	783	4%	27	1045	1132	8%	87	1193	1332	12%	139	1330	1488	12%	158	1463	1637	12%	174	1592	1779	12%	187
4350	759	789	4%	30	1048	1140	9%	92	1195	1340	12%	145	1332	1497	12%	165	1466	1647	12%	181	1594	1790	12%	196
4400	762	794	4%	32	1050	1147	9%	97	1197	1348	13%	151	1335	1506	13%	171	1468	1656	13%	188	1597	1801	13%	204
4450	764	799	5%	35	1053	1154	10%	101	1199	1356	13%	157	1337	1515	13%	178	1471	1666	13%	195	1600	1811	13%	211
4500	767	804	5%	37	1056	1161	10%	105	1201	1364	14%	163	1339	1524	14%	185	1473	1676	14%	203	1603	1822	14%	219
4550	770	809	5%	39	1058	1168	10%	110	1203	1372	14%	169	1342	1533	14%	191	1476	1686	14%	210	1606	1833	14%	227
4600	772	814	5%	42	1061	1175	11%	114	1205	1381	15%	176	1344	1542	15%	198	1478	1696	15%	218	1608	1844	15%	236
4650	775	819	6%	44	1064	1182	11%	118	1207	1389	15%	182	1346	1551	15%	205	1481	1706	15%	225	1611	1855	15%	244
4700	778	824	6%	46	1067	1190	11%	123	1209	1397	16%	188	1348	1560	16%	212	1483	1716	16%	233	1614	1865	16%	251
4750	780	829	6%	49	1069	1197	12%	128	1211	1405	16%	194	1351	1569	16%	218	1486	1726	16%	240	1617	1876	16%	259
4800	783	835	7%	52	1072	1204	12%	132	1214	1413	16%	199	1353	1578	17%	225	1488	1736	17%	248	1619	1887	17%	268
4850	786	840	7%	54	1075	1211	13%	136	1216	1421	17%	205	1355	1587	17%	232	1491	1746	17%	255	1622	1898	17%	276
4900	788	845	7%	57	1077	1218	13%	141	1218	1429	17%	211	1358	1596	18%	238	1493	1756	18%	263	1625	1909	17%	284
4950	791	850	7%	59	1080	1225	13%	145	1220	1437	18%	217	1360	1605	18%	245	1496	1766	18%	270	1628	1919	18%	291
5000	794	854	8%	60	1084	1231	14%	147	1223	1444	18%	221	1364	1613	18%	249	1501	1774	18%	273	1633	1928	18%	295
5050	798	858	7%	60	1088	1236	14%	148	1228	1450	18%	222	1369	1619	18%	250	1506	1781	18%	275	1638	1936	18%	298
5100	801	861	8%	60	1092	1241	14%	149	1232	1456	18%	224	1374	1626	18%	252	1511	1789	18%	278	1644	1944	18%	300
5150	804	865	8%	61	1096	1247	14%	151	1236	1462	18%	226	1378	1633	18%	255	1516	1796	18%	280	1650	1952	18%	302
5200	808	869	8%	61	1100	1252	14%	152	1241	1468	18%	227	1383	1640	19%	257	1522	1804	19%	282	1656	1961	18%	305
5250	811	872	8%	61	1104	1257	14%	153	1245	1474	18%	229	1388	1646	19%	258	1527	1811	19%	284	1661	1969	19%	308
5300	815	876	7%	61	1108	1262	14%	154	1249	1480	18%	231	1393	1653	19%	260	1532	1819	19%	287	1667	1977	19%	310
5350	818	880	8%	62	1113	1268	14%	155	1253	1486	19%	233	1398	1660	19%	262	1537	1826	19%	289	1673	1985	19%	312
5400	821	884	8%	63	1117	1273	14%	156	1258	1492	19%	234	1402	1667	19%	265	1543	1833	19%	290	1678	1993	19%	315
5450	825	887	8%	62	1121	1278	14%	157	1262	1498	19%	236	1407	1673	19%	266	1548	1841	19%	293	1684	2001	19%	317
5500	828	891	8%	63	1125	1283	14%	158	1266	1504	19%	238	1412	1680	19%	268	1553	1848	19%	295	1690	2009	19%	319
5550	831	895	8%	64	1129	1289	14%	160	1271	1510	19%	239	1417	1687	19%	270	1558	1856	19%	298	1696	2017	19%	321

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
5600	835	898	8%	63	1133	1294	14%	161	1275	1516	19%	241	1422	1694	19%	272	1564	1863	19%	299	1701	2025	19%	324
5650	838	902	8%	64	1137	1299	14%	162	1279	1522	19%	243	1426	1701	19%	275	1569	1871	19%	302	1707	2033	19%	326
5700	842	906	8%	64	1142	1304	14%	162	1284	1528	19%	244	1432	1707	19%	275	1575	1878	19%	303	1713	2041	19%	328
5750	845	909	8%	64	1146	1310	14%	164	1289	1534	19%	245	1437	1714	19%	277	1581	1885	19%	304	1720	2049	19%	329
5800	849	913	8%	64	1150	1315	14%	165	1293	1541	19%	248	1442	1721	19%	279	1586	1893	19%	307	1726	2058	19%	332
5850	852	917	8%	65	1155	1320	14%	165	1298	1547	19%	249	1447	1728	19%	281	1592	1900	19%	308	1732	2066	19%	334
5900	856	921	8%	65	1159	1325	14%	166	1303	1553	19%	250	1453	1734	19%	281	1598	1908	19%	310	1739	2074	19%	335
5950	859	924	8%	65	1163	1330	14%	167	1307	1559	19%	252	1458	1741	19%	283	1603	1915	19%	312	1745	2082	19%	337
6000	863	928	8%	65	1168	1336	14%	168	1312	1565	19%	253	1463	1748	19%	285	1609	1923	19%	314	1751	2090	19%	339
6050	866	932	8%	66	1172	1341	14%	169	1316	1571	19%	255	1468	1755	20%	287	1614	1930	20%	316	1757	2098	19%	341
6100	870	935	7%	65	1176	1345	14%	169	1321	1576	19%	255	1473	1760	19%	287	1620	1936	20%	316	1762	2104	19%	342
6150	873	938	7%	65	1180	1349	14%	169	1325	1580	19%	255	1478	1765	19%	287	1625	1941	19%	316	1768	2110	19%	342
6200	876	941	7%	65	1184	1353	14%	169	1330	1584	19%	254	1483	1769	19%	286	1631	1946	19%	315	1774	2115	19%	341
6250	880	943	7%	63	1188	1357	14%	169	1334	1588	19%	254	1488	1774	19%	286	1636	1951	19%	315	1780	2121	19%	341
6300	883	946	7%	63	1192	1361	14%	169	1339	1592	19%	253	1493	1778	19%	285	1642	1956	19%	314	1786	2126	19%	340
6350	886	949	7%	63	1197	1364	14%	167	1343	1596	19%	253	1498	1783	19%	285	1647	1961	19%	314	1792	2132	19%	340
6400	890	952	7%	62	1201	1368	14%	167	1348	1600	19%	252	1503	1787	19%	284	1653	1966	19%	313	1798	2137	19%	339
6450	893	955	7%	62	1205	1372	14%	167	1352	1604	19%	252	1508	1792	19%	284	1658	1971	19%	313	1804	2142	19%	338
6500	897	958	7%	61	1209	1376	14%	167	1357	1608	19%	251	1513	1796	19%	283	1664	1976	19%	312	1810	2148	19%	338
6550	900	961	7%	61	1213	1380	14%	167	1361	1612	18%	251	1518	1801	19%	283	1669	1981	19%	312	1816	2153	19%	337
6600	903	964	7%	61	1217	1383	14%	166	1366	1616	18%	250	1523	1805	19%	282	1675	1986	19%	311	1822	2159	18%	337
6650	907	966	7%	59	1221	1387	14%	166	1370	1620	18%	250	1528	1810	18%	282	1680	1991	19%	311	1828	2164	18%	336
6700	910	969	7%	59	1226	1391	13%	165	1374	1624	18%	250	1533	1814	18%	281	1686	1996	18%	310	1834	2169	18%	335
6750	914	972	6%	58	1230	1395	13%	165	1379	1628	18%	249	1538	1819	18%	281	1691	2001	18%	310	1840	2175	18%	335
6800	915	975	7%	60	1231	1399	14%	168	1380	1632	18%	252	1539	1823	18%	284	1692	2006	19%	314	1841	2180	18%	339
6850	915	978	7%	63	1232	1402	14%	170	1381	1637	19%	256	1539	1828	19%	289	1693	2011	19%	318	1842	2186	19%	344
6900	916	981	7%	65	1233	1406	14%	173	1381	1641	19%	260	1540	1833	19%	293	1694	2016	19%	322	1843	2191	19%	348
6950	917	984	7%	67	1234	1410	14%	176	1382	1645	19%	263	1541	1837	19%	296	1695	2021	19%	326	1844	2197	19%	353
7000	918	987	7%	69	1234	1414	15%	180	1383	1649	19%	266	1542	1842	19%	300	1696	2026	19%	330	1845	2202	19%	357
7050	919	990	8%	71	1235	1418	15%	183	1384	1653	19%	269	1543	1846	20%	303	1697	2031	20%	334	1847	2207	20%	360
7100	920	992	8%	72	1236	1422	15%	186	1385	1657	20%	272	1544	1851	20%	307	1698	2036	20%	338	1848	2213	20%	365
7150	921	995	8%	74	1237	1425	15%	188	1385	1661	20%	276	1545	1855	20%	310	1699	2041	20%	342	1849	2218	20%	369

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
7200	922	997	8%	75	1238	1428	15%	190	1386	1664	20%	278	1546	1859	20%	313	1700	2044	20%	344	1850	2222	20%	372
7250	923	999	8%	76	1239	1430	15%	191	1387	1666	20%	279	1547	1861	20%	314	1701	2047	20%	346	1851	2225	20%	374
7300	924	1000	8%	76	1240	1432	15%	192	1388	1667	20%	279	1548	1863	20%	315	1702	2049	20%	347	1852	2227	20%	375
7350	925	1002	8%	77	1241	1433	16%	192	1389	1669	20%	280	1548	1864	20%	316	1703	2051	20%	348	1853	2229	20%	376
7400	926	1003	8%	77	1242	1435	16%	193	1390	1671	20%	281	1549	1866	20%	317	1704	2053	20%	349	1854	2232	20%	378
7450	927	1004	8%	77	1243	1437	16%	194	1390	1673	20%	283	1550	1868	21%	318	1705	2055	21%	350	1855	2234	20%	379
7500	928	1006	8%	78	1244	1439	16%	195	1391	1674	20%	283	1551	1870	21%	319	1706	2057	21%	351	1857	2236	20%	379
7550	928	1007	9%	79	1245	1440	16%	195	1392	1676	20%	284	1552	1872	21%	320	1707	2059	21%	352	1858	2239	20%	381
7600	929	1009	9%	80	1246	1442	16%	196	1393	1678	20%	285	1553	1874	21%	321	1708	2062	21%	354	1859	2241	21%	382
7650	930	1010	9%	80	1247	1444	16%	197	1394	1680	20%	286	1554	1876	21%	322	1710	2064	21%	354	1860	2243	21%	383
7700	931	1011	9%	80	1248	1446	16%	198	1395	1681	21%	286	1555	1878	21%	323	1711	2066	21%	355	1861	2246	21%	385
7750	932	1013	9%	81	1249	1447	16%	198	1396	1683	21%	287	1556	1880	21%	324	1712	2068	21%	356	1862	2248	21%	386
7800	933	1014	9%	81	1250	1449	16%	199	1396	1685	21%	289	1557	1882	21%	325	1713	2070	21%	357	1863	2250	21%	387
7850	934	1016	9%	82	1251	1451	16%	200	1397	1687	21%	290	1558	1884	21%	326	1714	2072	21%	358	1864	2253	21%	389
7900	935	1017	9%	82	1252	1453	16%	201	1398	1688	21%	290	1559	1886	21%	327	1715	2074	21%	359	1866	2255	21%	389
7950	936	1018	9%	82	1253	1454	16%	201	1399	1690	21%	291	1560	1888	21%	328	1716	2077	21%	361	1867	2257	21%	390
8000	937	1020	9%	83	1254	1456	16%	202	1400	1692	21%	292	1561	1890	21%	329	1717	2079	21%	362	1868	2260	21%	392
8050	938	1021	9%	83	1255	1458	16%	203	1401	1694	21%	293	1562	1892	21%	330	1718	2081	21%	363	1869	2262	21%	393
8100	939	1023	9%	84	1256	1460	16%	204	1401	1695	21%	294	1563	1894	21%	331	1719	2083	21%	364	1870	2264	21%	394
8150	942	1024	9%	82	1261	1461	16%	200	1406	1697	21%	291	1568	1896	21%	328	1724	2085	21%	361	1876	2267	21%	391
8200	947	1025	8%	78	1267	1463	15%	196	1413	1699	20%	286	1575	1898	20%	323	1732	2087	21%	355	1885	2269	20%	384
8250	951	1027	8%	76	1273	1465	15%	192	1419	1701	20%	282	1582	1900	20%	318	1741	2089	20%	348	1894	2271	20%	377
8300	956	1028	8%	72	1279	1467	15%	188	1426	1702	19%	276	1590	1901	20%	311	1749	2092	20%	343	1903	2274	19%	371
8350	960	1030	7%	70	1285	1469	14%	184	1432	1705	19%	273	1597	1905	19%	308	1757	2095	19%	338	1912	2277	19%	365
8400	965	1035	7%	70	1291	1476	14%	185	1439	1713	19%	274	1605	1914	19%	309	1765	2105	19%	340	1920	2288	19%	368
8450	969	1041	7%	72	1297	1484	14%	187	1446	1722	19%	276	1612	1923	19%	311	1773	2116	19%	343	1929	2300	19%	371
8500	974	1046	7%	72	1303	1491	14%	188	1452	1730	19%	278	1619	1933	19%	314	1781	2126	19%	345	1938	2311	19%	373
8550	978	1051	7%	73	1309	1498	14%	189	1459	1739	19%	280	1627	1942	19%	315	1789	2136	19%	347	1947	2322	19%	375
8600	983	1056	7%	73	1315	1506	15%	191	1466	1747	19%	281	1634	1952	19%	318	1798	2147	19%	349	1956	2333	19%	377
8650	987	1061	8%	74	1321	1513	15%	192	1472	1756	19%	284	1642	1961	19%	319	1806	2157	19%	351	1965	2345	19%	380
8700	992	1067	8%	75	1327	1520	15%	193	1479	1764	19%	285	1649	1970	19%	321	1814	2167	19%	353	1974	2356	19%	382
8750	996	1072	8%	76	1333	1528	15%	195	1486	1772	19%	286	1656	1980	20%	324	1822	2178	20%	356	1982	2367	19%	385

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
8800	1001	1077	8%	76	1339	1535	15%	196	1492	1781	19%	289	1664	1989	20%	325	1830	2188	20%	358	1991	2379	19%	388
8850	1005	1082	8%	77	1345	1542	15%	197	1499	1789	19%	290	1671	1999	20%	328	1838	2198	20%	360	2000	2390	19%	390
8900	1010	1087	8%	77	1351	1550	15%	199	1506	1798	19%	292	1679	2008	20%	329	1847	2209	20%	362	2009	2401	20%	392
8950	1014	1093	8%	79	1357	1557	15%	200	1512	1806	19%	294	1686	2017	20%	331	1855	2219	20%	364	2018	2412	20%	394
9000	1019	1098	8%	79	1363	1564	15%	201	1519	1815	19%	296	1693	2027	20%	334	1863	2230	20%	367	2027	2424	20%	397
9050	1024	1103	8%	79	1369	1572	15%	203	1525	1823	20%	298	1701	2036	20%	335	1871	2240	20%	369	2036	2435	20%	399
9100	1028	1106	8%	78	1375	1577	15%	202	1532	1829	19%	297	1708	2043	20%	335	1879	2247	20%	368	2044	2442	19%	398
9150	1033	1110	7%	77	1381	1581	15%	200	1539	1834	19%	295	1716	2049	19%	333	1887	2254	19%	367	2053	2450	19%	397
9200	1037	1113	7%	76	1387	1586	14%	199	1545	1840	19%	295	1723	2055	19%	332	1895	2260	19%	365	2062	2457	19%	395
9250	1042	1116	7%	74	1394	1591	14%	197	1552	1845	19%	293	1730	2061	19%	331	1904	2267	19%	363	2071	2464	19%	393
9300	1046	1120	7%	74	1400	1596	14%	196	1559	1851	19%	292	1738	2067	19%	329	1912	2274	19%	362	2080	2472	19%	392
9350	1051	1123	7%	72	1406	1600	14%	194	1565	1856	19%	291	1745	2073	19%	328	1920	2281	19%	361	2089	2479	19%	390
9400	1055	1126	7%	71	1412	1605	14%	193	1572	1862	18%	290	1753	2080	19%	327	1928	2287	19%	359	2098	2486	19%	388
9450	1060	1130	7%	70	1418	1610	14%	192	1579	1867	18%	288	1760	2086	19%	326	1936	2294	19%	358	2106	2494	18%	388
9500	1063	1133	7%	70	1422	1614	14%	192	1583	1873	18%	290	1765	2092	19%	327	1941	2301	19%	360	2112	2501	18%	389
9550	1066	1136	7%	70	1426	1619	14%	193	1587	1878	18%	291	1770	2098	19%	328	1946	2308	19%	362	2118	2509	18%	391
9600	1069	1140	7%	71	1430	1624	14%	194	1591	1884	18%	293	1774	2104	19%	330	1952	2315	19%	363	2123	2516	19%	393
9650	1072	1143	7%	71	1434	1629	14%	195	1595	1889	18%	294	1779	2110	19%	331	1957	2321	19%	364	2129	2523	19%	394
9700	1075	1146	7%	71	1438	1633	14%	195	1599	1895	18%	296	1783	2116	19%	333	1962	2328	19%	366	2134	2531	19%	397
9750	1079	1150	7%	71	1442	1638	14%	196	1604	1900	18%	296	1788	2123	19%	335	1967	2335	19%	368	2140	2538	19%	398
9800	1082	1153	7%	71	1446	1643	14%	197	1608	1906	19%	298	1793	2129	19%	336	1972	2342	19%	370	2145	2545	19%	400
9850	1085	1156	7%	71	1450	1648	14%	198	1612	1911	19%	299	1797	2135	19%	338	1977	2348	19%	371	2151	2553	19%	402
9900	1088	1160	7%	72	1454	1652	14%	198	1616	1917	19%	301	1802	2141	19%	339	1982	2355	19%	373	2157	2560	19%	403
9950	1091	1163	7%	72	1458	1657	14%	199	1620	1922	19%	302	1807	2147	19%	340	1987	2362	19%	375	2162	2567	19%	405
10000	1094	1166	7%	72	1462	1662	14%	200	1624	1928	19%	304	1811	2153	19%	342	1992	2369	19%	377	2168	2575	19%	407
10050	1098	1170	7%	72	1466	1667	14%	201	1629	1933	19%	304	1816	2160	19%	344	1997	2376	19%	379	2173	2582	19%	409
10100	1101	1173	7%	72	1470	1671	14%	201	1633	1939	19%	306	1821	2166	19%	345	2003	2382	19%	379	2179	2590	19%	411
10150	1104	1176	6%	72	1474	1675	14%	201	1637	1943	19%	306	1825	2171	19%	346	2008	2388	19%	380	2184	2595	19%	411
10200	1107	1178	6%	71	1478	1679	14%	201	1641	1947	19%	306	1830	2175	19%	345	2013	2393	19%	380	2190	2601	19%	411
10250	1110	1181	6%	71	1482	1682	14%	200	1645	1951	19%	306	1834	2180	19%	346	2018	2397	19%	379	2195	2606	19%	411
10300	1113	1183	6%	70	1486	1686	13%	200	1649	1955	19%	306	1839	2184	19%	345	2023	2402	19%	379	2201	2611	19%	410
10350	1116	1186	6%	70	1490	1689	13%	199	1654	1959	18%	305	1844	2188	19%	344	2028	2407	19%	379	2207	2617	19%	410

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
10400	1120	1188	6%	68	1493	1693	13%	200	1658	1963	18%	305	1848	2193	19%	345	2033	2412	19%	379	2212	2622	19%	410
10450	1123	1191	6%	68	1497	1696	13%	199	1662	1967	18%	305	1853	2197	19%	344	2038	2417	19%	379	2218	2627	18%	409
10500	1126	1193	6%	67	1501	1700	13%	199	1666	1971	18%	305	1858	2202	18%	344	2043	2422	19%	379	2223	2633	18%	410
10550	1129	1196	6%	67	1505	1703	13%	198	1670	1975	18%	305	1862	2206	18%	344	2048	2427	18%	379	2229	2638	18%	409
10600	1132	1199	6%	67	1509	1707	13%	198	1674	1979	18%	305	1867	2211	18%	344	2054	2432	18%	378	2234	2643	18%	409
10650	1135	1201	6%	66	1513	1710	13%	197	1678	1983	18%	305	1872	2215	18%	343	2059	2436	18%	377	2240	2648	18%	408
10700	1139	1204	6%	65	1517	1714	13%	197	1683	1987	18%	304	1876	2219	18%	343	2064	2441	18%	377	2245	2654	18%	409
10750	1142	1206	6%	64	1521	1717	13%	196	1687	1991	18%	304	1881	2224	18%	343	2069	2446	18%	377	2251	2659	18%	408
10800	1145	1209	6%	64	1525	1721	13%	196	1691	1995	18%	304	1885	2228	18%	343	2074	2451	18%	377	2256	2664	18%	408
10850	1148	1211	6%	63	1529	1725	13%	196	1695	1999	18%	304	1890	2233	18%	343	2079	2456	18%	377	2262	2670	18%	408
10900	1151	1214	5%	63	1533	1728	13%	195	1699	2003	18%	304	1895	2237	18%	342	2084	2461	18%	377	2268	2675	18%	407
10950	1154	1216	5%	62	1537	1732	13%	195	1703	2007	18%	304	1899	2242	18%	343	2089	2466	18%	377	2273	2680	18%	407
11000	1157	1219	5%	62	1541	1735	13%	194	1708	2011	18%	303	1904	2246	18%	342	2094	2471	18%	377	2279	2686	18%	407
11050	1161	1222	5%	61	1545	1739	13%	194	1712	2015	18%	303	1909	2250	18%	341	2099	2475	18%	376	2284	2691	18%	407
11100	1164	1224	5%	60	1549	1742	12%	193	1716	2019	18%	303	1913	2255	18%	342	2105	2480	18%	375	2290	2696	18%	406
11150	1167	1227	5%	60	1553	1746	12%	193	1720	2023	18%	303	1918	2259	18%	341	2110	2485	18%	375	2295	2701	18%	406
11200	1170	1229	5%	59	1557	1749	12%	192	1724	2027	18%	303	1923	2264	18%	341	2115	2490	18%	375	2301	2707	18%	406
11250	1173	1232	5%	59	1561	1753	12%	192	1728	2031	18%	303	1927	2268	18%	341	2120	2495	18%	375	2306	2712	18%	406
11300	1176	1234	5%	58	1565	1756	12%	191	1733	2035	17%	302	1932	2273	18%	341	2125	2500	18%	375	2312	2717	18%	405
11350	1180	1237	5%	57	1569	1760	12%	191	1737	2039	17%	302	1936	2277	18%	341	2130	2505	18%	375	2318	2723	17%	405
11400	1183	1239	5%	56	1573	1763	12%	190	1741	2042	17%	301	1941	2281	18%	340	2135	2510	18%	375	2323	2728	17%	405
11450	1186	1242	5%	56	1577	1767	12%	190	1745	2046	17%	301	1946	2286	17%	340	2140	2514	17%	374	2329	2733	17%	404
11500	1189	1245	5%	56	1581	1770	12%	189	1749	2050	17%	301	1950	2290	17%	340	2145	2519	17%	374	2334	2739	17%	405
11550	1191	1247	5%	56	1584	1774	12%	190	1753	2055	17%	302	1954	2295	17%	341	2150	2525	17%	375	2339	2744	17%	405
11600	1194	1250	5%	56	1588	1778	12%	190	1756	2059	17%	303	1958	2300	17%	342	2154	2530	17%	376	2344	2751	17%	407
11650	1197	1253	5%	56	1591	1782	12%	191	1760	2064	17%	304	1963	2306	17%	343	2159	2536	17%	377	2349	2757	17%	408
11700	1199	1256	5%	57	1595	1786	12%	191	1764	2069	17%	305	1967	2311	17%	344	2164	2542	17%	378	2354	2763	17%	409
11750	1202	1259	5%	57	1598	1790	12%	192	1768	2074	17%	306	1971	2316	18%	345	2168	2548	18%	380	2359	2769	17%	410
11800	1205	1262	5%	57	1602	1795	12%	193	1772	2078	17%	306	1976	2321	17%	345	2173	2554	18%	381	2364	2776	17%	412
11850	1207	1264	5%	57	1605	1799	12%	194	1776	2083	17%	307	1980	2327	18%	347	2178	2559	18%	381	2369	2782	17%	413
11900	1210	1267	5%	57	1609	1803	12%	194	1779	2088	17%	309	1984	2332	18%	348	2182	2565	18%	383	2374	2788	17%	414
11950	1213	1270	5%	57	1612	1807	12%	195	1783	2092	17%	309	1988	2337	18%	349	2187	2571	18%	384	2380	2795	17%	415

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
	12000	1215	1273	5%	58	1616	1811	12%	195	1787	2097	17%	310	1993	2342	18%	349	2192	2577	18%	385	2385	2801	17%
12050	1218	1276	5%	58	1619	1815	12%	196	1791	2102	17%	311	1997	2348	18%	351	2196	2583	18%	387	2390	2807	17%	417
12100	1221	1279	5%	58	1622	1819	12%	197	1795	2107	17%	312	2001	2353	18%	352	2201	2588	18%	387	2395	2814	17%	419
12150	1223	1282	5%	59	1626	1823	12%	197	1798	2111	17%	313	2005	2358	18%	353	2206	2594	18%	388	2400	2820	17%	420
12200	1226	1285	5%	59	1629	1827	12%	198	1802	2116	17%	314	2010	2364	18%	354	2210	2600	18%	390	2405	2826	18%	421
12250	1229	1287	5%	58	1633	1831	12%	198	1806	2121	17%	315	2014	2369	18%	355	2215	2606	18%	391	2410	2832	18%	422
12300	1231	1290	5%	59	1636	1835	12%	199	1810	2125	17%	315	2018	2374	18%	356	2220	2612	18%	392	2415	2839	18%	424
12350	1234	1293	5%	59	1640	1839	12%	199	1814	2130	17%	316	2022	2379	18%	357	2225	2617	18%	392	2420	2845	18%	425
12400	1237	1296	5%	59	1643	1843	12%	200	1818	2135	17%	317	2027	2385	18%	358	2229	2623	18%	394	2425	2851	18%	426
12450	1239	1299	5%	60	1647	1848	12%	201	1821	2140	17%	319	2031	2390	18%	359	2234	2629	18%	395	2430	2858	18%	428
12500	1241	1302	5%	61	1650	1852	12%	202	1825	2144	17%	319	2034	2395	18%	361	2238	2635	18%	397	2435	2864	18%	429
12550	1244	1305	5%	61	1653	1856	12%	203	1828	2149	18%	321	2038	2400	18%	362	2242	2640	18%	398	2439	2870	18%	431
12600	1246	1307	5%	61	1656	1860	12%	204	1831	2154	18%	323	2042	2406	18%	364	2246	2646	18%	400	2444	2877	18%	433
12650	1249	1310	5%	61	1659	1864	12%	205	1835	2158	18%	323	2046	2411	18%	365	2251	2652	18%	401	2449	2883	18%	434
12700	1251	1313	5%	62	1662	1868	12%	206	1838	2163	18%	325	2050	2416	18%	366	2255	2658	18%	403	2453	2889	18%	436
12750	1254	1316	5%	62	1666	1872	12%	206	1842	2168	18%	326	2054	2422	18%	368	2259	2664	18%	405	2458	2895	18%	437
12800	1256	1319	5%	63	1669	1876	12%	207	1845	2173	18%	328	2058	2427	18%	369	2263	2669	18%	406	2462	2902	18%	440
12850	1258	1322	5%	64	1672	1880	12%	208	1849	2177	18%	328	2061	2432	18%	371	2268	2675	18%	407	2467	2908	18%	441
12900	1261	1325	5%	64	1675	1884	12%	209	1852	2182	18%	330	2065	2437	18%	372	2272	2681	18%	409	2472	2914	18%	442
12950	1263	1327	5%	64	1678	1888	13%	210	1856	2187	18%	331	2069	2443	18%	374	2276	2687	18%	411	2476	2921	18%	445
13000	1266	1330	5%	64	1681	1892	13%	211	1859	2191	18%	332	2073	2448	18%	375	2280	2693	18%	413	2481	2927	18%	446
13050	1268	1333	5%	65	1684	1896	13%	212	1863	2196	18%	333	2077	2453	18%	376	2284	2698	18%	414	2486	2933	18%	447
13100	1270	1336	5%	66	1688	1901	13%	213	1866	2201	18%	335	2081	2458	18%	377	2289	2704	18%	415	2490	2940	18%	450
13150	1273	1339	5%	66	1691	1905	13%	214	1870	2206	18%	336	2085	2464	18%	379	2293	2710	18%	417	2495	2946	18%	451
13200	1275	1342	5%	67	1694	1909	13%	215	1873	2210	18%	337	2088	2469	18%	381	2297	2716	18%	419	2499	2952	18%	453
13250	1278	1345	5%	67	1697	1913	13%	216	1876	2215	18%	339	2092	2474	18%	382	2301	2722	18%	421	2504	2958	18%	454
13300	1280	1348	5%	68	1700	1917	13%	217	1880	2220	18%	340	2096	2479	18%	383	2306	2727	18%	421	2509	2965	18%	456
13350	1283	1350	5%	67	1703	1921	13%	218	1883	2224	18%	341	2100	2485	18%	385	2310	2733	18%	423	2513	2971	18%	458
13400	1285	1353	5%	68	1707	1925	13%	218	1887	2229	18%	342	2104	2490	18%	386	2314	2739	18%	425	2518	2977	18%	459
13450	1287	1356	5%	69	1710	1929	13%	219	1890	2234	18%	344	2108	2495	18%	387	2318	2745	18%	427	2522	2984	18%	462
13500	1290	1359	5%	69	1713	1933	13%	220	1894	2239	18%	345	2112	2501	18%	389	2323	2751	18%	428	2527	2990	18%	463
13550	1292	1362	5%	70	1716	1937	13%	221	1897	2243	18%	346	2115	2506	18%	391	2327	2756	18%	429	2532	2996	18%	464

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
13600	1295	1365	5%	70	1719	1941	13%	222	1901	2248	18%	347	2119	2511	19%	392	2331	2762	18%	431	2536	3002	18%	466
13650	1297	1368	5%	71	1722	1945	13%	223	1904	2253	18%	349	2123	2516	19%	393	2335	2768	19%	433	2541	3009	18%	468
13700	1299	1370	6%	71	1726	1950	13%	224	1908	2257	18%	349	2127	2522	19%	395	2340	2774	19%	434	2546	3015	18%	469
13750	1302	1373	5%	71	1729	1954	13%	225	1911	2262	18%	351	2131	2527	19%	396	2344	2780	19%	436	2550	3021	18%	471
13800	1304	1376	6%	72	1732	1958	13%	226	1914	2267	18%	353	2135	2532	19%	397	2348	2785	19%	437	2555	3028	19%	473
13850	1307	1379	6%	72	1735	1962	13%	227	1918	2272	18%	354	2139	2537	19%	398	2352	2791	19%	439	2559	3034	19%	475
13900	1309	1382	6%	73	1738	1966	13%	228	1921	2276	18%	355	2142	2543	19%	401	2357	2797	19%	440	2564	3040	19%	476
13950	1312	1385	6%	73	1741	1970	13%	229	1925	2281	18%	356	2146	2548	19%	402	2361	2803	19%	442	2569	3047	19%	478
14000	1314	1388	6%	74	1744	1974	13%	230	1928	2286	19%	358	2150	2553	19%	403	2365	2809	19%	444	2573	3053	19%	480
14050	1316	1391	6%	75	1748	1978	13%	230	1932	2290	19%	358	2154	2558	19%	404	2369	2814	19%	445	2578	3059	19%	481
14100	1319	1393	6%	74	1751	1982	13%	231	1935	2295	19%	360	2158	2564	19%	406	2374	2820	19%	446	2582	3065	19%	483
14150	1321	1396	6%	75	1754	1986	13%	232	1939	2300	19%	361	2162	2569	19%	407	2378	2826	19%	448	2587	3072	19%	485
14200	1324	1399	6%	75	1757	1990	13%	233	1942	2305	19%	363	2166	2574	19%	408	2382	2832	19%	450	2592	3078	19%	486
14250	1326	1402	6%	76	1760	1994	13%	234	1946	2309	19%	363	2169	2580	19%	411	2386	2838	19%	452	2596	3084	19%	488
14300	1329	1405	6%	76	1763	1998	13%	235	1949	2314	19%	365	2173	2585	19%	412	2391	2843	19%	452	2601	3091	19%	490
14350	1331	1408	6%	77	1767	2003	13%	236	1953	2319	19%	366	2177	2590	19%	413	2395	2849	19%	454	2606	3097	19%	491
14400	1333	1411	6%	78	1770	2006	13%	236	1956	2323	19%	367	2181	2595	19%	414	2399	2854	19%	455	2610	3103	19%	493
14450	1336	1413	6%	77	1773	2010	13%	237	1959	2327	19%	368	2185	2600	19%	415	2403	2860	19%	457	2615	3108	19%	493
14500	1338	1416	6%	78	1776	2014	13%	238	1963	2331	19%	368	2189	2604	19%	415	2408	2864	19%	456	2619	3114	19%	495
14550	1341	1418	6%	77	1779	2017	13%	238	1966	2335	19%	369	2193	2608	19%	415	2412	2869	19%	457	2624	3119	19%	495
14600	1343	1421	6%	78	1782	2021	13%	239	1970	2339	19%	369	2196	2612	19%	416	2416	2874	19%	458	2629	3124	19%	495
14650	1345	1424	6%	79	1786	2024	13%	238	1973	2343	19%	370	2200	2617	19%	417	2420	2878	19%	458	2633	3129	19%	496
14700	1348	1426	6%	78	1788	2027	13%	239	1976	2346	19%	370	2203	2621	19%	418	2424	2883	19%	459	2637	3134	19%	497
14750	1350	1429	6%	79	1790	2031	13%	241	1978	2350	19%	372	2206	2625	19%	419	2426	2888	19%	462	2640	3139	19%	499
14800	1352	1431	6%	79	1793	2034	13%	241	1981	2354	19%	373	2208	2630	19%	422	2429	2892	19%	463	2643	3144	19%	501
14850	1354	1434	6%	80	1795	2038	14%	243	1983	2358	19%	375	2211	2634	19%	423	2432	2897	19%	465	2646	3149	19%	503
14900	1356	1436	6%	80	1798	2041	14%	243	1985	2362	19%	377	2214	2638	19%	424	2435	2902	19%	467	2649	3154	19%	505
14950	1358	1439	6%	81	1800	2045	14%	245	1988	2366	19%	378	2216	2642	19%	426	2438	2907	19%	469	2652	3159	19%	507
15000	1360	1441	6%	81	1802	2048	14%	246	1990	2369	19%	379	2219	2647	19%	428	2441	2911	19%	470	2656	3165	19%	509
15050	1362	1444	6%	82	1805	2051	14%	246	1992	2373	19%	381	2222	2651	19%	429	2444	2916	19%	472	2659	3170	19%	511
15100	1364	1446	6%	82	1807	2055	14%	248	1995	2377	19%	382	2224	2655	19%	431	2447	2921	19%	474	2662	3175	19%	513
15150	1366	1449	6%	83	1809	2058	14%	249	1997	2381	19%	384	2227	2659	19%	432	2449	2925	19%	476	2665	3180	19%	515

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing		Proposed Update		Existing		Proposed Update		Existing		Proposed Update		Existing		Proposed Update		Existing		Proposed Update		Existing		Proposed Update	
			% Change	\$ Change			% Change	\$ Change			% Change	\$ Change			% Change	\$ Change			% Change	\$ Change			% Change	\$ Change
15200	1368	1452	6%	84	1812	2062	14%	250	1999	2385	19%	386	2229	2664	19%	435	2452	2930	19%	478	2668	3185	19%	517
15250	1370	1454	6%	84	1814	2065	14%	251	2002	2388	19%	386	2232	2668	20%	436	2455	2935	20%	480	2671	3190	19%	519
15300	1372	1457	6%	85	1817	2069	14%	252	2004	2392	19%	388	2235	2672	20%	437	2458	2939	20%	481	2674	3195	19%	521
15350	1374	1459	6%	85	1819	2072	14%	253	2006	2396	19%	390	2237	2676	20%	439	2461	2944	20%	483	2677	3200	20%	523
15400	1376	1462	6%	86	1821	2076	14%	255	2009	2400	19%	391	2240	2681	20%	441	2464	2949	20%	485	2681	3205	20%	524
15450	1378	1464	6%	86	1824	2079	14%	255	2011	2404	20%	393	2242	2685	20%	443	2467	2953	20%	486	2684	3210	20%	526
15500	1380	1467	6%	87	1826	2082	14%	256	2013	2408	20%	395	2245	2689	20%	444	2470	2958	20%	488	2687	3216	20%	529
15550	1382	1469	6%	87	1828	2086	14%	258	2016	2411	20%	395	2248	2693	20%	445	2472	2963	20%	491	2690	3221	20%	531
15600	1384	1472	6%	88	1831	2089	14%	258	2018	2415	20%	397	2250	2698	20%	448	2475	2968	20%	493	2693	3226	20%	533
15650	1386	1474	6%	88	1833	2093	14%	260	2021	2419	20%	398	2253	2702	20%	449	2478	2972	20%	494	2696	3231	20%	535
15700	1388	1477	6%	89	1835	2096	14%	261	2023	2423	20%	400	2256	2706	20%	450	2481	2977	20%	496	2699	3236	20%	537
15750	1390	1480	6%	90	1838	2100	14%	262	2025	2427	20%	402	2258	2711	20%	453	2484	2982	20%	498	2703	3241	20%	538
15800	1392	1482	6%	90	1840	2103	14%	263	2028	2430	20%	402	2261	2715	20%	454	2487	2986	20%	499	2706	3246	20%	540
15850	1394	1485	7%	91	1843	2107	14%	264	2030	2434	20%	404	2263	2719	20%	456	2490	2991	20%	501	2709	3251	20%	542
15900	1396	1487	7%	91	1845	2110	14%	265	2032	2438	20%	406	2266	2723	20%	457	2493	2996	20%	503	2712	3256	20%	544
15950	1398	1490	7%	92	1847	2113	14%	266	2035	2442	20%	407	2269	2728	20%	459	2495	3000	20%	505	2715	3261	20%	546
16000	1400	1492	7%	92	1850	2117	14%	267	2037	2446	20%	409	2271	2732	20%	461	2498	3005	20%	507	2718	3266	20%	548
16050	1402	1495	7%	93	1852	2120	14%	268	2039	2450	20%	411	2274	2736	20%	462	2501	3010	20%	509	2721	3272	20%	551
16100	1404	1497	7%	93	1854	2124	15%	270	2042	2453	20%	411	2276	2740	20%	464	2504	3014	20%	510	2724	3277	20%	553
16150	1406	1500	7%	94	1857	2127	15%	270	2044	2457	20%	413	2279	2745	20%	466	2507	3019	20%	512	2728	3282	20%	554
16200	1408	1502	7%	94	1859	2131	15%	272	2046	2461	20%	415	2282	2749	20%	467	2510	3024	20%	514	2731	3287	20%	556
16250	1410	1505	7%	95	1861	2134	15%	273	2049	2465	20%	416	2284	2753	21%	469	2513	3029	21%	516	2734	3292	20%	558
16300	1412	1508	7%	96	1864	2137	15%	273	2051	2469	20%	418	2287	2757	21%	470	2516	3033	21%	517	2737	3297	20%	560
16350	1414	1510	7%	96	1866	2141	15%	275	2053	2473	20%	420	2290	2763	21%	473	2518	3039	21%	521	2740	3303	21%	563
16400	1416	1513	7%	97	1869	2145	15%	276	2056	2478	21%	422	2292	2768	21%	476	2521	3045	21%	524	2743	3309	21%	566
16450	1418	1516	7%	98	1871	2149	15%	278	2058	2483	21%	425	2295	2773	21%	478	2524	3050	21%	526	2746	3316	21%	570
16500	1420	1519	7%	99	1873	2154	15%	281	2060	2487	21%	427	2297	2778	21%	481	2527	3056	21%	529	2749	3322	21%	573
16550	1422	1522	7%	100	1876	2158	15%	282	2063	2492	21%	429	2300	2783	21%	483	2530	3062	21%	532	2753	3328	21%	575
16600	1424	1524	7%	100	1878	2162	15%	284	2065	2496	21%	431	2303	2788	21%	485	2533	3067	21%	534	2756	3334	21%	578
16650	1426	1527	7%	101	1880	2166	15%	286	2067	2501	21%	434	2305	2794	21%	489	2536	3073	21%	537	2759	3340	21%	581
16700	1428	1530	7%	102	1883	2170	15%	287	2070	2506	21%	436	2308	2799	21%	491	2539	3079	21%	540	2762	3347	21%	585
16750	1430	1533	7%	103	1885	2174	15%	289	2072	2510	21%	438	2310	2804	21%	494	2541	3084	21%	543	2765	3353	21%	588

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
	16800	1432	1536	7%	104	1887	2178	15%	291	2074	2515	21%	441	2313	2809	21%	496	2544	3090	21%	546	2768	3359	21%
16850	1434	1539	7%	105	1890	2182	15%	292	2077	2520	21%	443	2316	2814	22%	498	2547	3096	22%	549	2771	3365	21%	594
16900	1436	1541	7%	105	1892	2186	16%	294	2079	2524	21%	445	2318	2819	22%	501	2550	3101	22%	551	2775	3371	21%	596
16950	1438	1544	7%	106	1895	2190	16%	295	2082	2528	21%	447	2321	2825	22%	504	2553	3107	22%	554	2778	3377	22%	599
17000	1440	1547	7%	107	1897	2194	16%	297	2084	2533	22%	449	2324	2830	22%	506	2556	3113	22%	557	2781	3384	22%	603
17050	1442	1550	7%	108	1899	2198	16%	299	2086	2538	22%	452	2326	2835	22%	509	2559	3118	22%	559	2784	3390	22%	606
17100	1444	1553	8%	109	1902	2202	16%	300	2089	2543	22%	454	2329	2840	22%	511	2562	3124	22%	562	2787	3396	22%	609
17150	1446	1555	8%	109	1904	2206	16%	302	2091	2547	22%	456	2331	2845	22%	514	2564	3130	22%	566	2790	3402	22%	612
17200	1448	1558	8%	110	1906	2210	16%	304	2093	2552	22%	459	2334	2850	22%	516	2567	3136	22%	569	2793	3408	22%	615
17250	1450	1561	8%	111	1909	2214	16%	305	2096	2557	22%	461	2337	2856	22%	519	2570	3141	22%	571	2796	3415	22%	619
17300	1452	1564	8%	112	1911	2218	16%	307	2098	2561	22%	463	2339	2861	22%	522	2573	3147	22%	574	2800	3421	22%	621
17350	1454	1567	8%	113	1914	2222	16%	308	2100	2566	22%	466	2342	2866	22%	524	2576	3153	22%	577	2803	3427	22%	624
17400	1456	1569	8%	113	1916	2226	16%	310	2103	2570	22%	467	2344	2871	22%	527	2579	3158	22%	579	2806	3433	22%	627
17450	1458	1572	8%	114	1918	2230	16%	312	2105	2575	22%	470	2347	2876	23%	529	2582	3164	23%	582	2809	3439	22%	630
17500	1460	1575	8%	115	1921	2234	16%	313	2107	2580	22%	473	2350	2882	23%	532	2585	3170	23%	585	2812	3445	23%	633
17550	1462	1578	8%	116	1923	2238	16%	315	2110	2584	22%	474	2352	2887	23%	535	2588	3175	23%	587	2815	3452	23%	637
17600	1464	1581	8%	117	1925	2242	16%	317	2112	2589	23%	477	2355	2892	23%	537	2590	3181	23%	591	2818	3458	23%	640
17650	1466	1584	8%	118	1928	2246	16%	318	2114	2594	23%	480	2358	2897	23%	539	2593	3187	23%	594	2821	3464	23%	643
17700	1468	1586	8%	118	1930	2250	17%	320	2117	2598	23%	481	2360	2902	23%	542	2596	3192	23%	596	2825	3470	23%	645
17750	1470	1589	8%	119	1932	2254	17%	322	2119	2603	23%	484	2363	2907	23%	544	2599	3198	23%	599	2828	3476	23%	648
17800	1472	1592	8%	120	1935	2258	17%	323	2121	2607	23%	486	2365	2913	23%	548	2602	3204	23%	602	2831	3482	23%	651
17850	1474	1595	8%	121	1937	2262	17%	325	2124	2612	23%	488	2368	2918	23%	550	2605	3209	23%	604	2834	3489	23%	655
17900	1476	1598	8%	122	1940	2266	17%	326	2126	2617	23%	491	2371	2923	23%	552	2608	3215	23%	607	2837	3495	23%	658
17950	1478	1600	8%	122	1942	2270	17%	328	2128	2621	23%	493	2373	2928	23%	555	2611	3221	23%	610	2840	3501	23%	661
18000	1480	1603	8%	123	1944	2274	17%	330	2131	2626	23%	495	2376	2933	23%	557	2613	3227	23%	614	2843	3507	23%	664
18050	1482	1606	8%	124	1947	2278	17%	331	2133	2631	23%	498	2378	2938	24%	560	2616	3232	24%	616	2847	3513	23%	666
18100	1484	1609	8%	125	1949	2282	17%	333	2135	2635	23%	500	2381	2944	24%	563	2619	3238	24%	619	2850	3520	23%	670
18150	1486	1612	8%	126	1951	2286	17%	335	2138	2640	23%	502	2384	2949	24%	565	2622	3244	24%	622	2853	3526	24%	673
18200	1488	1614	9%	126	1954	2290	17%	336	2140	2644	24%	504	2386	2954	24%	568	2625	3249	24%	624	2856	3532	24%	676
18250	1490	1617	9%	127	1956	2294	17%	338	2143	2649	24%	506	2389	2959	24%	570	2628	3255	24%	627	2859	3538	24%	679
18300	1492	1620	9%	128	1958	2298	17%	340	2145	2654	24%	509	2392	2964	24%	572	2631	3261	24%	630	2862	3544	24%	682
18350	1494	1623	9%	129	1961	2302	17%	341	2147	2658	24%	511	2394	2969	24%	575	2634	3266	24%	632	2865	3550	24%	685

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
18400	1496	1626	9%	130	1963	2306	17%	343	2150	2663	24%	513	2397	2975	24%	578	2636	3272	24%	636	2868	3557	24%	689
18450	1498	1629	9%	131	1966	2310	17%	344	2152	2668	24%	516	2399	2980	24%	581	2639	3278	24%	639	2872	3563	24%	691
18500	1500	1631	9%	131	1968	2314	18%	346	2154	2672	24%	518	2402	2985	24%	583	2642	3283	24%	641	2875	3569	24%	694
18550	1502	1634	9%	132	1970	2318	18%	348	2157	2677	24%	520	2405	2990	24%	585	2645	3289	24%	644	2878	3575	24%	697
18600	1504	1637	9%	133	1973	2322	18%	349	2159	2681	24%	522	2407	2995	24%	588	2648	3295	24%	647	2881	3581	24%	700
18650	1506	1640	9%	134	1975	2326	18%	351	2161	2686	24%	525	2410	3000	24%	590	2651	3300	24%	649	2884	3588	24%	704
18700	1508	1643	9%	135	1977	2330	18%	353	2164	2691	24%	527	2412	3006	25%	594	2654	3306	25%	652	2887	3594	24%	707
18750	1510	1645	9%	135	1980	2334	18%	354	2166	2695	24%	529	2415	3011	25%	596	2657	3312	25%	655	2890	3600	25%	710
18800	1512	1648	9%	136	1982	2338	18%	356	2168	2700	25%	532	2418	3016	25%	598	2659	3317	25%	658	2893	3606	25%	713
18850	1514	1651	9%	137	1984	2342	18%	358	2171	2705	25%	534	2420	3021	25%	601	2662	3323	25%	661	2897	3612	25%	715
18900	1516	1654	9%	138	1987	2346	18%	359	2173	2709	25%	536	2423	3026	25%	603	2665	3329	25%	664	2900	3618	25%	718
18950	1518	1657	9%	139	1989	2350	18%	361	2175	2714	25%	539	2426	3031	25%	605	2668	3335	25%	667	2903	3625	25%	722
19000	1520	1660	9%	140	1992	2354	18%	362	2178	2718	25%	540	2428	3037	25%	609	2671	3340	25%	669	2906	3631	25%	725
19050	1522	1662	9%	140	1994	2358	18%	364	2180	2723	25%	543	2431	3042	25%	611	2674	3346	25%	672	2909	3637	25%	728
19100	1524	1665	9%	141	1996	2362	18%	366	2182	2728	25%	546	2433	3047	25%	614	2677	3352	25%	675	2912	3643	25%	731
19150	1526	1668	9%	142	1999	2366	18%	367	2185	2732	25%	547	2436	3052	25%	616	2680	3357	25%	677	2915	3649	25%	734
19200	1528	1671	9%	143	2001	2370	18%	369	2187	2737	25%	550	2439	3057	25%	618	2682	3363	25%	681	2918	3656	25%	738
19250	1530	1674	9%	144	2003	2374	19%	371	2189	2742	25%	553	2441	3062	25%	621	2685	3369	25%	684	2922	3662	25%	740
19300	1532	1676	9%	144	2006	2378	19%	372	2192	2746	25%	554	2444	3068	26%	624	2688	3374	26%	686	2925	3668	25%	743
19350	1535	1679	9%	144	2008	2382	19%	374	2194	2751	25%	557	2446	3073	26%	627	2691	3380	26%	689	2928	3674	25%	746
19400	1537	1682	9%	145	2011	2386	19%	375	2196	2756	25%	560	2449	3078	26%	629	2694	3386	26%	692	2931	3680	26%	749
19450	1539	1684	9%	145	2013	2389	19%	376	2199	2759	25%	560	2452	3082	26%	630	2697	3390	26%	693	2934	3685	26%	751
19500	1541	1686	9%	145	2015	2392	19%	377	2201	2762	26%	561	2454	3086	26%	632	2700	3394	26%	694	2937	3690	26%	753
19550	1543	1689	9%	146	2018	2395	19%	377	2203	2766	26%	563	2457	3089	26%	632	2703	3398	26%	695	2940	3694	26%	754
19600	1545	1691	9%	146	2020	2398	19%	378	2206	2769	26%	563	2460	3093	26%	633	2705	3402	26%	697	2944	3698	26%	754
19650	1547	1693	9%	146	2022	2401	19%	379	2208	2772	26%	564	2462	3097	26%	635	2708	3406	26%	698	2947	3703	26%	756
19700	1549	1695	9%	146	2025	2403	19%	378	2211	2776	26%	565	2465	3100	26%	635	2711	3410	26%	699	2950	3707	26%	757
19750	1551	1697	9%	146	2027	2406	19%	379	2213	2779	26%	566	2467	3104	26%	637	2714	3414	26%	700	2953	3711	26%	758
19800	1553	1699	9%	146	2029	2409	19%	380	2215	2782	26%	567	2470	3108	26%	638	2717	3418	26%	701	2956	3716	26%	760
19850	1555	1701	9%	146	2032	2412	19%	380	2218	2785	26%	567	2473	3111	26%	638	2720	3422	26%	702	2959	3720	26%	761
19900	1557	1703	9%	146	2034	2415	19%	381	2220	2789	26%	569	2475	3115	26%	640	2723	3426	26%	703	2962	3724	26%	762
19950	1559	1705	9%	146	2037	2418	19%	381	2222	2792	26%	570	2478	3119	26%	641	2726	3430	26%	704	2965	3729	26%	764

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
20000	1561	1708	9%	147	2039	2421	19%	382	2225	2795	26%	570	2480	3122	26%	642	2728	3434	26%	706	2969	3733	26%	764
20050		1710		1710		2424				2798				3126				3438				3738		
20100		1712		1712		2427				2802				3129				3442				3742		
20150		1714		1714		2430				2805				3133				3446				3746		
20200		1716		1716		2433				2808				3137				3450				3751		
20250		1718		1718		2435				2811				3140				3454				3755		
20300		1720		1720		2438				2815				3144				3458				3759		
20350		1722		1722		2441				2818				3148				3462				3764		
20400		1724		1724		2444				2821				3151				3467				3768		
20450		1726		1726		2447				2825				3155				3471				3772		
20500		1729		1729		2450				2828				3159				3475				3777		
20550		1731		1731		2453				2831				3162				3479				3781		
20600		1733		1733		2456				2834				3166				3483				3786		
20650		1735		1735		2459				2838				3170				3487				3790		
20700		1737		1737		2462				2841				3173				3491				3794		
20750		1739		1739		2465				2844				3177				3495				3799		
20800		1741		1741		2467				2847				3181				3499				3803		
20850		1743		1743		2470				2851				3184				3503				3807		
20900		1745		1745		2473				2854				3188				3507				3812		
20950		1748		1748		2476				2857				3192				3511				3816		
21000		1750		1750		2479				2860				3195				3515				3820		
21050		1752		1752		2482				2864				3199				3519				3825		
21100		1754		1754		2485				2867				3202				3523				3829		
21150		1756		1756		2488				2870				3206				3527				3834		
21200		1758		1758		2491				2874				3210				3531				3838		
21250		1760		1760		2494				2877				3213				3535				3842		
21300		1762		1762		2496				2880				3217				3539				3847		
21350		1764		1764		2499				2883				3221				3543				3851		
21400		1766		1766		2502				2887				3224				3547				3855		
21450		1769		1769		2505				2890				3228				3551				3860		
21500		1771		1771		2508				2893				3232				3555				3864		
21550		1773		1773		2511				2896				3235				3559				3868		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
21600		1775		1775		2514				2900				3239				3563				3873		
21650		1777		1777		2517				2903				3243				3567				3877		
21700		1779		1779		2520				2906				3246				3571				3882		
21750		1781		1781		2523				2910				3250				3575				3886		
21800		1783		1783		2526				2913				3254				3579				3890		
21850		1785		1785		2528				2916				3257				3583				3895		
21900		1788		1788		2531				2919				3261				3587				3899		
21950		1790		1790		2534				2923				3265				3591				3903		
22000		1792		1792		2537				2926				3268				3595				3908		
22050		1794		1794		2540				2929				3272				3599				3912		
22100		1796		1796		2543				2932				3275				3603				3916		
22150		1798		1798		2546				2936				3279				3607				3921		
22200		1800		1800		2549				2939				3283				3611				3925		
22250		1802		1802		2552				2942				3286				3615				3930		
22300		1804		1804		2555				2945				3290				3619				3934		
22350		1806		1806		2558				2949				3294				3623				3938		
22400		1809		1809		2560				2952				3297				3627				3943		
22450		1811		1811		2563				2955				3301				3631				3947		
22500		1813		1813		2566				2959				3305				3635				3951		
22550		1815		1815		2569				2962				3308				3639				3956		
22600		1817		1817		2572				2965				3312				3643				3960		
22650		1819		1819		2575				2968				3316				3647				3964		
22700		1821		1821		2578				2972				3319				3651				3969		
22750		1823		1823		2581				2975				3323				3655				3973		
22800		1825		1825		2584				2978				3327				3659				3978		
22850		1828		1828		2587				2981				3330				3663				3982		
22900		1830		1830		2590				2985				3334				3667				3986		
22950		1832		1832		2592				2988				3338				3671				3991		
23000		1834		1834		2595				2991				3341				3675				3995		
23050		1836		1836		2598				2994				3345				3679				3999		
23100		1838		1838		2601				2998				3348				3683				4004		
23150		1840		1840		2604				3001				3352				3687				4008		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
23200		1842		1842		2607				3004				3356				3691				4012		
23250		1844		1844		2610				3008				3359				3695				4017		
23300		1846		1846		2613				3011				3363				3699				4021		
23350		1849		1849		2616				3014				3367				3703				4026		
23400		1851		1851		2619				3017				3370				3707				4030		
23450		1853		1853		2622				3021				3374				3711				4034		
23500		1855		1855		2624				3024				3378				3715				4039		
23550		1857		1857		2627				3027				3381				3719				4043		
23600		1859		1859		2630				3030				3385				3723				4047		
23650		1861		1861		2633				3034				3389				3727				4052		
23700		1863		1863		2636				3037				3392				3731				4056		
23750		1865		1865		2639				3040				3396				3735				4060		
23800		1868		1868		2642				3043				3400				3740				4065		
23850		1870		1870		2645				3047				3403				3744				4069		
23900		1872		1872		2648				3050				3407				3748				4074		
23950		1874		1874		2651				3053				3411				3752				4078		
24000		1876		1876		2653				3057				3414				3756				4082		
24050		1878		1878		2656				3060				3418				3760				4087		
24100		1880		1880		2659				3063				3421				3764				4091		
24150		1882		1882		2662				3066				3425				3768				4095		
24200		1884		1884		2665				3070				3429				3772				4100		
24250		1886		1886		2668				3073				3432				3776				4104		
24300		1889		1889		2671				3076				3436				3780				4108		
24350		1891		1891		2674				3079				3440				3784				4113		
24400		1893		1893		2677				3083				3443				3788				4117		
24450		1895		1895		2680				3086				3447				3792				4122		
24500		1897		1897		2683				3089				3451				3796				4126		
24550		1899		1899		2685				3092				3454				3800				4130		
24600		1901		1901		2688				3096				3458				3804				4135		
24650		1903		1903		2691				3099				3462				3808				4139		
24700		1905		1905		2694				3102				3465				3812				4143		
24750		1908		1908		2697				3106				3469				3816				4148		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
24800		1910		1910		2700				3109				3473				3820				4152		
24850		1912		1912		2703				3112				3476				3824				4156		
24900		1914		1914		2706				3115				3480				3828				4161		
24950		1916		1916		2709				3119				3484				3832				4165		
25000		1918		1918		2712				3122				3487				3836				4170		
25050		1920		1920		2715				3125				3491				3840				4174		
25100		1922		1922		2717				3128				3494				3844				4178		
25150		1924		1924		2720				3132				3498				3848				4183		
25200		1926		1926		2723				3135				3502				3852				4187		
25250		1929		1929		2726				3138				3505				3856				4191		
25300		1931		1931		2729				3141				3509				3860				4196		
25350		1933		1933		2732				3145				3513				3864				4200		
25400		1935		1935		2735				3148				3516				3868				4205		
25450		1937		1937		2738				3151				3520				3872				4209		
25500		1939		1939		2741				3155				3524				3876				4213		
25550		1941		1941		2744				3158				3527				3880				4218		
25600		1943		1943		2747				3161				3531				3884				4222		
25650		1945		1945		2749				3164				3535				3888				4226		
25700		1948		1948		2752				3168				3538				3892				4231		
25750		1950		1950		2755				3171				3542				3896				4235		
25800		1952		1952		2758				3174				3546				3900				4239		
25850		1954		1954		2761				3177				3549				3904				4244		
25900		1956		1956		2764				3181				3553				3908				4248		
25950		1958		1958		2767				3184				3557				3912				4253		
26000		1960		1960		2770				3187				3560				3916				4257		
26050		1962		1962		2773				3191				3564				3920				4261		
26100		1964		1964		2776				3194				3567				3924				4266		
26150		1966		1966		2778				3197				3571				3928				4270		
26200		1969		1969		2781				3200				3575				3932				4274		
26250		1971		1971		2784				3204				3578				3936				4279		
26300		1973		1973		2787				3207				3582				3940				4283		
26350		1975		1975		2790				3210				3586				3944				4287		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
26400		1977		1977		2793				3213				3589				3948				4292		
26450		1979		1979		2796				3217				3593				3952				4296		
26500		1981		1981		2799				3220				3597				3956				4301		
26550		1983		1983		2802				3223				3600				3960				4305		
26600		1985		1985		2805				3226				3604				3964				4309		
26650		1988		1988		2808				3230				3608				3968				4314		
26700		1990		1990		2810				3233				3611				3972				4318		
26750		1992		1992		2813				3236				3615				3976				4322		
26800		1994		1994		2816				3240				3619				3980				4327		
26850		1996		1996		2819				3243				3622				3984				4331		
26900		1998		1998		2822				3246				3626				3988				4335		
26950		2000		###		2825				3249				3629				3992				4340		
27000		2002		###		2828				3253				3633				3996				4344		
27050		2004		###		2831				3256				3637				4000				4349		
27100		2006		###		2834				3259				3640				4004				4353		
27150		2009		###		2837				3262				3644				4009				4357		
27200		2011		2011		2840				3266				3648				4013				4362		
27250		2013		2013		2842				3269				3651				4017				4366		
27300		2015		2015		2845				3272				3655				4021				4370		
27350		2017		2017		2848				3275				3659				4025				4375		
27400		2019		2019		2851				3279				3662				4029				4379		
27450		2021		2021		2854				3282				3666				4033				4383		
27500		2023		###		2857				3285				3670				4037				4388		
27550		2025		###		2860				3289				3673				4041				4392		
27600		2028		###		2863				3292				3677				4045				4397		
27650		2030		###		2866				3295				3681				4049				4401		
27700		2032		###		2869				3298				3684				4053				4405		
27750		2034		###		2872				3302				3688				4057				4410		
27800		2036		###		2874				3305				3692				4061				4414		
27850		2038		###		2877				3308				3695				4065				4418		
27900		2040		###		2880				3311				3699				4069				4423		
27950		2042		###		2883				3315				3702				4073				4427		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
28000		2044		###		2886				3318				3706				4077				4431		
28050		2046		###		2889				3321				3710				4081				4436		
28100		2049		###		2892				3324				3713				4085				4440		
28150		2051		2051		2895				3328				3717				4089				4445		
28200		2053		###		2898				3331				3721				4093				4449		
28250		2055		###		2901				3334				3724				4097				4453		
28300		2057		###		2903				3338				3728				4101				4458		
28350		2059		###		2906				3341				3732				4105				4462		
28400		2061		2061		2909				3344				3735				4109				4466		
28450		2063		###		2912				3347				3739				4113				4471		
28500		2065		###		2915				3351				3743				4117				4475		
28550		2068		###		2918				3354				3746				4121				4479		
28600		2070		###		2921				3357				3750				4125				4484		
28650		2072		###		2924				3360				3754				4129				4488		
28700		2074		2074		2927				3364				3757				4133				4493		
28750		2076		###		2930				3367				3761				4137				4497		
28800		2078		###		2933				3370				3765				4141				4501		
28850		2080		###		2935				3373				3768				4145				4506		
28900		2082		###		2938				3377				3772				4149				4510		
28950		2084		###		2941				3380				3775				4153				4514		
29000		2086		###		2944				3383				3779				4157				4519		
29050		2089		###		2947				3387				3783				4161				4523		
29100		2091		2091		2950				3390				3786				4165				4527		
29150		2093		###		2953				3393				3790				4169				4532		
29200		2095		###		2956				3396				3794				4173				4536		
29250		2097		###		2959				3400				3797				4177				4541		
29300		2099		###		2962				3403				3801				4181				4545		
29350		2101		2101		2965				3406				3805				4185				4549		
29400		2103		2103		2967				3409				3808				4189				4554		
29450		2105		2105		2970				3413				3812				4193				4558		
29500		2108		2108		2973				3416				3816				4197				4562		
29550		2110		2110		2976				3419				3819				4201				4567		

Appendix A: Comparison of Existing and Updated Child Support Schedules

Combined Monthly Gross Income	One Child				Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change	Existing	Proposed Update	% Change	\$ Change
29600		2112		2112		2979				3423				3823				4205				4571		
29650		2114		2114		2982				3426				3827				4209				4575		
29700		2116		2116		2985				3429				3830				4213				4580		
29750		2118		2118		2988				3432				3834				4217				4584		
29800		2120		2120		2991				3436				3838				4221				4589		
29850		2122		2122		2994				3439				3841				4225				4593		
29900		2124		2124		2997				3442				3845				4229				4597		
29950		2126		2126		2999				3445				3848				4233				4602		
30000		2129		2129		3002				3449				3852				4237				4606		

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