



# Georgia Child Support Commission

## Economic Study

### Final Report

2022





# Table of Contents

## Section I

Georgia **Child** Support Commission Report 2019 - 2022

## Section II

### Addendum A

2022 Version of **Georgia's Child Support Guidelines Statute**,  
O.C.G.A. § 19-6-15

## Section III

### Addendum B

Basic Child Support Obligation Table O.C.G.A § 19-6-15 (o)

## Section IV

### Addendum C

Case Sampling Spreadsheet

## Section V

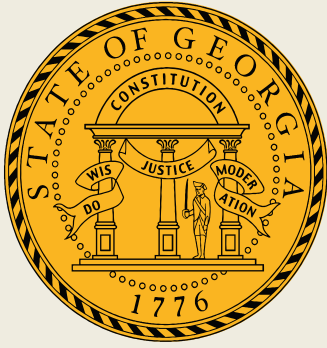
### Addendum D

Review of the Georgia Child Support Guidelines by Dr. Jane Venohr,  
Center for Policy Research, Inc.

## Section VI

### Addendum E

Suggested Basic Child Support Obligation **Tables for Georgia's  
Consideration**



## SECTION I

# Georgia Child Support Commission Report

2019 - 2022





## **GEORGIA CHILD SUPPORT COMMISSION**

Honorable R. Michael Key, Chair

### **Georgia Child Support Commission Report**

**December 2022**

This report covers the activities of the Georgia Child Support Commission (“Commission”) from January 2019 through December 2022. Specifically, for that timeframe, this report details the Commission’s work and meetings, its review of Georgia’s Child Support Guidelines Statute (O.C.G.A. §19-6-15), its recommendations for proposed legislation, the extensive trainings it offered, and its work supporting Georgia’s child support calculator, which it developed and maintains. This report also includes the federally and state-mandated review of Georgia’s Basic Child Support Obligation Table (“BCSO Table”) in light of changing economic conditions; an analysis of case data regarding child support orders and worksheets gathered through a sampling; and an economic study on the costs of raising children in Georgia. 42 U.S.C. 667; 45 C.F.R. 302.56; O.C.G.A. § 19-6-53. The content of this Report meets the Commission’s duty to ensure that the process of calculating child support is economically sound and especially that the application of the BCSO Table results in appropriate child support award amounts and that the number of deviations from the guidelines is also appropriate. See

**Addendum A** for the 2022 version of the Child Support Guidelines Statute, O.C.G.A. § 19-6-15. See **Addendum B** for the BCSO Table that is codified in the Child Support Guidelines Statute, O.C.G.A. § 19-6-15 (n) and (o).

***Commission Membership.*** The Commission consists of fifteen members including: three superior court judges; a judge from one of Georgia's appellate courts or a designee; two members of the Georgia Senate; two members of the Georgia House of Representatives; and seven other members. O.C.G.A. § 19-6-51 (a). Generally, each member is appointed for four years, except for members of the legislature who serve until completion of their current term. O.C.G.A. § 19-6-51 (a).

The current members of the Georgia Child Support Commission are: Mr. Chuck Clay, Esq.; Superior Court Judge Lisa G. Colbert; Ms. Kathleen (Katie) Connell, Esq.; Representative Houston Gaines; Senator Emanuel Jones; Juvenile Court Judge Lisa C. Jones; Juvenile Court Judge R. Michael Key; Supreme Court Justice Shawn LaGrua; Superior Court Judge Emory Palmer; Ms. Regina Quick, Esq.; Representative Bonnie Rich; Christina Scott, J.D.; Senator Brian Strickland; Dr. Roger Tutterow; and Superior Court Judge Connie L. Williford. Judge R. Michael Key serves as Chair of the Commission.

The Commission has three standing subcommittees: (1) Statute Review Subcommittee, co-chaired by Ms. Kathleen (Katie) Connell, Esq. and Superior Court Judge Connie L. Williford, (2) Technology & Calculator Subcommittee, chaired by Ms. Regina Quick, Esq., and (3) Economic Subcommittee, chaired by Dr. Roger Tutterow. The current members of those subcommittees may be found on the Commission's website at:

[https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2022/09/CSCComm\\_MemberSubcommittees-1.pdf](https://csc.georgiacourts.gov/wp-content/uploads/sites/8/2022/09/CSCComm_MemberSubcommittees-1.pdf)

The Commission is attached administratively to the Department of Human Services, but through an interagency contract, the Commission is staffed and housed at the Judicial Council/Administrative Office of the Courts (“JC/AOC”). O.C.G.A. § 19-6-51 (c). The Staff of the Commission (“Commission staff”) consists of three employees. The current Commission staff members are Elaine Johnson, Executive Program Manager, Noelle Lagueux-Alvarez, Staff Attorney, and Latoinna Lawrence, Program Coordinator.

***Commission’s Purpose and Mission.*** Pursuant to O.C.G.A. §19-6-50 *et seq.*, the Commission is charged with collecting and studying information and data relating to awards of child support and creating a BCSO Table. The Commission is also responsible for conducting a comprehensive review of the child support guidelines, economic conditions, and all matters relevant to maintaining effective and efficient child support guidelines that will serve the best interest of Georgia’s children taking into account the changing dynamics of family life. Other duties of the Child Support Commission include, but are not limited to: evaluating and considering the experiences and results in other states which utilize child support guidelines; developing or causing to be developed software and a calculator associated with the use of the BCSO Table and guidelines; developing and publishing the BCSO Table and worksheets; developing training manuals and information to educate judges, attorneys, and litigants on the use of the guidelines; collaborating with the Institute of Continuing Legal Education and the Institute of Continuing Judicial Education for the purpose of training persons who will utilize the BCSO Table and child support guidelines; and making recommendations for proposed

legislation. Federal regulations and statutes require each state to review its child support guidelines every four years. See 42 U.S.C. 667 and 45 C.F.R. 302.56. The Commission is also charged with determining the appropriateness and effectiveness of the state's guidelines at least every four years pursuant to O.C.G.A. § 19-6-53.

***Commission's History in Brief.*** The Commission was created by the Georgia General Assembly in 2005. O.C.G.A. §19-6-50 *et seq.* The Commission's inaugural members were appointed by the Governor in an Executive Order dated May 9, 2005, pursuant to O.C.G.A. §19-6-51. At the same time that the Georgia General Assembly created the Georgia Child Support Commission, it also dramatically changed the method by which child support is calculated in Georgia. Specifically, through HB221, Georgia abandoned the percentage-of-payor's-income method and adopted an "income shares" methodology that was in line with the national trend. The income shares methodology forms the basis of Georgia's Child Support Guidelines Statute which is codified at O.C.G.A. 19-6-15.

The very first Commission meeting was held on June 1, 2005. At that time, the Commission procured Georgia's first Economic Study. The economists who conducted that study developed Georgia's BCSO Table, which the Commission presented to the public through a series of public hearings. The BCSO Table is the starting point for calculating child support obligations in Georgia. In other words, determining the BCSO amount is the first step in the process of calculating child support in Georgia.

The following year, during the 2006 legislative session, through SB382, the Commission proposed adopting the newly created BCSO Table, for which space had been held in

reserve awaiting its development. In that legislation, the Commission also recommended extensive revisions to the original Child Support Guidelines Statute (HB 221) based on the need for clarification. The Georgia General Assembly passed, and the Governor signed, amendments to the Child Support Guidelines Statute (SB382) in 2006, with an effective date of January 1, 2007.

Between the passage of the revised Child Support Guidelines Statute and its effective date, the Commission's staff, with the assistance of the Division of Child Support Services and the State Bar of Georgia's Family Law Section, conducted extensive training for judges, attorneys, Division of Child Support Services staff, mediators, litigants, and state librarians to help all learn the new methodology for calculating child support in Georgia. In partnership with the Division of Child Support Services, state-of-the-art worksheets and automated child support calculators were also developed.

The first child support calculator was developed in Excel and released in November 2006. The Excel version was followed shortly by a web version of the calculator which was released for use in late December 2006. Unfortunately, the 2006 web-based version of the calculator was very costly to support and maintain and was eliminated in 2009. Over the years, the Excel calculator was updated annually and available for download by the courts and public, but it was apparent that an online version of the calculator was still needed when the Microsoft Corp., who owns the Excel product, began providing the product only through the iCloud. During that timeframe, the Commission was advised by technical experts to phase out the Excel calculator and to develop a web-based calculator. In 2014, the Child Support Commission began exploring options to provide a web-based calculator that would be proprietary. Commission staff worked with the Commission's

Technology and Calculator Subcommittee, and through a contract between the JC/AOC and a vendor, an online child support calculator was developed and released for public use on August 8, 2016. The Excel calculator was eliminated at the end of October 2018. Since October 2018, Georgia's only child support calculator is a web-based calculator that may be found here: <https://csconlinecalc.georgiacourts.gov/frontend/web/index.php>.

As required every four years by federal law (42 U.S.C. 667 and 45 C.F.R. 302.56), the Commission submitted its first economic study report to the Administration of Children and Families, U.S. Department of Health and Human Services on June 30, 2006. Subsequent reports were submitted in January 2011, January 2015, and December 2018. All of those reports are archived on the Commission's website at: <https://csc.georgiacourts.gov/business-of-the-child-support-commission/>.

**2019 Ransomware Attack.** On Friday, June 28, 2019, at approximately 11:00 p.m. the JC/AOC became the victim of a ransomware attack. The attack was discovered by JC/AOC Information Technology ("JC/AOC/IT") staff on Saturday, June 29, 2019, at approximately 7:30 a.m. The JC/AOC/IT department immediately contacted the Georgia Technology Authority (GTA) who brought in the National Guard, GBI, FBI, and the Multi State Information Sharing and Analysis Center, and remediation efforts began. Everything that was on the JC/AOC network, whether affected or not by the attack, was taken down at the recommendation of the GTA, GBI, and FBI. Amazon Web Service (AWS) was brought in to establish a new cloud-based, segmented system. Fortunately, the child support calculator itself was not in an environment where it was affected but it was still taken down as a precaution. The calculator was back up and running on July 12, 2019, having been moved to an AWS Cloud-based environment. The Commission has

two websites that were then hosted by the JC/AOC—the Child Support Commission website and the Income Deduction Order website. Both websites were encrypted by the attack. In mid-to-late July, “business card” websites were deployed as a temporary solution, which gave the Commission a presence on the Internet. The Commission’s staff and the JC/AOC/IT webmaster worked for several months on the full restoration of both sites, including locating website content, such as meeting minutes, previous Economic Study Reports, training materials, and made the sites fully functional again by the end of January 2020.

***COVID-19 Pandemic.*** On March 14, 2020, Governor Brian P. Kemp signed a public health state of emergency order to address the coronavirus and COVID-19 in Georgia. On that same date, Chief Justice Harold D. Melton, Supreme Court of Georgia, also declared a statewide judicial emergency. Commission staff communicated with Chair, Judge R. Michael Key and Commission members notifying them that meetings scheduled in March 2020 could not be held in-person. Those in-person meetings were soon cancelled by the committee chairs. Commission staff then began the process, with the help of the JC/AOC/IT department, of considering innovations in technology that would allow the Commission to conduct meetings electronically. In a short amount of time, they found new methods using Zoom and Teams to conduct virtual meetings that have proven to be efficient and convenient for Commission members and the public. The Commission continues to hold virtual and/or hybrid meetings and that practice will likely outlast the pandemic. The pandemic forced the Commission to adapt, which it did.

Since March 2020, again to help reduce the impact of the pandemic, Commission staff created online training videos parsed into eight modules intended for use by self-

represented litigants, <https://csc.georgiacourts.gov/training/#TrainingforParents>, that allow an opportunity to self-train in any order in which a person may want to view the videos about the child support calculator. Commission staff is pleased that many people, not just self-represented litigants, view and use these videos for training. Commission staff has also continued to produce and maintain other training materials and resources provided on the Child Support Commission website for the public and self-represented litigants to assist them in preparing their child support worksheets. Commission staff also maintains a website of resources, forms, and processes for the Income Deduction Order (IDO) process in private cases, <https://georgiacourts.gov/ido/>.

### ***Work of the Commission, 2019-2022.***

#### *A. Commission Meetings*

During these years, the Commission conducted a total of forty-eight (48) meetings, nine (9) of which were meetings of the full Commission. The Commission also authorized three subcommittees—the Economic Subcommittee, the Statute Review Subcommittee, and the Technology & Calculator Subcommittee. The Economic Subcommittee resumed its work in 2021 to authorize necessary activities for conducting the 2022 Economic Study required under 42 U.S.C. 667 and 45 CFR 302.56, during which that subcommittee held three (3) meetings. The Statute Review Subcommittee resumed its work in 2022 and conducted six (6) meetings concerning matters that were referred to that subcommittee. The Technology and Calculator Subcommittee resumed its work in 2022 and conducted two (2) meetings. In December 2018, the Commission authorized two study committees, the Low-Income Deviation Study Committee and the Parenting Time Deviation Study Committee, which began their work in April 2019. The Low-Income Deviation Study



Committee conducted three (3) meetings during the year 2020 and concluded its work. A recommendation from the Low-Income Deviation Study Committee resulted in the creation of a Low-Income Deviation Work Group that conducted five (5) meetings to explore ways to simplify the functionality and instructions for the low-income deviation in child support calculator based on the current statute. The Parent Time Deviation Study Committee conducted twenty (20) meetings between 2019-2022 and concluded their work.

*B. Study Committees*

The purpose of the Low-Income Deviation Study Committee was to study and consider the current statutory process of including a Low-Income Deviation (O.C.G.A. 19-6-15 § (i)(2)(B)) in the calculation of child support and to discover if there is a better method of calculating this deviation that should be considered. The purpose of the Parenting Time Deviation Study Committee was to study and consider the current statutory process for accounting for parenting time (O.C.G.A. 19-6-15 § (i)(2)(K)) in the calculation of child support and to discover if there is a better method than the one currently being used that should be considered. Supporting documents, including final reports by both study committees, may be found on the Commission's website at: <https://csc.georgiacourts.gov/business-of-the-child-support-commission/>

*C. Training.*

During the years 2019 through 2022, Commission staff continued training Georgia's judges, judicial staff, attorneys, mediators, Division of Child Support Services staff, and

the public on the Child Support Guidelines, child support calculator, and the resulting child support worksheets.

**In 2019**, Commission staff conducted fourteen trainings, including: two trainings for local ADR offices in Clayton and Cobb Counties; three trainings at the State Bar offices in Atlanta, of which one training was a full day and included one hour each of Ethics and Professionalism CLE; one unique training for a Georgia State Law School class; one training for the Office of State Administrative Hearings (OSAH) Administrative Law Judges; one training for the Fulton County Law Clerks, Family Law Center, and Law Library staff; six trainings in various locations throughout the state for lawyers and judicial staff.

**In 2020**, Commission staff was faced with the most unusual predicament of conducting training during a pandemic. Prior to the pandemic, Commission staff conducted routine in-person training at the State Bar Building in Atlanta in January, followed by in-person training in Macon in February. Another in-person training was scheduled for April 24, 2020, in Americus, but had to be cancelled due to the pandemic. Despite these circumstances and not knowing when in-person training could resume, Commission staff developed a training script for use in conducting online training using Zoom Webinar. Commission staff then conducted five online training events between October and December that were available for one-hour of general CLE credit and/or one hour of CE credit for registered neutrals. A total of seven trainings were conducted that year.

**In 2021**, Commission staff conducted a total of 21 training events. They conducted one in-person training in January at the Judge's Winter Conference in Athens, which included

Commission staff gathering survey information concerning the low-income and the parenting time deviations; 12 online trainings were conducted for lawyers, judicial staff, and the public; two trainings were conducted for DCSS agents; two trainings were conducted for mediators; one training was conducted for Child Welfare Law Specialists (CWLS); one training was conducted for OSAH judges; one training was conducted for Juvenile Court Judges in Hall County; and one training was conducted for Cobb County Superior and Magistrate Court Judges.

**In 2022**, Commission staff continued training and conducted a total of 15 training sessions, including eight trainings for lawyers, judicial staff, and the public; four trainings for mediators coordinated through the Georgia Office of Dispute Resolution (GODR); one DCSS training on the self-employment calculator; one training for the Gwinnett County Bar Association; and one training for Juvenile Court Judges and staff at the Child Welfare Law Summit.

*D. Legislation.*

**2019 Legislative Session.** The Commission’s Statute Review Subcommittee, chaired by Kathleen “Katie” Connell, Esq., proposed legislation in House Bill 381 to achieve the following:

- To revise and correct defined terms and terminology, grammar, and punctuation.
- To add “or the jury” with the reference of “by the court” in various sections in the statute;
- To exclude certain adoption assistance benefits from gross income;

- To exclude that the imputation of gross income be based only on a 40-hour work week at minimum wage;

The provisions above were among those included in SB 381 during the 2019 Legislative Session, which passed the Georgia General Assembly and was signed by the Governor on May 6, 2019.

### **Considerations for Proposed Legislation 2020-2022**

In December 2020, the Commission received a report from its Low-Income Deviation Study Committee making recommendations and completing the work of that study committee. In April 2022, the Commission received a report from its Parenting Time Deviation Study Committee making recommendations and completing the work of that study committee. Those reports were an effort to identify and recommend to the Commission how Georgia may want to proceed legislatively to amend O.C.G.A. § 19-6-15, on these important issues. Much consideration was given to these subjects and after many meetings and much debate by the Commission, it was decided that the best course of action would be for the Commission to recommend a legislative resolution to create a joint House and Senate Legislative Study Committee on Parenting Time, and to further consider Low-Income as well. The Commission recognized the importance of these issues and that it is of equal importance to engage and educate our legislators on these subjects prior to the Commission bringing a bill before the legislature for their full consideration. As a result, no legislation will be brought by the Commission during the 2023 legislative session to amend O.C.G.A. § 19-6-15, but a bill is anticipated to be brought by the Commission to the General Assembly during the 2024 legislative session.

*E. Maintenance of the Child Support Calculator.*

Georgia currently maintains one child support calculator available on the Internet. The calculator may be accessed and utilized from the Commission's website: <http://csc.georgiacourts.gov/>. The calculator is hosted in the Amazon Web Services (AWS) cloud. The former Excel child support calculator was eliminated in October 2018, but Commission staff continues to identify individuals using outdated and no-longer-supported versions of the former Excel calculator. During training events, Commission staff reminds attorneys, judicial staff, and the public that Georgia has one calculator—the online calculator—and that the Excel calculator can no longer be used for any reason.

Georgia's child support calculator requires a person to set up a user account that is password protected. To create a child support worksheet a person simply enters information in fields as prompted, and the calculator automatically populates the worksheet and schedules based upon the information entered and as programmed to comply with the statute, O.C.G.A. § 19-6-15. The final calculation displays in a PDF printable form that one can file with the clerk. An advantage of this calculator over the now-defunct Excel version is that the most current version of the child support calculator and forms is always available. In other words, there are no version control issues because everyone always has the latest version available through the web.

Commission staff continues to provide training on the child support guidelines statute and the calculator with a focus on teaching attendees how to establish a user account, navigate the calculator, create new worksheets, search for saved worksheets, how to print, and how to make the worksheets available to the court. Commission staff continues to

receive feedback concerning the calculator and overall, the message is that the calculator is intuitive and easy to learn. For those who reach out for assistance, Commission staff is available and glad to assist. At the bottom of each screen in the calculator, there is a link titled, “Technical Support Issue.” A person can click that link, write a message, including a description of the issue, include their contact information, and Commission staff will promptly respond.

Each year, pursuant to O.C.G.A. 19-6-15 (f)(5)(A) and O.C.G.A § 19-6-53 (a)(7), the child support calculator is updated to adjust the formula for the calculations of self-employed persons’ income on Schedule B. Commission staff identify the Social Security Administration’s Old-Age, Survivors, and Disability Insurance (OASDI) Taxation Limit amount, and then create the formulas to be used in the calculations on Schedule B, Line 3, of the Child Support Calculator. Commission staff works closely with the JC/AOC/IT developers to make the necessary code changes in the calculator, test the changes, and then deploy the update during the first week of January.

In October 2021, the child support calculator was transferred from the original vendor, that worked with the Commission to create the calculator, to the JC/AOC’s IT Division which is now responsible for supporting and maintaining the calculator. Commission staff also continues to support the calculator by monitoring for technical issues and by addressing notices from anyone alerting Commission staff to an issue. Most often, issues raised are the result of a user error—not an actual technical issue with the calculator—for which Commission staff provides the appropriate support. Commission staff also identifies needed updates, especially when changes are made to the guideline’s statute, O.C.G.A. 19-6-15. Commission staff works closely with the JC/AOC/IT developers on

resolving issues, creating code changes as needed, and maintaining the calculator with a high level of security that is continually monitored and updated when appropriate.

***Review of the Child Support Guidelines and the Basic Child Support Obligation Table, 2022.***

*A. Listening Sessions*

The Economic Subcommittee met in June 2021 and discussed ways to capture public comments for the 2022 Economic Study. The Subcommittee authorized two public listening sessions to gather comments so the Commission and Subcommittee could secure information from the public on issues they may have with the guidelines and the BCSO Table. Commission staff worked closely with the JC/AOC/IT webmaster and added a page to the Child Support Commission's website devoted to providing information about the public listening sessions and providing three ways to submit comments: (1) in writing through the website, (2) by mail, and (3) live through Zoom during a listening session. The Economic Subcommittee conducted the two listening sessions in the evenings on August 26, 2021 and September 23, 2021, which were electronically accessible through Zoom, allowing the public to attend from anywhere in the state. In addition, Commission staff summarized the spoken comments from those sessions and all the written comments that had been submitted, which were later considered by the Subcommittee and Commission. The summary of those comments was also provided to the vendor who conducted the 2022 Economic Study ensuring that the concerns of Georgia's citizens were considered.

*B. Case Sampling.*

Pursuant to 42 U.S.C. 667 and 45 C.F.R. 302.56, the State must review and revise the guidelines, if appropriate, at least once every four years to ensure that their application results in the determination of appropriate child support award amounts. The State must consider economic data on the cost of raising children and analyze case data, gathered through sampling or other methods, on the application of and deviations from the guidelines. 45 C.F.R. 302.56 (e) and (h). Even though the report to the U.S. Department of Health and Human Services, Office of Child Support Enforcement is submitted by each state's child support agency, it is the duty of the Commission to conduct the required review and study, as outlined in O.C.G.A. § 19-6-53. Thus, the Economic Subcommittee of the Child Support Commission, chaired by Dr. Roger Tutterow, authorized case sampling and the analysis of case data.

In January 2022, Commission staff began gathering data to assist DCSS with the federal report. In previous reviews, twelve counties were chosen through scientific means with the assistance of Commission member Dr. Roger Tutterow, a noted economist. In the 2018 case sampling, a few of the counties sampled had few or no orders entered that could be used in the study. As a result, Dr. Tutterow decided to increase the number of counties sampled from 12 to 15 and to collect sampling data from a two-month period instead of a one-month period as had been done in past studies. An additional county—representative of the metropolitan Atlanta area—was also added taking the total number of counties sampled to 16. The counties included in the 2022 case sampling were: Appling, Clayton, Early, Echols, Elbert, Fannin, Fayette, Forsyth, Glascock, Glynn, Houston, Paulding, Rockdale, Stewart, Troup, and Ware. These counties represent a cross section of the



socio-economic makeup of Georgia. A request was made to the clerk of court for each of the chosen counties to submit to Commission staff all the temporary and final child support orders and accompanying child support worksheets dispositioned in their jurisdictions during the months of September and October 2021. The cases collected from the various Clerks are referred to as “private” below.

In addition to the dispositions collected from county clerks as described above, DCSS provided 195 cases from the same 16 counties. As set forth in federal regulation, 45 CFR 302.56(h)(2), states are required to include a comparison between child support amounts as ordered versus as paid. To conduct that comparison, DCSS provided child support payment data for 187 of the 195 cases that it provided.

The Child Support Commission and Commission staff acknowledge the extraordinary efforts of Superior Court Clerks and their staff and the Department of Human Services (DHS), Division of Child Support Services (DCSS) staff and administrators in providing the case file data used in the case sampling study.

Executive Program Manager Elaine Johnson, Staff Attorney Noelle Lagueux-Alvarez, Program Coordinator Latoinna Lawrence, along with a temporary contract attorney, Janné McKamey, gathered, organized, and entered all the submitted data into an Excel spreadsheet report. Commission staff analyzed and assembled the data and Latoinna Lawrence created pivot tables based on that data. The results of the case sampling are contained within this report and a chart of the findings can be found in **Addendum C**.

**Case Count.** A total of 472 child support orders and worksheets were obtained from 16 counties that were dispositioned during the months of September and October 2021 and

were analyzed for the case sampling. A total of 277 or 59% of these orders were from private cases, such as divorces, while 195 or 41% of these orders were cases filed by the Division of Child Support Services (DCSS) that resulted in the entry of orders. The table below shows the number of private and DCSS cases included in the sample by county. A blank field in the table is equal to zero cases available for the sampling. For more details on the case count, see **Addendum C**.

Count of Count of Cases	Column Labels		
County	DCSS	Private	Grand Total
Appling	10	4	14
Clayton	39	37	76
Early	11	4	15
Echols		1	1
Elbert	3	5	8
Fannin	2	7	9
Fayette	8	2	10
Forsyth	2	41	43
Glascok	2	1	3
Glynn	13	19	32
Houston	41	61	102
Paulding	23	35	58
Rockdale	13	26	39
Stewart	2		2
Troup	12	15	27
Ware	14	19	33
<b>Grand Total</b>	<b>195</b>	<b>277</b>	<b>472</b>

An overview analysis of some of the 2022 data elements for deviations, default orders, and imputed income follows.

1. **Deviations.** The total number of private cases was 277, of which it was noted that 128 or 46% of the cases included one or more deviations in the calculation of child support, while 149 or 54% of the cases did not include any deviations in the calculation of child support. The total number of DCSS cases was 195, of which it was noted that 21 or 11% of the cases included one or more deviations in the

calculation of child support, while 1.74 or 89% of the cases did not include any deviations in the calculation of child support. Combined, there were a total of 472 cases, of which it was noted that 149 or 32% of all cases included one or more deviations in the calculation of child support. For more details, including the specific deviations used, see **Addendum C**.

### Deviations - Private

Private Cases with Deviations	
Appling	1
Clayton	11
Early	1
Echols	
Elbert	2
Fannin	6
Fayette	1
Forsyth	22
Glascocock	1
Glynn	8
Houston	42
Paulding	12
Rockdale	7
Stewart	
Troup	5
Ware	9
Total	128

Private Cases with no Deviations	
Appling	3
Clayton	26
Early	3
Echols	1
Elbert	3
Fannin	1
Fayette	1
Forsyth	19
Glascocock	
Glynn	11
Houston	19
Paulding	23
Rockdale	19
Stewart	
Troup	10
Ware	10
Total	149

### Deviations - DCSS

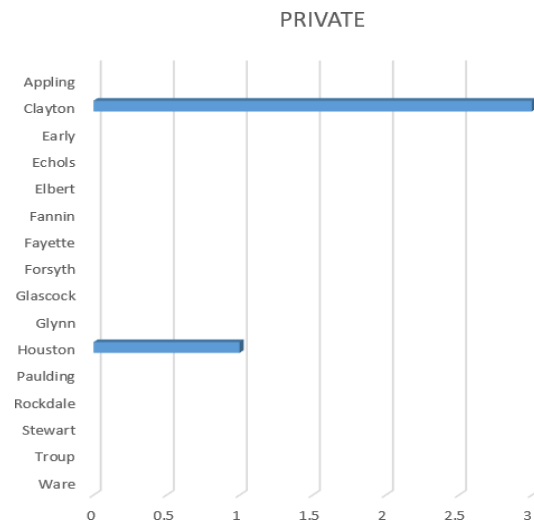
DCSS Cases with Deviations	
Appling	2
Clayton	1
Early	1
Echols	
Elbert	2
Fannin	2
Fayette	
Forsyth	
Glascocock	1
Glynn	3
Houston	4
Paulding	
Rockdale	
Stewart	
Troup	2
Ware	3
Total	21

DCSS Cases with no Deviations	
Appling	8
Clayton	38
Early	10
Echols	
Elbert	1
Fannin	
Fayette	8
Forsyth	2
Glascocock	1
Glynn	10
Houston	37
Paulding	23
Rockdale	13
Stewart	2
Troup	10
Ware	11
Total	174

2. *Low-Income Deviation.* Eleven (11) or 2% of the total 472 orders in the case sampling included a low-income deviation for the noncustodial parent in the calculation of child support. Of this total, four orders of the 277 private cases included a low-income deviation, while seven orders of the 195 DCSS cases included a low-income deviation. For more details, including the specific deviations used, see **Addendum C.**

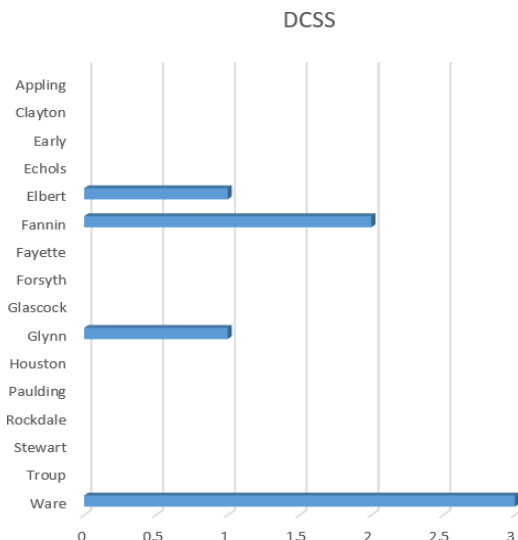
### Low-Income Deviation - Private

Row Labels	Count of Low Income Deviation
Appling	
Clayton	3
Early	
Echols	
Elbert	
Fannin	
Fayette	
Forsyth	
Glascocock	
Glynn	
Houston	1
Paulding	
Rockdale	
Stewart	
Troup	
Ware	
<b>Grand Total</b>	<b>4</b>



### Low-Income Deviation - DCSS

Row Labels	Count of Low Income Deviation
Appling	
Clayton	
Early	
Echols	
Elbert	1
Fannin	2
Fayette	
Forsyth	
Glascocock	
Glynn	1
Houston	
Paulding	
Rockdale	
Stewart	
Troup	
Ware	3
<b>Grand Total</b>	<b>7</b>

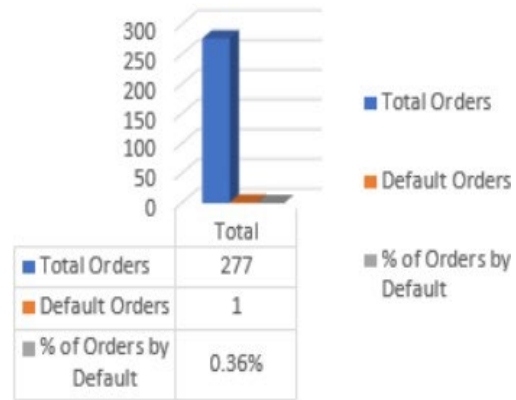


3. *Default Orders.* Twelve (12) or 3% of the 472 orders in the case sampling were entered by default when the noncustodial parent in the case was personally served notice to appear at a court hearing but failed to do so. Of this total, one order was entered by default in a private case, while 11 orders were entered by default in DCSS cases. For more details, including the specific deviations used, see **Addendum C.**

**Default Orders – Private**

Row Labels	Total Orders	Default Orders	Percentage of Orders By Default
Appling	4		0.00%
Clayton	37		0.00%
Early	4		0.00%
Echols	1		0.00%
Elbert	5		0.00%
Fannin	7		0.00%
Fayette	2		0.00%
Forsyth	41		0.00%
Glascoc	1		0.00%
Glynn	19		0.00%
Houston	61		0.00%
Paulding	35		0.00%
Rockdale	26	1	3.85%
Stewart			
Troup	15		0.00%
Ware	19		0.00%
<b>Grand Total</b>	<b>277</b>	<b>1</b>	<b>0.36%</b>

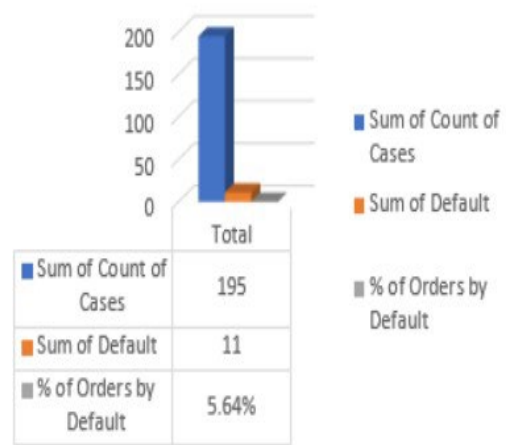
Private Orders Entered



**Default Orders – DCSS**

Row Labels	Total Orders	Default Orders	Percentage of Orders By Default
Appling	10	3	30.00%
Clayton	39	2	5.13%
Early	11		0.00%
Echols			
Elbert	3	1	33.33%
Fannin	2		0.00%
Fayette	8	2	25.00%
Forsyth	2		0.00%
Glascoc	2	2	100.00%
Glynn	13		0.00%
Houston	41		0.00%
Paulding	23	1	4.35%
Rockdale	13		0.00%
Stewart	2		0.00%
Troup	12		0.00%
Ware	14		0.00%
<b>Grand Total</b>	<b>195</b>	<b>11</b>	<b>5.64%</b>

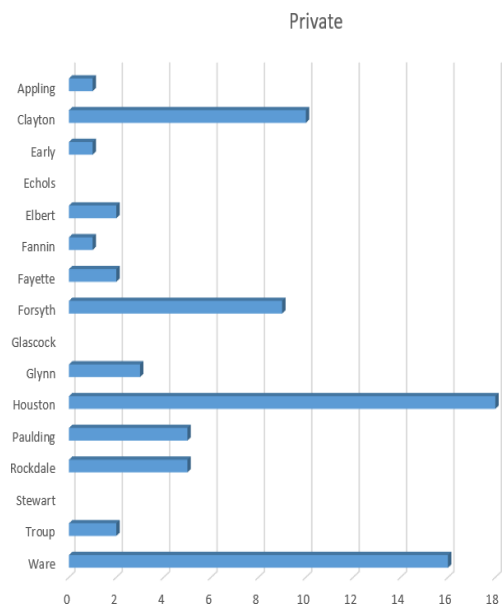
DCSS Orders Entered



4. *Imputed Income.* It is not always possible to determine the exact income of a parent for the calculation of child support and in those situations our guidelines statute allows for the imputation of income. In the case sampling, the total number of private cases was 277, of which it was noted that 75 or 27% of the cases included imputed income for at least one parent in the calculation of child support, while 202 or 73% of the cases did not impute income for at least one parent in the calculation of child support. The total number of DCSS cases was 195, of which it was noted that 135 or 69% of the cases imputed income for at least one parent in the calculation of child support, while 60 or 31% of the cases did not impute income for at least one parent in the calculation of child support. Combined, there were a total of 472 cases, of which it was noted that 210 or 44% of all cases included the imputation of income for a parent in the entry of an order. For more details on imputed income, see **Addendum C**.

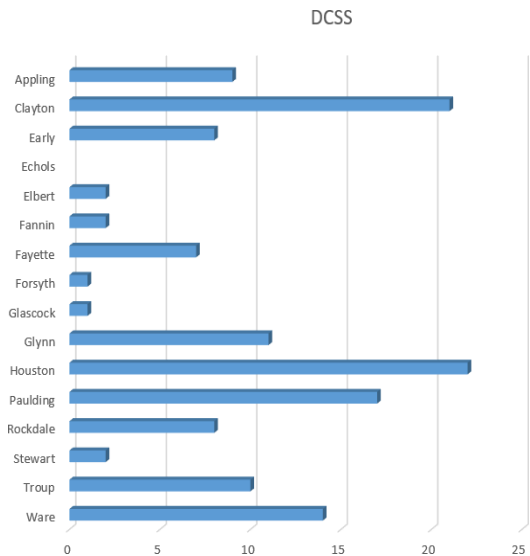
**Cases with Imputed Income - Private**

Row Labels	Count of Total Imputed
Appling	1
Clayton	10
Early	1
Echols	
Elbert	2
Fannin	1
Fayette	2
Forsyth	9
Glascocock	
Glynn	3
Houston	18
Paulding	5
Rockdale	5
Stewart	
Troup	2
Ware	16
<b>Grand Total</b>	<b>75</b>



## Cases with Imputed Income - DCSS

Row Labels	Count of Total Imputed
Appling	9
Clayton	21
Early	8
Echols	
Elbert	2
Fannin	2
Fayette	7
Forsyth	1
Glascok	1
Glynn	11
Houston	22
Paulding	17
Rockdale	8
Stewart	2
Troup	10
Ware	14
<b>Grand Total</b>	<b>135</b>



### C. *Economic Study.*

The JC/AOC, at the request of the Child Support Commission, contracted with Dr. Jane Venohr with the Center for Policy Research, Inc. (“CPR”), in Denver, Colorado, for a formal economic assessment of the guidelines statute and Georgia’s BCSO Table. The assessment considered the economic data on the costs of raising children and other economic factors used to develop a BCSO Table. (The term “Table” is written as “Schedule” in the CPR report.) Commission staff gathered, assessed, and organized the case sampling data that was furnished to CPR for the study.

Dr. Venohr’s report explains Georgia’s current schedule is “based on the most current economic data that was available in 2005, which relied on 2005 price levels, federal and state income tax rates and FICA.” The 2005-2006 table was based on the average of two measurements of child-rearing expenditures: one based on the Betson-Rothbarth Methodology (“Rothbart”) and the other based on the Betson-Engle Methodology (“Engle”). In the 2022 economic study, Dr. Venohr included new Engel estimates from

the years 2013-2019 that were developed by Dr. David Betson. She also considered measurements of child-rearing expenditures estimated from three different methodologies: the Rothbarth methodology; the Engel methodology; and the USDA methodology. In addition to current economic evidence on child-rearing expenditures, the 2022 study considers changes in price levels and changes in federal and state tax and FICA rates. See **Addendum D** for Dr. Venohr's report titled, "Review of the Georgia Child Support Guidelines," dated November 1, 2022, hereinafter referred to as the "2022 Report". The 2022 Report fulfills the federal regulation that states review their guidelines, including requiring states to consider the economic data on the costs of raising children.

*D. Child Support Commission's Review of the 2022 Economic Study.*

While working to finalize the 2022 Economic Study Report, Dr. Venohr made two presentations to the Commission the first on August 19, 2022 and the second on September 30, 2022. During those meetings, Commission members engaged with Dr. Venohr and asked questions about the content of the draft report. On October 11, 2022, Dr. Venohr furnished the first draft of the 2022 Report, which was reviewed by the Economic Subcommittee during their meeting on October 19, 2022. The Subcommittee approved the content of that report with the understanding that Commission staff were working with Dr. Venohr to correct grammatical, punctuation, and pagination errors in that report.

A final version of the 2022 Report dated November 1, 2022, was received from Dr. Venohr and provided to the Commission members for their review and discussion during their



November 4, 2022 meeting. During that meeting, Dr. Tutterow noted for the Commission the Economic Subcommittee's recommendation that the BCSO table be extended so that the highest amount of the parents' monthly adjusted gross income be increased to \$40,000, up from the current \$30,000. The Economic Subcommittee has taken the 2022 Report under advisement and both the Subcommittee and Commission will further consider the findings and suggestions contained in that report, including four updated Child Support Obligation Tables suggested by Dr. Venohr for Georgia's consideration. See **Addendum E**.

**The signature page follows.**

The Child Support Commission wishes to thank the Honorable Governor Brian P. Kemp for the opportunity to serve the children and families of Georgia. The Commission is committed to continuing to carry out its duties as it works to review, update, and monitor any issues involving the child support guidelines. On behalf of the members of the Georgia Child Support Commission, this report is submitted along with all supporting documents for consideration by the Georgia General Assembly and the Governor.

Dated this 30th day of December, 2022.

*R. Michael Key*

-----  
Judge R. Michael Key  
Chair, Child Support Commission

*Noelle Lagueux-Alvarez*

Noelle Lagueux-Alvarez  
Staff Attorney, Child Support Commission



## SECTION II

### Addendum A

### 2022 Version of Georgia's Child Support Guidelines Statute, O.C.G.A. §19-6-15

## O.C.G.A. § 19-6-15

Current through the 2022 Regular Session of the General Assembly.

**19-6-15.** Child support guidelines for determining amount of award; continuation of duty of support; duration of support.

---

### **(a) Definitions.**

As used in this Code section, the term:

**(1)** Reserved.

**(2) "Adjusted income"** means the determination of a **parent's** monthly income, calculated by deducting from that **parent's** monthly gross income one-half of the amount of any applicable self-employment taxes being paid by the parent, any preexisting order for current child support which is being paid by the parent, and any theoretical child support order for other qualified children, if allowed by the court. For further reference see paragraph (5) of subsection (f) of this Code section.

**(3) "Basic child support obligation"** means the monthly amount of support displayed on the child support obligation table which corresponds to the combined adjusted income and the number of children for whom child support is being determined.

**(4)** Reserved.

**(5)** Reserved.

**(6) "Child support obligation table"** means the chart set forth in subsection (o) of this Code section.

**(6.1) "Child support services"** means the entity within the Department of Human Services and its contractors that are authorized to enforce a duty of support.

**(7) "Combined adjusted income"** means the amount of adjusted income of the custodial parent added to the amount of adjusted income of the noncustodial parent.

**(8) "Court"** means a judge of any court of record or an administrative law judge of the Office of State Administrative Hearings.

**(9) "Custodial parent"** means the parent with whom the child resides more than 50 percent of the time. When a custodial parent has not been designated or when a child resides with both parents an equal amount of time, the court shall designate the custodial parent as the parent with the lesser support obligation and the other parent as the noncustodial parent. When the child resides equally with both parents and neither parent can be determined as owing a greater amount than the other, the court shall determine which parent to designate as the custodial parent for the purpose of this Code section.

**(10) "Deviation"** means an increase or decrease from the presumptive amount of child support if the presumed order is rebutted by evidence and the required findings of fact are made by the court or the jury pursuant to subsection (i) of this Code section.

**(11) "Final child support amount"** means the presumptive amount of child support adjusted by any deviations.

**(12) "Gross income"** means all income to be included in the calculation of child support as set forth in subsection (f) of this Code section.

**(13) "Health insurance"** means any general health or medical policy. For further reference see paragraph (2) of subsection (h) of this Code section.

**(14) "Noncustodial parent"** means the parent with whom the child resides less than 50 percent of the time or the parent who has the greater payment obligation for child support. When the child resides equally with both parents and neither parent can be determined as owing a lesser amount than the other, the court shall determine which parent to designate as the noncustodial parent for the purpose of this Code section.

**(15) "Nonparent custodian"** means an individual who has been granted legal custody of a child, or an individual who has a legal right to seek, modify, or enforce a child support order.

**(16) "Parent"** means a person who owes a child a duty of support pursuant to Code Section 19-7-2.

**(17) "Parenting time deviation"** means a deviation allowed for the noncustodial parent based upon the noncustodial **parent's** court ordered visitation with the child. For further reference see subsections (g) and (i) of this Code section.

**(18) "Preexisting order"** means:

**(A)** An order in another case that requires a parent to make child support payments for another child, which child support the parent is actually paying, as evidenced by documentation as provided in division (f)(5)(B)(iii) of this Code section; and

**(B)** That the date and time of filing with the clerk of court of the initial order for each such other case is earlier than the date and time of filing with the clerk of court of the initial order in the case immediately before the court, regardless of the age of any child in any of the cases.

**(19) "Presumptive amount of child support"** means the basic child support obligation including health insurance and work related child care costs.

**(20) "Qualified child" or "qualified children"** means any child:

**(A)** For whom the parent is legally responsible and in whose home the child resides;

**(B)** Who the parent is actually supporting;

**(C)** Who is not subject to a preexisting order; and

**(D)** Who is not before the court to set, modify, or enforce support in the case immediately under consideration.

Qualified children shall not include stepchildren or other minors in the home who the parent has no legal obligation to support.

**(21) "Split parenting"** can occur in a child support case only if there are two or more children of the same parents, when one parent is the custodial parent for at least one child of the parents, and the other parent is the custodial parent for at least one other child of the parents. In a split parenting case, each parent is the custodial parent of any child spending more than 50 percent of the time with that parent and is the noncustodial parent of any child spending more than 50 percent of the time with the other parent. A split parenting situation shall have two custodial parents and two noncustodial parents, but no child shall have more than one custodial parent or noncustodial parent.

**(22) "Theoretical child support order"** means a hypothetical child support order for qualified children as calculated in subparagraph (f)(5)(C) of this Code section which allows the court to determine the amount of child support as if a child support order existed.

**(23) "Uninsured health care expenses"** means a **child's** uninsured medical expenses including, but not limited to, health insurance copayments, deductibles, and such other costs as are reasonably necessary for orthodontia, dental treatment, asthma treatments, physical therapy, vision care, and any acute or

chronic medical or health problem or mental health illness, including counseling and other medical or mental health expenses, that are not covered by insurance. For further reference see paragraph (3) of subsection (h) of this Code section.

**(24) "Work related child care costs"** means expenses for the care of the child for whom support is being determined which are due to employment of either parent. In an appropriate case, the court may consider the child care costs associated with a **parent's** job search or the training or education of a parent necessary to obtain a job or enhance earning potential, not to exceed a reasonable time as determined by the court, if the parent proves by a preponderance of the evidence that the job search, job training, or education will benefit the child being supported. The term shall be projected for the next consecutive 12 months and averaged to obtain a monthly amount. For further reference see paragraph (1) of subsection (h) of this Code section.

**(25) "Worksheet" or "child support worksheet"** means the document used to record information necessary to determine and calculate monthly child support. For further reference see subsection (m) of this Code section.

**(a.1)**

**(1)** As used in this chapter, the term **"child"** means child or children, including any unborn child with a detectable human heartbeat as such terms are defined in Code Section 1-2-1.

**(2)** Notwithstanding any provision of this Code section to the contrary, the maximum amount of support which the court may impose on the father of an unborn child under this Code section shall be the amount of direct medical and pregnancy related expenses of the mother of the unborn child. After birth, the provisions of this Code section shall apply in full.

**(b) Process of calculating child support.**

Pursuant to this Code section, the determination of monthly child support shall be calculated as follows:



**(1)** Determine the monthly gross income of both the custodial parent and the noncustodial parent. Gross income may include imputed income, if applicable. The determination of monthly gross income shall be entered on the Child Support Schedule A — Gross Income;

**(2)** Adjust each **parent's** monthly gross income by deducting the following from the **parents'** monthly gross income and entering it on the Child Support Schedule B — Adjusted Income if any of the following apply:

**(A)** One-half of the amount of self-employment taxes;

**(B)** Preexisting orders; and

**(C)** Theoretical child support order for qualified children, if allowed by the court;

**(3)** Add each **parent's** adjusted income together;

**(4)** Locate the basic child support obligation by referring to the child support obligation table. Using the figure closest to the amount of the combined adjusted income, locate the amount of the basic child support obligation. If the combined adjusted income falls between the amounts shown in the table, then the basic child support obligation shall be based on the income bracket most closely matched to the combined adjusted income. The basic child support obligation amount stated in subsection (o) of this Code section shall be rebuttably presumed to be the appropriate amount of child support to be provided by the custodial parent and the noncustodial parent prior to consideration of health insurance, work related child care costs, and deviations;

**(5)** Calculate the pro rata share of the basic child support obligation for the custodial parent and the noncustodial parent by dividing the combined adjusted income into each **parent's** adjusted income to arrive at each **parent's** pro rata percentage of the basic child support obligation;

**(6)** Find the adjusted child support obligation amount by adding the additional expenses of the costs of health insurance and work related child care costs, prorating such expenses in accordance with each **parent's** pro rata share of the obligation and adding such expenses to the pro rata share of the basic child support obligation. The monthly cost of health insurance premiums and work related child care costs shall be entered on the Child Support Schedule D — Additional Expenses. The pro rata share of the monthly basic child support obligation and the pro rata share of the combined additional expenses shall be added together to create the monthly adjusted child support obligation;

**(7)** Determine the amount of child support for the custodial parent and the noncustodial parent resulting in a monthly sum certain payment due to the custodial parent by assigning or deducting credit for actual payments for health insurance and work related child care costs from the basic child support obligation;

**(8)** In accordance with subsection (i) of this Code section, deviations subtracted from or added to the presumptive amount of child support shall be applied, if applicable, and if supported by the required findings of fact and application of the best interest of the child standard. The proposed deviations shall be entered on the Child Support Schedule E — Deviations. In the **court's** or the **jury's** discretion, deviations may include, but shall not be limited to, the following:

- (A)** High income;
- (B)** Low income;
- (C)** Other health related insurance;
- (D)** Life insurance;
- (E)** Child and dependent care tax credit;
- (F)** Travel expenses;
- (G)** Alimony;
- (H)** Mortgage;
- (I)** Permanency plan or foster care plan;
- (J)** Extraordinary expenses;
- (K)** Parenting time; and
- (L)** Nonspecific deviations;

**(9)** Any benefits which the child receives under Title II of the federal Social Security Act shall be applied against the final child support amount. The final child support amount for each parent shall be entered on the child support worksheet, together with the information from each of the utilized schedules;

**(10)** The parents shall allocate the uninsured health care expenses which shall be based on the pro rata responsibility of the parents or as otherwise ordered by the court. Each **parent's** pro rata responsibility for uninsured health care expenses shall be entered on the child support worksheet;

**(11)** In a split parenting case, there shall be a separate calculation and final order for each parent; and

**(12)** When there is more than one child for whom support is being determined, the court shall establish the amount of support and the duration of such support in accordance with subsection (e) of this Code section. When, within two years of a final order being entered, there is a likelihood that a child will become ineligible to receive support, the court may allow for the use of separate worksheets. Separate worksheets shall show the final child support amount to be paid for all such children and the adjusted amount of support to be paid as each child becomes ineligible to receive support during such two-year period. Such worksheets shall be attached to the final order. Such order shall contain findings as required by law. A final order entered pursuant to this paragraph shall not preclude a petition for modification.

**(c) Applicability and required findings.**

**(1)** The child support guidelines contained in this Code section are a minimum basis for determining the amount of child support and shall apply as a rebuttable presumption in all legal proceedings involving the child support responsibility of a parent. This Code section shall be used when the court enters a temporary or permanent child support order in a contested or noncontested hearing or order in a civil action filed pursuant to Code Section 19-13-4. The rebuttable presumptive amount of child support provided by this Code section may be increased or

decreased according to the best interest of the child for whom support is being considered, the circumstances of the parties, the grounds for deviation set forth in subsection (i) of this Code section, and to achieve the state policy of affording to children of unmarried parents, to the extent possible, the same economic standard of living enjoyed by children living in intact families consisting of parents with similar financial means.

**(2)** The provisions of this Code section shall not apply with respect to any divorce case in which there are no minor children, except to the limited extent authorized by subsection (e) of this Code section. In the final judgment or decree in a divorce case in which there are minor children, or in other cases which are governed by the provisions of this Code section, the court shall:

**(A)** Specify in what sum certain amount, the duration of such support, and from which parent the child is entitled to permanent support as determined by use of the worksheet or multiple worksheets when there is more than one minor child;

**(B)** Specify in what manner, how often, to whom, and until when the support shall be paid;

**(C)** Include a written finding of each **parent's** gross income as determined by the court or the jury;

**(D)** Determine whether health insurance for the child involved is reasonably available at a reasonable cost to either parent. If the health insurance is reasonably available at a reasonable cost to the parent, then the court shall order that the child be covered under such health insurance;

**(E)** Include written findings of fact as to whether one or more of the deviations allowed under this Code section are applicable, and if one or more such deviations are applicable as determined by the court or the jury, the written findings of fact shall further set forth:

**(i)** The reasons the court or the jury deviated from the presumptive amount of child support;

**(ii)** The amount of child support that would have been required under this Code section if the presumptive amount of child support had not been rebutted; and

**(iii)** A finding that states how the **court's** or the **jury's** application of the child support guidelines would be unjust or inappropriate considering the relative ability of each parent to provide support and how the best interest of the child who is subject to the child support determination is served by deviation from the presumptive amount of child support;

**(F)** Specify the amount of the noncustodial **parent's** parenting time as set forth in the order of visitation;

**(G)** Include a written finding regarding the use of benefits received under Title II of the federal Social Security Act in the calculation of the amount of child support; and

**(H)** Specify the percentage of uninsured health care expenses for which each parent shall be responsible.

**(3)** When child support is ordered, the party who is required to pay the child support shall not be liable to third persons for necessities furnished to the child embraced in the judgment or decree.

**(4)** In all cases, the parties shall submit to the court their worksheets and schedules and the presence or absence of other factors to be considered by the court or the jury pursuant to the provisions of this Code section.

**(5)** In any case in which the gross income of the custodial parent and the noncustodial parent is determined by a jury, the court shall charge the provisions of this Code section applicable to the determination of gross income. The jury shall be required to return a special interrogatory determining gross income. The court

shall determine adjusted income, health insurance costs, and work related child care costs. Based upon the **jury's** verdict as to gross income, the court shall determine the presumptive amount of child support in accordance with the provisions of this Code section. The court shall inform the jury of the presumptive amount of child support and the identity of the custodial and noncustodial parents. In the final instructions to the jury, the court shall charge the provisions of this Code section applicable to the determination of deviations and the jury shall be required to return a special interrogatory as to deviations and the final award of child support. The court shall include its findings and the **jury's** verdict on the child support worksheet in accordance with this Code section and Code Section 19-5-12.

**(6)** Nothing contained within this Code section shall prevent the parties from entering into an enforceable agreement contrary to the presumptive amount of child support which may be made the order of the court pursuant to review by the court of the adequacy of the child support amounts negotiated by the parties, including the provision for medical expenses and health insurance; provided, however, that if the agreement negotiated by the parties does not comply with the provisions contained in this Code section and does not contain findings of fact as required to support a deviation, the court shall reject such agreement.

**(7)** In any case filed pursuant to Chapter 11 of this title, relating to the "**Child Support Recovery Act,**" the "**Uniform Reciprocal Enforcement of Support Act,**" or the "**Uniform Interstate Family Support Act,**" the court shall make all determinations of fact, including gross income and deviations, and a jury shall not hear any issue related to such cases.

**(d) Nature of guidelines; court's discretion.**

In the event of a hearing or trial on the issue of child support, the guidelines enumerated in this Code section are intended by the General Assembly to be guidelines only and any court so applying such guidelines shall not abrogate its responsibility in making the final determination of child support based on the evidence presented to it at the time of the hearing or trial. A **court's** final determination of child support shall take into account the **obligor's** earnings,

income, and other evidence of the obligor's ability to pay. The court or the jury shall also consider the basic subsistence needs of the parents and the child for whom support is to be provided.

**(e) Duration of child support responsibility.**

The duty to provide support for a minor child shall continue until the child reaches the age of majority, dies, marries, or becomes emancipated, whichever first occurs; provided, however, that, in any temporary, final, or modified order for child support with respect to any proceeding for divorce, separate maintenance, legitimacy, or paternity entered on or after July 1, 1992, the court, in the exercise of sound discretion, may direct either or both parents to provide financial assistance to a child who has not previously married or become emancipated, who is enrolled in and attending a secondary school, and who has attained the age of majority before completing his or her secondary school education, provided that such financial assistance shall not be required after a child attains 20 years of age. The provisions for child support provided in this subsection may be enforced by either parent, by any nonparent custodian, by a guardian appointed to receive child support for the child for whose benefit the child support is ordered, or by the child for whose benefit the child support is ordered.

**(f) Gross income.**

**(1) Inclusion to gross income.**

**(A) Attributable income.**

Gross income of each parent shall be determined in the process of setting the presumptive amount of child support and shall include all income from any source, before deductions for taxes and other deductions such as preexisting orders for child support and credits for other qualified children, whether earned or unearned, and includes, but is not limited to, the following:

- (i)** Salaries;
- (ii)** Commissions, fees, and tips;

- (iii)** Income from self-employment;
- (iv)** Bonuses;
- (v)** Overtime payments;
- (vi)** Severance pay;
- (vii)** Recurring income from pensions or retirement plans, including, but not limited to, United States Department of Veterans Affairs, Railroad Retirement Board, Keoghs, and individual retirement accounts;
- (viii)** Interest income;
- (ix)** Dividend income;
- (x)** Trust income;
- (xi)** Income from annuities;
- (xii)** Capital gains;
- (xiii)** Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the federal Social Security Act;
- (xiv)** Disability benefits that are received pursuant to the federal **Veterans'** Benefits Act of 2010, 38 U.S.C. Section 101, et seq.;
- (xv)** **Workers'** compensation benefits, whether temporary or permanent;
- (xvi)** Unemployment insurance benefits;
- (xvii)** Judgments recovered for personal injuries and awards from other civil actions;
- (xviii)** Gifts that consist of cash or other liquid instruments, or which can be converted to cash;
- (xix)** Prizes;
- (xx)** Lottery winnings;
- (xxi)** Alimony or maintenance received from persons other than parties to the proceeding before the court;
- (xxii)** Assets which are used for the support of the family; and
- (xxiii)** Other income.

**(B) Self-employment income.**

Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, less ordinary and reasonable expenses necessary to produce such income. Income from self-employment, rent, royalties,



proprietorship of a business, or joint ownership of a partnership, limited liability company, or closely held corporation is defined as gross receipts minus ordinary and reasonable expenses required for self-employment or business operations. Ordinary and reasonable expenses of self-employment or business operations necessary to produce income do not include:

**(i)** Excessive promotional, travel, vehicle, or personal living expenses, depreciation on equipment, or costs of operation of home offices; or

**(ii)** Amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the court or the jury to be inappropriate for determining gross income.

In general, income and expenses from self-employment or operation of a business should be carefully reviewed by the court or the jury to determine an appropriate level of gross income available to the parent to satisfy a child support obligation. Generally, this amount will differ from a determination of business income for tax purposes.

**(C) Fringe benefits.** Fringe benefits for inclusion as income or “in kind” remuneration received by a parent in the course of employment, or operation of a trade or business, shall be counted as income if the benefits significantly reduce personal living expenses. Such fringe benefits might include, but are not limited to, use of a company car, housing, or room and board. Fringe benefits shall not include employee benefits that are typically added to the salary, wage, or other compensation that a parent may receive as a standard added benefit, including, but not limited to, employer paid portions of health insurance premiums or employer contributions to a retirement or pension plan.

**(D) Variable income.** Variable income such as commissions, bonuses, overtime pay, military bonuses, and dividends shall be averaged by the court or the jury over a reasonable period of time consistent with the circumstances of the case and added to a **parent’s** fixed salary or wages to determine gross income. When income is

received on an irregular, nonrecurring, or one-time basis, the court or the jury may, but is not required to, average or prorate the income over a reasonable specified period of time or require the parent to pay as a one-time support amount a percentage of his or her nonrecurring income, taking into consideration the percentage of recurring income of that parent.

**(E) Military compensation and allowances.** Income for a parent who is an active duty member of the regular or reserve component of the United States armed forces, the United States Coast Guard, the merchant marine of the United States, the commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration, the National Guard, or the Air National Guard shall include:

- (i)** Base pay;
- (ii)** Drill pay;
- (iii)** Basic allowance for subsistence, whether paid directly to the parent or received in-kind; and
- (iv)** Basic allowance for housing, whether paid directly to the parent or received in-kind, determined at the **parent's** pay grade at the without dependent rate, but shall include only so much of the allowance that is not attributable to area variable housing costs.

Except as determined by the court or the jury, special pay or incentive pay, allowances for clothing or family separation, and reimbursed expenses related to the **parent's** assignment to a high cost of living location shall not be considered income for the purpose of determining gross income.

**(2) Exclusions from gross income.** Excluded from gross income are the following:

- (A)** Child support payments received by either parent for the benefit of a child of another relationship;
- (B)** Benefits received from means-tested public assistance programs such as, but not limited to:

**(i)** PeachCare for Kids Program, Temporary Assistance for Needy Families Program, or similar programs in other states or territories under Title IV-A of the federal Social Security Act;

**(ii)** Food stamps or the value of food assistance provided by way of electronic benefits transfer procedures by the Department of Human Services;

**(iii)** Supplemental security income received under Title XVI of the federal Social Security Act;

**(iv)** Benefits received under Section 402(d) of the federal Social Security Act for disabled adult children of deceased disabled workers; and

**(v)** Low-income heating and energy assistance program payments;

**(C)** Foster care payments paid by the Department of Human Services or a licensed child-placing agency for providing foster care to a foster child in the custody of the Department of Human Services;

**(D)** A nonparent **custodian's** gross income; and

**(E)** Benefits received under Title IV-B or IV-E of the federal Social Security Act and state funding associated therewith for adoption assistance.

**(3) Social Security benefits.**

**(A)** Benefits received under Title II of the federal Social Security Act by a child on the **obligor's** account shall be counted as child support payments and shall be applied against the final child support amount to be paid by the obligor for the child.

**(B)** After calculating the **obligor's** monthly gross income, including the countable social security benefits as specified in division (1)(A)(xiii) of this subsection, and after calculating the amount of child support, if the presumptive amount of child

support, as increased or decreased by deviations, is greater than the social security benefits paid on behalf of the child on the **obligor's** account, the obligor shall be required to pay the amount exceeding the social security benefit as part of the final order in the case.

**(C)** After calculating the **obligor's** monthly gross income, including the countable social security benefits as specified in division (1)(A)(xiii) of this subsection, and after calculating the amount of child support, if the presumptive amount of child support, as increased or decreased by deviations, is equal to or less than the social security benefits paid to the nonparent custodian or custodial parent on behalf of the child on the **obligor's** account, the child support responsibility of that parent shall have been met and no further child support shall be paid.

**(D)** Any benefit amounts under Title II of the federal Social Security Act as determined by the Social Security Administration sent to the nonparent custodian or custodial parent by the Social Security Administration for the **child's** benefit which are greater than the final child support amount shall be retained by the nonparent custodian or custodial parent for the **child's** benefit and shall not be used as a reason for decreasing the final child support amount or reducing arrearages.

#### **(4) Reliable evidence of income.**

**(A) Imputed income.** When establishing the amount of child support, if a parent fails to produce reliable evidence of income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or ability to pay child support in prior years, and the court or the jury has no other reliable evidence of the **parent's** income or income potential, gross income for the current year may be imputed. When imputing income, the court or the jury shall take into account the specific circumstances of the parent to the extent known, including such factors as the **parent's** assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing

earnings level in the local community, and other relevant background factors in the case. If a parent is incarcerated, the court or the jury shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.

**(B) Modification.** When cases with established orders are reviewed for modification and a parent fails to produce reliable evidence of income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or ability to pay child support in prior years, and the court or the jury has no other reliable evidence of such **parent's** income or income potential, the court or the jury may impute income as set forth in subparagraph (A) of this paragraph, or may increase the child support of the parent failing or refusing to produce evidence of income by an increment of at least 10 percent per year of such **parent's** gross income for each year since the final order was entered or last modified and shall calculate the basic child support obligation using the increased amount as such **parent's** gross income.

**(C) Rehearing.** If income is imputed pursuant to subparagraph (A) of this paragraph, the party believing the income of the other party is higher than the amount imputed may provide within 90 days, upon motion to the court, evidence necessary to determine the appropriate amount of child support based upon reliable evidence. A hearing shall be scheduled after the motion is filed. The court may increase, decrease, or leave unchanged the amount of current child support from the date of filing of either **parent's** initial filing or motion for reconsideration. While the motion for reconsideration is pending, the obligor shall be responsible for the amount of child support originally ordered. Arrearages entered in the original child support order based upon imputed income shall not be forgiven. When there is reliable evidence to support a motion for reconsideration of the amount of income imputed, the party seeking reconsideration shall not be required to prove the existence of grounds for modification of an order pursuant to subsection (k) of this Code section.

**(D) Willful or voluntary unemployment or underemployment.** In determining whether a parent is willfully or voluntarily unemployed or underemployed, the court or the jury shall ascertain the reasons for the **parent's** occupational choices and assess the reasonableness of these choices in light of the **parent's** responsibility to support his or her child and whether such choices benefit the child. A determination of willful or voluntary unemployment or underemployment shall not be limited to occupational choices motivated only by an intent to avoid or reduce the payment of child support but can be based on any intentional choice or act that affects a **parent's** income. A determination of willful or voluntary unemployment or underemployment shall not be made when an **individual's** incarceration prevents employment. In determining willful or voluntary unemployment or underemployment, the court or the jury may examine whether there is a substantial likelihood that the parent could, with reasonable effort, apply his or her education, skills, or training to produce income. Specific factors for the court or the jury to consider when determining willful or voluntary unemployment or underemployment include, but are not limited to:

**(i)** The **parent's** past and present employment;

**(ii)** The **parent's** education and training;

**(iii)** Whether unemployment or underemployment for the purpose of pursuing additional training or education is reasonable in light of the **parent's** responsibility to support his or her child and, to this end, whether the training or education may ultimately benefit the child in the case immediately under consideration by increasing the **parent's** level of support for that child in the future;

**(iv)** A **parent's** ownership of valuable assets and resources, such as an expensive home or automobile, that appear inappropriate or unreasonable for the income claimed by the parent;

**(v)** The **parent's** own health and ability to work outside the home; and

**(vi)** The **parent's** role as caretaker of a child of that parent, a disabled or seriously ill child of that parent, or a disabled or seriously ill adult child of that parent, or any other disabled or seriously ill relative for whom that parent has assumed the role of caretaker, which eliminates or substantially reduces the **parent's** ability to work outside the home, and the need of that parent to continue in the role of caretaker in the future. When considering the income potential of a parent whose work experience is limited due to the caretaker role of that parent, the court or the jury shall consider the following factors:

**(I)** Whether the parent acted in the role of full-time caretaker immediately prior to separation by the married parties or prior to the divorce or annulment of the marriage or dissolution of another relationship in which the parent was a full-time caretaker;

**(II)** The length of time the parent staying at home has remained out of the work force for this purpose;

**(III)** The **parent's** education, training, and ability to work; and

**(IV)** Whether the parent is caring for a child who is four years of age or younger. If the court or the jury determines that a parent is willfully or voluntarily unemployed or underemployed, child support shall be calculated based on a determination of earning capacity, as evidenced by educational level or previous work experience. In the absence of any other reliable evidence, income may be imputed to the parent as provided for in subparagraph (f)(4)(A) of this Code section.

A determination of willful and voluntary unemployment or underemployment shall not be made when an individual is activated from the National Guard or other armed forces unit or enlists or is drafted for full-time service in the armed forces of the United States.

## **(5) Adjustments to gross income.**

**(A) Self-employment.** One-half of the self-employment and Medicare taxes shall be calculated as follows:

**(i)** Six and two-tenths percent of self-employment income up to the maximum amount to which federal old age, survivors, and disability insurance (OASDI) applies; plus

**(ii)** One and forty-five one-hundredths of a percent of self-employment income for Medicare  
and this amount shall be deducted from a self-employed **parent's** monthly gross income.

**(B) Preexisting orders.** An adjustment to the **parent's** monthly gross income shall be made on the Child Support Schedule B — Adjusted Income for current preexisting orders for a period of not less than 12 months immediately prior to the date of the hearing or such period that an order has been in effect if less than 12 months prior to the date of the hearing before the court to set, modify, or enforce child support.

**(i)** In calculating the adjustment for preexisting orders, the court shall include only those preexisting orders meeting the criteria set forth in subparagraph (a)(18)(B) of this Code section;

**(ii)** The priority for preexisting orders shall be determined by the date and time of filing with the clerk of court of the initial order in each case. Subsequent modifications of the initial support order shall not affect the priority position established by the date and time of the initial order. In any modification proceeding, the court rendering the decision shall make a specific finding of the date, and time if known, of the initial order of the case;

**(iii)** Adjustments shall be allowed for current preexisting support only to the extent that the payments are actually being paid as evidenced by documentation including, but not limited to, payment history from a court clerk, the child support



**services'** computer data base, the child support payment history, or canceled checks or other written proof of payments paid directly to the other parent. The maximum credit allowed for a preexisting order is an average of the amount of current support actually paid under the preexisting order over the past 12 months prior to the hearing date;

**(iv)** All preexisting orders shall be entered on the Child Support Schedule B — Adjusted Income for the purpose of calculating the total amount of the credit to be included on the child support worksheet; and

**(v)** Payments being made by a parent on any arrearages shall not be considered payments on preexisting orders or subsequent orders and shall not be used as a basis for reducing gross income.

**(C) Theoretical child support orders.** In addition to the adjustments to monthly gross income for self-employment taxes provided in subparagraph (A) of this paragraph and for preexisting orders provided in subparagraph (B) of this paragraph, credits for either **parent's** other qualified child living in the **parent's** home for whom the parent owes a legal duty of support may be considered by the court for the purpose of reducing the **parent's** gross income. To consider a **parent's** other qualified children for determining the theoretical child support order, a parent shall present documentary evidence of the parent-child relationship to the court. Adjustments to income pursuant to this subparagraph may be considered in such circumstances in which the failure to consider a qualified child would cause substantial hardship to the parent; provided, however, that such consideration of an adjustment shall be based upon the best interest of the child for whom child support is being awarded. If the court, in its discretion, decides to apply the qualified child adjustment, the basic child support obligation of the parent for the number of other qualified children living with such parent shall be determined based upon that **parent's** monthly gross income. Except for self-employment taxes paid, no other amounts shall be subtracted from the **parent's** monthly gross income when calculating a theoretical child support order under this subparagraph. The basic child support obligation for such parent shall be multiplied by 75 percent

and the resulting amount shall be subtracted from such **parent's** monthly gross income and entered on the Child Support Schedule B — Adjusted Income.

**(D) Multiple family situations.** In multiple family situations, the priority of adjustments to a **parent's** monthly gross income shall be calculated in the following order:

**(i)** Preexisting orders according to the date and time of the initial order as set forth in subparagraph (B) of this paragraph; and

**(ii)** Application of any credit for a **parent's** other qualified children using the procedure set forth in subparagraph (C) of this paragraph.

**(g) Parenting time deviation.** The court or the jury may deviate from the presumptive amount of child support as set forth in subparagraph (i)(2)(K) of this Code section.

**(h) Adjusted support obligation.** The child support obligation table does not include the cost of the **parent's** work related child care costs, health insurance premiums, or uninsured health care expenses. The additional expenses for the **child's** health insurance premiums and work related child care costs shall be included in the calculations to determine child support. A nonparent **custodian's** expenses for work related child care costs and health insurance premiums shall be taken into account when establishing a final order.

**(1) Work related child care costs.**

**(A)** Work related child care costs necessary for the **parent's** employment, education, or vocational training that are determined by the court to be appropriate, and that are appropriate to the **parents'** financial abilities and to the lifestyle of the child if the parents and child were living together, shall be averaged for a monthly amount and entered on the child support worksheet in the column of the parent initially paying the expense. Work related child care costs of a nonparent custodian shall be considered when determining the amount of this expense.

**(B)** If a child care subsidy is being provided pursuant to a means-tested public assistance program, only the amount of the child care expense actually paid by either parent or a nonparent custodian shall be included in the calculation.

**(C)** If either parent is the provider of child care services to the child for whom support is being determined, the value of those services shall not be an adjustment to the basic child support obligation when calculating the support award.

**(D)** If child care is provided without charge to the parent, the value of these services shall not be an adjustment to the basic child support obligation. If child care is or will be provided by a person who is paid for his or her services, proof of actual cost or payment shall be shown to the court before the court includes such payment in its consideration.

**(E)** The amount of work related child care costs shall be determined and added as an adjustment to the basic child support obligation as **"additional expenses"** whether paid directly by the parent or through a payroll deduction.

**(F)**

**(i)** The total amount of work related child care costs shall be divided between the parents pro rata to determine the presumptive amount of child support and shall be included in the worksheet and the final order.

**(ii)** In situations in which work related child care costs may be variable, the court or the jury may, in its discretion, remove work related child care costs from the calculation of support, and divide the work related child care costs pro rata, to be paid within a time specified in the final order. If a parent or nonparent custodian fails to comply with the final order:

**(I)** The other parent or nonparent custodian may enforce payment of the work related child care costs by any means permitted by law; or

**(II)** Child support services shall pursue enforcement when such unpaid costs have been reduced to a judgment in a sum certain.

## **(2) Cost of health insurance premiums.**

### **(A)**

**(i)** The amount that is, or will be, paid by a parent for health insurance for the child for whom support is being determined shall be an adjustment to the basic child support obligation and prorated between the parents based upon their respective incomes. Payments made by a **parent's** employer for health insurance and not deducted from the **parent's** wages shall not be included. When a child for whom support is being determined is covered by a family policy, only the health insurance premium actually attributable to that child shall be added.

**(ii)** The amount of the cost for the **child's** health insurance premium shall be determined and added as an adjustment to the basic child support obligation as "**additional expenses**" whether paid directly by the parent or through a payroll deduction.

**(iii)** The total amount of the cost for the **child's** health insurance premium shall be divided between the parents pro rata to determine the total presumptive amount of child support and shall be included in the Child Support Schedule D — Additional Expenses and written order of the court together with the amount of the basic child support obligation.

### **(B)**

**(i)** If either parent has health insurance reasonably available at reasonable cost that provides for the health care needs of the child, then an amount to cover the cost of the premium shall be added as an adjustment to the basic child support obligation. A health insurance premium paid by a nonparent custodian shall be included when determining the amount of health insurance expense. In determining the amount to be added to the order for the health insurance cost, only the amount of the health insurance cost attributable to the child who is the subject of the order shall be included.

**(ii)** If coverage is applicable to other persons and the amount of the health insurance premium attributable to the child who is the subject of the current

action for support is not verifiable, the total cost to the parent paying the premium shall be prorated by the number of persons covered so that only the cost attributable to the child who is the subject of the order under consideration is included. The amount of health insurance premium shall be determined by dividing the total amount of the insurance premium by the number of persons covered by the insurance policy and multiplying the resulting amount by the number of children covered by the insurance policy. The monthly cost of health insurance premium shall be entered on the Child Support Schedule D — Additional Expenses in the column of the parent paying the premium.

**(iii)** Eligibility for or enrollment of the child in Medicaid, the PeachCare for Kids Program, or other public health care program shall satisfy the requirement that the final order provide for the **child's** health care needs. Health coverage through Medicaid, the PeachCare for Kids Program, or other public health care program shall not prevent a court from also ordering either or both parents to obtain other health insurance for the child.

**(3) Uninsured health care expenses.**

**(A)** The **child's** uninsured health care expenses shall be the financial responsibility of both parents. The final order shall include provisions for payment of uninsured health care expenses; provided, however, that uninsured health care expenses shall not be used for the purpose of calculating the amount of child support. The parents shall divide uninsured health care expenses pro rata, unless otherwise specifically ordered by the court.

**(B)** If a parent fails to pay his or her pro rata share of the **child's** uninsured health care expenses, as specified in the final order, within a reasonable time after receipt of evidence documenting the uninsured portion of the expense:

**(i)** The other parent or the nonparent custodian may enforce payment of the expense by any means permitted by law; or

**(ii)** Child support services shall pursue enforcement of payment of such unpaid expenses only if the unpaid expenses have been reduced to a judgment in a sum certain amount.

**(i) Grounds for deviation.**

**(1) General principles.**

**(A)** The amount of child support established by this Code section and the presumptive amount of child support are rebuttable and the court or the jury may deviate from the presumptive amount of child support in compliance with this subsection. In deviating from the presumptive amount of child support, consideration shall be given to the best interest of the child for whom support under this Code section is being determined. A nonparent **custodian's** expenses may be the basis for a deviation as well as a noncustodial **parent's** ability or inability to pay the presumptive amount of child support.

**(B)** When ordering a deviation from the presumptive amount of child support, the court or the jury shall consider all available income of the parents and shall make written findings or special interrogatory findings that an amount of child support other than the amount calculated is reasonably necessary to provide for the needs of the child for whom child support is being determined and the order or special interrogatory shall state:

**(i)** The reasons for the deviation from the presumptive amount of child support;

**(ii)** The amount of child support that would have been required under this Code section if the presumptive amount of child support had not been rebutted; and

**(iii)** How, in its determination:

**(I)** Application of the presumptive amount of child support would be unjust or inappropriate; and

**(II)** The best interest of the child for whom support is being determined will be served by deviation from the presumptive amount of child support.

**(C)** No deviation in the presumptive amount of child support shall be made which seriously impairs the ability of the custodial parent to maintain minimally adequate housing, food, and clothing for the child being supported by the order and to provide other basic necessities, as determined by the court or the jury.

**(D)** If the circumstances which supported the deviation cease to exist, the final order may be modified as set forth in subsection (k) of this Code section to eliminate the deviation.

**(2) Specific deviations.**

**(A) High income.** For purposes of this subparagraph, parents are considered to be high-income parents if their combined adjusted income exceeds \$30,000.00 per month. For high-income parents, the court shall set the basic child support obligation at the highest amount allowed by the child support obligation table but the court or the jury may consider upward deviation to attain an appropriate award of child support for high-income parents which is consistent with the best interest of the child.

**(B) Low income.**

**(i)** If the noncustodial parent can provide evidence sufficient to demonstrate no earning capacity or that his or her pro rata share of the presumptive amount of child support would create an extreme economic hardship for such parent, the court or the jury may consider a low-income deviation.

**(ii)** A noncustodial parent whose sole source of income is supplemental security income received under Title XVI of the federal Social Security Act shall be considered to have no earning capacity.

**(iii)** The court or the jury shall examine all attributable and excluded sources of income, assets, and benefits available to the noncustodial parent and may consider the noncustodial **parent's** basic subsistence needs and all of his or her reasonable expenses, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses.

**(iv)** In considering a request for a low-income deviation, the court or the jury shall then weigh the income and all attributable and excluded sources of income, assets, and benefits and all reasonable expenses of each parent, the relative hardship that a reduction in the amount of child support paid to the custodial parent would have on the custodial **parent's** household, the needs of each parent, the needs of the child for whom child support is being determined, and the ability of the noncustodial parent to pay child support.

**(v)** Following a review of the noncustodial **parent's** gross income and expenses, and taking into account each **parent's** basic child support obligation adjusted by health insurance and work related child care costs and the relative hardships on the parents and the child, the court or the jury, upon request by either party or upon the **court's** initiative, may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.

**(vi)** For the purpose of calculating a low-income deviation, the noncustodial **parent's** minimum child support for one child shall be not less than \$100.00 per month, and such amount shall be increased by at least \$50.00 for each additional child for the same case for which child support is being ordered.

**(vii)** A low-income deviation granted pursuant to this subparagraph shall apply only to the current child support amount and shall not prohibit an additional amount being ordered to reduce a noncustodial **parent's** arrears.

**(viii)** If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or the jury from granting an increase or



decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation.

**(C) Other health related insurance.** If the court or the jury finds that either parent has vision or dental insurance available at a reasonable cost for the child, the court or the jury may deviate from the presumptive amount of child support for the cost of such insurance.

**(D) Life insurance.** In accordance with Code Section 19-6-34, if the court or the jury finds that either parent has purchased life insurance on the life of either parent or the lives of both parents for the benefit of the child, the court may deviate from the presumptive amount of child support for the cost of such insurance by either adding or subtracting the amount of the premium.

**(E) Child and dependent care tax credit.** If the court or the jury finds that one of the parents is entitled to the Child and Dependent Care Tax Credit, the court or the jury may deviate from the presumptive amount of child support in consideration of such credit.

**(F) Travel expenses.** If court ordered visitation related travel expenses are substantial due to the distance between the parents, the court may order the allocation of such costs or the jury may, by a finding in its special interrogatory, allocate such costs by deviation from the presumptive amount of child support, taking into consideration the circumstances of the respective parents as well as which parent moved and the reason for such move.

**(G) Alimony.** Actual payments of alimony shall not be considered as a deduction from gross income but may be considered as a deviation from the presumptive amount of child support. If the court or the jury considers the actual payment of alimony, the court shall make a written finding of such consideration or the jury, in its special interrogatory, shall make a written finding of such consideration as a basis for deviation from the presumptive amount of child support.

**(H) Mortgage.** If the noncustodial parent is providing shelter, such as paying the mortgage of the home, or has provided a home at no cost to the custodial parent in which the child resides, the court or the jury may allocate such costs or an amount equivalent to such costs by deviation from the presumptive amount of child support, taking into consideration the circumstances of the respective parents and the best interest of the child.

**(I) Permanency plan or foster care plan.** In cases when the child is in the legal custody of the Department of Human Services, the child protection or foster care agency of another state or territory, or any other child-caring entity, public or private, the court or the jury may consider a deviation from the presumptive amount of child support if the deviation will assist in accomplishing a permanency plan or foster care plan for the child that has a goal of returning the child to the parent or parents and the **parent's** need to establish an adequate household or to otherwise adequately prepare herself or himself for the return of the child clearly justifies a deviation for this purpose.

**(J) Extraordinary expenses.** The child support obligation table includes average child-rearing expenditures for families given the **parents'** combined adjusted income and number of children. Extraordinary expenses are in excess of average amounts estimated in the child support obligation table and are highly variable among families. Extraordinary expenses shall be considered on a case-by-case basis in the calculation of support and may form the basis for deviation from the presumptive amount of child support so that the actual amount of such expense is considered in the final order for only those families actually incurring the expense. Extraordinary expenses shall be prorated between the parents by assigning or deducting credit for actual payments for extraordinary expenses.

**(i) Extraordinary educational expenses.** Extraordinary educational expenses may be a basis for deviation from the presumptive amount of child support. Extraordinary educational expenses include, but are not limited to, tuition, room and board, lab fees, books, fees, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling that are

appropriate to the **parent's** financial abilities and to the lifestyle of the child if the parents and the child were living together.

**(I)** In determining the amount of deviation for extraordinary educational expenses, scholarships, grants, stipends, and other cost-reducing programs received by or on behalf of the child shall be considered; and

**(II)** If a deviation is allowed for extraordinary educational expenses, a monthly average of the extraordinary educational expenses shall be based on evidence of prior or anticipated expenses and entered on the Child Support Schedule E — Deviations.

**(ii) Special expenses incurred for child-rearing.** Special expenses incurred for child-rearing, including, but not limited to, quantifiable expense variations related to the food, clothing, and hygiene costs of children at different age levels, may be a basis for a deviation from the presumptive amount of child support. Such expenses include, but are not limited to, summer camp; music or art lessons; travel; school sponsored extracurricular activities, such as band, clubs, and athletics; and other activities intended to enhance the athletic, social, or cultural development of a child but not otherwise required to be used in calculating the presumptive amount of child support as are health insurance premiums and work related child care costs. A portion of the basic child support obligation is intended to cover average amounts of special expenses incurred in the rearing of a child. In order to determine if a deviation for special expenses is warranted, the court or the jury shall consider the full amount of the special expenses as described in this division; and when such special expenses exceed 7 percent of the basic child support obligation, then the additional amount of special expenses shall be considered as a deviation to cover the full amount of the special expenses.

**(iii) Extraordinary medical expenses.** In instances of extreme economic hardship involving extraordinary medical expenses not covered by insurance, the court or the jury may consider a deviation from the presumptive amount of child support for extraordinary medical expenses. Such expenses may include, but are not

limited to, extraordinary medical expenses of the child or a parent of the child; provided, however, that any such deviation:

**(I)** Shall not act to leave a child unsupported; and

**(II)** May be ordered for a specific period of time measured in months.

When extraordinary medical expenses are claimed, the court or the jury shall consider the resources available for meeting such needs, including sources available from agencies and other adults.

**(K) Parenting time.**

**(i)** The child support obligation table is based upon expenditures for a child in intact households. The court may order or the jury may find by special interrogatory a deviation from the presumptive amount of child support when special circumstances make the presumptive amount of child support excessive or inadequate due to extended parenting time as set forth in the order of visitation, the child residing with both parents equally, or visitation rights not being utilized.

**(ii)** If the court or the jury determines that a parenting time deviation is applicable, then such deviation shall be included with all other deviations.

**(iii)** In accordance with subsection (d) of Code Section 19-11-8, if any action or claim for parenting time or a parenting time deviation is brought under this subparagraph, it shall be an action or claim solely between the custodial parent and the noncustodial parent, and not any third parties, including child support services.

**(3) Nonspecific deviations.** Deviations from the presumptive amount of child support may be appropriate for reasons in addition to those established under this subsection when the court or the jury finds it is in the best interest of the child.

**(j) Involuntary loss of income.**

**(1)** In the event a parent suffers an involuntary termination of employment, has an extended involuntary loss of average weekly hours, is involved in an organized strike, incurs a loss of health, becomes incarcerated, or similar involuntary adversity resulting in a loss of income of 25 percent or more, then the portion of child support attributable to lost income shall not accrue from the date of the service of the petition for modification, provided that service is made on the other parent. It shall not be considered an involuntary termination of employment if the parent has left the employer without good cause in connection with the **parent's** most recent work.

**(2)** In the event a modification action is filed pursuant to this subsection, the court shall make every effort to expedite hearing such action.

**(3)** The court may, at its discretion, phase in the new child support award over a period of up to one year with the phasing in being largely evenly distributed with at least an initial immediate adjustment of not less than 25 percent of the difference and at least one intermediate adjustment prior to the final adjustment at the end of the phase-in period.

**(k) Modification.**

**(1)** Except as provided in paragraph (2) of this subsection, a parent shall not have the right to petition for modification of the child support award regardless of the length of time since the establishment of the child support award unless there is a substantial change in either **parent's** income and financial status or the needs of the child.

**(2)** No petition to modify child support may be filed by either parent within a period of two years from the date of the final order on a previous petition to modify by the same parent except when:

**(A)** A noncustodial parent has failed to exercise the court ordered visitation;

**(B)** A noncustodial parent has exercised a greater amount of visitation than was provided in the court order; or

**(C)** The motion to modify is based upon an involuntary loss of income as set forth in subsection (j) of this Code section.

**(3)**

**(A)** If there is a difference of at least 15 percent but less than 30 percent between a new award and a Georgia child support order entered prior to January 1, 2007, the court may, at its discretion, phase in the new child support award over a period of up to one year with the phasing in being largely evenly distributed with at least an initial immediate adjustment of not less than 25 percent of the difference and at least one intermediate adjustment prior to the final adjustment at the end of the phase-in period.

**(B)** If there is a difference of 30 percent or more between a new award and a Georgia child support order entered prior to January 1, 2007, the court may, at its discretion, phase in the new child support award over a period of up to two years with the phasing in being largely evenly distributed with at least an initial immediate adjustment of not less than 25 percent of the difference and at least one intermediate adjustment prior to the final adjustment at the end of the phase-in period.

**(C)** All child support **service's** case reviews and modifications shall proceed and be governed by Code Section 19-11-12. Subsequent changes to the child support obligation table shall be a reason to request a review for modification from child support services to the extent that such changes are consistent with the requirements of Code Section 19-11-12.

**(4)** A petition for modification shall be filed under the same rules of procedure applicable to divorce proceedings. The court may allow, upon motion, the temporary modification of a child support order pending the final trial on the petition. An order granting temporary modification shall be subject to revision by

the court at any time before the final trial. A jury may be demanded on a petition for modification but the jury shall only be responsible for determining a **parent's** gross income and any deviations. In the hearing upon a petition for modification, testimony may be given and evidence introduced relative to the change of circumstances, income and financial status of either parent, or in the needs of the child. After hearing both parties and the evidence, the court may modify and revise the previous judgment, in accordance with the changed circumstances, income and financial status of either parent, or in the needs of the child, if such change or changes are satisfactorily proven so as to warrant the modification and revision and such modification and revisions are in the **child's** best interest.

The court shall enter a written order specifying the basis for the modification, if any, and shall include all of the information set forth in paragraph (2) of subsection (c) of this Code section.

**(5)** In proceedings for the modification of a child support award pursuant to the provisions of this Code section, the court may award **attorney's** fees, costs, and expenses of litigation to the prevailing party as the interests of justice may require. When a custodial parent prevails in an upward modification of child support based upon the noncustodial **parent's** failure to be available and willing to exercise court ordered visitation, reasonable and necessary **attorney's** fees and expenses of litigation shall be awarded to the custodial parent.

**(1) Split parenting.** In cases of split parenting, a worksheet shall be prepared separately by each custodial parent for each child for whom such parent is the custodial parent, and that worksheet shall be filed with the clerk of court. For each split parenting custodial situation, the court shall determine:

**(1)** Which parent is the obligor;

**(2)** The presumptive amount of child support;

**(3)** The actual award of child support, if different from the presumptive amount of child support;

**(4)** How and when the sum certain amount of child support owed shall be paid;  
and

**(5)** Any other child support responsibilities for each parent.

**(m) Worksheets.**

**(1)** Schedules and worksheets shall be prepared by the parties for purposes of calculating the amount of child support. In child support services cases in which neither parent prepared a worksheet, the court may rely on the worksheet prepared by child support services as a basis for its order. Information from the schedules shall be entered on the child support worksheet. The child support worksheets and any schedule that was prepared for the purpose of calculating the amount of child support shall be attached to the final court order or judgment; provided, however, that any order entered pursuant to Code Section 19-13-4 shall not be required to have such worksheets and schedules attached thereto.

**(2)** The child support worksheet and schedules shall be promulgated by the Georgia Child Support Commission.

**(n) Child support obligation table.** The child support obligation table shall be proposed by the Georgia Child Support Commission and shall be as codified in subsection (o) of this Code section.

**(o) Georgia Schedule of Basic Child Support Obligations.**

**History**

---

Ga. L. 1870, p. 413, § 2; Code 1873, § 1742; Code 1882, § 1742; Civil Code 1895, § 2462; Civil Code 1910, § 2981; Code 1933, § 30-207; Ga. L. 1979, p. 466, § 12; Ga. L. 1989, p. 861, § 1; Ga. L. 1991, p. 94, § 19; Ga. L. 1992, p. 1833, § 1; Ga. L. 1994, p. 1728, § 1; Ga. L. 1995, p. 603, § 2; Ga. L. 1996, p. 453, § 6; Ga. L. 2005, p. 224, § 5/ HB 221; Ga. L. 2006, p. 72, § 19/ SB 465; Ga. L. 2006, p. 583, § 4/ SB 382; Ga. L. 2007, p. 47, § 19/ SB 103; Ga. L. 2008, p. 272, §§ 1-9/ SB 483; Ga. L. 2009, p. 96, §§ 1-6/ HB 145; Ga. L. 2009, p. 453, § 2-2/ HB 228; Ga. L. 2010, p. 878, § 19/ HB 1387; Ga. L. 2011, p. 550, § 1/ SB 115; Ga. L. 2014, p. 457, §§ 1-8/ SB 282; Ga. L. 2017, p. 646, §§ 1-3 — 1-8, 3-1/ SB 137; Ga. L. 2018, p. 937, §§ 1-1, 1-1A — 1-1C, 1-2 — 1-4, 1-4A, 1-5/ SB 427; Ga. L. 2019, p. 636, §§ 1-8/ HB 381; Ga. L. 2019, p. 711, § 5/ HB 481; Ga. L. 2020, p. 493, § 19/ SB 429.





## SECTION III

### Addendum B

#### Current Basic Child Support Obligation Table O.C.G.A. §19-6-15 (o)

Georgia Schedule of Basic Child Support Obligations						
COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
800	197	283	330	367	404	440
850	208	298	347	387	425	463
900	218	313	364	406	447	486
950	229	328	381	425	468	509
1,000	239	343	398	444	489	532
1,050	250	357	415	463	510	554
1,100	260	372	432	482	530	577
1,150	270	387	449	501	551	600
1,200	280	401	466	520	572	622
1,250	291	416	483	539	593	645
1,300	301	431	500	558	614	668
1,350	311	445	517	577	634	690
1,400	321	459	533	594	654	711
1,450	331	473	549	612	673	733
1,500	340	487	565	630	693	754
1,550	350	500	581	647	712	775
1,600	360	514	597	665	732	796
1,650	369	528	612	683	751	817
1,700	379	542	628	701	771	838
1,750	389	555	644	718	790	860
1,800	398	569	660	736	809	881
1,850	408	583	676	754	829	902
1,900	418	596	692	771	848	923
1,950	427	610	708	789	868	944
2,000	437	624	723	807	887	965
2,050	446	637	739	824	906	986
2,100	455	650	754	840	924	1,006
2,150	465	663	769	857	943	1,026
2,200	474	676	783	873	961	1,045
2,250	483	688	798	890	979	1,065
2,300	492	701	813	907	997	1,085
2,350	501	714	828	923	1,016	1,105
2,400	510	727	843	940	1,034	1,125
2,450	519	740	858	956	1,052	1,145
2,500	528	752	873	973	1,070	1,165
2,550	537	765	888	990	1,089	1,184
2,600	547	778	902	1,006	1,107	1,204
2,650	556	791	917	1,023	1,125	1,224
2,700	565	804	932	1,039	1,143	1,244
2,750	574	816	947	1,056	1,162	1,264
2,800	583	829	962	1,073	1,180	1,284
2,850	592	842	977	1,089	1,198	1,303
2,900	601	855	992	1,106	1,216	1,323
2,950	611	868	1,006	1,122	1,234	1,343
3,000	620	881	1,021	1,139	1,253	1,363
3,050	629	893	1,036	1,155	1,271	1,383
3,100	638	906	1,051	1,172	1,289	1,402
3,150	647	919	1,066	1,188	1,307	1,422
3,200	655	930	1,079	1,203	1,323	1,440
3,250	663	941	1,092	1,217	1,339	1,457
3,300	671	952	1,104	1,231	1,355	1,474
3,350	679	963	1,117	1,246	1,370	1,491
3,400	687	974	1,130	1,260	1,386	1,508
3,450	694	985	1,143	1,274	1,402	1,525
3,500	702	996	1,155	1,288	1,417	1,542
3,550	710	1,008	1,168	1,303	1,433	1,559
3,600	718	1,019	1,181	1,317	1,448	1,576
3,650	726	1,030	1,194	1,331	1,464	1,593
3,700	734	1,041	1,207	1,345	1,480	1,610
3,750	741	1,051	1,219	1,359	1,495	1,627
3,800	749	1,062	1,231	1,373	1,510	1,643
3,850	756	1,072	1,243	1,386	1,525	1,659
3,900	764	1,083	1,255	1,400	1,540	1,675
3,950	771	1,093	1,267	1,413	1,555	1,691
4,000	779	1,104	1,280	1,427	1,569	1,707
4,050	786	1,114	1,292	1,440	1,584	1,724
4,100	794	1,125	1,304	1,454	1,599	1,740
4,150	801	1,135	1,316	1,467	1,614	1,756
4,200	809	1,146	1,328	1,481	1,629	1,772
4,250	816	1,156	1,340	1,494	1,643	1,788
4,300	824	1,167	1,352	1,508	1,658	1,804
4,350	831	1,177	1,364	1,521	1,673	1,820
4,400	839	1,188	1,376	1,534	1,688	1,836
4,450	846	1,198	1,388	1,548	1,703	1,853
4,500	853	1,209	1,400	1,561	1,718	1,869

Georgia Schedule of Basic Child Support Obligations						
COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
4,550	861	1,219	1,412	1,575	1,732	1,885
4,600	868	1,230	1,425	1,588	1,747	1,901
4,650	876	1,240	1,437	1,602	1,762	1,917
4,700	883	1,251	1,449	1,615	1,777	1,933
4,750	891	1,261	1,461	1,629	1,792	1,949
4,800	898	1,271	1,473	1,642	1,807	1,966
4,850	906	1,282	1,485	1,656	1,821	1,982
4,900	911	1,289	1,493	1,664	1,831	1,992
4,950	914	1,293	1,496	1,668	1,835	1,997
5,000	917	1,297	1,500	1,672	1,839	2,001
5,050	921	1,300	1,503	1,676	1,844	2,006
5,100	924	1,304	1,507	1,680	1,848	2,011
5,150	927	1,308	1,510	1,684	1,852	2,015
5,200	930	1,312	1,514	1,688	1,857	2,020
5,250	934	1,316	1,517	1,692	1,861	2,025
5,300	937	1,320	1,521	1,696	1,865	2,029
5,350	940	1,323	1,524	1,700	1,870	2,034
5,400	943	1,327	1,528	1,704	1,874	2,039
5,450	947	1,331	1,531	1,708	1,878	2,044
5,500	950	1,335	1,535	1,711	1,883	2,048
5,550	953	1,339	1,538	1,715	1,887	2,053
5,600	956	1,342	1,542	1,719	1,891	2,058
5,650	960	1,347	1,546	1,724	1,896	2,063
5,700	964	1,352	1,552	1,731	1,904	2,071
5,750	968	1,357	1,558	1,737	1,911	2,079
5,800	971	1,363	1,564	1,744	1,918	2,087
5,850	975	1,368	1,570	1,750	1,925	2,094
5,900	979	1,373	1,575	1,757	1,932	2,102
5,950	983	1,379	1,581	1,763	1,939	2,110
6,000	987	1,384	1,587	1,770	1,947	2,118
6,050	991	1,389	1,593	1,776	1,954	2,126
6,100	995	1,394	1,599	1,783	1,961	2,133
6,150	999	1,400	1,605	1,789	1,968	2,141
6,200	1,003	1,405	1,610	1,796	1,975	2,149
6,250	1,007	1,410	1,616	1,802	1,982	2,157
6,300	1,011	1,416	1,622	1,809	1,989	2,164
6,350	1,015	1,421	1,628	1,815	1,996	2,172
6,400	1,018	1,426	1,633	1,821	2,003	2,180
6,450	1,023	1,432	1,639	1,828	2,011	2,188
6,500	1,027	1,437	1,646	1,835	2,018	2,196
6,550	1,031	1,442	1,652	1,841	2,026	2,204
6,600	1,035	1,448	1,658	1,848	2,033	2,212
6,650	1,039	1,453	1,664	1,855	2,040	2,220
6,700	1,043	1,459	1,670	1,862	2,048	2,228
6,750	1,047	1,464	1,676	1,869	2,055	2,236
6,800	1,051	1,470	1,682	1,875	2,063	2,244
6,850	1,055	1,475	1,688	1,882	2,070	2,252
6,900	1,059	1,480	1,694	1,889	2,078	2,260
6,950	1,063	1,486	1,700	1,896	2,085	2,269
7,000	1,067	1,491	1,706	1,902	2,092	2,277
7,050	1,071	1,497	1,712	1,909	2,100	2,285
7,100	1,075	1,502	1,718	1,916	2,107	2,293
7,150	1,079	1,508	1,724	1,923	2,115	2,301
7,200	1,083	1,513	1,730	1,929	2,122	2,309
7,250	1,087	1,518	1,736	1,936	2,130	2,317
7,300	1,092	1,524	1,742	1,943	2,137	2,325
7,350	1,096	1,529	1,748	1,950	2,144	2,333
7,400	1,100	1,535	1,755	1,956	2,152	2,341
7,450	1,104	1,540	1,761	1,963	2,159	2,349
7,500	1,108	1,546	1,767	1,970	2,167	2,357
7,550	1,112	1,552	1,773	1,977	2,175	2,366
7,600	1,116	1,556	1,778	1,983	2,181	2,373
7,650	1,117	1,557	1,779	1,984	2,182	2,375
7,700	1,118	1,559	1,781	1,986	2,184	2,376
7,750	1,119	1,560	1,782	1,987	2,186	2,378
7,800	1,120	1,562	1,784	1,989	2,188	2,380
7,850	1,122	1,563	1,785	1,990	2,189	2,382
7,900	1,123	1,565	1,786	1,992	2,191	2,384
7,950	1,124	1,566	1,788	1,993	2,193	2,386
8,000	1,125	1,567	1,789	1,995	2,194	2,387
8,050	1,127	1,569	1,790	1,996	2,196	2,389
8,100	1,128	1,570	1,792	1,998	2,198	2,391
8,150	1,129	1,572	1,793	1,999	2,199	2,393
8,200	1,130	1,573	1,795	2,001	2,201	2,395
8,250	1,131	1,575	1,796	2,003	2,203	2,397





Georgia Schedule of Basic Child Support Obligations						
COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
23,900	2,065	2,843	3,208	3,577	3,935	4,282
23,950	2,066	2,845	3,210	3,579	3,938	4,284
24,000	2,068	2,847	3,212	3,581	3,940	4,287
24,050	2,069	2,849	3,214	3,583	3,942	4,289
24,100	2,070	2,851	3,216	3,585	3,945	4,292
24,150	2,072	2,852	3,217	3,587	3,947	4,294
24,200	2,073	2,854	3,219	3,589	3,949	4,297
24,250	2,075	2,856	3,221	3,592	3,951	4,299
24,300	2,076	2,858	3,223	3,594	3,954	4,302
24,350	2,077	2,860	3,225	3,596	3,956	4,304
24,400	2,079	2,862	3,227	3,598	3,958	4,307
24,450	2,080	2,864	3,228	3,600	3,961	4,309
24,500	2,082	2,865	3,230	3,602	3,963	4,312
24,550	2,083	2,867	3,232	3,604	3,965	4,314
24,600	2,085	2,869	3,234	3,606	3,967	4,317
24,650	2,086	2,871	3,236	3,608	3,970	4,319
24,700	2,087	2,873	3,238	3,610	3,972	4,322
24,750	2,089	2,875	3,240	3,612	3,974	4,324
24,800	2,090	2,876	3,241	3,614	3,977	4,326
24,850	2,092	2,878	3,243	3,616	3,979	4,329
24,900	2,093	2,880	3,245	3,618	3,981	4,331
24,950	2,094	2,882	3,247	3,620	3,983	4,334
25,000	2,096	2,884	3,249	3,622	3,986	4,336
25,050	2,097	2,886	3,251	3,624	3,988	4,339
25,100	2,099	2,887	3,252	3,626	3,990	4,341
25,150	2,100	2,889	3,254	3,629	3,993	4,344
25,200	2,102	2,891	3,256	3,631	3,995	4,346
25,250	2,103	2,893	3,258	3,633	3,997	4,349
25,300	2,104	2,895	3,260	3,635	3,999	4,351
25,350	2,106	2,897	3,262	3,637	4,002	4,354
25,400	2,107	2,899	3,264	3,639	4,004	4,356
25,450	2,109	2,900	3,265	3,641	4,006	4,359
25,500	2,110	2,902	3,267	3,643	4,009	4,361
25,550	2,111	2,904	3,269	3,645	4,011	4,364
25,600	2,113	2,906	3,271	3,647	4,013	4,366
25,650	2,114	2,908	3,273	3,649	4,015	4,369
25,700	2,116	2,910	3,275	3,651	4,018	4,371
25,750	2,117	2,911	3,276	3,653	4,020	4,374
25,800	2,119	2,913	3,278	3,655	4,022	4,376
25,850	2,120	2,915	3,280	3,657	4,024	4,379
25,900	2,121	2,917	3,282	3,659	4,027	4,381
25,950	2,123	2,919	3,284	3,661	4,029	4,384
26,000	2,124	2,921	3,286	3,663	4,031	4,386
26,050	2,126	2,923	3,287	3,666	4,034	4,389
26,100	2,127	2,924	3,289	3,668	4,036	4,391
26,150	2,128	2,926	3,291	3,670	4,038	4,394
26,200	2,130	2,928	3,293	3,672	4,040	4,396
26,250	2,131	2,930	3,295	3,674	4,043	4,399
26,300	2,133	2,932	3,297	3,676	4,045	4,401
26,350	2,134	2,934	3,299	3,678	4,047	4,403
26,400	2,136	2,935	3,300	3,680	4,050	4,406
26,450	2,137	2,937	3,302	3,682	4,052	4,408
26,500	2,138	2,939	3,304	3,684	4,054	4,411
26,550	2,140	2,941	3,306	3,686	4,056	4,413
26,600	2,141	2,943	3,308	3,688	4,059	4,416
26,650	2,143	2,945	3,310	3,690	4,061	4,418
26,700	2,144	2,947	3,311	3,692	4,063	4,421
26,750	2,145	2,948	3,313	3,694	4,066	4,423
26,800	2,147	2,950	3,315	3,696	4,068	4,426
26,850	2,148	2,952	3,317	3,698	4,070	4,428
26,900	2,150	2,954	3,319	3,701	4,072	4,431
26,950	2,151	2,956	3,321	3,703	4,075	4,433
27,000	2,153	2,958	3,323	3,705	4,077	4,436
27,050	2,154	2,959	3,324	3,707	4,079	4,438
27,100	2,155	2,961	3,326	3,709	4,082	4,441
27,150	2,157	2,963	3,328	3,711	4,084	4,443
27,200	2,158	2,965	3,330	3,713	4,086	4,446
27,250	2,160	2,967	3,332	3,715	4,088	4,448
27,300	2,161	2,969	3,334	3,717	4,091	4,451
27,350	2,162	2,970	3,335	3,719	4,093	4,453
27,400	2,164	2,972	3,337	3,721	4,095	4,456
27,450	2,165	2,974	3,339	3,723	4,098	4,458
27,500	2,167	2,976	3,341	3,725	4,100	4,461
27,550	2,168	2,978	3,343	3,727	4,102	4,463
27,600	2,170	2,980	3,345	3,729	4,104	4,466
27,650	2,171	2,982	3,347	3,731	4,107	4,468
27,700	2,172	2,983	3,348	3,733	4,109	4,471
27,750	2,174	2,985	3,350	3,735	4,111	4,473

Georgia Schedule of Basic Child Support Obligations						
COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
27,800	2,175	2,987	3,352	3,738	4,114	4,475
27,850	2,177	2,989	3,354	3,740	4,116	4,478
27,900	2,178	2,991	3,356	3,742	4,118	4,480
27,950	2,179	2,993	3,357	3,744	4,120	4,483
28,000	2,181	2,994	3,359	3,746	4,122	4,485
28,050	2,182	2,996	3,361	3,748	4,125	4,488
28,100	2,184	2,998	3,363	3,750	4,127	4,490
28,150	2,185	3,000	3,365	3,752	4,129	4,492
28,200	2,186	3,001	3,366	3,754	4,131	4,495
28,250	2,188	3,003	3,368	3,756	4,133	4,497
28,300	2,189	3,005	3,370	3,758	4,136	4,500
28,350	2,190	3,007	3,372	3,759	4,138	4,502
28,400	2,192	3,009	3,374	3,761	4,140	4,504
28,450	2,193	3,010	3,375	3,763	4,142	4,507
28,500	2,194	3,012	3,377	3,765	4,145	4,509
28,550	2,196	3,014	3,379	3,767	4,147	4,512
28,600	2,197	3,016	3,381	3,769	4,149	4,514
28,650	2,199	3,017	3,382	3,771	4,151	4,516
28,700	2,200	3,019	3,384	3,773	4,153	4,519
28,750	2,201	3,021	3,386	3,775	4,156	4,521
28,800	2,203	3,023	3,388	3,777	4,158	4,524
28,850	2,204	3,025	3,390	3,779	4,160	4,526
28,900	2,205	3,026	3,391	3,781	4,162	4,528
28,950	2,207	3,028	3,393	3,783	4,164	4,531
29,000	2,208	3,030	3,395	3,785	4,167	4,533
29,050	2,210	3,032	3,397	3,787	4,169	4,536
29,100	2,211	3,034	3,398	3,789	4,171	4,538
29,150	2,212	3,035	3,400	3,791	4,173	4,540
29,200	2,214	3,037	3,402	3,793	4,175	4,543
29,250	2,215	3,039	3,404	3,795	4,178	4,545
29,300	2,216	3,041	3,406	3,797	4,180	4,548
29,350	2,218	3,042	3,407	3,799	4,182	4,550
29,400	2,219	3,044	3,409	3,801	4,184	4,552
29,450	2,220	3,046	3,411	3,803	4,186	4,555
29,500	2,222	3,048	3,413	3,805	4,189	4,557
29,550	2,223	3,050	3,415	3,807	4,191	4,560
29,600	2,225	3,051	3,416	3,809	4,193	4,562
29,650	2,226	3,053	3,418	3,811	4,195	4,564
29,700	2,227	3,055	3,420	3,813	4,197	4,567
29,750	2,229	3,057	3,422	3,815	4,200	4,569
29,800	2,230	3,058	3,423	3,817	4,202	4,572
29,850	2,231	3,060	3,425	3,819	4,204	4,574
29,900	2,233	3,062	3,427	3,821	4,206	4,576
29,950	2,234	3,064	3,429	3,823	4,208	4,579
30,000	2,236	3,066	3,431	3,825	4,211	4,581



## SECTION IV

### Addendum C

# Case Sampling Spreadsheet

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
3	Appling	10/27/2021	DCSS	Rev/Mod	Yes	1	Father			\$ 1,043.50	50.00%	50.00%	\$946.12
4	Appling	9/17/2021	DCSS	Temporary		1	Father				50.00%	50.00%	\$946.12
5	Appling	9/17/2021	DCSS	Paternity/CS		1	Father				43.00%	57.00%	\$1,265.42
6	Appling	9/13/2021	DCSS	Rev/Mod	Yes	2	Father				50.00%	50.00%	\$946.12
7	Appling	10/6/2021	DCSS	Paternity/CS		2	Father	Yes			39.00%	61.00%	\$1,261.50
8	Appling	9/13/2021	DCSS	Rev/Mod	Yes	3	Father		\$ 738.00		25.00%	75.00%	\$957.00
9	Appling	9/17/2021	DCSS	Paternity/CS		1	Father				52.00%	48.00%	\$2,016.99
10	Appling	9/17/2021	DCSS	Paternity/CS		2	Mother				67.00%	33.00%	\$2,532.00
11	Appling	9/17/2021	DCSS	Paternity/CS		1	Father				33.00%	67.00%	\$1,261.50
12	Appling	9/17/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$946.12
13	Appling	9/3/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,900.00
14	Appling	9/17/2021	Private	Divorce Decree		4	Father				50.00%	50.00%	\$1,261.50
15	Appling	10/4/2021	Private	Divorce Decree		3	Father		\$ 350.00		50.00%	50.00%	\$350.00
16	Appling	10/22/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,200.00
17	Clayton	10/15/2021	DCSS	Temporary		1	Father				50.00%	50.00%	\$2,198.54
18	Clayton	9/14/2021	DCSS	Paternity/CS	Yes	1	Father				50.00%	50.00%	\$1,783.50
19	Clayton	10/8/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,762.60
20	Clayton	10/15/2021	DCSS	Temporary		3	Father				50.00%	50.00%	\$3,056.32
21	Clayton	9/30/2021	DCSS	Rev/Mod	Yes	1	Father				50.00%	50.00%	\$3,485.02
22	Clayton	9/15/2021	DCSS	Paternity/CS		1	Father				49.00%	51.00%	\$2,733.33
23	Clayton	9/30/2021	DCSS	Paternity/CS		8	Father				25.00%	75.00%	\$1,740.00
24	Clayton	9/28/2021	DCSS	Paternity/CS		3	Father				50.00%	50.00%	\$1,740.00
25	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				48.00%	52.00%	\$1,740.00
26	Clayton	9/15/2021	DCSS	Rev/Mod		1	Father				70.00%	30.00%	\$4,590.10
27	Clayton	9/30/2021	DCSS	Amended Paternity/CS		1	Father				50.00%	50.00%	\$1,740.00
28	Clayton	10/28/2021	DCSS	Paternity/CS		3	Father				62.00%	38.00%	\$2,477.76
29	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				49.00%	51.00%	\$2,870.40
30	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				51.00%	49.00%	\$2,436.00
31	Clayton	9/28/2021	DCSS	Paternity/CS		1	Mother				24.00%	76.00%	\$10,290.38
32	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				35.00%	65.00%	\$1,740.00
33	Clayton	9/15/2021	DCSS	Paternity/CS		1	Father				37.00%	63.00%	\$1,740.00
34	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				72.00%	28.00%	\$7,195.74

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
3	\$1,043.50	\$1,989.62	\$946.12								\$946.12	\$1,043.50	\$1,989.62	\$229.21	
4	\$946.12	\$1,892.24	\$946.12	\$946.12							\$946.12	\$946.12	\$1,892.24	\$209.00	
5	\$1,261.50	\$2,526.92		\$1,261.50					\$312.00		\$953.42	\$1,261.50	\$2,214.92	\$269.94	
6	\$946.12	\$1,892.24	\$946.12	\$946.12							\$946.12	\$946.12	\$1,892.24	\$298.00	
7	\$2,000.00	\$3,261.50	\$1,261.50								\$1,261.50	\$2,000.00	\$3,261.50	\$577.02	
8	\$2,854.62	\$3,811.62									\$957.00	\$2,854.62	\$3,811.62	\$889.62	
9	\$1,893.12	\$3,910.11						\$431.64			\$2,016.99	\$1,461.48	\$3,478.47	\$294.98	
10	\$1,261.50	\$3,793.50		\$1,261.50							\$2,532.00	\$1,261.50	\$3,793.50	\$353.12	
11	\$2,120.25	\$3,381.75	\$1,261.50								\$1,261.50	\$2,120.25	\$3,381.75	\$430.75	
12	\$946.12	\$1,892.24	\$946.12	\$946.12				\$424.00			\$946.12	\$522.12	\$1,468.24	\$117.70	
13	\$5,100.00	\$9,000.00									\$3,900.00	\$5,100.00	\$9,000.00	\$651.71	
14	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$486.50	
15	\$1,800.00	\$2,150.00									\$350.00	\$1,800.00	\$2,150.00	\$643.81	
16	\$1,350.00	\$2,550.00									\$1,200.00	\$1,350.00	\$2,550.00	\$284.29	
17	\$3,247.00	\$5,445.54									\$2,198.54	\$3,247.00	\$5,445.54	\$564.00	
18	\$3,262.50	\$5,046.00									\$1,783.50	\$3,262.50	\$5,046.00	\$595.52	
19	\$1,261.50	\$5,024.10		\$1,261.50							\$3,762.60	\$1,261.50	\$5,024.10	\$230.26	
20	\$1,261.50	\$4,317.82		\$1,261.50							\$3,056.32	\$1,261.50	\$4,317.82	\$395.00	
21	\$2,856.68	\$6,341.70		\$2,856.68							\$3,485.02	\$2,856.68	\$6,341.70	\$490.71	
22	\$3,299.41	\$6,032.74									\$2,733.33	\$2,796.16	\$5,529.49	\$481.00	
23	\$5,220.00	\$6,960.00	\$1,740.00								\$1,740.00	\$5,220.00	\$6,960.00	\$1,701.75	
24	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00							\$1,740.00	\$1,740.00	\$3,480.00	\$577.50	
25	\$1,880.38	\$3,620.38	\$1,740.00								\$1,740.00	\$1,880.38	\$3,620.38	\$372.93	
26	\$1,934.43	\$6,524.53									\$4,590.10	\$1,934.43	\$6,524.53	\$304.51	
27	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00							\$1,740.00	\$1,740.00	\$3,480.00	\$351.00	
28	\$1,740.00	\$4,217.76		\$1,740.00							\$2,477.76	\$1,740.00	\$4,217.76	\$547.80	
29	\$3,033.33	\$5,903.73									\$2,870.40	\$3,033.33	\$5,903.73	\$503.01	
30	\$2,784.00	\$5,220.00									\$2,436.00	\$2,300.00	\$4,736.00	\$432.67	
31	\$3,768.39	\$14,058.77								\$555.75	\$10,290.38	\$3,212.64	\$13,503.02	\$364.46	
32	\$3,466.66	\$5,206.66	\$1,740.00					\$250.00			\$1,740.00	\$3,216.66	\$4,956.66	\$593.19	
33	\$2,987.88	\$4,727.88	\$1,740.00								\$1,740.00	\$2,987.88	\$4,727.88	\$563.11	
34	\$3,605.33	\$10,801.07								\$764.25	\$7,195.74	\$2,841.08	\$10,036.82	\$364.92	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
3							\$0.00	0%
4		-\$209.00					-\$209.00	-100%
5							\$0.00	0%
6							\$0.00	0%
7							\$0.00	0%
8							-\$24.48	-3%
9							\$0.00	0%
10							\$0.00	0%
11							\$0.00	0%
12							\$0.00	0%
13							\$0.00	0%
14							\$0.00	0%
15							\$0.00	0%
16		-\$284.00					-\$284.00	-100%
17							\$0.00	0%
18							\$0.00	0%
19							\$0.00	0%
20							\$0.00	0%
21							\$0.00	0%
22							\$0.00	0%
23							\$0.00	0%
24							\$0.00	0%
25							\$0.00	0%
26							\$0.00	0%
27							\$0.00	0%
28							\$0.00	0%
29							\$0.00	0%
30							\$0.00	0%
31							\$0.00	0%
32							\$0.00	0%
33							\$0.00	0%
34							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
35	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,740.00
36	Clayton	9/9/2021	DCSS	Paternity/CS		1	Father				51.00%	49.00%	\$2,500.00
37	Clayton	9/30/2021	DCSS	Paternity/CS		1	Mother				36.00%	64.00%	\$1,957.50
38	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				52.00%	48.00%	\$2,070.00
39	Clayton	9/30/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,740.00
40	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,066.39
41	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				66.00%	34.00%	\$1,740.00
42	Clayton	9/30/2021	DCSS	Paternity/CS		2	Father				59.00%	41.00%	\$1,740.00
43	Clayton	9/28/2021	DCSS	Paternity/CS		1	Mother				50.00%	50.00%	\$1,740.00
44	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				69.00%	31.00%	\$2,958.00
45	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				39.00%	61.00%	\$2,262.00
46	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				47.00%	53.00%	\$2,210.00
47	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				48.00%	52.00%	\$2,697.00
48	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				58.00%	42.00%	\$2,015.00
49	Clayton	9/22/2021	DCSS	Modification/OSAH		1	Father				36.00%	64.00%	\$1,673.10
50	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				46.00%	54.00%	\$1,740.00
51	Clayton	9/30/2021	DCSS	Paternity/CS		1	Father				43.00%	57.00%	\$1,740.00
52	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				55.00%	45.00%	\$1,740.00
53	Clayton	9/30/2021	DCSS	Paternity/CS		1	Mother				47.00%	53.00%	\$1,740.00
54	Clayton	9/28/2021	DCSS	Paternity/CS		1	Father				51.00%	49.00%	\$2,166.66
55	Clayton	9/28/2021	DCSS	Rev/Mod		3	Father				69.00%	31.00%	\$4,209.61
56	Clayton	9/20/2021	Private	Divorce Decree		1	Father				50.10%	49.90%	\$3,655.00
57	Clayton	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$5,200.00
58	Clayton	10/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,470.27
59	Clayton	10/18/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,080.00
60	Clayton	10/19/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$1,800.00
61	Clayton	10/13/2021	Private	Legitimation		1	Father				0.00%	0.00%	\$2,810.00
62	Clayton	9/15/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,495.00
63	Clayton	9/17/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$7,833.33
64	Clayton	10/21/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$4,109.14
65	Clayton	10/4/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$3,986.00
66	Clayton	10/26/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$2,426.67

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet									Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP
35	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00							\$1,740.00	\$1,740.00	\$3,480.00	\$351.00
36	\$2,357.33	\$4,857.33									\$2,500.00	\$2,357.33	\$4,857.33	\$439.68
37	\$3,510.83	\$5,468.33									\$1,957.50	\$3,510.83	\$5,468.33	\$607.97
38	\$1,914.00	\$3,984.00									\$2,070.00	\$1,914.00	\$3,984.00	\$374.23
39	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00							\$1,740.00	\$1,740.00	\$3,480.00	\$498.00
40	\$3,586.84	\$6,653.23								\$538.50	\$3,066.39	\$3,048.34	\$6,114.73	\$496.01
41	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00				\$376.00		\$483.00	\$1,740.00	\$881.00	\$2,621.00	\$185.85
42	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00				\$264.00		\$291.75	\$1,740.00	\$1,184.25	\$2,924.25	\$346.28
43	\$1,740.00	\$3,480.00	\$1,740.00	\$1,740.00							\$1,740.00	\$1,740.00	\$3,480.00	\$351.00
44	\$1,740.00	\$4,698.00		\$1,740.00				\$388.00			\$2,958.00	\$1,352.00	\$4,310.00	\$258.49
45	\$3,500.00	\$5,762.00									\$2,262.00	\$3,500.00	\$5,762.00	\$550.06
46	\$2,496.00	\$4,706.00									\$2,210.00	\$2,496.00	\$4,706.00	\$468.34
47	\$3,393.00	\$6,090.00								\$515.25	\$2,697.00	\$2,877.75	\$5,574.75	\$491.94
48	\$1,740.00	\$3,755.00		\$1,740.00						\$291.75	\$2,015.00	\$1,448.25	\$3,463.25	\$290.23
49	\$3,016.69	\$4,689.79									\$1,673.16	\$3,016.69	\$4,689.85	\$521.21
50	\$2,387.66	\$4,127.66	\$1,740.00					\$371.00			\$1,740.00	\$2,016.66	\$3,756.66	\$397.77
51	\$2,262.00	\$4,002.00	\$1,740.00								\$1,740.00	\$2,262.00	\$4,002.00	\$440.29
52	\$2,600.00	\$4,340.00	\$1,740.00					\$757.00		\$410.25	\$1,740.00	\$1,432.75	\$3,172.75	\$292.19
53	\$1,957.00	\$3,697.00	\$1,740.00								\$1,740.00	\$1,957.00	\$3,697.00	\$388.51
54	\$2,436.00	\$4,602.66								\$389.25	\$2,166.66	\$2,046.75	\$4,213.41	\$393.01
55	\$2,349.91	\$6,559.52						\$473.00			\$4,209.61	\$1,876.91	\$6,086.52	\$493.13
56	\$3,640.00	\$7,295.00		\$3,640.00							\$3,655.00	\$3,640.00	\$7,295.00	\$730.87
57	\$3,750.00	\$8,950.00									\$5,200.00	\$3,750.00	\$8,950.00	\$668.30
58	\$3,752.40	\$7,222.67						\$600.00		\$555.75	\$3,470.27	\$2,596.65	\$6,066.92	\$375.08
59	\$2,000.00	\$3,080.00									\$1,808.00	\$2,000.00	\$3,808.00	\$582.75
60	\$2,600.00	\$4,400.00									\$1,800.00	\$2,600.00	\$4,400.00	\$813.08
61	\$2,730.00	\$5,540.00									\$2,810.00	\$2,730.00	\$5,540.00	\$469.64
62	\$9,700.00	\$13,195.00									\$3,495.00	\$9,700.00	\$13,195.00	\$1,920.82
63	\$8,333.33	\$16,166.66									\$7,833.33	\$8,333.33	\$16,166.66	\$872.23
64	\$1,689.97	\$5,799.11									\$4,109.14	\$1,689.97	\$5,799.11	\$475.66
65	\$1,257.00	\$5,243.00	\$1,257.00								\$3,986.00	\$1,257.00	\$5,243.00	\$315.45
66	\$4,416.67	\$6,843.34									\$2,426.67	\$4,416.67	\$6,843.34	\$1,101.79



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
35							\$0.00	0%
36							\$0.00	0%
37							\$0.00	0%
38							\$0.00	0%
39							\$0.00	0%
40							\$0.00	0%
41							\$0.00	0%
42							\$0.00	0%
43							\$0.00	0%
44							\$0.00	0%
45							\$0.00	0%
46		-\$42.00					-\$42.00	-9%
47							\$0.00	0%
48							\$0.00	0%
49							\$0.00	0%
50							\$0.00	0%
51							\$0.00	0%
52							\$0.00	0%
53							\$0.00	0%
54							\$0.00	0%
55							\$0.00	0%
56							\$0.00	0%
57							\$0.00	0%
58							\$0.00	0%
59							\$0.00	0%
60							-\$379.67	-47%
61							\$0.00	0%
62			-\$920.82				-\$920.82	-48%
63			-\$872.00				-\$872.00	-100%
64							\$0.00	0%
65							\$0.00	0%
66							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
67	Clayton	10/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$5,024.08
68	Clayton	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,256.00
69	Clayton	10/5/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,436.00
70	Clayton	9/10/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,400.00
71	Clayton	10/5/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,256.00
72	Clayton	9/20/2021	Private	Divorce Decree		1	Mother		\$1,477.00		0.00%	100.00%	\$1,256.00
73	Clayton	9/21/2021	Private	Legitimation		1	Father				0.00%	0.00%	\$2,335.00
74	Clayton	10/13/2021	Private	Divorce Decree		2	Father				100.00%	0.00%	\$6,825.00
75	Clayton	9/27/2021	Private	Divorce Decree		1	Father				0.00%	0.00%	\$2,073.33
76	Clayton	10/20/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$3,000.00
77	Clayton	9/10/2021	Private	Divorce Decree		1	Mother				100.00%	0.00%	\$1,256.67
78	Clayton	10/4/2021	Private	Divorce Decree		2	Father				0.00%	0.00%	\$1,000.00
79	Clayton	10/1/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,895.00
80	Clayton	9/24/2021	Private	Divorce Decree		1	Mother		\$ 3,537.00		50.00%	50.00%	\$3,537.00
81	Clayton	10/5/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,800.00
82	Clayton	9/29/2021	Private	Divorce Decree		1	Father				25.00%	75.00%	\$3,105.00
83	Clayton	9/7/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,500.00
84	Clayton	9/30/2021	Private	Divorce Decree		1	Father				0.00%	0.00%	\$3,985.10
85	Clayton	9/13/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,917.57
86	Clayton	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,929.00
87	Clayton	10/18/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,300.00
88	Clayton	10/20/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,256.50
89	Clayton	10/12/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,210.00
90	Clayton	10/12/2021	Private	Divorce Decree		3	Mother				50.00%	50.00%	\$2,400.00
91	Clayton	10/26/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,078.58
92	Clayton	9/8/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$1,500.00
93	Early	9/28/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$630.75
94	Early	12/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$630.75
95	Early	10/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$631.75
96	Early	10/12/2021	DCSS	Rev/Mod		2	Father				50.00%	50.00%	\$1,261.50
97	Early	10/12/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$1,862.20
98	Early	10/12/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
67	\$5,115.52	\$10,139.60									\$5,024.08	\$5,115.52	\$10,139.60	\$520.51	
68	\$2,253.00	\$3,509.00									\$1,256.00	\$2,253.00	\$3,509.00	\$404.23	
69	\$3,697.50	\$6,133.50									\$2,436.00	\$3,697.50	\$6,133.50	\$843.92	
70	\$4,583.00	\$6,983.00									\$2,400.00	\$4,583.00	\$6,983.00	\$700.27	
71	\$2,981.00	\$4,237.00	\$1,256.00								\$1,256.00	\$2,981.00	\$4,237.00	\$574.14	
72	\$1,477.00	\$2,733.00	\$1,256.00	\$1,256.00							\$1,256.00	\$1,477.00	\$2,733.00	\$310.19	
73	\$1,654.00	\$3,989.00									\$2,335.00	\$1,654.00	\$3,989.00	\$322.97	
74	\$5,652.50	\$12,477.50									\$6,825.00	\$5,652.00	\$12,477.00	\$1,303.28	
75	\$5,412.98	\$7,486.31									\$2,073.33	\$5,412.98	\$7,486.31	\$801.19	
76	\$3,000.00	\$6,000.00									\$3,000.00	\$3,000.00	\$6,000.00	\$493.50	
77	\$2,494.42	\$3,751.09	\$1,256.67								\$1,256.67	\$2,494.42	\$3,751.09	\$492.77	
78	\$1,330.00	\$2,330.00									\$1,000.00	\$1,330.00	\$2,330.00	\$407.55	
79	\$1,450.00	\$4,345.00									\$2,895.00	\$1,450.00	\$4,345.00	\$318.64	
80	\$1,257.00	\$4,794.00	\$1,257.00				\$267.00				\$3,270.00	\$1,257.00	\$4,527.00	\$239.10	
81	\$3,758.00	\$5,558.00									\$1,800.00	\$3,758.00	\$5,558.00	\$827.24	
82	\$12,000.00	\$15,105.00									\$3,105.00	\$12,000.00	\$15,105.00	\$1,642.55	
83	\$5,500.00	\$7,000.00									\$1,500.00	\$5,500.00	\$7,000.00	\$838.34	
84	\$1,256.67	\$5,241.77		\$1,256.67							\$3,985.10	\$1,256.67	\$5,241.77	\$223.88	
85	\$3,800.42	\$6,717.99									\$2,917.57	\$3,800.42	\$6,717.99	\$851.38	
86	\$1,256.67	\$4,185.67		\$1,256.67							\$2,929.00	\$1,256.67	\$4,185.67	\$246.27	
87	\$1,260.00	\$3,560.00									\$2,300.00	\$1,260.00	\$3,560.00	\$251.27	
88	\$4,946.95	\$6,203.45	\$1,256.50							\$685.50	\$1,256.50	\$4,261.45	\$5,517.95	\$733.69	
89	\$2,500.00	\$4,710.00									\$2,210.00	\$2,500.00	\$4,710.00	\$468.70	
90	\$1,260.00	\$3,660.00		\$1,260.00							\$2,400.00	\$1,260.00	\$3,660.00	\$411.09	
91	\$2,178.00	\$4,256.58									\$2,078.58	\$2,178.00	\$4,256.58	\$417.55	
92	\$2,000.00	\$3,500.00									\$1,500.00	\$2,000.00	\$3,500.00	\$401.12	
93	\$630.75	\$1,261.50	\$630.75	\$630.75							\$630.75	\$630.75	\$1,261.50	\$145.50	
94	\$630.75	\$1,261.50	\$630.75	\$630.75							\$630.75	\$630.75	\$1,261.50	\$145.50	
95	\$631.75	\$1,263.50	\$631.75	\$631.75							\$631.75	\$631.75	\$1,263.50	\$145.50	
96	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50				\$650.00	\$218.25	\$362.25	\$1,043.25	\$249.25	\$1,292.50	\$83.10	
97	\$1,261.50	\$3,123.70		\$1,261.50				\$741.00	\$306.00	\$362.25	\$1,556.20	\$158.25	\$1,714.45	\$34.98	
98	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
67							\$0.00	0%
68							\$0.00	0%
69		-\$294.00					-\$294.00	-35%
70							\$0.00	0%
71							\$0.00	0%
72							-\$163.81	-53%
73							\$0.00	0%
74							\$0.00	0%
75							\$0.00	0%
76			-\$494.00				-\$494.00	-100%
77		-\$492.77					-\$492.77	-100%
78							\$0.00	0%
79							\$0.00	0%
80							\$0.00	0%
81							-\$325.00	-39%
82							\$0.00	0%
83							\$0.00	0%
84							\$0.00	0%
85							\$0.00	0%
86							\$0.00	0%
87							\$0.00	0%
88			-\$233.69				-\$233.69	-32%
89							\$0.00	0%
90							\$0.00	0%
91							-\$68.00	-16%
92		-\$401.12					-\$401.12	-100%
93							\$0.00	0%
94							\$0.00	0%
95							\$0.00	0%
96							\$0.00	0%
97							\$0.00	0%
98							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
99	Early	10/25/2021	DCSS	Rev/Mod		3	Father				50.00%	50.00%	\$2,867.59
100	Early	10/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
101	Early	10/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,479.00
102	Early	10/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,228.94
103	Early	10/20/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$631.75
104	Early	9/16/2021	Private	Temporary		1	Father				50.00%	50.00%	\$4,621.41
105	Early	9/20/2021	Private	Divorce Decree		1	Father				30.00%	70.00%	\$3,672.67
106	Early	9/13/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,027.54
107	Early	10/20/2021	Private	Change Custody		1	Father	Yes			50.00%	50.00%	
108	<b>Echols</b>		<b>DCSS</b>	<b>Zero (0) Orders</b>			<b>Zero (0) Orders</b>						
109	Echols	9/2/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$39.62
110	Elbert	10/20/2021	DCSS	Paternity/CS		1	Father				66.67%	33.33%	\$1,261.50
111	Elbert	10/20/2021	DCSS	Paternity/CS	Yes	1	Mother	Yes			0.00%	100.00%	\$0.00
112	Elbert	10/6/2021	DCSS	Modification		2	Father						\$1,507.60
113	Elbert	10/1/2022	Private	Consent Order		1	Mother				50.00%	50.00%	\$1,774.83
114	Elbert	10/15/2022	Private	Temporary Order		1	Father				50.00%	50.00%	\$1,950.00
115	Elbert	9/20/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,066.25
116	Elbert	9/27/2021	Private	Divorce Decree		1	Father				100.00%	0.00%	\$6,950.00
117	Elbert	10/8/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,200.00
118	Fannin	9/16/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$1,261.50
119	Fannin	10/28/2021	DCSS	Add Child		1	Mother	Yes/DFCS			50.00%	50.00%	\$1,261.50
120	Fannin	9/30/2021	Private	Legitimation		1	Mother				50.00%	50.00%	\$4,333.33
121	Fannin	10/15/2021	Private	Temporary		2	Father				50.00%	50.00%	\$1,957.50
122	Fannin	9/16/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,218.50
123	Fannin	9/1/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,936.63
124	Fannin	9/2/2021	Private	Divorce Decree		1	Mother				10.00%	90.00%	\$31,250.00
125	Fannin	9/23/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$5,833.00
126	Fannin	10/13/2021	Private	Temporary		2	Father				50.00%	50.00%	\$1,950.00
127	Fayette	9/15/2021	DCSS	Paternity/CS		1	Father				18.00%	82.00%	\$1,261.50
128	Fayette	10/7/2021	DCSS	Paternity/CS		2	Mother				50.00%	50.00%	\$1,261.50
129	Fayette	10/13/2021	DCSS	Paternity/CS		1	Father				73.00%	27.00%	\$3,450.42
130	Fayette	10/13/2021	DCSS	Paternity/CS		3	Mother				50.00%	50.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
99	\$5,425.91	\$8,293.50									\$2,867.59	\$5,425.91	\$8,293.50	\$1,092.61	
100	\$4,737.15	\$5,998.65						\$1,023.00			\$1,261.50	\$3,714.15	\$4,975.65	\$684.54	
101	\$1,566.00	\$3,045.00									\$1,479.00	\$1,566.00	\$3,045.00	\$323.49	
102	\$1,261.50	\$3,490.44		\$1,261.50							\$2,228.94	\$1,261.50	\$3,490.44	\$253.70	
103	\$631.75	\$1,263.50	\$631.75	\$631.75						\$147.75	\$631.75	\$484.00	\$1,115.75	\$112.79	
104	\$4,000.00	\$8,621.41									\$4,621.41	\$4,000.00	\$8,621.41	\$730.86	
105	\$4,884.18	\$8,556.85									\$3,672.67	\$4,884.18	\$8,556.85	\$953.26	
106	\$4,063.00	\$7,090.54				\$37.49					\$3,027.54	\$4,025.52	\$7,053.06	\$854.34	
107	\$1,800.00	\$1,800.00										\$1,800.00	\$1,800.00	\$369.79	
108		\$0.00											\$0.00		
109	\$4,333.33	\$4,372.95						\$350.00			\$39.62	\$3,983.33	\$4,022.95	\$771.37	
110	\$2,523.00	\$3,784.50	\$1,261.50								\$1,261.50	\$2,523.00	\$3,784.50	\$499.36	
111	\$1,261.50	\$1,261.50		\$1,261.50							\$0.00	\$1,261.50	\$1,261.50	\$291.00	
112	\$1,395.65	\$2,903.25									\$1,507.60	\$1,395.65	\$2,903.25	\$411.00	
113	\$1,261.50	\$3,036.33		\$1,261.50							\$1,774.83	\$1,261.50	\$3,036.33	\$261.35	
114	\$2,686.00	\$4,636.00									\$1,950.00	\$2,686.00	\$4,636.00	\$695.86	
115	\$1,957.50	\$4,023.75									\$2,066.25	\$1,957.50	\$4,023.75	\$537.10	
116	\$1,256.67	\$8,206.67	\$6,950.00	\$1,256.67							\$6,950.00	\$1,256.67	\$8,206.67	\$173.00	
117	\$3,000.00	\$4,200.00									\$1,200.00	\$3,000.00	\$4,200.00	\$577.87	
118	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
119	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
120	\$1,261.50	\$5,594.83		\$1,261.50							\$4,333.33	\$1,261.50	\$5,594.83	\$215.58	
121	\$2,239.00	\$4,196.50									\$1,957.50	\$2,239.00	\$4,196.50	\$724.85	
122	\$3,900.00	\$6,118.50						\$300.00			\$2,218.50	\$3,600.00	\$5,818.50	\$843.29	
123	\$10,000.00	\$11,936.63									\$1,936.62	\$10,000.00	\$11,936.62	\$1,193.03	
124	\$2,250.00	\$33,500.00									\$31,250.00	\$2,250.00	\$33,500.00	\$150.26	
125	\$5,416.67	\$11,249.67									\$5,833.00	\$5,416.67	\$11,249.67	\$964.93	
126	\$3,250.00	\$5,200.00									\$1,950.00	\$3,250.00	\$5,200.00	\$820.00	
127	\$5,916.67	\$7,178.17	\$1,261.50								\$1,261.50	\$5,916.67	\$7,178.17	\$892.72	
128	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
129	\$1,261.50	\$4,711.92		\$1,261.50						\$218.25	\$3,450.42	\$1,043.25	\$4,493.67	\$198.07	
130	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$436.50	



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
99							-\$150.00	-14%
100							\$0.00	0%
101							\$0.00	0%
102							\$0.00	0%
103							\$0.00	0%
104							\$0.00	0%
105							\$0.00	0%
106		\$389.00					\$389.00	46%
107							\$0.00	0%
108							\$0.00	#DIV/0!
109							\$0.00	0%
110		-\$235.00					-\$235.00	-47%
111							-\$27.00	-9%
112							\$0.00	0%
113							\$0.00	0%
114		-\$300.00					-\$300.00	-43%
115							\$0.00	0%
116							\$0.00	0%
117		-\$578.00					-\$578.00	-100%
118							-\$164.00	-62%
119							-\$226.00	-60%
120							-\$216.00	-100%
121							-\$49.85	-7%
122			-\$543.29				-\$543.29	-64%
123			-\$1,193.03				-\$1,193.03	-100%
124			-\$150.00				-\$150.00	-100%
125							\$0.00	0%
126			-\$410.00				-\$410.00	-50%
127							\$0.00	0%
128							\$0.00	0%
129							\$0.00	0%
130							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
131	Fayette	10/20/2021	DCSS	Paternity/CS	Yes	2	Father	Yes/DFCS			50.00%	50.00%	\$1,261.50
132	Fayette	10/20/2021	DCSS	Paternity/CS		1	Mother				74.00%	26.00%	\$3,905.50
133	Fayette	10/20/2021	DCSS	Paternity/CS	Yes	1	Father				22.00%	76.00%	\$1,261.50
134	Fayette	10/20/2021	DCSS	Paternity/CS		1	Father				76.00%	24.00%	\$3,412.00
135	Fayette	10/7/2021	Private	Divorce Decree		2	Father				25.00%	75.00%	\$1,256.67
136	Fayette	10/22/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,500.00
137	Forsyth	9/13/2021	DCSS	Paternity/CS		1	Father				29.01%	70.99%	\$2,479.50
138	Forsyth	10/29/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$1,520.68
139	Forsyth	10/14/2021	Private	Modification		1	Father				35.00%	65.00%	\$3,888.01
140	Forsyth	9/8/2021	Private	Modification		1	Father				0.00%	0.00%	\$3,813.33
141	Forsyth	9/8/2021	Private	Modification		2	Mother				70.00%	30.00%	\$3,968.33
142	Forsyth	9/16/2021	Private	Modification		1	Mother				70.00%	30.00%	\$12,745.78
143	Forsyth	10/18/2021	Private	Modification		1	Father				50.00%	50.00%	\$6,000.00
144	Forsyth	10/12/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,780.00
145	Forsyth	10/28/2021	Private	Modification		3	Father				40.00%	60.00%	\$3,416.00
146	Forsyth	10/6/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$6,456.00
147	Forsyth	10/4/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$783.33
148	Forsyth	10/6/2021	Private	Divorce Decree		1	Father				20.00%	80.00%	\$3,025.00
149	Forsyth	10/26/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$7,366.00
150	Forsyth	10/27/2021	Private	Divorce Decree		2	Father				22.00%	78.00%	\$2,981.00
151	Forsyth	10/26/2021	Private	Divorce Decree		2	Father				30.00%	70.00%	\$408.44
152	Forsyth	10/12/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$4,054.00
153	Forsyth	10/1/2021	Private	Divorce Decree		1	Father				15.00%	85.00%	\$3,333.33
154	Forsyth	10/8/2021	Private	Divorce Decree		1	Father				40.00%	60.00%	\$5,416.65
155	Forsyth	10/21/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,000.00
156	Forsyth	10/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$8,296.00
157	Forsyth	10/6/2021	Private	Divorce Decree		4	Father				30.00%	70.00%	\$5,000.00
158	Forsyth	9/27/2021	Private	Divorce Decree		2	Father				30.00%	70.00%	\$4,166.00
159	Forsyth	10/6/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,566.00
160	Forsyth	9/15/2021	Private	Divorce Decree		3	Mother				67.00%	33.00%	\$14,581.00
161	Forsyth	9/8/2021	Private	Divorce Decree		1	Father				100.00%	0.00%	\$2,500.00
162	Forsyth	10/22/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,496.00

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
131	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
132	\$1,400.00	\$5,305.50		\$1,400.00							\$3,905.50	\$1,400.00	\$5,305.50	\$247.27	
133	\$4,350.00	\$5,611.50	\$1,261.50								\$1,261.50	\$4,350.00	\$5,611.50	\$741.09	
134	\$1,348.60	\$4,760.60									\$3,412.00	\$1,348.60	\$4,760.60	\$388.40	
135	\$23,519.00	\$24,775.67	\$1,256.67								\$1,256.68	\$23,519.00	\$24,775.68	\$2,715.27	
136	\$3,333.00	\$5,833.00									\$2,500.00	\$3,333.00	\$5,833.00	\$618.47	
137	\$3,307.20	\$5,786.70									\$2,479.50	\$3,307.20	\$5,786.70	\$554.93	
138	\$1,261.50	\$2,782.18		\$1,261.50							\$1,520.68	\$1,261.50	\$2,782.18	\$264.33	
139	\$7,297.18	\$11,185.19									\$3,888.01	\$7,297.18	\$11,185.19	\$813.54	
140	\$10,000.00	\$13,813.33									\$3,813.33	\$10,000.00	\$13,813.33	\$1,149.89	
141	\$1,540.00	\$5,508.33									\$3,968.33	\$1,540.00	\$5,508.33	\$384.45	
142	\$5,252.56	\$17,998.34									\$12,745.78	\$5,252.56	\$17,998.34	\$569.01	
143	\$4,000.00	\$10,000.00									\$6,000.00	\$4,000.00	\$10,000.00	\$503.60	
144	\$3,500.00	\$5,280.00									\$1,780.00	\$3,500.00	\$5,280.00	\$621.14	
145	\$9,583.00	\$12,999.00									\$3,416.00	\$9,583.00	\$12,999.00	\$1,599.51	
146	\$7,448.00	\$13,904.00									\$6,456.00	\$7,448.00	\$13,904.00	\$1,099.85	
147	\$12,500.00	\$13,283.33									\$7,083.33	\$1,250.00	\$8,333.33	\$1,655.75	
148	\$15,213.00	\$18,238.00									\$3,025.00	\$15,213.00	\$18,238.00	\$1,504.72	
149	\$4,000.00	\$11,366.00									\$7,366.00	\$4,000.00	\$11,366.00	\$673.54	
150	\$9,500.00	\$12,481.00									\$2,981.00	\$9,500.00	\$12,481.00	\$1,777.40	
151	\$9,625.00	\$10,033.44									\$408.44	\$9,625.00	\$10,033.44	\$1,685.49	
152	\$4,002.00	\$8,056.00									\$4,054.00	\$4,002.00	\$8,056.00	\$629.77	
153	\$18,293.05	\$21,626.38	\$3,333.33								\$3,333.33	\$18,293.05	\$21,626.38	\$1,647.06	
154	\$8,827.27	\$14,243.92		\$325.00							\$5,416.65	\$7,884.94	\$13,301.59	\$957.76	
155	\$2,000.00	\$4,000.00									\$2,000.00	\$2,000.00	\$4,000.00	\$552.00	
156	\$6,875.00	\$15,171.00				\$23.72					\$8,296.00	\$6,851.29	\$15,147.29	\$747.20	
157	\$50,000.00	\$55,000.00									\$5,000.00	\$50,000.00	\$55,000.00	\$3,477.31	
158	\$10,258.00	\$14,424.00									\$4,166.00	\$10,258.00	\$14,424.00	\$1,480.00	
159	\$6,833.33	\$8,399.33									\$1,566.00	\$6,833.33	\$8,399.33	\$1,234.17	
160	\$7,058.00	\$21,639.00	\$1,100.00								\$14,581.00	\$7,058.00	\$21,639.00	\$1,010.24	
161	\$1,256.66	\$3,756.66	\$1,256.66								\$2,500.00	\$1,256.66	\$3,756.66	\$247.86	
162	\$3,019.00	\$5,515.00									\$2,496.00	\$3,019.00	\$5,515.00	\$692.31	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
131							\$0.00	0%
132							\$0.00	0%
133							\$0.00	0%
134							\$0.00	0%
135							\$0.00	0%
136		-\$182.00					-\$182.00	-29%
137							\$0.00	0%
138							\$0.00	0%
139		-\$36.00					-\$36.00	-4%
140							\$0.00	0%
141							\$0.00	0%
142		-\$69.00					-\$69.00	-12%
143							\$0.00	0%
144							\$0.00	0%
145			-\$767.00				-\$767.00	-48%
146							\$0.00	0%
147		\$344.00					\$344.00	21%
148							\$0.00	0%
149							-\$174.00	-26%
150		-\$277.00					-\$277.00	-16%
151							\$0.00	0%
152							\$0.00	0%
153							-\$122.64	-7%
154							\$0.00	0%
155							\$0.00	0%
156							\$0.00	0%
157							\$1,348.00	39%
158							\$0.00	0%
159							\$0.00	0%
160			-\$230.00				-\$230.00	-23%
161		-\$247.86					-\$247.86	-100%
162							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
163	Forsyth	10/5/2021	Private	Divorce Decree		1	Father				0.00%	100.00%	\$2,200.00
164	Forsyth	10/4/2021	Private	Divorce Decree		2	Mother				11.00%	89.00%	\$8,660.83
165	Forsyth	9/23/2021	Private	Divorce Decree		1	Mother				75.00%	25.00%	\$14,166.00
166	Forsyth	9/16/2021	Private	Modification		2	Father				50.00%	50.00%	\$4,107.81
167	Forsyth	10/18/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,992.00
168	Forsyth	10/12/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$6,600.00
169	Forsyth	9/17/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$3,120.00
170	Forsyth	10/20/2021	Private	Divorce Decree		1	Mother				100.00%	0.00%	\$3,415.00
171	Forsyth	10/21/2021	Private	Divorce Decree		2	Father		\$ 1,959.00		20.00%	80.00%	\$1,959.00
172	Forsyth	9/13/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$5,416.67
173	Forsyth	10/11/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$950.00
174	Forsyth	9/27/2021	Private	Divorce Decree		1	Father				100.00%	0.00%	\$1,812.80
175	Forsyth	10/25/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$9,458.61
176	Forsyth	9/23/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,305.00
177	Forsyth	10/27/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$5,078.50
178	Forsyth	10/6/2021	Private	Divorce Decree		2	Father				0.00%	100.00%	\$3,069.45
179	Forsyth	10/27/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$6,250.00
180	Glascoc	10/15/2021	DCSS	Rev/Mod	Yes	1	Father				73.00%	27.00%	\$2,146.00
181	Glascoc	10/15/2021	DCSS	Rev/Mod	Yes	1	Father				26.00%	74.00%	\$1,261.50
182	Glascoc	9/9/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,250.00
183	Glynn	9/10/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50
184	Glynn	9/14/2021	DCSS	Rev/Mod		1	Father				37.00%	63.00%	\$1,261.50
185	Glynn	10/12/2021	DCSS	Paternity/CS		1	Father				44.00%	56.00%	\$1,261.50
186	Glynn	10/12/2021	DCSS	Paternity/CS		1	Both				50.00%	50.00%	\$946.12
187	Glynn	9/10/2021	DCSS	Paternity/CS		1	Father				65.00%	35.00%	\$1,729.56
188	Glynn	10/12/2021	DCSS	Paternity/CS		1	Both	DFCS			33.00%	67.00%	\$1,261.50
189	Glynn	10/12/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$946.12
190	Glynn	9/24/2021	DCSS	Rev/Mod		1	Father				66.00%	34.00%	\$2,480.00
191	Glynn	10/19/2021	DCSS	Rev/Mod		1	Father				59.00%	41.00%	\$4,297.51
192	Glynn	9/10/2021	DCSS	Paternity/CS		1	Both	DFCS			52.00%	48.00%	\$1,261.50
193	Glynn	10/21/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,819.87
194	Glynn	9/10/2021	DCSS	Paternity/CS		1	Father				57.00%	43.00%	\$1,231.00

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
163	\$5,000.00	\$7,200.00									\$2,200.00	\$5,000.00	\$7,200.00	\$752.04	
164	\$1,087.50	\$9,748.33									\$8,660.83	\$1,087.50	\$9,748.33	\$190.84	
165	\$1,261.50	\$15,427.50		\$1,261.50							\$14,166.00	\$1,261.50	\$15,427.50	\$148.06	
166	\$4,067.00	\$8,174.81									\$4,107.81	\$4,067.00	\$8,174.81	\$900.13	
167	\$5,624.67	\$8,616.67								\$398.76	\$2,992.00	\$5,225.91	\$8,217.91	\$693.08	
168	\$6,225.00	\$12,825.00									\$6,600.00	\$6,225.00	\$12,825.00	\$600.23	
169	\$6,647.00	\$9,767.00									\$3,120.00	\$6,647.00	\$9,767.00	\$1,203.76	
170	\$2,438.00	\$5,853.00		\$2,088.00					\$515.25	\$389.25	\$2,899.75	\$2,048.75	\$4,948.50	\$468.10	
171	\$9,500.00	\$11,459.00									\$1,959.00	\$9,500.00	\$11,459.00	\$1,548.62	
172	\$7,916.67	\$13,333.34									\$5,416.67	\$7,916.67	\$13,333.34	\$720.37	
173	\$2,672.58	\$3,622.58	\$950.00								\$950.00	\$2,672.58	\$3,622.58	\$529.74	
174	\$6,009.38	\$7,822.18						\$367.00			\$1,812.80	\$5,642.38	\$7,455.18	\$752.93	
175	\$2,301.00	\$11,759.61		\$2,301.00		\$176.03					\$9,458.61	\$2,124.97	\$11,583.58	\$256.21	
176	\$3,999.98	\$7,304.98									\$3,305.00	\$3,999.98	\$7,304.98	\$647.09	
177	\$6,329.66	\$11,408.16									\$5,078.50	\$6,329.66	\$11,408.16	\$1,680.97	
178	\$10,845.34	\$13,914.79									\$3,069.45	\$10,845.34	\$13,914.79	\$2,353.79	
179	\$3,230.58	\$9,480.58									\$6,250.00	\$3,230.58	\$9,480.58	\$569.48	
180	\$784.00	\$2,930.00									\$2,146.00	\$784.00	\$2,930.00	\$163.50	
181	\$4,483.00	\$5,744.50	\$1,261.50							\$906.75	\$1,261.50	\$3,576.25	\$4,837.75	\$606.60	
182	\$3,500.00	\$5,750.00									\$2,250.00	\$3,500.00	\$5,750.00	\$826.01	
183	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
184	\$2,787.00	\$4,048.50	\$1,261.50							\$621.75	\$1,261.50	\$2,165.25	\$3,426.75	\$428.97	
185	\$1,957.50	\$3,219.00	\$1,261.50					\$343.00			\$1,261.50	\$1,614.50	\$2,876.00	\$337.40	
186	\$946.12	\$1,892.24	\$946.12	\$946.12							\$946.12	\$946.12	\$1,892.24	\$209.00	
187	\$946.12	\$2,675.68		\$946.12							\$1,729.56	\$946.12	\$2,675.68	\$199.78	
188	\$2,588.25	\$3,849.75	\$1,261.50								\$1,261.50	\$2,588.25	\$3,849.75	\$508.26	
189	\$946.12	\$1,892.24	\$946.12	\$946.12							\$946.12	\$946.12	\$1,892.24	\$209.00	
190	\$1,261.50	\$3,741.50		\$1,261.50							\$2,480.63	\$1,261.50	\$3,742.13	\$249.79	
191	\$3,480.00	\$7,777.51								\$526.50	\$4,297.51	\$2,953.50	\$2,953.50	\$442.74	
192	\$1,393.33	\$2,654.83	\$1,261.50					\$224.00			\$1,261.50	\$1,169.33	\$2,430.83	\$249.64	
193	\$4,152.21	\$7,972.08									\$3,819.87	\$4,152.71	\$7,972.58	\$585.38	
194	\$946.12	\$2,177.12		\$946.12							\$1,231.00	\$946.12	\$2,177.12	\$206.00	



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
163			-\$421.00				-\$421.00	-56%
164		-\$190.84					-\$190.84	-100%
165		-\$148.00					-\$148.00	-100%
166		\$150.00					\$150.00	17%
167			-\$293.00				-\$293.00	-42%
168							\$0.00	0%
169			-\$854.00				-\$854.00	-71%
170		-\$468.10					-\$468.10	-100%
171			-\$549.00				-\$549.00	-35%
172		\$83.00					\$83.00	12%
173							-\$30.00	-6%
174							\$0.00	0%
175			\$256.00				\$256.00	100%
176							\$0.00	0%
177			-\$1,178.00				-\$1,178.00	-70%
178							\$0.00	0%
179							\$0.00	0%
180							\$0.00	0%
181							-\$7.04	-1%
182		-\$326.00					-\$326.00	-39%
183							\$0.00	0%
184		-\$103.00					-\$103.00	-24%
185							\$0.00	0%
186							-\$109.00	-52%
187							\$0.00	0%
188							\$0.00	0%
189							\$0.00	0%
190							\$0.00	0%
191				\$196.35			\$196.35	44%
192							\$0.00	0%
193							\$0.00	0%
194							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
195	Glynn	9/10/2021	DCSS	Paternity/CS		2	Father				59.00%	41.00%	\$1,261.50
196	Glynn	9/28/2021	Private	Divorce Decree		2	Father				45.00%	55.00%	\$1,800.00
197	Glynn	9/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,261.50
198	Glynn	9/10/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,750.00
199	Glynn	10/15/2021	Private	Change Custody		1	Mother	Yes			50.00%	50.00%	\$0.00
200	Glynn	10/15/2021	Private	Change Custody		1	Father	Yes			50.00%	50.00%	\$0.00
201	Glynn	10/20/2020	Private	Legitimation		1	Father				50.00%	50.00%	\$2,262.00
202	Glynn	9/21/2021	Private	Divorce Decree		2	Father				30.00%	70.00%	\$1,261.00
203	Glynn	9/27/2021	Private	Divorce Decree		2	Mother				45.00%	55.00%	\$5,746.67
204	Glynn	9/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,261.50
205	Glynn	9/14/2021	Private	Temporary		1	Father				0.00%	0.00%	\$3,516.30
206	Glynn	9/28/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$2,062.00
207	Glynn	10/6/2021	Private	Temporary		1	Father				30.00%	70.00%	\$2,136.33
208	Glynn	9/14/2021	Private	Divorce Decree		1	Father				30.00%	70.00%	\$3,132.00
209	Glynn	9/14/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$0.00
210	Glynn	9/14/2021	Private	Temporary		2	Father				40.00%	60.00%	\$5,654.09
211	Glynn	10/25/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,339.52
212	Glynn	10/7/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$4,766.67
213	Glynn	9/27/2021	Private	Divorce Decree		1	Father				36.00%	64.00%	\$3,125.00
214	Glynn	9/27/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,820.00
215	Houston	10/22/2021	DCSS	Temporary		1	Father				50.00%	50.00%	\$3,590.05
216	Houston	9/14/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			50.00%	50.00%	\$1,261.50
217	Houston	9/7/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			50.00%	50.00%	\$1,261.50
218	Houston	9/14/2021	DCSS	Paternity/CS		4	Father				50.00%	50.00%	\$3,761.97
219	Houston	9/14/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
220	Houston	9/9/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
221	Houston	10/22/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,039.70
222	Houston	10/22/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,196.46
223	Houston	10/18/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,088.00
224	Houston	9/24/2021	DCSS	Temporary		2	Father				50.00%	50.00%	\$1,261.50
225	Houston	9/9/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,307.68
226	Houston	9/9/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
195	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50				\$376.00			\$1,261.50	\$885.50	\$2,147.00	\$273.42	
196	\$2,240.00	\$4,040.00									\$1,800.00	\$2,240.00	\$4,040.00	\$612.70	
197	\$1,261.50	\$2,523.00									\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
198	\$2,080.00	\$3,830.00									\$1,750.00	\$2,080.00	\$3,830.00	\$410.58	
199	\$1,261.50	\$1,261.50	\$0.00	\$1,261.50							\$0.00	\$1,261.50	\$1,261.50	\$264.00	
200	\$1,261.50	\$1,261.50	\$0.00	\$1,261.50							\$0.00	\$1,261.50	\$1,261.50	\$264.00	
201	\$3,480.00	\$5,742.00									\$2,262.00	\$3,480.00	\$5,742.00	\$586.70	
202	\$4,200.00	\$5,461.00									\$1,261.00	\$4,200.00	\$5,461.00	\$1,023.67	
203	\$7,293.87	\$13,040.54									\$5,746.67	\$7,293.87	\$13,040.54	\$1,048.27	
204	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
205	\$5,833.33	\$9,349.63									\$3,516.30	\$5,833.33	\$9,349.63	\$824.00	
206	\$5,046.00	\$7,108.00									\$2,062.00	\$5,046.00	\$7,108.00	\$763.14	
207	\$5,274.33	\$7,410.66						\$550.00			\$2,136.33	\$4,724.33	\$6,860.66	\$726.47	
208	\$6,999.34	\$10,131.34									\$3,132.00	\$6,999.34	\$10,131.34	\$802.32	
209	\$5,665.29	\$5,665.29									\$0.00	\$5,665.29	\$5,665.29	\$1,546.00	
210	\$8,333.33	\$13,987.42			\$151.64						\$5,642.49	\$8,333.33	\$13,975.82	\$1,293.73	
211	\$3,255.85	\$5,595.37									\$2,339.52	\$2,551.60	\$4,891.12	\$689.56	
212	\$3,964.85	\$8,731.52									\$4,766.67	\$3,964.85	\$8,731.52	\$476.91	
213	\$5,500.00	\$8,625.00									\$3,125.00	\$5,500.00	\$8,625.00	\$727.62	
214	\$2,166.67	\$3,986.67									\$1,820.00	\$2,166.67	\$3,986.67	\$423.39	
215	\$3,123.00	\$6,713.05									\$3,590.05	\$3,123.00	\$6,713.05	\$485.20	
216	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
217	\$2,610.00	\$3,871.50	\$1,261.50								\$1,261.50	\$2,610.00	\$3,871.50	\$509.70	
218	\$1,827.00	\$5,588.97									\$3,761.97	\$1,827.00	\$5,588.97	\$561.94	
219	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
220	\$1,964.42	\$3,225.92	\$1,261.50								\$1,261.50	\$1,964.42	\$3,225.92	\$403.70	
221	\$2,035.80	\$5,075.50						\$852.00			\$3,039.70	\$1,183.80	\$4,223.50	\$226.76	
222	\$1,261.50	\$4,457.96		\$1,261.50							\$3,196.46	\$1,261.50	\$4,457.96	\$276.46	
223	\$1,261.50	\$3,349.50		\$1,261.50							\$2,088.00	\$1,261.50	\$3,349.50	\$255.71	
224	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
225	\$1,261.50	\$2,569.18		\$1,261.50				\$376.00			\$1,307.68	\$1,261.50	\$2,569.18	\$191.40	
226	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50				\$264.00			\$1,261.50	\$997.50	\$2,259.00	\$303.82	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
195							\$0.00	0%
196							\$0.00	0%
197							\$0.00	0%
198							\$0.00	0%
199							\$0.00	0%
200							\$0.00	0%
201							-\$87.00	-15%
202		-\$24.00					-\$24.00	-2%
203		-\$9.00					-\$9.00	-1%
204							\$0.00	0%
205						\$15.49	\$15.49	2%
206							\$0.00	0%
207				\$229.53			\$229.53	32%
208							-\$302.00	-38%
209							\$0.00	0%
210						\$431.18	\$431.18	33%
211							\$0.00	0%
212							\$0.00	0%
213		-\$127.62					-\$127.62	-18%
214							\$0.00	0%
215							\$0.00	0%
216							\$0.00	0%
217							\$0.00	0%
218							\$0.00	0%
219							\$0.00	0%
220							\$0.00	0%
221							\$0.00	0%
222		-\$4.08					-\$4.08	-1%
223							\$0.00	0%
224							\$0.00	0%
225							\$0.00	0%
226							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
227	Houston	9/9/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,282.64
228	Houston	10/22/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50
229	Houston	10/22/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
230	Houston	9/14/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,364.33
231	Houston	9/24/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,224.92
232	Houston	10/18/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
233	Houston	10/18/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$4,725.84
234	Houston	9/24/2021	DCSS	Paternity/CS		1	Father	Yes			50.00%	50.00%	\$1,261.50
235	Houston	9/14/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$3,254.60
236	Houston	9/8/2021	DCSS	Temp/Rev/Mod		1	Father				50.00%	50.00%	\$2,969.27
237	Houston	9/8/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$2,143.29
238	Houston	9/24/2021	DCSS	Add Child		2	Mother	Yes			50.00%	50.00%	\$1,261.50
239	Houston	9/9/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$3,404.47
240	Houston	44487	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50
241	Houston	10/18/2021	DCSS	Paternity/CS		2	Mother				50.00%	50.00%	\$4,755.13
242	Houston	10/18/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,709.13
243	Houston	9/9/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$3,016.50
244	Houston	9/24/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,800.38
245	Houston	9/24/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,991.12
246	Houston	9/14/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$1,261.50
247	Houston	10/18/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,916.90
248	Houston	9/14/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$4,686.32
249	Houston	9/9/2021	DCSS	Add Child		2	Father	Yes			50.00%	50.00%	\$2,007.96
250	Houston	10/18/2021	DCSS	Paternity/CS		2	Father	Yes			50.00%	50.00%	\$1,261.50
251	Houston	9/24/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$2,000.00
252	Houston	9/24/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$3,744.17
253	Houston	9/14/2021	DCSS	Rev/Mod		1	Father				50.00%	50.00%	\$3,760.07
254	Houston	10/22/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
255	Houston	10/5/2021	DCSS	Temporary		1	Father				50.00%	50.00%	\$1,261.50
256	Houston	9/9/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$3,672.17
257	Houston	9/22/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,666.00

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
227	\$2,811.84	\$5,094.48							\$680.25	\$437.25	\$1,602.39	\$2,374.59	\$3,976.98	\$465.14	
228	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
229	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
230	\$1,261.50	\$3,625.83		\$1,261.50						\$404.25	\$2,364.33	\$857.25	\$3,221.58	\$174.30	
231	\$2,646.53	\$4,871.45								\$417.00	\$2,224.92	\$2,229.53	\$4,454.45	\$743.54	
232	\$2,961.31	\$4,222.81	\$1,261.50				\$507.00	\$312.00			\$949.50	\$2,454.31	\$3,403.81	\$495.33	
233	\$2,262.00	\$6,987.84									\$4,725.84	\$2,262.00	\$6,987.84	\$345.39	
234	\$2,311.92	\$3,573.42	\$1,261.50								\$1,261.50	\$2,311.92	\$3,573.42	\$459.37	
235	\$7,215.49	\$10,470.09						\$1,044.00			\$3,254.60	\$6,171.49	\$9,426.09	\$784.33	
236	\$3,400.00	\$6,369.27						\$352.00			\$2,969.27	\$3,048.00	\$6,017.27	\$499.92	
237	\$2,658.54	\$4,801.83						\$269.00	\$497.25		\$1,646.04	\$2,389.54	\$4,035.58	\$465.39	
238	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
239	\$3,262.50	\$6,666.97						\$979.00			\$3,404.47	\$2,283.50	\$5,687.97	\$542.83	
240	\$2,827.50	\$4,089.00	\$1,261.50								\$1,261.50	\$2,827.50	\$4,089.00	\$777.94	
241	\$2,184.00	\$6,939.13									\$4,755.13	\$2,184.00	\$6,939.13	\$467.64	
242	\$1,914.00	\$3,623.13									\$1,709.13	\$1,914.00	\$3,623.13	\$538.34	
243	\$1,261.50	\$4,278.00		\$1,261.50							\$3,016.50	\$1,261.50	\$4,278.00	\$282.02	
244	\$1,261.50	\$3,061.88		\$1,261.50							\$1,800.38	\$1,261.50	\$3,061.88	\$367.92	
245	\$2,610.00	\$4,601.12									\$1,991.12	\$2,610.00	\$4,601.12	\$494.42	
246	\$7,715.62	\$8,977.12	\$1,261.50								\$1,781.00	\$1,261.50	\$6,379.87	\$7,641.37	\$911.33
247	\$2,916.90	\$5,833.80									\$2,916.90	\$2,958.00	\$5,874.90	\$621.82	
248	\$1,914.00	\$6,600.32									\$4,686.32	\$1,914.00	\$6,600.32	\$300.15	
249	\$2,088.00	\$4,095.96									\$2,007.96	\$2,088.00	\$4,095.96	\$573.53	
250	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$218.25	\$1,261.50	\$1,043.25	\$2,304.75	\$317.34
251	\$5,512.33	\$7,512.33									\$1,001.25	\$2,000.00	\$4,511.08	\$6,511.08	\$1,251.89
252	\$2,102.43	\$5,846.60									\$3,744.17	\$2,102.43	\$5,846.60	\$491.93	
253	\$722.00	\$4,482.07									\$3,760.07	\$722.00	\$4,482.07	\$137.42	
254	\$5,030.06	\$6,291.56	\$1,261.50						\$218.25		\$1,043.25	\$5,030.06	\$6,073.31	\$820.75	
255	\$4,405.68	\$5,667.18	\$1,261.50					\$456.00		\$629.25	\$1,261.50	\$3,320.43	\$4,581.93	\$629.04	
256	\$1,256.67	\$4,928.84		\$1,256.67							\$3,672.17	\$1,256.67	\$4,928.84	\$329.72	
257	\$1,850.00	\$4,516.00						\$499.00			\$2,666.00	\$1,351.00	\$4,017.00	\$261.98	



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
227							\$0.00	0%
228							\$0.00	0%
229							\$0.00	0%
230							\$0.00	0%
231							\$0.00	0%
232							\$0.00	0%
233							\$0.00	0%
234		-\$59.00					-\$59.00	-13%
235							\$0.00	0%
236							\$0.00	0%
237							\$0.00	0%
238							\$0.00	0%
239							\$0.00	0%
240							\$0.00	0%
241							\$0.00	0%
242							\$0.00	0%
243		\$14.51					\$14.51	5%
244							\$0.00	0%
245							\$0.00	0%
246							\$0.00	0%
247							\$0.00	0%
248							\$0.00	0%
249							\$0.00	0%
250							\$0.00	0%
251							\$0.00	0%
252							\$0.00	0%
253							\$21.12	15%
254							\$0.00	0%
255							\$0.00	0%
256		-\$329.72					-\$329.72	-100%
257							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
258	Houston	10/9/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$1,642.18
259	Houston	10/1/2021	Private	Divorce Decree		4	Father				50.00%	50.00%	\$1,256.00
260	Houston	9/9/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$7,591.62
261	Houston	10/12/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$7,529.10
262	Houston	10/8/2021	Private	Divorce Decree		2	Father				15.00%	85.00%	\$1,261.50
263	Houston	9/24/2021	Private	Modification		1	Father				50.00%	50.00%	\$6,626.50
264	Houston	10/18/2021	Private	Divorce Decree		2	Father			\$ 1,800.00	50.00%	50.00%	\$1,256.66
265	Houston	9/22/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,083.33
266	Houston	9/8/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,964.00
267	Houston	9/10/2021	Private	Divorce Decree/Temp		1	Father				50.00%	50.00%	\$3,491.80
268	Houston	10/1/2021	Private	Divorce Decree		1	Mother	Yes			50.00%	50.00%	\$0.00
269	Houston	9/24/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$8,590.00
270	Houston	10/22/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,392.00
271	Houston	9/10/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,708.18
272	Houston	9/2/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,558.00
273	Houston	9/10/2021	Private	Divorce Decree		2	Father			\$ 1,094.00	50.00%	50.00%	\$1,256.67
274	Houston	9/17/2021	Private	Change Custody		1	Mother				50.00%	50.00%	\$3,500.00
275	Houston	10/12/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,219.00
276	Houston	10/8/2021	Private	Change Custody		1	Mother				50.00%	50.00%	\$1,906.67
277	Houston	9/8/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,600.00
278	Houston	9/24/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,242.54
279	Houston	9/7/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$5,068.63
280	Houston	9/2/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,827.00
281	Houston	9/27/2021	Private	Modification		1	Mother			\$ 1,304.00	50.00%	50.00%	\$4,400.00
282	Houston	9/27/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,452.00
283	Houston	10/1/2021	Private	Modification		2	Mother				50.00%	50.00%	\$2,262.90
284	Houston	10/12/2021	Private	Modification		2	Father				50.00%	50.00%	\$1,260.00
285	Houston	10/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$5,256.00
286	Houston	10/20/2021	Private	Divorce Decree		1	Father			\$ 4,468.50	50.00%	50.00%	\$3,560.27
287	Houston	9/1/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$1,257.00
288	Houston	9/10/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,096.06
289	Houston	10/22/2021	Private	Divorce Decree		2	Father				40.00%	60.00%	\$5,000.00

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
258	\$6,002.85	\$7,645.03									\$1,642.18	\$6,002.85	\$7,645.03	\$1,172.29	
259	\$2,750.00	\$4,006.00	\$1,256.00								\$1,256.00	\$2,750.00	\$4,006.00	\$878.72	
260	\$7,383.67	\$14,975.29									\$7,591.62	\$7,383.67	\$14,975.29	\$982.70	
261	\$7,084.64	\$14,613.74		\$200.00							\$7,529.10	\$7,084.64	\$14,613.74	\$1,064.38	
262	\$8,222.98	\$9,484.48	\$1,261.50								\$1,261.50	\$8,222.98	\$9,484.48	\$1,412.02	
263	\$6,328.30	\$12,954.80									\$6,626.50	\$6,328.30	\$12,954.80	\$731.28	
264	\$2,000.00	\$3,256.66	\$1,256.66								\$1,256.66	\$2,000.00	\$3,256.66	\$577.87	
265	\$6,117.23	\$7,200.56									\$1,083.33	\$6,117.23	\$7,200.56	\$909.19	
266	\$3,300.00	\$5,264.00									\$1,964.00	\$3,300.00	\$5,264.00	\$837.69	
267	\$5,512.00	\$9,003.80									\$3,491.80	\$5,512.00	\$9,003.80	\$780.44	
268	\$1,256.67	\$1,256.67		\$1,256.67							\$0.00	\$1,256.67	\$1,256.67	\$260.41	
269	\$9,521.03	\$18,111.03						\$800.00		\$902.25	\$8,590.00	\$7,818.78	\$16,408.78	\$743.75	
270	\$1,795.73	\$3,187.73									\$1,392.00	\$1,795.73	\$3,187.73	\$368.96	
271	\$6,000.00	\$9,708.18									\$3,708.18	\$6,000.00	\$9,708.18	\$1,492.72	
272	\$3,400.00	\$4,958.00									\$1,558.00	\$3,400.00	\$4,958.00	\$886.74	
273	\$1,094.00	\$2,350.67	\$1,256.67						\$291.00		\$1,038.42	\$1,094.00	\$2,132.42	\$340.12	
274	\$14,000.00	\$17,500.00	\$3,500.00								\$3,500.00	\$14,000.00	\$17,500.00	\$358.80	
275	\$5,978.80	\$9,197.80									\$3,219.00	\$5,978.80	\$9,197.80	\$1,045.00	
276	\$1,256.67	\$3,163.34		\$1,256.67							\$1,906.67	\$1,256.67	\$3,163.34	\$463.65	
277	\$4,308.00	\$7,908.00									\$3,600.00	\$4,308.00	\$7,908.00	\$852.61	
278	\$4,026.61	\$7,269.15						\$501.00			\$3,242.54	\$3,525.61	\$6,768.15	\$524.67	
279	\$6,661.19	\$11,729.82									\$5,068.63	\$6,661.19	\$11,729.82	\$685.95	
280	\$2,827.50	\$4,654.50						\$534.00		\$444.00	\$1,827.00	\$1,849.50	\$3,676.50	\$369.28	
281	\$1,304.00	\$5,704.00								\$323.25	\$4,400.00	\$980.75	\$5,380.75	\$171.91	
282	\$12,880.66	\$16,332.66									\$3,452.00	\$12,880.66	\$16,332.66	\$1,710.47	
283	\$3,271.71	\$5,534.61									\$2,262.90	\$3,271.71	\$5,534.61	\$876.65	
284	\$4,353.00	\$5,613.00	\$1,260.00								\$1,260.00	\$4,353.00	\$5,613.00	\$741.38	
285	\$4,689.00	\$9,945.00									\$5,256.00	\$4,689.00	\$9,945.00	\$372.59	
286	\$4,468.50	\$8,028.77				\$485.00			\$756.00	\$898.50	\$2,804.27	\$3,085.00	\$5,889.27	\$512.80	
287	\$3,000.00	\$4,257.00	\$1,257.00								\$1,257.00	\$3,000.00	\$4,257.00	\$240.96	
288	\$2,528.00	\$4,624.06									\$2,096.06	\$2,528.00	\$4,624.06	\$568.86	
289	\$10,477.00	\$15,477.00									\$5,000.00	\$10,477.00	\$15,477.00	\$1,555.52	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
258		-\$172.00					-\$172.00	-15%
259		-\$729.00					-\$729.00	-83%
260							\$0.00	0%
261		-\$100.00					-\$100.00	-9%
262		-\$12.02					-\$12.02	-1%
263							\$0.00	0%
264		-\$577.87					-\$577.87	-100%
265							-\$31.00	-3%
266		-\$187.69					-\$187.69	-22%
267							\$0.00	0%
268		-\$260.41					-\$260.41	-100%
269							\$0.00	0%
270							\$0.00	0%
271							\$51.06	3%
272		-\$86.74					-\$86.74	-10%
273		-\$340.00					-\$340.00	-100%
274							\$0.00	0%
275		-\$45.00					-\$45.00	-4%
276		-\$463.65					-\$463.65	-100%
277			-\$852.61				-\$852.61	-100%
278							-\$11.86	-2%
279			\$37.00				\$37.00	5%
280		-\$119.00					-\$119.00	-32%
281		-\$100.00					-\$171.91	-100%
282			-\$1,710.47				-\$1,710.47	-100%
283			-\$876.75				-\$876.75	-100%
284		-\$526.00					-\$526.00	-71%
285							\$0.00	0%
286		-\$512.80					-\$512.80	-100%
287		-\$240.96					-\$240.96	-100%
288							\$0.00	0%
289			-\$755.52				-\$755.52	-49%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
290	Houston	10/19/2021	Private	Divorce Decree		3	Mother				50.00%	50.00%	\$6,599.50
291	Houston	10/22/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,206.67
292	Houston	9/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$900.00
293	Houston	10/6/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,295.60
294	Houston	10/1/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$4,444.16
295	Houston	10/8/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$3,600.00
296	Houston	10/25/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,547.36
297	Houston	9/9/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,000.00
298	Houston	10/1/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$4,080.00
299	Houston	9/3/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$4,260.80
300	Houston	9/2/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$8,332.28
301	Houston	9/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$896.00
302	Houston	9/17/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$14,800.00
303	Houston	9/24/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$6,324.00
304	Houston	9/2/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$6,069.73
305	Houston	10/22/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,256.67
306	Houston	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,261.50
307	Houston	9/14/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$4,166.67
308	Houston	10/1/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,723.23
309	Houston	10/1/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$2,368.00
310	Houston	9/2/2021	Private	Child Support		2	Father				50.00%	50.00%	\$3,000.00
311	Houston	10/12/2021	Private	Modification		1	Father				50.00%	50.00%	\$5,600.00
312	Houston	9/15/2021	Private	Modification		2	Father				50.00%	50.00%	\$2,583.33
313	Houston	10/21/2021	Private	Child Support		1	Father				50.00%	50.00%	\$1,618.44
314	Houston	9/2/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$6,231.28
315	Houston	9/8/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$6,739.60
316	Houston	9/8/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$6,739.60
317	Paulding	10/14/2021	DCSS	Paternity/CS		7	Father				50.00%	50.00%	\$1,262.00
318	Paulding	9/16/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
319	Paulding	9/2/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$1,262.00
320	Paulding	10/28/2021	DCSS	Paternity/CS		1	Father				0.00%	0.00%	\$1,261.50
321	Paulding	9/29/2021	DCSS	Rev/Mod	Yes	1	Father				15.00%	85.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
290	\$1,261.50	\$7,861.00		\$1,261.50							\$6,599.50	\$1,261.50	\$7,861.00	\$286.49	
291	\$7,580.00	\$10,786.67									\$3,206.67	\$7,580.00	\$10,786.67	\$1,212.10	
292	\$12,000.00	\$12,900.00	\$900.00								\$900.00	\$12,000.00	\$12,900.00	\$1,389.72	
293	\$2,347.92	\$4,643.52									\$2,295.60	\$2,347.92	\$4,643.52	\$782.84	
294	\$4,836.58	\$9,280.74									\$4,444.16	\$4,836.58	\$9,280.74	\$854.60	
295	\$2,400.00	\$6,000.00						\$1,275.00	\$538.50		\$3,061.50	\$1,125.00	\$4,186.50	\$217.38	
296	\$4,198.52	\$5,745.88									\$1,547.36	\$4,198.52	\$5,745.88	\$707.32	
297	\$3,650.00	\$6,650.00									\$3,000.00	\$3,650.00	\$6,650.00	\$797.55	
298	\$4,743.70	\$8,823.70									\$4,080.00	\$4,743.70	\$8,823.70	\$973.59	
299	\$1,261.50	\$5,522.30		\$1,261.50							\$4,260.80	\$1,261.50	\$5,522.30	\$334.76	
300	\$3,346.29	\$11,678.57									\$8,332.28	\$3,346.29	\$11,678.57	\$462.70	
301	\$4,600.00	\$5,496.00									\$896.00	\$4,600.00	\$5,496.00	\$751.96	
302	\$14,136.00	\$28,936.00									\$14,800.00	\$14,136.00	\$28,936.00	\$1,078.12	
303	\$6,797.00	\$13,121.00									\$6,324.00	\$6,797.00	\$13,121.00	\$780.63	
304	\$1,256.67	\$7,326.40	\$1,256.67	\$400.00							\$6,069.73	\$1,256.67	\$7,326.40	\$343.63	
305	\$4,546.80	\$5,803.47	\$1,256.67					\$300.00		\$645.75	\$1,256.67	\$3,601.05	\$4,857.72	\$950.35	
306	\$4,218.30	\$5,479.80	\$1,261.50								\$1,261.50	\$4,218.30	\$5,479.80	\$731.31	
307	\$4,166.67	\$8,333.34									\$4,166.67	\$4,166.67	\$8,333.34	\$1,129.83	
308	\$4,164.90	\$5,888.13						\$300.00			\$1,723.23	\$3,864.90	\$5,588.13	\$920.98	
309	\$3,016.25	\$5,384.25									\$2,368.00	\$3,016.25	\$5,384.25	\$512.44	
310	\$4,500.00	\$7,500.00									\$3,000.00	\$4,500.00	\$7,500.00	\$927.60	
311	\$7,038.00	\$12,638.00									\$5,600.00	\$7,038.00	\$12,638.00	\$811.20	
312	\$9,945.00	\$12,528.33									\$2,583.33	\$9,945.00	\$12,528.33	\$1,619.35	
313	\$1,713.75	\$3,332.19									\$1,618.44	\$1,713.75	\$3,332.19	\$229.24	
314	\$3,557.50	\$9,788.78									\$6,231.28	\$3,557.50	\$9,788.78	\$520.63	
315	\$6,740.00	\$13,479.60									\$6,739.60	\$6,739.60	\$13,479.20	\$1,063.50	
316	\$6,740.00	\$13,479.60									\$6,739.60	\$6,740.00	\$13,479.60	\$1,063.50	
317	\$1,262.00	\$2,524.00	\$1,262.00	\$1,262.00							\$1,262.00	\$1,262.00	\$2,524.00	\$582.50	
318	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
319	\$1,262.00	\$2,524.00	\$1,262.00	\$1,262.00				\$376.00			\$1,262.00	\$886.00	\$2,148.00	\$191.81	
320	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
321	\$8,333.33	\$9,594.83	\$1,261.50							\$1,183.50	\$1,261.50	\$7,149.83	\$8,411.33	\$964.75	



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
290			-\$286.49				-\$286.49	-100%
291			-\$168.00				-\$168.00	-14%
292		\$560.00					\$560.00	40%
293		-\$782.84					-\$782.84	-100%
294		-\$854.60					-\$854.60	-100%
295		\$27.62					\$27.62	13%
296		-\$707.32					-\$707.32	-100%
297							\$0.00	0%
298		-\$473.59					-\$473.59	-49%
299							\$0.00	0%
300							\$30.28	7%
301							-\$275.64	-37%
302		-\$478.00					-\$478.00	-44%
303							\$0.00	0%
304		\$56.37					\$56.37	16%
305		-\$50.35					-\$50.35	-5%
306		\$18.69					\$18.69	3%
307							\$0.00	0%
308							\$0.00	0%
309							\$0.00	0%
310		-\$668.00					-\$668.00	-72%
311		-\$145.00					-\$145.00	-18%
312							\$0.00	0%
313		\$71.00					\$71.00	31%
314							\$0.00	0%
315							\$0.00	0%
316							\$0.00	0%
317							\$0.00	0%
318							\$0.00	0%
319							\$0.00	0%
320							\$0.00	0%
321							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
322	Paulding	9/29/2021	DCSS	Rev/Mod		1	Father				22.00%	78.00%	\$1,261.50
323	Paulding	10/15/2021	DCSS	Paternity/CS		1	Father				42.00%	58.00%	\$2,446.45
324	Paulding	9/30/2021	DCSS	Paternity/CS		1	Father				37.00%	63.00%	\$1,262.00
325	Paulding	9/30/2021	DCSS	Paternity/CS		3	Mother	Yes			65.00%	35.00%	\$2,350.26
326	Paulding	10/7/2021	DCSS	Paternity/CS		1	Father				32.00%	68.00%	\$1,777.58
327	Paulding	9/30/2021	DCSS	Paternity/CS		1	Father				47.00%	53.00%	\$1,507.42
328	Paulding	9/2/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			59.00%	41.00%	\$1,261.50
329	Paulding	9/30/2021	DCSS	Paternity/CS		1	Father				32.00%	68.00%	\$1,262.00
330	Paulding	9/2/2021	DCSS	Paternity/CS		2	Father				22.00%	78.00%	\$1,262.00
331	Paulding	10/7/2021	DCSS	Paternity/CS		1	Father				59.00%	41.00%	\$3,701.69
332	Paulding	9/30/2021	DCSS	Paternity/CS		1	Father				34.00%	66.00%	\$1,262.00
333	Paulding	10/14/2021	DCSS	Paternity/CS		2	Father				40.00%	60.00%	\$2,594.59
334	Paulding	10/14/2021	DCSS	Paternity/CS		1	Father				48.00%	52.00%	\$1,261.50
335	Paulding	10/7/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50
336	Paulding	10/14/2021	DCSS	Paternity/CS		1	Father				70.00%	30.00%	\$2,949.00
337	Paulding	10/7/2021	DCSS	Paternity/CS		1	Father				67.00%	33.00%	\$2,593.07
338	Paulding	9/30/2021	DCSS	Paternity/CS		1	Father				64.00%	36.00%	\$2,271.05
339	Paulding	10/14/2021	DCSS	Paternity/CS		1	Father				57.00%	43.00%	\$4,333.83
340	Paulding	9/2/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,398.17
341	Paulding	8/21/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$1,851.00
342	Paulding	8/30/2021	Private	Divorce Decree		1	Father				0.00%	0.00%	\$2,000.00
343	Paulding	9/7/2021	Private	Divorce Decree		2	Father				0.00%	0.00%	\$1,740.00
344	Paulding	9/8/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,625.00
345	Paulding	9/7/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$4,660.87
346	Paulding	9/9/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$6,163.67
347	Paulding	9/15/2021	Private	Divorce Decree		2	Father				40.00%	60.00%	\$1,916.67
348	Paulding	9/16/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$6,987.00
349	Paulding	9/21/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,500.00
350	Paulding	10/28/2021	Private	Divorce Decree		1	Father				0.00%	100.00%	\$1,256.67
351	Paulding	9/29/2021	Private	Divorce Decree		1	Father				0.00%	0.00%	\$2,500.00
352	Paulding	9/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$6,195.00
353	Paulding	9/29/2021	Private	Divorce Decree		1	Father				30.00%	70.00%	\$110.00

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
322	\$4,392.55	\$5,654.05	\$1,261.50								\$1,261.50	\$4,392.55	\$5,654.05	\$745.82	
323	\$3,358.33	\$5,804.78									\$2,446.45	\$3,358.33	\$5,804.78	\$561.72	
324	\$2,175.00	\$3,437.00	\$1,262.00	\$2,175.00							\$1,262.00	\$2,175.00	\$3,437.00	\$439.16	
325	\$1,262.00	\$3,612.26		\$1,262.00							\$2,350.00	\$1,262.00	\$3,612.00	\$412.64	
326	\$3,789.17	\$5,566.75									\$1,777.58	\$3,789.17	\$5,566.75	\$648.71	
327	\$1,724.11	\$3,231.53									\$1,507.42	\$1,724.11	\$3,231.53	\$353.71	
328	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50			\$376.00				\$885.50	\$1,261.50	\$2,147.00	\$273.23	
329	\$2,673.73	\$3,935.73	\$1,262.00								\$1,262.00	\$2,673.73	\$3,935.73	\$523.74	
330	\$4,500.00	\$5,762.00	\$1,262.00								\$1,262.00	\$4,500.00	\$5,762.00	\$1,276.41	
331	\$2,600.00	\$6,301.69									\$3,701.69	\$2,600.00	\$6,301.69	\$595.93	
332	\$2,436.00	\$3,698.00	\$1,262.00								\$1,262.00	\$2,436.00	\$3,698.00	\$483.49	
333	\$4,691.64	\$7,286.23						\$773.00			\$2,594.59	\$3,918.64	\$6,513.23	\$864.50	
334	\$1,913.33	\$3,174.83	\$1,261.50					\$560.00			\$1,261.50	\$1,353.33	\$2,614.83	\$283.13	
335	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
336	\$1,262.00	\$4,211.00		\$1,262.00							\$2,949.00	\$1,262.00	\$4,211.00	\$242.46	
337	\$1,261.50	\$3,854.57		\$1,261.50							\$2,593.07	\$1,261.50	\$3,854.57	\$247.44	
338	\$1,262.00	\$3,533.05		\$1,262.00							\$2,271.05	\$1,262.00	\$3,533.05	\$253.61	
339	\$3,306.00	\$7,639.83									\$4,333.83	\$3,306.00	\$7,639.83	\$483.33	
340	\$8,704.16	\$12,102.33									\$3,398.17	\$8,704.16	\$12,102.33	\$1,433.37	
341	\$1,851.00	\$3,702.00									\$1,851.00	\$1,851.00	\$3,702.00	\$367.00	
342	\$5,000.00	\$7,000.00									\$2,000.00	\$5,000.00	\$7,000.00	\$579.31	
343	\$1,262.00	\$3,002.00									\$1,740.00	\$1,262.00	\$3,002.00	\$370.37	
344	\$1,500.00	\$3,125.00									\$1,625.00	\$1,500.00	\$3,125.00	\$441.12	
345	\$3,333.00	\$7,993.87									\$4,660.87	\$3,333.00	\$7,993.87	\$706.15	
346	\$12,500.00	\$18,663.67									\$6,163.67	\$12,500.00	\$18,663.67	\$1,222.39	
347	\$3,000.00	\$4,916.67									\$1,916.67	\$3,000.00	\$4,916.67	\$880.11	
348	\$2,917.00	\$9,904.00									\$6,987.00	\$2,917.00	\$9,904.00	\$593.12	
349	\$1,907.00	\$5,407.00									\$3,500.00	\$1,907.00	\$5,407.00	\$468.03	
350	\$5,860.40	\$7,117.07	\$1,256.67								\$1,256.67	\$5,860.40	\$7,117.07	\$870.76	
351	\$1,261.50	\$3,761.50		\$1,261.50							\$2,500.00	\$1,261.50	\$3,761.50	\$248.53	
352	\$9,566.38	\$15,761.38									\$6,195.00	\$9,566.38	\$15,761.38	\$953.06	
353	\$4,400.00	\$4,510.00									\$110.00	\$4,400.00	\$4,510.00	\$987.47	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
322							\$0.00	0%
323							\$0.00	0%
324							\$0.00	0%
325							\$0.00	0%
326							\$0.00	0%
327							\$0.00	0%
328							\$0.00	0%
329							\$0.00	0%
330							\$0.00	0%
331							\$0.00	0%
332							\$0.00	0%
333							\$0.00	0%
334							\$0.00	0%
335							\$0.00	0%
336							\$0.00	0%
337							\$0.00	0%
338							\$0.00	0%
339							\$0.00	0%
340			-\$833.37				-\$833.37	-58%
341			-\$367.00				-\$367.00	-100%
342							\$0.00	0%
343							\$0.00	0%
344							\$0.00	0%
345		-\$706.00					-\$706.00	-100%
346		\$118.00					\$118.00	10%
347							\$0.00	0%
348							\$0.00	0%
349							\$0.00	0%
350							-\$13.89	-2%
351							\$0.00	0%
352							\$0.00	0%
353							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
354	Paulding	9/28/2021	Private	Divorce Decree		1	Mother				0.00%	0.00%	\$8,333.00
355	Paulding	9/30/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$2,687.00
356	Paulding	9/30/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,884.54
357	Paulding	9/30/2021	Private	Divorce Decree		5	Father				50.00%	50.00%	\$3,541.66
358	Paulding	9/30/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$2,000.00
359	Paulding	9/30/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,000.00
360	Paulding	9/30/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$2,427.00
361	Paulding	10/4/2021	Private	Legitimation		1	Mother				50.00%	50.00%	\$1,261.50
362	Paulding	10/4/2021	Private	Child Support		1	Father				50.00%	50.00%	\$1,530.00
363	Paulding	10/7/2021	Private	Legitimation		1	Mother				0.00%	0.00%	\$12,000.00
364	Paulding	10/13/2021	Private	Divorce Decree		1	Father				40.00%	60.00%	\$4,382.58
365	Paulding	10/19/2021	Private	Divorce Decree		2	Father				20.00%	80.00%	\$1,254.98
366	Paulding	10/15/2021	Private	Modification		1	Father				50.00%	50.00%	\$3,000.00
367	Paulding	10/20/2021	Private	Divorce Decree		1	Mother				80.00%	20.00%	\$7,666.67
368	Paulding	10/21/2021	Private	Divorce Decree		1	Father				0.00%	0.00%	\$2,566.00
369	Paulding	10/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$4,346.00
370	Paulding	10/22/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$4,211.00
371	Paulding	10/22/2021	Private	Divorce Decree		1	Mother				50.00%	50.00%	\$1,256.67
372	Paulding	10/26/2021	Private	Divorce Decree		1	Mother				100.00%	0.00%	\$4,558.33
373	Paulding	10/27/2021	Private	Legitimation		1	Mother				50.00%	50.00%	\$3,747.80
374	Paulding	10/28/2021	Private	Modification		1	Mother				0.00%	0.00%	\$5,015.00
375	Rockdale	10/7/2021	DCSS	Paternity/CS		2	Father				69.90%	30.10%	\$2,929.33
376	Rockdale	9/14/2021	DCSS	Paternity/CS		1	Father				51.98%	48.02%	\$2,706.50
377	Rockdale	10/6/2021	DCSS	Paternity/CS		1	Father				81.43%	18.57%	\$5,533.20
378	Rockdale	9/7/2021	DCSS	Paternity/CS		1	Father				44.71%	55.29%	\$2,993.23
379	Rockdale	9/7/2021	DCSS	Paternity/CS		1	Father				45.76%	54.24%	\$1,261.50
380	Rockdale	9/7/2021	DCSS	Paternity/CS		1	Mother				35.24%	64.76%	\$1,261.50
381	Rockdale	9/7/2021	DCSS	Paternity/CS		1	Father				41.50%	58.50%	\$3,805.63
382	Rockdale	9/14/2021	DCSS	Paternity/CS		1	Father				65.64%	34.36%	\$2,409.42
383	Rockdale	9/7/2021	DCSS	Paternity/CS		2	Father				28.71%	71.29%	\$1,261.50
384	Rockdale	10/6/2021	DCSS	Paternity/CS		3	Father				80.99%	19.01%	\$1,261.50
385	Rockdale	10/1/2021	DCSS	Paternity/CS		1	Father				34.71%	65.29%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
354	\$2,333.00	\$10,666.00									\$8,333.00	\$2,333.00	\$10,666.00	\$343.80	
355	\$4,245.00	\$6,932.00								\$612.00	\$2,687.00	\$3,633.00	\$6,320.00	\$1,012.22	
356	\$2,800.00	\$6,684.54									\$3,884.54	\$2,800.00	\$6,684.54	\$502.61	
357	\$3,200.00	\$6,741.66									\$3,541.66	\$3,200.00	\$6,741.66	\$1,448.31	
358	\$2,000.00	\$4,000.00									\$2,000.00	\$2,000.00	\$4,000.00	\$552.00	
359	\$2,000.00	\$4,000.00									\$2,000.00	\$2,000.00	\$4,000.00	\$552.00	
360	\$4,200.00	\$6,627.00									\$2,427.00	\$4,200.00	\$6,627.00	\$1,054.64	
361	\$1,261.50	\$2,523.00									\$1,261.50	\$1,261.50	\$2,523.00	\$246.00	
362	\$4,057.16	\$5,587.16	\$1,530.00								\$1,530.00	\$4,057.16	\$5,587.16	\$694.25	
363	\$1,256.67	\$13,256.67		\$1,256.67							\$12,000.00	\$1,256.67	\$13,256.67	\$295.49	
364	\$7,660.90	\$12,043.48									\$4,382.58	\$7,660.90	\$12,043.48	\$999.95	
365	\$8,941.68	\$10,196.66									\$1,254.98	\$8,491.68	\$9,746.66	\$1,473.65	
366	\$3,176.48	\$6,176.48									\$3,000.00	\$3,176.48	\$6,176.48	\$515.84	
367	\$1,261.50	\$8,928.17									\$7,666.67	\$1,261.50	\$8,928.17	\$162.35	
368	\$4,000.00	\$6,566.00									\$2,566.00	\$4,000.00	\$6,566.00	\$628.09	
369	\$5,197.00	\$9,543.00									\$4,346.00	\$5,197.00	\$9,543.00	\$735.21	
370	\$2,600.00	\$6,811.00									\$4,211.00	\$2,600.00	\$6,811.00	\$809.20	
371	\$1,256.67	\$2,513.34	\$1,256.67	\$1,256.67							\$1,256.67	\$1,256.67	\$2,513.34	\$264.00	
372	\$4,333.33	\$8,891.66									\$4,558.33	\$4,333.33	\$8,891.66	\$632.03	
373	\$1,256.67	\$5,004.47								\$100.00	\$3,747.80	\$1,156.67	\$4,904.47	\$236.34	
374	\$3,467.00	\$8,482.00									\$5,015.00	\$3,467.00	\$8,482.00	\$573.27	
375	\$1,261.50	\$4,190.83	\$2,929.33	\$1,261.50							\$2,929.33	\$1,261.50	\$4,190.83	\$344.95	
376	\$3,500.00	\$6,206.50						\$1,000.00			\$2,706.50	\$2,500.00	\$5,206.50	\$446.59	
377	\$1,261.50	\$6,794.70		\$1,261.50							\$5,533.20	\$1,261.50	\$6,794.70	\$195.17	
378	\$4,002.00	\$6,995.23						\$300.00			\$2,993.23	\$3,702.00	\$6,695.23	\$576.67	
379	\$1,494.98	\$2,756.48	\$1,261.50								\$1,261.50	\$1,494.98	\$2,756.48	\$311.34	
380	\$2,318.63	\$3,580.13		\$1,261.50							\$1,261.50	\$2,318.63	\$3,580.13	\$464.98	
381	\$5,364.00	\$9,169.63									\$3,805.63	\$5,364.69	\$9,170.32	\$680.94	
382	\$1,261.50	\$3,670.92		\$1,261.50							\$2,409.64	\$1,261.50	\$3,671.14	\$353.91	
383	\$3,132.00	\$4,393.50	\$1,261.50								\$1,261.50	\$3,132.00	\$4,393.50	\$841.99	
384	\$5,375.34	\$6,636.84	\$1,261.50								\$1,261.50	\$5,375.34	\$6,636.84	\$1,347.67	
385	\$2,262.00	\$3,523.50	\$1,261.50					\$300.00	\$218.25		\$1,043.25	\$1,962.00	\$3,005.25	\$404.80	



	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
354							\$0.00	0%
355							\$0.00	0%
356							\$0.00	0%
357							\$0.00	0%
358			-\$552.00				-\$552.00	-100%
359			-\$552.00				-\$552.00	-100%
360			-\$1,054.64				-\$1,054.64	-100%
361		-\$246.00					-\$246.00	-100%
362							\$0.00	0%
363							\$0.00	0%
364							\$0.00	0%
365							\$0.00	0%
366		-\$365.84					-\$365.84	-71%
367							\$0.00	0%
368							\$0.00	0%
369							\$0.00	0%
370							\$0.00	0%
371							\$0.00	0%
372			-\$632.03				-\$632.03	-100%
373							-\$150.00	-63%
374			\$2.00				\$2.00	0%
375							\$0.00	0%
376							\$0.00	0%
377							\$0.00	0%
378							\$0.00	0%
379							\$0.00	0%
380							\$0.00	0%
381							\$0.00	0%
382							\$0.00	0%
383							\$0.00	0%
384							\$0.00	0%
385							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
386	Rockdale	10/1/2021	DCSS	Paternity/CS		2	Father				47.31%	52.69%	\$4,263.00
387	Rockdale	9/10/2021	DCSS	Rev/Mod		2	Father				36.69%	63.31%	\$5,108.00
388	Rockdale	10/5/2021	Private	Paternity/Child Support		1	Father				50.00%	50.00%	\$1,447.46
389	Rockdale	10/4/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$10,500.00
390	Rockdale	10/22/2021	Private	Divorce Decree		3	Father				0.00%	0.00%	\$1,256.67
391	Rockdale	10/27/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$5,436.21
392	Rockdale	10/21/2021	Private	Legitimation	Yes	2	Father				0.00%	100.00%	\$2,700.00
393	Rockdale	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,818.69
394	Rockdale	10/21/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,100.00
395	Rockdale	10/19/2022	Private	Divorce Decree		2	Father				0.00%	0.00%	\$13,333.33
396	Rockdale	10/18/2021	Private	Divorce Decree		1	Father				32.00%	68.00%	\$2,300.00
397	Rockdale	9/17/2021	Private	Temporary		2	Father				0.00%	0.00%	\$1,247.00
398	Rockdale	9/16/2021	Private	Divorce Decree		2	Father			Unknown	0.00%	0.00%	\$2,039.49
399	Rockdale	9/7/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$5,026.56
400	Rockdale	9/7/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$13,132.50
401	Rockdale	9/14/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$7,853.78
402	Rockdale	9/14/2021	Private	Divorce Decree		3	Father				100.00%	0.00%	\$2,000.00
403	Rockdale	8/30/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,257.00
404	Rockdale	9/30/2021	Private	Divorce Decree		3	Father				0.00%	0.00%	\$2,123.00
405	Rockdale	9/14/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$2,800.00
406	Rockdale	10/4/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,772.42
407	Rockdale	10/7/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,261.50
408	Rockdale	10/7/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,250.00
409	Rockdale	10/8/2021	Private	Divorce Decree		3	Father				0.00%	0.00%	\$4,122.18
410	Rockdale	9/11/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,658.00
411	Rockdale	9/2/2021	Private	Divorce Decree		1	Mother				70.00%	30.00%	\$8,905.11
412	Rockdale	9/10/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$2,704.00
413	Rockdale	9/23/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,256.00
414	Stewart	8/30/2021	DCSS	Modification		2	Father				50.00%	50.00%	\$1,261.50
415	Stewart	10/18/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
416	<b>Stewart</b>		<b>Private</b>	<b>Zero (0) Orders</b>			<b>Zero (0) Orders</b>						
417	Troup	9/7/2021	DCSS	Paternity/CS		1	Mother				50.00%	50.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
386	\$3,828.00	\$8,091.00									\$4,263.00	\$3,828.00	\$8,091.00	\$742.77	
387	\$3,901.00	\$9,009.00								\$941.25	\$5,108.21	\$2,960.67	\$8,068.88	\$449.84	
388	\$1,500.00	\$2,947.46									\$1,447.46	\$1,500.00	\$2,947.46	\$423.84	
389	\$4,583.33	\$15,083.33							\$1,368.75		\$9,131.25	\$4,353.33	\$13,484.58	\$625.33	
390	\$4,000.00	\$5,256.67									\$1,256.67	\$4,000.00	\$5,256.67	\$1,154.29	
391	\$5,434.95	\$10,871.16									\$5,436.21	\$5,434.95	\$10,871.16	\$759.35	
392	\$1,256.00	\$3,956.00		\$1,256.00							\$2,700.00	\$1,256.00	\$3,956.00	\$347.03	
393	\$25,165.34	\$28,984.03						\$555.00			\$3,818.69	\$24,610.34	\$28,429.03	\$1,922.13	
394	\$2,880.00	\$4,980.00									\$2,100.00	\$2,880.00	\$4,980.00	\$530.30	
395	\$4,166.67	\$17,500.00									\$13,333.33	\$4,166.67	\$17,500.00	\$582.63	
396	\$4,795.02	\$7,095.02									\$2,300.00	\$4,795.02	\$7,095.02	\$716.76	
397	\$4,188.38	\$5,435.38									\$1,247.00	\$4,188.38	\$5,435.38	\$1,424.94	
398	\$4,605.00	\$6,644.49									\$2,039.49	\$4,605.00	\$6,644.49	\$720.13	
399	\$3,093.64	\$8,120.20				\$150.42					\$5,026.56	\$2,943.22	\$7,969.78	\$415.09	
400	\$3,000.00	\$16,132.50									\$13,132.50	\$3,000.00	\$16,132.50	\$314.71	
401	\$3,200.00	\$11,053.78									\$7,853.78	\$3,200.00	\$11,053.78	\$567.98	
402	\$3,500.00	\$5,500.00						\$518.00			\$2,000.00	\$2,982.00	\$4,982.00	\$897.90	
403	\$2,400.00	\$3,657.00									\$1,257.00	\$2,400.00	\$3,657.00	\$476.47	
404	\$1,257.00	\$3,380.00		\$1,257.00							\$2,123.00	\$1,257.00	\$3,380.00	\$420.25	
405	\$1,430.00	\$4,230.00									\$2,800.00	\$1,430.00	\$4,230.00	\$453.05	
406	\$2,100.00	\$5,872.42		\$2,100.00				\$200.00			\$3,772.42	\$1,900.00	\$5,672.42	\$363.48	
407	\$3,129.95	\$4,391.45	\$1,261.50								\$1,261.50	\$3,129.95	\$4,391.45	\$597.96	
408	\$5,840.00	\$7,090.00									\$1,250.00	\$5,890.00	\$7,140.00	\$1,075.25	
409	\$6,250.51	\$10,372.69									\$4,122.18	\$6,250.51	\$10,372.69	\$1,130.59	
410	\$5,262.19	\$7,920.19									\$2,658.00	\$5,264.19	\$7,922.19	\$503.14	
411	\$2,511.00	\$11,416.11									\$8,905.11	\$2,511.00	\$11,416.11	\$351.23	
412	\$3,000.00	\$5,704.00									\$2,704.00	\$3,000.00	\$5,704.00	\$692.05	
413	\$1,705.00	\$2,961.00	\$1,256.00								\$1,256.00	\$1,705.00	\$2,961.00	\$499.79	
414	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50						\$312.00	\$1,261.50	\$949.50	\$2,211.00	\$290.27	
415	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50					\$312.00		\$949.50	\$1,261.50	\$2,211.00	\$270.46	
416		\$0.00											\$0.00		
417	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
386							\$0.00	0%
387							\$0.00	0%
388							\$0.00	0%
389		-\$625.00					-\$625.00	-100%
390							\$0.00	0%
391							\$0.00	0%
392							\$0.00	0%
393							-\$19.00	-1%
394							\$0.00	0%
395							\$0.00	0%
396							\$0.00	0%
397							\$0.00	0%
398							\$0.00	0%
399							\$0.00	0%
400							\$0.00	0%
401							\$9.21	2%
402							\$0.00	0%
403							\$0.00	0%
404							\$0.00	0%
405							\$0.00	0%
406							\$0.00	0%
407							\$0.00	0%
408							\$0.00	0%
409							-\$923.41	-82%
410							\$0.00	0%
411		-\$351.00					-\$351.00	-100%
412		-\$692.00					-\$692.00	-100%
413		\$175.00					\$175.00	35%
414							\$0.00	0%
415							\$0.00	0%
416							\$0.00	#DIV/0!
417							\$0.00	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
418	Troup	9/7/2021	DCSS	Paternity/CS		1	Father				57.16%	42.84%	\$1,683.08
419	Troup	9/7/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
420	Troup	9/7/2021	DCSS	Paternity/CS		1	Father				55.67%	44.33%	\$1,584.09
421	Troup	9/7/2021	DCSS	Paternity/CS		1	Father				59.86%	40.14%	\$1,881.46
422	Troup	9/7/2021	DCSS	Paternity/CS		1	Father				61.30%	38.70%	\$1,261.50
423	Troup	9/7/2021	DCSS	Modification		3	Father				64.56%	35.44%	\$2,298.45
424	Troup	10/5/2021	DCSS	Rev/Mod		1	Father				39.90%	60.10%	\$1,261.50
425	Troup	10/5/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
426	Troup	10/5/2021	DCSS	Modification		2	Father				59.05%	40.95%	\$2,057.12
427	Troup	10/5/2021	DCSS	Paternity/CS		1	Father				49.99%	50.01%	\$2,268.66
428	Troup	10/5/2021	DCSS	Paternity/CS		1	Father				54.95%	45.05%	\$1,261.50
429	Troup	11/19/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$1,716.00
430	Troup	11/29/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$4,223.00
431	Troup	10/18/2021	Private	Divorce Decree		2	Father				0.00%	0.00%	\$1,800.00
432	Troup	11/2/2021	Private	Divorce Decree		1	Father				100.00%	0.00%	\$2,640.00
433	Troup	9/29/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$30,000.00
434	Troup	9/15/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,083.00
435	Troup	12/8/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,469.00
436	Troup	9/10/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,401.90
437	Troup	9/7/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$3,943.88
438	Troup	9/28/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,666.00
439	Troup	9/30/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$1,600.00
440	Troup	9/14/2021	Private	Legitimation		2	Father				50.00%	50.00%	\$1,267.00
441	Troup	9/7/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,267.00
442	Troup	9/22/2022	Private	Divorce Decree		2	Father				50.00%	50.00%	\$2,599.00
443	Troup	9/15/2022	Private	Divorce Decree		1	Father				50.00%	50.00%	\$4,259.00
444	Ware	10/14/2021	DCSS	Paternity/CS		1	Mother	Yes			50.00%	50.00%	\$1,261.50
445	Ware	10/14/2021	DCSS	Paternity/CS		1	Father				50.00%	50.00%	\$1,261.50
446	Ware	10/14/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$1,261.50
447	Ware	9/9/2021	DCSS	Paternity/CS		2	Father				50.00%	50.00%	\$1,261.50
448	Ware	10/14/2021	DCSS	Paternity/CS		2	Mother	Yes			50.00%	50.00%	\$1,261.50
449	Ware	9/9/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			57.00%	43.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
418	\$1,261.50	\$2,944.58		\$1,261.50							\$1,683.08	\$1,261.50	\$2,944.58	\$261.75	
419	\$1,261.50	\$2,523.00	\$1,261.60	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
420	\$1,261.50	\$2,845.59		\$1,261.50							\$1,584.09	\$1,261.50	\$2,845.59	\$262.43	
421	\$1,261.50	\$3,142.96		\$1,261.50							\$1,881.46	\$1,261.50	\$3,142.96	\$259.71	
422	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50				\$465.00			\$1,261.50	\$796.50	\$2,058.00	\$172.60	
423	\$1,261.50	\$3,559.95		\$1,261.50							\$2,298.45	\$1,261.50	\$3,559.95	\$413.94	
424	\$2,122.80	\$3,384.30	\$1,261.50					\$223.00			\$1,261.50	\$1,899.80	\$3,161.30	\$354.13	
425	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
426	\$1,690.83	\$3,747.95						\$264.00			\$2,057.12	\$1,426.83	\$3,483.95	\$674.04	
427	\$2,509.42	\$4,778.08						\$240.00			\$2,268.66	\$2,269.42	\$4,538.08	\$697.14	
428	\$1,367.86	\$2,629.36	\$1,261.50							\$333.75	\$1,261.50	\$1,034.11	\$2,295.61	\$221.65	
429	\$4,243.00	\$5,959.00									\$1,716.00	\$4,243.00	\$5,959.00	\$1,125.67	
430	\$3,640.00	\$7,863.00									\$4,223.00	\$3,640.00	\$7,863.00	\$577.24	
431	\$1,800.00	\$3,600.00									\$1,800.00	\$1,800.00	\$3,600.00	\$509.50	
432	\$2,174.00	\$4,814.00									\$2,640.00	\$2,174.00	\$4,814.00	\$405.54	
433	\$35,000.00	\$65,000.00									\$30,000.00	\$35,000.00	\$65,000.00	\$3,066.00	
434	\$1,261.00	\$4,344.00									\$3,083.00	\$1,261.00	\$4,344.00	\$563.09	
435	\$3,500.00	\$5,969.00									\$2,469.00	\$3,500.00	\$5,969.00	\$509.00	
436	\$1,960.00	\$4,361.90									\$2,401.90	\$1,960.00	\$4,361.90	\$31.02	
437	\$3,134.91	\$7,078.79									\$3,943.88	\$3,134.91	\$7,078.79	\$665.24	
438	\$4,761.00	\$7,427.00									\$2,666.00	\$4,761.00	\$7,427.00	\$771.76	
439	\$1,600.00	\$3,200.00		\$1,600.00							\$1,600.00	\$1,600.00	\$3,200.00	\$539.50	
440	\$8,826.00	\$10,093.00									\$1,267.00	\$8,826.00	\$10,093.00	\$1,542.62	
441	\$5,269.31	\$6,536.31	\$1,267.00								\$1,267.00	\$5,269.31	\$6,536.31	\$1,158.66	
442	\$3,401.00	\$6,000.00									\$2,599.00	\$3,401.00	\$6,000.00	\$784.45	
443	\$2,207.00	\$6,466.00									\$4,259.00	\$2,207.00	\$6,466.00	\$402.05	
444	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
445	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
446	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
447	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
448	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
449	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50						\$312.00	\$1,261.50	\$949.50	\$2,211.00	\$203.54	

	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP
1				Schedule D Health Insurance Premium		Schedule D Work Related Childcare		Schedule E - Deviations of Noncustodial Parent's Presumptive Amount of							
2	Child Support Obligation for NCP As Found In Order	Child Support Obligation for NCP as Found in Worksheet	Difference between order and Amount on Worksheet	Health Insurance - Who Provides	Health Insurance Monthly Cost	WRCC - Who Provides	WRCC - Monthly Cost	Low Income Deviation	High Income Deviation	Other Health Related Insurance (Dental and/or Vision)	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage
418	\$262.00	\$262.00	\$0.00	Father	\$0.00										
419	\$264.00	\$264.00	\$0.00	Father	\$0.00										
420	\$262.00	\$262.00	\$0.00	Father	\$0.00										
421	\$260.00	\$260.00	\$0.00	Father	\$0.00										
422	\$173.00	\$173.00	\$0.00	Father	\$0.00										
423	\$414.00	\$414.00	\$0.00	Father	\$0.00										
424	\$354.00	\$354.00	\$0.00	NCP	\$87.00										
425	\$264.00	\$264.00	\$0.00	Father	\$0.00										
426	\$674.00	\$674.00	\$0.00	Father	\$0.00	CP	\$650.00								
427	\$400.00	\$400.00	\$0.00	Father	\$0.00	CP	\$533.00								
428	\$200.00	\$100.00	\$100.00	Father	\$0.00										
429	\$0.00	\$0.00	\$0.00	Father	\$0.00										
430	\$0.00	\$0.00	\$0.00	Mother	\$125.00										
431	\$0.00	\$0.00	\$0.00	Unknown	\$0.00										
432	\$0.00	\$406.00	-\$406.00	Father	\$0.00										
433	\$50.00	\$1,655.00	-\$1,605.00	Father	\$100.00										
434	\$971.00	\$563.00	\$408.00	Father	\$0.00	Mother	\$762.67								
435	\$600.00	\$510.00	\$90.00	Father	\$160.00										
436	\$500.00	\$0.00	\$500.00	Father	\$906.48										
437	\$1,000.00	\$1,000.00	\$0.00	Father	\$0.00										
438	\$0.00	\$772.00	-\$772.00	Mother	\$100.00										
439	\$0.00	\$540.00	-\$540.00	Both parents	\$0.00										
440	\$1,543.00	\$1,543.00	\$0.00	Father	\$0.00										
441	\$1,159.00	\$1,159.00	\$0.00	Father	\$20.00										
442	\$785.00	\$785.00	\$0.00	Father	\$0.00										
443	\$403.00	\$403.00	\$0.00	Mother	\$155.00										
444	\$264.00	\$264.00	\$0.00	Mother	\$0.00										
445	\$264.00	\$264.00	\$0.00	Father	\$0.00										
446	\$264.00	\$264.00	\$0.00	Father	\$0.00										
447	\$376.00	\$376.00	\$0.00	Father	\$0.00										
448	\$376.00	\$376.00	\$0.00	Mother	\$0.00										
449	\$100.00	\$100.00	\$0.00	Mother	\$0.00			-\$103.54							

	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
418							\$0.00	0%
419							\$0.00	0%
420							\$0.00	0%
421							\$0.00	0%
422							\$0.00	0%
423							\$0.00	0%
424							\$0.00	0%
425							\$0.00	0%
426							\$0.00	0%
427		-\$297.00					-\$297.00	-43%
428		-\$122.00					-\$122.00	-55%
429		-\$1,125.67					-\$1,125.67	-100%
430		-\$577.00					-\$577.00	-100%
431							\$0.00	0%
432							\$0.00	0%
433		\$50.00					\$50.00	2%
434							\$0.00	0%
435		\$90.00					\$90.00	18%
436							\$0.00	0%
437		\$335.00					\$335.00	50%
438							\$0.00	0%
439							\$0.00	0%
440							\$0.00	0%
441							\$0.00	0%
442							\$0.00	0%
443							\$0.00	0%
444							\$0.00	0%
445							\$0.00	0%
446							\$0.00	0%
447							\$0.00	0%
448							\$0.00	0%
449							-\$103.54	-51%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2	County	Date of Order	Private/DCSS	Case Type	Default Order?	# Children	Who is the NCP? Mother, Father, or Both	Is there a Nonparent Custodian?	Custodial Parent's RSDI	Noncustodial Parent's RSDI	Custodial Parent's Future Uninsured Health Expenses	Noncustodial Parent's Future Uninsured Health Expenses	Custodial Parent's Income
450	Ware	9/9/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			69.00%	31.00%	\$2,086.60
451	Ware	9/9/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			57.00%	43.00%	\$1,261.50
452	Ware	10/14/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			50.00%	50.00%	\$1,261.50
453	Ware	10/14/2021	DCSS	Paternity/CS		1	Father	Yes/DFCS			50.00%	50.00%	\$1,261.50
454	Ware	9/9/2021	DCSS	Paternity/CS		1	Father				49.00%	51.00%	\$1,261.50
455	Ware	10/14/2021	DCSS	Temporary		1	Father				50.00%	50.00%	\$1,261.50
456	Ware	9/9/2021	DCSS	Rev/Mod		1	Father	Yes			54.00%	46.00%	\$1,261.50
457	Ware	10/14/2021	DCSS	Paternity/CS		1	Mother	Yes/DFCS			50.00%	50.00%	\$1,261.50
458	Ware	9/17/2021	Private	Divorce Decree		2	Mother				50.00%	50.00%	\$2,858.00
459	Ware	10/6/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,261.50
460	Ware	9/29/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,261.00
461	Ware	10/7/2021	Private	Divorce Decree		2	Father				50.00%	50.00%	\$1,385.00
462	Ware	10/5/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$2,054.00
463	Ware	9/15/2021	Private	Change Custody		2	Mother	Yes			50.00%	50.00%	\$0.00
464	Ware	9/15/2021	Private	Change Custody		2	Father	Yes			50.00%	50.00%	\$0.00
465	Ware	10/13/2021	Private	Change Custody		1	Father				50.00%	50.00%	\$1,261.50
466	Ware	10/8/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$2,500.00
467	Ware	9/9/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,261.50
468	Ware	9/23/2021	Private	Modification		2	Mother				50.00%	50.00%	\$2,958.00
469	Ware	9/10/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$1,700.00
470	Ware	10/4/2021	Private	Legitimation		1	Father				50.00%	50.00%	\$1,268.00
471	Ware	9/28/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$2,175.00
472	Ware	9/23/2021	Private	Divorce Decree		1	Father				50.00%	50.00%	\$3,120.00
473	Ware	9/23/2021	Private	Divorce Decree		3	Father				50.00%	50.00%	\$610.85
474	Ware	10/20/2021	Private	Legitimation		4	Father				50.00%	50.00%	\$1,261.50
475	Ware	10/26/2021	Private	Change Custody		2	Mother				0.00%	0.00%	\$2,700.00
476	Ware	10/7/2021	Private	Divorce Decree		1	Father				70.00%	30.00%	\$1,261.50

	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	
1	Gross Income - Worksheet and Schedule A				Combined Adjusted Gross Income - Schedule B and Worksheet										Worksheet
2	Noncustodial Parent's Income	Combined Income (WS Total Column)	Custodial Parent's Imputed Income	Noncustodial Parent's Imputed Income	Custodial Parent's Self Employment Taxes Paid	Noncustodial Parent's Self employment Taxes Paid	Custodial Parent's Pre-existing orders	Noncustodial Parent's Pre-existing orders	Custodial Parent's Theoretical order (qualified child)	Noncustodial Parent's Theoretical order (qualified child)	CAI - Custodial Parent's Adjusted Income	CAI - Noncustodial Parent's Adjusted Income	Combined Adjusted Income (WS Total Column)	Presumptive amount NCP	
450	\$1,261.50	\$3,348.10		\$1,261.50						\$312.00	\$2,086.60	\$949.50	\$3,036.10	\$196.69	
451	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50						\$312.00	\$1,261.50	\$1,261.50	\$2,523.00	\$203.54	
452	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
453	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
454	\$1,904.03	\$3,165.53	\$1,261.50				\$702.00				\$1,261.50	\$1,202.03	\$2,463.53	\$253.22	
455	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
456	\$1,430.22	\$2,691.72	\$1,261.50							\$354.75	\$1,261.50	\$1,075.47	\$2,336.97	\$230.56	
457	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
458	\$1,256.00	\$4,114.00		\$1,256.00							\$2,858.00	\$1,256.00	\$4,114.00	\$343.46	
459	\$3,023.25	\$4,284.75	\$1,261.50								\$1,261.50	\$3,023.25	\$4,284.75	\$581.41	
460	\$3,132.00	\$4,393.00							\$218.25	\$485.25	\$1,042.75	\$2,646.75	\$3,689.50	\$746.81	
461	\$2,771.20	\$4,156.20									\$1,385.00	\$2,771.20	\$4,156.20	\$756.82	
462	\$2,277.33	\$4,331.33									\$2,054.00	\$227.33	\$2,281.33	\$717.19	
463	\$1,256.67	\$1,256.67		\$1,256.67							\$0.00	\$1,256.67	\$1,256.67	\$376.00	
464	\$1,256.67	\$1,256.67		\$1,256.67							\$0.00	\$1,256.67	\$1,256.67	\$376.00	
465	\$4,871.15	\$6,132.65	\$1,261.50							\$679.50	\$1,261.50	\$4,191.65	\$5,453.15	\$727.96	
466	\$2,500.00	\$5,000.00									\$2,500.00	\$2,500.00	\$5,000.00	\$458.50	
467	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50							\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
468	\$1,261.50	\$4,219.50		\$1,261.50							\$2,958.00	\$1,261.50	\$4,219.50	\$342.65	
469	\$1,261.50	\$2,961.50		\$1,261.50							\$1,700.00	\$1,261.50	\$2,961.50	\$260.29	
470	\$1,268.00	\$2,536.00	\$1,268.00	\$1,268.00							\$1,268.00	\$1,268.00	\$2,536.00	\$268.50	
471	\$3,263.00	\$5,438.00									\$2,175.00	\$3,263.00	\$5,438.00	\$918.60	
472	\$1,250.00	\$4,370.00									\$3,120.00	\$1,250.00	\$4,370.00	\$237.67	
473	\$1,500.00	\$2,110.85									\$610.85	\$1,500.00	\$2,110.85	\$535.79	
474	\$2,436.00	\$3,697.50	\$1,261.50								\$1,261.50	\$2,436.00	\$3,697.50	\$886.09	
475	\$1,761.00	\$4,461.00								\$416.25	\$2,700.00	\$1,344.75	\$4,044.75	\$370.41	
476	\$3,478.42	\$4,739.92	\$1,261.50						\$218.25		\$1,043.25	\$3,478.42	\$4,521.67	\$645.56	





	AQ	AR	AS	AT	AU	AV	AW	AX
1	Child Support (Indicate upward or downward amount by a plus or minus)							
2	Permanency Plan or Foster Care Plan	Other Non-Specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP	Percentage of Deviation from presumptive amount
450							-\$96.69	-49%
451							-\$103.54	-51%
452							\$0.00	0%
453							\$0.00	0%
454							\$0.00	0%
455							\$0.00	0%
456							\$0.00	0%
457							\$0.00	0%
458							\$0.00	0%
459		-\$235.00					-\$235.00	-40%
460							\$0.00	0%
461			-\$356.82				-\$356.82	-47%
462							\$0.00	0%
463		-\$75.00					-\$75.00	-20%
464		\$75.00					\$75.00	20%
465			-\$293.00				-\$293.00	-40%
466		-\$159.00					-\$159.00	-35%
467							\$0.00	0%
468							\$0.00	0%
469							\$0.00	0%
470							\$0.00	0%
471							\$0.00	0%
472		-\$238.00					-\$238.00	-100%
473							\$0.00	0%
474			-\$886.09				-\$886.09	-100%
475							\$0.00	0%
476			-\$107.59				-\$107.59	-17%



## SECTION V

### Addendum D

# Review of the Georgia Child Support Guidelines

by

Dr. Jane Venohr,  
Center for Policy Research, Inc.

# Review of the Georgia Child Support Guidelines:

Findings from the Analysis of Case File Data and  
Economic Data on the Cost of Raising Children

*Submitted to:*

Georgia Administrative Office of the Courts

*Submitted by:*

Jane C. Venohr, Ph.D.  
Savahanna Matyasic, M.S.W.



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

(Nov. 1, 2022)

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

## ACKNOWLEDGMENTS

The authors would like to acknowledge the extraordinary efforts of Superior Court Clerks and the Department of Human Services (DHS), Division of Child Support Services (DCSS) staff and administrators in providing the case file data used in this study. It was fortunate for the study that the Commission staff and DCSS staff and administrators coordinated their efforts well. Special thanks go to Noelle Lagueux-Alvarez, Elaine Johnson, and Latoinna Lawrence, of the Judicial Council/Administrative Office of the Courts and who serve as staff to the Georgia Child Support Commission, and to Erica Thornton and Ryan Bradley of the DHS/DCSS. The authors would also like to recognize the many efforts of the Georgia Child Support Commission's Economic Subcommittee, especially its Chair, Dr. Roger Tutterow. Among other things, the Economic Subcommittee gathered public comment for consideration during this study and Dr. Tutterow implemented an algorithm that he developed to select the counties involved in this study in a methodical way to represent all of Georgia.

**Table of Contents**

**Section 1: Introduction.....1**  
 Overview of Federal Regulation Pertaining to State Guidelines Reviews ..... 1  
 Other Factors Considered in the Child Support Table ..... 6  
 Report Organization..... 7

**Section 2: Analysis of Case File Data and Labor Market Information .....9**  
 Findings from the Analysis of Case File Data ..... 9  
 Major Findings from the Analysis ..... 10  
 Income, Income Imputation, and Income Deductions ..... 11  
 Income Imputation ..... 13  
 Deduction from Income for Other Children ..... 15  
 Obligated Parent’s Share of Combined Income..... 15  
 Order Amounts, Medical Support, and Add-Ons for Childcare and Healthcare Coverage..... 16  
 Add-ons for the Cost of the Childcare and Health Insurance ..... 17  
 Default Orders..... 19  
 Guidelines Deviations including Deviations for Low Income..... 20  
 Analysis of Payment Data ..... 22  
 Findings from the Analysis of Labor Market Information..... 23

**Section 3: Cost of Raising Children and Other Factors Considered in the Table .....30**  
 Overview of Economic Studies..... 30  
 Overview of Economic Methodologies..... 33  
 Changes in Rothbarth Estimates over Time and Other Differences ..... 34  
 Rothbarth Estimates by Rodgers and Florida State University..... 35  
 Changes in the Betson-Rothbarth (BR) Estimates by Income Range..... 36  
 Changes in Engel Estimates over Time and Other Differences..... 41  
 Comparing the Engel and Rothbarth Estimates and Other Estimates..... 44  
 The USDA Study and Other Methodologies..... 46  
 The Consumer Expenditure (CE) Survey ..... 47  
 Other Factors and Assumptions underlying a Child Support Table ..... 49  
 Factor 1: Guidelines Model..... 49  
 Factor 2: Determine which Economic Study to Use ..... 50  
 Factor 3: Adjust to Current Price Levels..... 50  
 Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs ..... 50  
 Factor 5: Conversion to Gross Income..... 52  
 Factor 6: Very High Incomes ..... 54  
 Factor 7: Incorporate a Low-Income Adjustment and Minimum Order..... 55

**Section 4: Comparisons to the Georgia Child Support Table.....58**  
 Case Scenario Comparisons ..... 61

**Section 5: Summary and Conclusions.....67**  
 Major Findings ..... 67  
 Review of Case File Data ..... 67  
 Analysis of Labor Market Data..... 68  
 Review of Economic Evidence on the Cost of Raising Children ..... 68  
 Conclusion..... 70

Appendix A: Engel Study  
 Appendix B: Technical Appendix to Table Update  
 Appendix C: Side-by-Side Comparison

## SECTION 1: INTRODUCTION

The Georgia child support guidelines are set in state statute (O.C.G.A. §19-6-15). They are to be used by all judges and officials who can establish or modify a child support order within the state. Georgia is currently reviewing its child support guidelines. Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) requires states to review their guidelines at least once every four years. As part of that review, states must consider economic data on the cost of raising children, examine case file data to analyze the application of and deviation from the guidelines, consider labor market data, and consider other data: rate of orders entered by default, rate that income is imputed to the parent obligated to pay support, rate that the state's low-income adjustment is applied, and payment data.

This report documents Georgia's fulfillment of these federal data requirements. The information will be considered by the Commission reviewing the guidelines. State statute (O.C.G.A. §19-6-50) also requires that the guidelines be reviewed at least once every four years and charges the Commission with determining the appropriateness of the guidelines. Not only is the Commission considering the information in this report but will also be considering information from many other sources. The Commission will submit its findings and any recommendations to the Georgia legislature. Ultimately, any changes to the child support guidelines are made through the legislative process.

### OVERVIEW OF FEDERAL REGULATION PERTAINING TO STATE GUIDELINES REVIEWS

Federal regulations pertaining to state guidelines reviews, which are listed at the end of this section, were expanded in December 2016. To meet the federal data review requirements, this report contains the findings from analyzing data from three major sources: economic data on the cost of raising children, case file data, and labor market data. The federal intent is that states will consider economic data when reviewing the adequacy and appropriateness of their state guidelines table or formula. The analysis of case file data fulfills several specific federal requirements including the analysis of guidelines deviations to inform how the state can meet the federal goal of limiting the number of deviations.<sup>1</sup> The requirement to examine economic data and deviations predated the 2016 federal rule changes. Georgia has consistently met these data review requirements in its past guidelines reviews.

The analysis of rates of default, income imputation, and application of the low-income adjustment (which is provided as a deviation factor in Georgia); and, payment data were added as federal data requirements in 2016. States faced a rolling timeline that aligns with a state's review cycle. It can span three quadrennial review cycles for some states. Georgia was one of the earliest states to meet these data requirements. Georgia considered all additional data requirements as part of its 2018 guidelines review.

In general, the 2016 federal rule changes aim to increase regular, on-time payments to families, to increase the number of obligated parents working and supporting their children, and to reduce the

---

<sup>1</sup>45 C.F.R. 302.56(h)(2).

accumulation of unpaid arrears.<sup>2</sup> The federal rule changes were particularly intent on improving child support policies among low-income cases. The final rule singled out income imputation as an overused approach to determining income among low-income obligated parents.<sup>3</sup> This is undoubtedly why states are required to consider their income imputation rate when reviewing their guidelines. In proposing the rule, the federal Office of Child Support Enforcement noted that many states were imputing a standard amount of income even when there was evidence of involuntary, part-time employment and low earnings. To alleviate this practice, federal regulation now requires state guidelines to consider the actual circumstances of the obligated parent when income imputation is authorized such as factors that affect the parent’s employability (e.g., the parent’s highest educational attainment) and local labor market conditions. (As an aside, Georgia child support guidelines provide for the consideration of these actual circumstances.)

Federal regulation also noted the correlation between income imputation and default orders as well as the importance of engaging both parents in the order establishment process in order to produce more accurate order setting.<sup>4</sup> This also explains the addition of the federal requirement to consider the state’s default rate. The proposed and final rule cited research finding support orders set beyond a low-income parent’s ability to pay (particularly when income is imputed above the actual earnings of a low-income parent) go unpaid and result in uncollectible arrears balances.<sup>5</sup> This is the impetus for the federal requirement for state guidelines to consider the subsistence needs of the obligated parent (and the custodial parent at the state’s discretion) and why federal regulation requires the consideration of the rate that the low-income adjustment is applied as part of a state’s guidelines review.

## GEORGIA CHILDREN AND THEIR PARENTS

Child support is an important source of income to many Georgia children. Based on the U.S. Census American Community Survey, 2,516,293 children lived in Georgia in 2021.<sup>6</sup> The 2022 Kids Count reports several statistics that are relevant to child support.<sup>7</sup>

- The percentage of Georgia children living in poverty is 20 percent, while it is 17 percent nationally.<sup>8</sup>

---

<sup>2</sup> U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Proposed Rulemaking” 79 *Fed. Reg.* p. 68548. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

<sup>3</sup> Department of Health and Human Services Centers for Medicaid Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule.” 81 *Fed. Reg.* 244. p. 93520. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

<sup>4</sup> U.S. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Proposed Rulemaking” 79 *Fed. Reg.* p. 68554. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

<sup>5</sup> *Ibid.* p. 68555.

<sup>6</sup> U.S. Census American Community Survey 2019. Retrieved from <https://data.census.gov>.

<sup>7</sup> Most of the statistics are averaged across 2016–2020. Annie E. Casey Foundation. (2022). *2022 Kids Count Data Book: State Trends in Child Well-Being*. Retrieved from <https://assets.aecf.org/m/resourcedoc/aecf-2021kidscountdatabook-2022.pdf>.

<sup>8</sup> This is from 2020 data rather than 2019.



- The percentage of children whose parents lack secure employment is 27 percent in Georgia and 17 percent nationally.
- The percentage of children living in single-parent families is 38 percent in Georgia and 34 percent nationally.
- The percentage of Georgia female-headed families receiving child support is 18 percent, while it is 26 percent nationally.<sup>9</sup>

Still, many Georgia families benefit from child support. In federal fiscal year (FFY) 2021, the state child support agency, the Division of Child Support Services (DCSS) of the Georgia Department of Human Services (DHS), served 340,726 cases.<sup>10</sup> In FFY 2021, DCSS established 11,948 support orders, collected and distributed over \$715 million in child support, and received 63 percent of the current support due. Cases receiving assistance through the Temporary Assistance to Needy Families (TANF) program must cooperate with DCSS to establish, collect, and enforce child support orders. Non-assistance cases may also use DCSS services for a nominal fee, but it is not required. The number of child support cases that are not part of DCSS and the collections on those cases are unknown. Nonetheless, non-DCSS cases generally have higher incomes than DCSS cases; hence, higher collections.<sup>11</sup> Regardless of DCSS status, many child support metrics (e.g., the number of order establishments) are generally lower than pre-pandemic amounts at both the state level and national level.

Although state-specific data are not available, a 2015 national study found that without child support, the child poverty rate would be 7.0 percentage points higher.<sup>12</sup> Still, other national research finds that almost a quarter of nonresidential parents have no or limited reported earnings.<sup>13</sup> These statistics underscore the delicate balance at low incomes where child support can help lift families out of poverty, but must recognize that low-income parents who are not living with the child may have a limited ability to pay. Federal regulation (45 C.F.R. 302.56 (1)(c)(ii)) requires that state guidelines consider the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who has a limited ability to pay. How a state meets that requirement and the parameters of that consideration (e.g., defining a level of basic subsistence needs) is at the discretion of a state. The

---

<sup>9</sup> For this particular data field, the data is actually from 2018–2020. Retrieved from <https://datacenter.kidscount.org/data/tables/10453-female-headed-families-receiving-child-support?loc=52&loct=2#detailed/2/52/false/1985,1757,1687/any/20156,20157>.

<sup>10</sup> Federal Office of Child Support Enforcement. (2022). *Office of Child Support Preliminary Report 2022*. Retrieved from <https://www.acf.hhs.gov/css/policy-guidance/fy-2021-preliminary-data-report-and-tables>.

<sup>11</sup> The author suggests this based on data from various sources that nongovernment child support cases tend to have higher orders and higher payments data.

<sup>12</sup> Sorensen, Elaine. (Dec. 2016). “The Child Support Program Is a Good Investment.” *The Story Behind the Numbers*. Federal Office of Child Support Enforcement. p. 8. Retrieved from [https://www.acf.hhs.gov/sites/default/files/programs/css/sbtn\\_csp\\_is\\_a\\_good\\_investment.pdf](https://www.acf.hhs.gov/sites/default/files/programs/css/sbtn_csp_is_a_good_investment.pdf).

<sup>13</sup> Sorensen, Elaine. (Feb. 7, 2014). *Employment and Family Structure Changes: Implications for Child Support*. Presentation to the National Child Support Enforcement Association, Washington, D.C.

narrative supporting the federal rule suggests that states base it on the economic and demographic factors of their state.<sup>14</sup>

**CURRENT GEORGIA TABLE**

At the core of the Georgia guidelines calculation is a table of basic support obligations. Exhibit 1 provides an excerpt of the existing table. The support obligation is determined by prorating the obligated parent’s share of the basic obligation from the table. For example, if the income of the obligated parent is

\$2,000 per month and the income of the parent receiving support is \$1,500 per month, the combined monthly income is \$3,500 per month. The basic obligation for a combined monthly income of \$3,500 for one child, based on Exhibit 1, is \$702 per month. This reflects economic data on how much parents spend on the child together, if they lived in the same household and shared financial resources. The amount for which each parent is financially responsible is based on that parent’s prorated share of the basic obligation (\$702 in this scenario). The obligor’s prorated share is 57 percent (i.e., \$2,000, which is the obligated parent’s income, divided by \$3,500, which is the combined income). Hence, the obligor’s prorated share of the basic obligation is \$400 per month (57% multiplied by \$702). This is the basis of the child support obligation, although there may be additional adjustments for other considerations such as work-related childcare expenses or when the parents share custody.

**Exhibit 1: Excerpt from Georgia Child Support Table**

Combined Adjusted Gross Income	One Child	Two Children	Three Children
3050.00	629	893	1036
3100.00	638	906	1051
3150.00	647	919	1066
3200.00	655	930	1079
3250.00	663	941	1092
3300.00	671	952	1104
3350.00	679	963	1117
3400.00	687	974	1130
3450.00	694	985	1143
3500.00	702	996	1155
3550.00	710	1008	1168
3600.00	718	1019	1181
3650.00	726	1030	1194

The basic obligations in the table reflect economic data on the costs of raising children in Georgia when the table was developed in 2005. The underlying economic studies of child-rearing expenditures was published in 2001-2002, and conducted by Professor David Betson, University of Notre Dame using expenditure data from families surveyed in 1996-99.<sup>15</sup> An economic methodology is needed to separate the child’s share of expenditures from total household expenditures because many expenses are

<sup>14</sup> Department of Health and Human Services Centers for Medicaid Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule.” 81 Fed. Reg. 244. p. 93519. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>

<sup>15</sup>Betson, David M. (2000). *Parental Spending on Children: A Preliminary Report*. Memo, Univ. of Notre Dame. Funded by a grant from the Inst. for Research on Poverty, Madison, Wisconsin. Betson, David M. (2001). “Chapter 5: Parental Expenditures on Children.” in Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, California. This study initially included data from 1994-98 but was expanded to include 1994-99 in Jane C. Venohr and Tracy E. Griffith, *Report on the Michigan Child Support Formula* (April 2002), Report to the Michigan Supreme Court, Policy Studies Inc., Denver, Colorado.

comingled between the children and adults living in the same household (e.g., a loaf of bread and electricity for the home are consumed by both children and adults and the child's share is not readily identifiable.) Economic methodologies produce different results. The Betson study that forms the basis of the existing table included estimates of child-rearing expenditures from two different methodologies: the Rothbarth methodology; and, the Engel methodology.

Both approaches start by examining expenditures for two sets of families that are equally well-off: those of child-rearing age with children; and, the other of child-rearing age without children. The difference in their expenditures is deemed to be expenditures devoted to child rearing. The Rothbarth methodology uses expenditures on adult goods;<sup>16</sup> and the Engel methodology uses food shares to equate equally well-off families. Economists generally recognized that substitution effects cause some bias in each of the methodologies: one was thought to overstate actual child-rearing expenditures and the other was thought to understate actual child-rearing expenditures.<sup>17</sup>

At the time that Georgia developed its existing table, the Rothbarth estimates were lower than the Engel estimates. Georgia decided to average the two amounts to develop its child support table that is still in effect today. Most states (31 states, the District of Columbia, and Guam) rely on Rothbarth estimates. Besides Georgia, only a few states (e.g., California and Florida) rely on Engel estimates: all of those states rely on a very old Engel study estimated from expenditures data collected from families surveyed in 1972-73. Until recently, there were no new Engel studies available for Georgia to use to update its table. However, there were several new Rothbarth studies.

Two Rothbarth studies were published recently that use expenditure data collected from families surveyed in 2013-2019.<sup>18</sup> One was conducted by Betson and already forms the basis of six state guidelines (i.e., Arizona, Alabama, Iowa, Missouri, Pennsylvania, and South Dakota). It is also being recommended as the basis of updated tables in several other states currently. The other Rothbarth study was conducted by Florida State University for Florida and has not been adopted by Florida nor any other state.<sup>19</sup> No credible study of child-rearing expenditures uses more current data than 2013-2019. Engel estimates from the same data years (2013-2019) were developed by Betson for this study. They are discussed in Appendix A. The Florida researchers also developed Engel estimates. Betson and the Florida researchers apply the Engel methodology differently, but arrive at very similar results.

---

<sup>16</sup> Betson uses expenditures on adult clothing, but other Rothbarth studies have included expenditures on tobacco and alcohol in their definition of adult goods. In using adult clothing, Betson adjusts for older children wearing adult clothing.

<sup>17</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

<sup>18</sup> Betson, David M. (2021). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates." In Venohr, Jane & Matyasic, Savannah (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187> .

<sup>19</sup> Norribin, Stefan C., et al. (Nov. 2021). *Review and Update of Florida's Child Support Guidelines*. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

---

## Other Factors Considered in the Child Support Table

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

1. *The guidelines model is a policy decision that directs what type of economic study of child-rearing expenditures to use.* As discussed in more detail later, most states rely on a guidelines model that provides for more than the child's basic needs when the obligated parent has sufficient income to enjoy a higher standard of living. Most guidelines models presume that if the parent can afford to enjoy a higher standard of living, the child should share in that higher standard of living. Georgia, like most states, relies on the income shares model. Georgia switched from a percentage-of-obligor guidelines model to income shares over a decade ago.
2. *The economic study underlying the table.* There are several different methodologies for separating the child's share of expenditures from total household expenditures. Economists do not agree which methodology best measures actual child-rearing expenditures, but generally agree that guidelines amounts that are above the lowest of credible measurements provide adequate support for children.<sup>20</sup> Besides the methodology, the results are affected by the underlying expenditure data. Most measurements rely on the Consumer Expenditure (CE) Survey conducted by the U.S. Bureau of Labor Statistics (BLS). The CE survey is a very thorough and rigorous survey. The BLS is constantly making changes to the survey in its continuous improvement efforts. These improvements can affect differences in study results over time.
3. *Current Price Levels.* Due to lags between when expenditures data are collected and analyzed and estimates of child-rearing expenditures are developed, most states update the estimates for current price levels.
4. *Exclude childcare, child's health insurance premium, and extraordinary, out-of-pocket medical expenses from table amounts.* Estimates of child-rearing expenditures include **all** expenses. Most state child support guidelines (including Georgia) consider the actual amount expended for work-related childcare, the child's health insurance premium, and extraordinary, out-of-pocket medical expenses for the child on a case-by-case basis. For this reason, these expenses are removed from the estimates when developing a child support table.
5. *Convert expenditures to gross-income basis.* A conversion is necessary because child-rearing expenditures are measured as a percentage of total expenditures and the Georgia child support table is based on gross income. To develop the existing table, the conversion was a two-step process. First, expenditures are converted to net income using average expenditures to net income range. The second step is using federal and state income tax rates and FICA to convert to gross income.

---

<sup>20</sup> See Lewin/ICF for an early assessment of the various methodologies. (Lewin/ICF. (1990). Estimates of Expenditures on Children and Child Support Guidelines. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.)

6. *At a state's discretion, provide for the consideration of the subsistence needs of the obligated parent in the table.* This is how most states fulfill the federal requirement 45 C.F.R. 302.56 (1)(c)(ii) to consider the subsistence needs of the obligated parent. Some states, however, put the adjustment in the worksheet instead. Georgia provides for the consideration of the subsistence needs of the obligated parent through a deviation criterion.

The existing Georgia child support table considered price levels and federal and state income taxes and FICA in 2005. For comparison purposes, 2022 amounts are considered.

## REPORT ORGANIZATION

Section 2 reviews case file data, labor market data and other data.

Section 3 reviews the economic evidence on the cost of raising children and develops an updated schedule.

Section 4 assesses the current schedule using the current economic evidence of child-rearing expenditures, case file data, labor market data and comparisons to bordering states.

Section 5 provides conclusions and summarizes major findings.

### **Exhibit 2: Federal Regulation Concerning State Child Support Guidelines**

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

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
  - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
    - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);
    - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State's discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
    - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.
  - (2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;
  - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
  - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.

- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.
- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:
  - (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
  - (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
  - (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV-D of the Act.

## SECTION 2: ANALYSIS OF CASE FILE DATA AND LABOR MARKET INFORMATION

This section documents the findings from the analysis of case file data and labor market data required by federal regulation. The findings from the analysis are organized by the two data sources.

### FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Commission staff coordinated with the DCSS and Superior Court Clerks to sample case files to obtain the data needed to fulfill federal data requirements. The data are also collected to assess procedural and appropriate documentation of orders that is in turn, used to identify areas where better instructions or training may be needed, which is another task that the Commission staff performs.<sup>21</sup>

The same sampling protocol used to collect case file data for previous child support guideline reviews was used for this review. It consists of reviewing orders established or modified in randomly-selected Georgia counties within a designated sample time period. Dr. Roger Tutterow, economist and Commission member, designs the sampling to represent a cross-section of Georgia. The sampling strategy selects different counties for each review. Historically, the sample from court cases has consisted of cluster sampling from 12 counties. It was expanded to 16 counties for this review to deepen the sample's representation of Georgia's diverse demographics and numerous counties.

Superior Court Clerks of the sampled counties are asked to submit child support orders (and their respective worksheets) from the sample months. For this review, the sample months were September and October 2021. If the order is an IV-D order, DCSS supplies the final order and respective worksheet. Commission staff create an Excel database of the information from the orders and worksheets.

Georgia has a long history of sampling from the court records because it is the best source of both DCSS and private orders; hence, representative of all cases in which the Georgia child support guidelines would apply. The limitation of it, however, is the court does not track payments, where federal regulation requires the analysis of payment data. To be clear, payment in private cases is a private issue so not tracked by any government or court entity unless there is an Income Deduction Order in place. DCSS tracks payments on their cases. Commission staff organized the collection of payment information for DCSS sampled cases and merged it with the case file data obtained from the DCSS orders. Commission staff sent the final data set to Center for Policy Research (CPR) for analysis.

Exhibit 3 shows the counties selected for the 2021 sampling of the court records. It shows a total of 277 private (non-DCSS orders) and 195 DCSS orders. When combined, the total sample consists of 472 orders.

---

<sup>21</sup> For example, using the data from a previous review, Commission staff learned that attorneys were not always providing the children's names in the order. In turn, the Commission staff targeted a correction of this in its training.

**Exhibit 3: Number of Cases Sampled in 2021 by County**

	Private Cases (n = 277)		DCSS Cases (n = 195)	
	Number of Cases	% of Total	Number of Cases	% of Total
<b>County of the Order</b>				
Appling	4	1%	10	5%
Clayton	37	13%	39	20%
Early	4	1%	11	6%
Echols	1	0%	0	0%
Elbert	5	2%	3	2%
Fannin	7	3%	2	1%
Fayette	2	1%	8	4%
Forsyth	41	15%	2	1%
Glascocock	1	0%	2	1%
Glynn	19	7%	13	7%
Houston	61	22%	41	21%
Paulding	35	13%	23	12%
Rockdale	26	9%	13	7%
Stewart	0	0%	2	1%
Troup	15	5%	12	6%
Ware	19	7%	14	7%

The information recorded in the 2017 dataset is generally very similar to that for this review. When available for both time periods, the findings from the 2021 sample are compared to the findings from the 2017 sample to note changes over time. The 2017 sample included 190 orders of which 101 orders were private orders and 89 were DCSS orders.

*Terminology*

For consistency with the data, the terms, “noncustodial parent” and “custodial parent” are used. These terms don’t capture each parent’s role in shared-physical custody or split custody. Sometimes, “obligated parent” is used instead of “noncustodial parent” because it aligns better with child support obligations. Nonetheless, it also is not appropriate for shared physical custody and split custody cases.

---

**Major Findings from the Analysis**

Exhibit 4 shows some basic characteristics of the cases and orders. The vast majority (90% or more depending on whether they were private or DCSS orders) covered one or two children. More DCSS orders involve one child than the last review and there are fewer DCSS orders involving two children. For private orders, the number of children has been fairly stable.

The custodial person, who is typically the parent who will be receiving support, is a parent of the child in most orders. There are few non-parent, custodial parents: 2 percent among private orders and 14 percent among DCSS orders. The percentage of non-parent, custodial parents is increasing among DCSS orders. These non-parent, custodial parents could be grandparents, other relatives, foster care cases, child protective services cases, and other situations.



**Exhibit 4: Selected Characteristics of the Case and Parties (% of Orders)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Orders (n=101)	DCSS Orders (n=89)
<b>Number of Children on Order</b>				
One Child	54%	76%	56%	65%
Two Children	36%	17%	32%	30%
Three Children	8%	5%	9%	5%
Four or more children	2%	2%	3%	0%
<b>Custodian Person Is the Mother or Father to the Child?</b>				
Yes	98%	86%	99%	93%
No	2%	14%	1%	7%
<b>Court Action Type</b>				
Add Child		2%		
Change Custody	0%	0%		
Child Support	3%	0%	N.A.	N.A.
Divorce Decree	1%	0%		
Legitimation	77%	0%		
Modification	9%	0%		
Paternity/Child support	6%	3%		
Review/Modification	0%	79%		
Temporary	0%	13%		
	3%	4%		

The last row of Exhibit 4 shows that the majority (77%) of private orders were established as part of a divorce action and the majority (79%) of DCSS orders originated from paternity and support petitions. Other than review/modification actions, which comprised 13 percent of DCSS orders, no other court action comprised more than 10 percent of any court order type. A child support order may be established or modified to add a child, when there is a change in custody, legitimation of the child, and other legal actions.

---

### **Income, Income Imputation, and Income Deductions**

Exhibit 5 and Exhibit 6 show the incomes of the noncustodial parents and custodial parents, respectively. It shows that the median incomes of noncustodial parents are generally unchanged over time. Among private orders, the median income was \$3,500 gross per month in 2021 and \$3,333 gross per month in 2017. Among DCSS orders, the median income was \$1,740 gross per month in 2021 and \$1,697 gross per month in 2017. As discussed more later, income is frequently imputed to DCSS noncustodial parents. It is typically imputed at \$1,257 gross per month, which is equivalent to full-time, minimum wage earnings.

**Exhibit 5: Gross Incomes of the Noncustodial (Obligated) Parent (% of orders unless noted)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Orders (n=97)	DCSS Orders (n=85)
<b>Noncustodial Parent's Monthly Income*</b>				
Average	\$4,600	\$2,206	\$4,334	\$2,878
Median	\$3,500	\$1,740	\$3,333	\$1,697
Minimum	\$1,088	\$631	\$ 0	\$946
Maximum	\$50,000	\$8,333	\$47,080	\$50,000
<b>Noncustodial Parent's Monthly Income*</b>				
\$0	0%	0%	2%	0%
\$1-\$1,000	0%	7%	1%	2%
\$1,001 - \$2,000	26%	52%	21%	58%
\$2,001- \$3,000	15%	19%	24%	17%
\$3,001- \$4,000	16%	12%	11%	12%
\$4,001 - \$5,000	14%	5%	16%	2%
More than \$5,000	29%	5%	25%	8%

\*Since the 2017 sample collected the information for the father and mother rather than the noncustodial parent and the custodial person, it is assumed that the father was the noncustodial parent and the mother was the custodial person in 2017 for comparability only. The 2017 data also indicated this was the situation for the majority of sampled orders.

**Exhibit 6: Gross Incomes of the Custodial Persons (% of orders unless noted)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Orders (n=97)	DCSS Orders (n=85)
<b>Custodial Person's Monthly Income*</b>				
Average	\$3,544	\$2,029	\$2,535	\$1,701
Median	\$2,662	\$1,709	\$1,820	\$1,262
Minimum	\$0	\$0	\$0	\$0
Maximum	\$31,250	\$10,290	\$15,689	\$5,671
<b>Custodial Person's Monthly Income*</b>				
\$0	2%	1%	2%	4%
\$1-\$1,000	4%	6%	3%	2%
\$1,001 - \$2,000	30%	56%	49%	73%
\$2,001- \$3,000	21%	22%	22%	9%
\$3,001- \$4,000	16%	10%	8%	8%
\$4,001 - \$5,000	8%	4%	7%	2%
More than \$5,000	19%	2%	9%	1%

\*The 2017 information is from Exhibit 10 of the 2018 report, which reported the income ranges of mothers and fathers, rather than by custodial persons. Not all custodial persons are mothers. This limits any conclusions that may be reached from comparing the statistics of the 2021 sample to the 2017 sample.

Although there was no significant change to the noncustodial parent's median income over time, custodial parent's median income increased. It increased from \$1,820 gross per month in 2017 to \$2,662 gross per month in 2021 among private orders; and, increased from \$1,262 gross per month in 2017 to \$1,709 gross per month in 2021 among DCSS orders. The increase may reflect societal increases in female incomes over time, increased incidence of income imputation to custodial parents, something other, or a combination of factors. The increased percentage of custodial parents with incomes more

than \$5,000 gross per month suggests that earnings of custodial parents with private orders are indeed increasing. Almost one out of five (19%) custodial parents with private orders had incomes more than \$5,000 gross per month in 2021 compared to only 9 percent in 2017.

The average combined income of the private orders was \$8,131 per month and the average among DCSS orders was \$4,234 per month. A quarter of private orders had incomes in excess of \$10,000 per month and only 2 percent of DCSS orders had incomes in excess of \$10,000 per month. Only one percent of sampled orders had incomes in excess of \$30,000 per month, which is the highest income considered in the table.

Other income data that were collected noted self-employment and residual social security disability. Only 3 percent of parents with private cases had self-employment income. The percentage didn't vary among noncustodial and custodial parents. None of the parents with DCSS orders had self-employment income. The amount of self-employed income was not large. The median income from self-employment was \$2,089 gross per month among noncustodial parents with private orders and \$1,121 gross per month among custodial parents with private orders. Residual Social Security Disability Insurance (RSDI) benefits can complicate the child support calculation when the obligated parent is eligible for Social Security Disability Insurance (SSDI) benefits and the custodial parent also receives RSDI on behalf of the obligated parent's disability for the benefit of the child. The receipt of RSDI does not affect the amount of SSDI received by the obligated parent. The Georgia guidelines, like most states guidelines addressing RSDI, provides that the RSDI shall be applied against the final child support amount. The incidence of RSDI is small: about 1 percent of DCSS orders had RSDI and no private orders had RSDI.

---

### Income Imputation

Federal regulation requires the consideration of income imputation rates. This was part of the 2016 rule changes. It reinforces another requirement (shown below) added in 2016 for state guidelines to consider the actual incomes of the parents; and to limit income imputation.

45 C.F.R. 302.56 (1)(c)(i) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State's discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case

Georgia has adapted the federal language; and, Child Support Commission staff intends to make the topic part of its continuous training. Exhibit 7 shows that income imputation to noncustodial parents has increased from 11 percent of DCSS orders in 2017 to 48 percent of DCSS orders in 2021. Income imputation at full-time, minimum-wage earnings to noncustodial parents alone increased from 1 percent of the DCSS orders to 35 percent of the DCSS orders. Similarly, income imputation at full-time, minimum-wage earnings to custodial parents has increased. The rate of income imputation to noncustodial parents with private orders has also increased (but not as much as it has for DCSS orders) and there is no increase in the rate of income imputation to custodial parents. The overall income imputation rate across private and DCSS orders is 25 percent.

**Exhibit 7: Income Imputed to Party (% of orders unless noted)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Cases (n=101)	DCSS Orders (n=89)
<b>Income Imputed to Noncustodial Parent</b>				
No	87%	52%	97%	89%
Yes	13%	48%	3%	11%
• <i>Minimum Wage</i>	10%	35%	1%	1%
• <i>Lower than Minimum Wage</i>	1%	6%	2%	9%
• <i>Higher than Minimum Wage</i>	2%	7%	0%	1%
<b>Income Imputed to Custodial Person</b>				
No	86%	49%	86%	74%
Yes	14%	51%	14%	26%
• <i>Minimum Wage</i>	10%	37%	3%	7%
• <i>Lower than Minimum Wage</i>	2%	5%	2%	9%
• <i>Higher than Minimum Wage</i>	2%	8%	9%	10%

\*Since the 2017 sample collected the information for the father and mother rather than the noncustodial parent and the custodial person, it is assumed that the father was the noncustodial parent and the mother was the custodial person in 2017 for comparability only. The 2017 data also indicated this was the situation for the majority of sampled orders.

The Covid-19 pandemic may have indirectly contributed to the spike in income imputation. In 2020, the pandemic caused record high unemployment and reduced hours. Service sector industries and low-paying jobs were extremely hard hit. Although it is unknown how many parent’s employment situations were adversely affected by the pandemic, if indeed a parent lost their job or had their workhours reduced in 2020 or 2021 that would be part of the parent’s employment and income history. A child support action finalized in September or October 2021, which are the sampling months, could have relied on employment and income histories when the pandemic was forcing lay-offs and reduced hours. For parents in the low-paying jobs with erratic employment history, income imputation may have been deemed appropriate (and income imputation at full-time, minimum wage) particularly given the abundance of jobs available now. Still, as discussed in the labor market analysis, many low-paying jobs offer less than 40-hour workweeks, and may not even work all 52 weeks of the year.

Some of the states neighboring Georgia have collected and analyzed data on income imputation rates. Neighboring states had slightly lower income imputation rates, but each state’s sample was drawn before the pandemic. For its last review, Florida examined orders that were established in 2017 that were part of the state child support caseload. Using minimum wage as a proxy, the Florida researchers believed that 41 percent of orders had income imputation.<sup>22</sup> Also relying on case file data from its statewide automated system, Tennessee examined orders that were established or modified in 2015. It found an income imputation rate of 24 percent.<sup>23</sup> Relying on 2018 case file data from its state

<sup>22</sup> Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida’s Child Support Guidelines. p. 50. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

<sup>23</sup> Tennessee Department of Human Services. (Apr. 2019.) *Tennessee Child Support Guidelines Review: Findings and Recommendation*. p. 23. Retrieved from [https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines\\_report\\_6.17.2020.pdf](https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines_report_6.17.2020.pdf)

automated system, Alabama used two different methods to measure income imputation.<sup>24</sup> One was a data field from their automated system, which indicated a 4 percent income imputation. However, because that field is not typically populated (partly because workers posting the information do not always have definitive information on whether income was imputed from the courts), the percentage of obligated parents with minimum-wage earnings was also identified as possibly having income imputed. That percentage was 31 percent. No published data were available from the neighboring states of North Carolina and South Carolina.

---

#### Deduction from Income for Other Children

The Georgia guidelines allow for an adjustment to a parent’s income for other children. If the other children are covered by another order, the parent’s income can be adjusted by the order amount. If the children live with the parent, the parent’s income may be adjusted by a theoretical order for those children. Exhibit 8 shows the frequencies of income adjustments for other children. They are most common among noncustodial parents with DCSS orders. About a third (31%) of noncustodial parents with DCSS orders had adjustments. The adjustment average is \$497 per month among noncustodial parents with DCSS orders.

**Exhibit 8: Parents with Income Deductions for Theoretical and Pre-Existing Orders**

	Noncustodial Parent		Custodial Party	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Order (n=277)	DCSS Order (n=195)
<b>Percentage with Theoretical or Pre-Existing Orders</b>				
Has Pre-Existing Order	4%	15%	0.5%	1%
Has Theoretical Order Only	4%	13%	3%	5%
Has Both Pre-Existing and Theoretical Order	1%	3%	0%	0%
Neither Pre-Existing nor Theoretical Order	91%	69%	97%	95%

---

#### Obligated Parent’s Share of Combined Income

The obligated parent’s share of combined income is an important determinant to the order amount in the child support calculation. A parent with a larger share has more financial responsibility for the child. Exhibit 9 shows that the obligor’s share among private orders decreased over time. Undoubtedly, this reflects increases in the incomes of custodial parents with private orders. The obligor’s share of combined income among DCSS orders is generally unchanged.

---

<sup>24</sup> Center for Policy Research. (Sept. 2020.) *Findings from the Analysis of Case File Data and Labor Market Data*. Retrieved from <https://www.alacourt.gov/docs/AL%20prelim%20findings%20case%20file%20and%20labor%20Sept%202014.pdf>

**Exhibit 9: Obligated Parent’s Share of Combined Parental income (% of orders unless noted)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Orders (n=97)	DCSS Orders (n=85)
<b>Noncustodial Parent’s Share of Combined Income*</b>				
Average	52%	56%	61%	57%
Median	50%	56%	61%	51%
Minimum	16%	7%	20%	36%
Maximum	100%	100%	90%	100%
<b>Noncustodial Parent’s Share of Combined Income*</b>				
1-25%	7%	2%	2%	0%
26-40%	12%	17%	7%	5%
41-60%	40%	59%	40%	71%
61-75%	24%	16%	32%	18%
75-99%	14%	6%	19%	3%
100%	3%	1%	0%	3%

\*Since the 2017 sample collected the information for the father and mother rather than the noncustodial parent and the custodial person, it is assumed that the father was the noncustodial parent and the mother was the custodial person in 2017 for comparability only. The 2017 data also indicated this was the situation for the majority of sampled orders

**Order Amounts, Medical Support, and Add-Ons for Childcare and Healthcare Coverage**

Exhibit 10 shows the average and median order amounts. The 2021 median order amount is \$470 per month among private orders and \$374 per month among DCSS orders. Both medians are slightly more than the 2017 medians, but the increase is nominal; that is, there is not a significant increase in order amounts over time. The percentage of orders over \$700 per month among private orders has increased, however, from 25 percent among 2017 private sampled orders to 29 percent among 2021 private sampled orders.

**Exhibit 10: Monthly Order Amounts (% of orders unless noted)**

	2021 Sample		2017 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)	Private Orders (n=97)	DCSS Orders (n=85)
<b>Current Support Order</b>				
Average	\$537	\$409	\$494	\$423
Median	\$470	\$374	\$437	\$364
Minimum	\$0	\$0	\$0	\$0
Maximum	\$4,825	\$1,702	\$1,600	\$2,151
<b>Amount of Current Support</b>				
\$0/mo	23%	1%	15%	3%
\$1-200/mo	4%	12%	8%	9%
\$201- 300/mo	7%	26%	13%	27%
\$301-400/mo	10%	19%	12%	27%
\$401-500/mo	12%	16%	8%	7%
\$501-600/mo	10%	12%	10%	6%
\$601-700/mo	5%	4%	8%	8%
More than \$700/mo	29%	9%	25%	13%

The increase in zero orders among private orders is also noteworthy. The percentage of private orders set at zero has increased from 15 percent in 2017 to 23 percent in 2021. As discussed later, many shared physical custody cases deviate to a zero order.

---

**Add-ons for the Cost of the Childcare and Health Insurance**

The Georgia child support table does not include the cost of work-related child care or the out-of-pocket cost of the child’s health insurance. Instead, the actual amount expended on these items is to be prorated between the parents in the child support calculation on a case-by-case basis. The parent incurring the direct expense receives a credit and the other parent has an additional amount of support owed. Exhibit 11 and Exhibit 12 shows more detail about child care expenses and healthcare coverage, respectively. Adjustments for work-related child care expenses were infrequent: 10 percent of private orders and 4 percent of DCSS orders. Child care expenses would not be incurred for older children, the parents coordinate child care or for another reason. The average cost of child care was about \$500 per month for both private orders and DCSS orders. The maximum cost of child care was \$1,600 per month.

**Exhibit 11: Percentage of Orders Adjusted for Child Care and Parent Incurring the Expense**

	2021 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)
<b>Provides Child Care</b>		
Father	1%	2%
Mother	8%	2%
Both parents	1%	0%
Neither	90%	96%

Federal regulation requires that state guidelines address the healthcare coverage of the child. Exhibit 12 shows that the father or the mother is ordered to provide healthcare coverage among private and DCSS orders. This includes orders where the parent may not have healthcare coverage currently, but the order provides that the children can be automatically enrolled if healthcare coverage does indeed become available to the parent at a reasonable cost. Federal regulation provides for this automatic enrollment. Exhibit 12 also shows only 1 percent of private orders with Medicaid coverage and no DCSS orders with Medicaid coverage. To be clear, this is what is noted in the child support order as healthcare coverage for the children. The children may actually be enrolled in Medicaid, but it is not part of the child support order. Exhibit 12 also shows that just over a third (38%) of private orders and 7 percent of DCSS orders included adjustment for the cost of insuring the child in the child support calculation. It is unknown how many parents with private insurance have no cost of adding healthcare coverage for the children.

**Exhibit 12: Source of Healthcare Coverage and Cost if Private**

	2021 Sample	
	Private Orders (n=277)	DCSS Orders (n=195)
<b>Provides Health Insurance as Noted in Order</b>		
Father	43%	85%
Mother	42%	15%
Both parents	4%	0%
Neither Parent	4%	0%
Medicaid	1%	0%
Unknown	6%	1%
<b>Adjustment for the Cost Health Insurance</b>		
Yes	38%	7%
No	62%	93%
<b>Cost of Health Insurance (If Greater than \$0)</b>	(n=106)	(n=14)
Average	\$220	\$118
Median	\$160	\$129
Minimum	\$11	\$17
Maximum	\$1,600	\$242

The Georgia guidelines also provide that the parents share in the child’s uninsured healthcare costs. The guidelines provide that the amount be prorated between the parents. Exhibit 13 shows that the expenses are usually shared equally between the parents (i.e., each parent is responsible for 50% on average).

**Exhibit 13: Parent's Share of Future Uninsured Health Insurance**

	Non-Custodial Parent		Custodial Party	
	Private Orders (n=277)	DCSS Orders (n=194)	Private Orders (n=277)	DCSS Orders (n=194)
<b>Share of Future Uninsured Health Expenses</b>				
Average	47%	50%	45%	49%
Median	50%	50%	50%	50%
Minimum	0%	0%	0%	0%
Maximum	100%	100%	100%	81%

**Order Amounts as a Percentage of Income**

As identified in the OCSE narrative supporting the 2016 rule changes, research studies have found that orders set above 15-20 percent or more of an obligated parent’s gross income have lower payments and accumulate arrears.<sup>25</sup> Several subsequent studies have investigated the 20-percent threshold.<sup>26</sup> The

<sup>25</sup> Department of Health and Human Services Centers for Medicaid Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs: Final Rule.” 81 Fed. Reg. 244. p. 93536. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>

<sup>26</sup> See the discussion that begins on page 20 of the report from California’s most recent guidelines review and Appendix C of that report. (Judicial Council of California. (May 2022.) *Review of Statewide Uniform Child Support Guideline*. San Francisco, CA. Retrieved from <https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf>).



results are mixed: some corroborate the finding; and, others refute it. One study in particular points out that income imputation and default have a stronger correlation with non-payment and arrears accumulation than the order amount. Still, one of the general policy implementations of the research is that the amount of the order may matter more at low income where ability-to-pay is the major barrier. When ability-to-pay is the barrier, punitive enforcements (e.g., income withholding, driver’s license suspension) can exacerbate payment issues and encourage earnings from unreported employment. In contrast, non-paying parents with higher incomes are more likely to have willingness-to-pay issues rather than ability-to-pay issues.<sup>27</sup> In these cases, punitive enforcement may be more effective. One particular study on the 20-percent threshold clearly notes that higher-percentage orders may generate more dollars paid even when there isn’t full compliance than lower-percentage orders paid in full.<sup>28</sup> This finding coupled with how enforcement remedies function underscore the need to consider ability to pay.

Exhibit 14 shows the percentages of orders set at 20-percent and more and above 28 percent. (One of the OCSE-cited studies suggests that the threshold is 28 percent for two or more children.) It shows that 29 percent of DCSS one-child orders are set at 20-percent or more; and 85 percent of DCSS two-child orders are set at 28 percent or more. The percentages for private orders are considerably less: 12 percent and 40 percent, respectively.

**Exhibit 14: Order as a Percentage of Obligor Gross Income**

	2021 Sample		2017 Sample	
	Private Orders	DCSS Orders	Private Orders	DCSS Orders
<b>One-Child Orders Only</b>	(n=150)	(n=148)	(n=44)	(n=54)
Less than 20%	89%	72%	86%	72%
20 – 28%	11%	28%	11%	28%
29% or more	1%	1%	2%	0%
<b>Orders for Two or More Children</b>	(n=127)	(n=47)	(n=35)	(n=29)
Less than 20%	60%	15%	43%	14%
20 – 28%	25%	32%	43%	41%
29% or more	15%	53%	14%	45%

---

### Default Orders

Exhibit 15 shows the default rates for sampled cases: 1 percent of private orders and 6 percent of DCSS orders from the 2021 sample. The default rates are generally low. Tennessee also found a low default rate (4%).<sup>29</sup> The other states bordering Georgia did not collect default data.

<sup>27</sup> There is a body of research beginning in the 1990s on separating nonpayers by whether they have the ability to pay, willingness to pay, or both.

<sup>28</sup> *Ibid.*

<sup>29</sup> Tennessee Department of Human Services. (Apr. 2019.) Tennessee Child Support Guidelines Review: Findings and Recommendation. p. 23. Retrieved from [https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines\\_report\\_6.17.2020.pdf](https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines_report_6.17.2020.pdf)

**Exhibit 15: Percentage of Default Orders**

	2021 Sample		2017 Sample	
	Private Cases (n=277)	DCSS Cases (n=195)	Private Cases (n=101)	DCSS Cases (n=89)
<b>Default Order</b>				
Yes	<1%	6%	0%	12%
No	99%	94%	100%	88%

Guidelines Deviations including Deviations for Low Income

Exhibit 16 shows Georgia’s deviation criteria and Exhibit 17 shows the rate of deviation detected from the 2021 case file data.

**Exhibit 16: Georgia’s Deviation Criteria**

<p>In the court's or the jury's discretion, deviations may include, but shall not be limited to, the following:</p> <ul style="list-style-type: none"> <li>(A) High income;</li> <li>(B) Low income;</li> <li>(C) Other health related insurance;</li> <li>(D) Life insurance;</li> <li>(E) Child and dependent care tax credit;</li> <li>(F) Travel expenses;</li> <li>(G) Alimony;</li> <li>(H) Mortgage;</li> <li>(I) Permanency plan or foster care plan;</li> <li>(J) Extraordinary expenses;</li> <li>(K) Parenting time; and</li> <li>(L) Nonspecific deviations;</li> </ul>
---

The overall deviation rate was 32 percent based on the 2021 data, which is significantly less than the deviation rate from the last review: 41 percent. The deviation rate among private orders remained unchanged. All of the decrease can be attributed to a reduction in DCSS deviations.

The overall deviation rate from the 2021 sample is 32 percent. This is lower than the deviation rate from the previous review.

The deviation rate in neighboring states were 9 percent in Alabama,<sup>30</sup> and 4 percent among new orders in Tennessee.<sup>31</sup> Florida didn’t report a specific rate, but called its deviation rate “minimal.”<sup>32</sup> All of these state only sampled from what be equivalent to DCSS orders. None of these states sampled private orders. Nonetheless, a key difference between Georgia and these neighboring states is that each of the neighboring states has a presumptive low-income adjustment.

<sup>30</sup> Center for Policy Research. (Sept. 2020.) *Findings from the Analysis of Case File Data and Labor Market Data*. Retrieved from <https://www.alacourt.gov/docs/AL%20prelim%20findings%20case%20file%20and%20labor%20Sept%2014.pdf>

<sup>31</sup> Tennessee Department of Human Services. (Apr. 2019.) *Tennessee Child Support Guidelines Review: Findings and Recommendation*. p. 23. Retrieved from [https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines\\_report\\_6.17.2020.pdf](https://www.tn.gov/content/dam/tn/human-services/documents/Tennessee%20Child%20Support%20Guidelines_report_6.17.2020.pdf)

<sup>32</sup>Norribin, Stefan C., et al. (Nov. 2021). *Review and Update of Florida’s Child Support Guidelines*. p. 50. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

**Exhibit 17: Deviations from Child Support Guidelines**

	2021 Sample		2017 Sample	
	Private Orders	DCSS Orders	Private Orders	DCSS Orders
<b>Deviation from Guidelines Amount?</b>	(n=277)	(n=195)	(n=101)	(n=83)
Yes	47%	11%	47%	35%
No	53%	89%	53%	65%
<b>Reason for Guidelines Deviation*</b>	(n=129)	(n=21)	(n=39)	(n=29)
Other	55%	43%	49%	93%
Parenting time	27%	0%	23%	0%
Health-related Insurance	5%	14%	0%	0%
Visitation-related travel expenses	8%	5%	10%	0%
Extraordinary educational expenses	1%	5%	8%	0%
Life Insurance	1%	0%	8%	0%
Special expenses for child rearing	2%	0%	5%	0%
Mortgage	0%	0%	0%	0%
Alimony	2%	0%	0%	0%
Low income	3%	33%	0%	0%
High income	1%	0%	0%	0%

\* Total may be greater than 100% due to selecting from multiple reasons

The most frequently specified deviation reason among private orders was parenting time. It comprised 23 percent of the deviations in 2017 and 27 percent of the deviations in 2021. As a percentage of all private orders, 13 percent of all private orders had a deviation for parenting time clearly stated in the order. The incomes of both the obligated parent and the custodial parent with parenting-time deviations were more than the average incomes of all obligated parents and custodial parents, respectively. Most parenting-time deviations were downward. The average final order was \$273 per month and the median final order was zero.

The most frequently specified deviation reason among DCSS orders was low income. It comprised 33 percent of the deviations in 2021 and none of the deviations in 2017. When considering all DCSS orders, 4 percent had a deviation for low income. The median income of noncustodial parents with low-income deviations was \$1,262 per month, which is close to full-time, minimum wage earnings. The average final order among low-income deviated orders was \$230 per month and the median order amount was \$100, which is the minimum order amount for one child.

Most of the deviations did not specifically name one of the factors listed in the guidelines such as parenting-time or low-income as a reason for the deviation. They are shown as “other” in Exhibit 17. Over half of the deviations in private orders were coded “other” and 43 percent of DCSS orders were coded “other.” Still, “other” may have encompassed one of the listed factors. Of particular concern is that a deviation for “other” comprised 26 percent of all private orders sampled. More detail would be helpful to understand why the guidelines are not being applied in these cases. As is, the only things that stand out in these cases are that the custodial parents have more income than average, the incomes of the parents are close to equal, the final order was zero in about 40 percent of these deviations. Another

interesting outcome was that the deviation rate was higher, the greater the combined income of the parties.

Most deviations were downward: 81 percent of deviations among private orders were downward and 86 percent of deviations among DCSS orders were downward. The median amount of the deviation was \$277 among deviations among private orders and \$104 among deviations among DCSS orders.

---

### Analysis of Payment Data

Federal regulation requires the analysis of payment data. Payment data are only available for DCSS orders. Payment data were tracked from the first month due (which was generally November or December 2021 depending on the court date and the start date) through March 2022. Payments were averaged to obtain a monthly amount.

Exhibit 18 compares the average and median payments between the 2021 and 2017 DCSS sampled cases with payments.<sup>33</sup> Almost all (77%) of the 2021 DCSS sampled orders had payment. The average and median dollar amount paid is generally unchanged between the two time periods, but the percentage paid (compliance rate) has increased (e.g., the average increased from 72 percent in 2017 to 78 percent in 2021). To be clear, the compliance rate is computed on a case-by-case level and should not be confused with the federal performance measure that considers the percentage of current support paid, which is calculated differently (i.e., it is calculated as the ratio of the aggregate amount paid divided by the aggregate amount due). It is also calculated for all orders not just newly established or modified orders.

**Exhibit 18: Average and Median Payments among DCSS Orders with Payment Data**

	2021 DCSS Sample (n=141)	2017 DCSS Sample (n=64)
<b>Monthly Payment</b>		
Average	\$350	\$330
Median	\$289	\$262
Minimum	\$4	\$5
Maximum	\$1,301	\$463
<b>Average Monthly Payment</b>		
\$1 - \$100	15%	17%
\$101 - \$200	16%	23%
\$201 - \$300	21%	14%
\$301 - \$400	14%	11%
More than \$400	34%	35%
<b>Compliance Rate</b>		
Average	78%	72%
Median	89%	80%

Federal regulation also requires the analysis of payment data when income was imputed, the order was entered by default, and for orders in which the low-income adjustment was applied. Exhibit 19

---

<sup>33</sup> This is how it was reported in the 2018 report, so it is reported the same way for the 2021 sample for consistency. This approach excludes orders in which there were zero payments. Inclusion of zero payers would bring the averages down. For the DCSS sample, the average paid would be \$269 per month instead of \$350 per month and the average compliance rate would be 59% instead of 78% if zero payers were included.

compares payment data by orders with and without income imputed and by the amount of income imputed. The average amount paid is greater among those without income imputation. This may be caused by other factors in the case other than income imputation. There were only 12 default cases with payment information. The average amount paid in these default cases was \$441 per month. There were only three orders in which a low-income deviation was noted that had payment data.

**Exhibit 19: Average and Median Payments by Income Imputation**

	2021 DCSS Sample (n=139)	2017 DCSS Sample (n=64)
<b>Income Imputed to Obligor*</b>		
Yes, at Minimum Wage (\$1,257-\$1,261/month)	\$211	\$74
Yes, at Amount less than minimum wage	\$74	\$142
Yes, at amount more than minimum wage	\$326	\$149
No	\$430	\$256

The analysis presented in Exhibit 20 considers both orders with payments and those with zero payments. It shows that the percentage making any payment is the least for those with income imputed at minimum wage. Just over half (52%) with income imputed at minimum wage made any payment; whereas 70 percent of those with income imputed below minimum wage and 92 percent of those with income imputed above minimum wage made any payment. It may be that more information is known about the circumstances of the noncustodial parent when income is imputed at an amount other than minimum wage.

**Exhibit 20: Average and Median Payments by Income Imputation**

	Percentage Making Any Payment (n = 184)	Compliance Rate (n=184)
<b>All Orders</b>	77%	59%
<b>Income Imputed to Obligated Parent</b>		
Yes, at Minimum Wage (\$1,257-\$1,261/month)	52%	37%
Yes, at Amount less than minimum wage	70%	34%
Yes, at amount more than minimum wage	92%	69%
No	93%	78%

FINDINGS FROM THE ANALYSIS OF LABOR MARKET INFORMATION

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

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

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. Recent national research found that one-third (35 percent) of nonresidential parents not living with one or more of their children under age

21 had incomes below 200 percent of poverty.<sup>34</sup> These low-income nonresident parents were more likely to not work full-time and year-round than moderate- and higher-income nonresident parents were. About a quarter (27 percent) of low-income, noncustodial parents worked full-time year-round compared to 73 percent of moderate- and higher-income nonresident parents. An examination of labor market data helps inform why this occurs.

Further, one of the federal requirements adopted in 2016 (which the existing Georgia guidelines meets) centers around considering the actual circumstances of the obligated parent when income imputation is authorized. This includes consideration of the employment opportunities available to the parent given local labor market conditions. The analysis in this section helps explain what employment opportunities are available statewide and locally.

The primary data sources for this section include the Georgia Department of Labor (GDOL)<sup>35</sup> and U.S. Bureau of Labor Statistics. Much of this analysis was conducted in August 2022. New data on Georgia unemployment rates and labor force numbers will be available when this report is released for publication.

---

### *Unemployment and Employment Rates and Labor Force Participation*

The official measurement of unemployment, known as U-3, includes “all jobless persons who are available to take a job and have actively sought work in the past four weeks.”<sup>36</sup> It is measured as a percentage of those in the civilian labor force, which includes employed and unemployed individuals.<sup>37</sup> To be employed: a person must have worked at least one hour as a paid employee or self-employed or been temporarily absent from their job or business or met other criteria. Actively seeking work means contacting an employer about a job opportunity, submitting a job application or resume, using an employment service, or a similar activity. Persons not in the labor force may not want a job, are not currently available for work, or available for work but haven’t looked in the last four weeks and may be a “discouraged worker” (i.e., don’t believe a job exists).

As of June 2022, the U.S. unemployment rate (seasonally adjusted) was 3.6 percent while the Georgia unemployment rate was 2.9 percent.<sup>38</sup> The unemployment rate varied by county. Six counties had unemployment rates above 5.0 percent: 6.0 percent in Burke County; 8.0 percent in Clay County; 5.5 percent in Hancock County; 6.2 percent in Telfair County; and 5.2 percent in Wheeler County.<sup>39</sup> Still over a dozen counties had unemployment rates less than 3 percent. The unemployment rate also varied

---

<sup>34</sup> U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

<sup>35</sup> Georgia Department of Labor. (n.d.) Retrieved from <https://dol.georgia.gov/get-labor-market-information>

<sup>36</sup> U.S. Bureau of Labor Statistics. *Alternative Measures of Labor Underutilization for States, 2021 Annual Averages*. Retrieved from <https://www.bls.gov/lau/stalt.htm>

<sup>37</sup> U.S. Bureau of Labor Statistics. (Oct. 21, 2021.) *Concepts and Definitions*. Retrieved from <https://www.bls.gov/cps/definitions.htm#lfpr>

<sup>38</sup> Georgia Department of Labor. (n.d.) *Unemployment Rate (Statewide): June 2022*. Retrieved from <https://explorer.gdol.ga.gov/vosnet/Default.aspx>

<sup>39</sup> Georgia Department of Labor. (n.d.) *Area Unemployment Rate and Labor Force Estimates*. <https://dol.georgia.gov/area-unemployment-rate-and-labor-force-estimates>

slightly among Metropolitan Statistical Areas (MSA): the Albany MSA had the highest unemployment rate (4.3%) and the Gainesville MSA had the lowest unemployment rate (2.5%).<sup>40</sup> All unemployment rates are lower than their April 2020 high, which occurred during the COVID-19 pandemic quarantine. In April 2020, the U.S. seasonally-adjusted unemployment rate was 14.7 percent and the Georgia unemployment rate was 12.3 percent.

### Labor Force Participation

As of June 2022, the Georgia civilian labor force was 5,289,765 with 5,134,566 employed and 155,199 unemployed. The Atlanta MSA comprised 61 percent of the statewide civilian labor force as well as 61 percent of Georgia's employed workforce and 61 percent of Georgia's unemployed workforce. The Georgia workforce participation rate was 62.3 percent as of June 2022.<sup>41</sup> The highest rate in the past two decades was 68.5 percent (April 2003). After that, the Georgia labor force participation rate steadily declined until it reached a low point in June 2016 of 62.3 percent, then increased for a few years to 64 percent as of August 2017. It declined after that, and plummeted with the onset of the COVID-19 pandemic reaching its low as of September 2020 at 59.4 percent. In contrast, the U.S. labor force participation rate was 62.1 percent as of July 2022.<sup>42</sup> Labor force participation generally declined with the pandemic and has recently risen. For example, the U.S. labor force participation rate was 63.4 percent as of February 2020, which was just before the pandemic began, and plummeted to 60.2 percent as of April 2020.

A U.S. Bureau of Labor Statistics study found that about 7 percent of those not in the labor force nationally as of July 2021 were prevented from looking for work because of the pandemic.<sup>43</sup> Other studies find the rebound rates vary by age. For example, workers of retirement age have not returned to the labor force, but very young workers have.<sup>44</sup> In fact about half of the decline nationally in the labor force is among workers over 55 years of age.

A Brookings Institute report suggests that women dropped from labor force participation to care for young children during the pandemic.<sup>45</sup> The report found a six percent drop in the participation rate among women with young children while the drop was only four percent among women and men without young children. It also found some but a modest association between decreases in female labor

---

<sup>40</sup> Georgia Department of Labor. (n.d.) *Georgia Labor Force Estimates: June 2022*. Retrieved from <https://explorer.gdol.ga.gov/vosnet/Default.aspx>.

<sup>41</sup> Federal Reserve of St. Louis. (Jul. 22, 2022.) *Labor Force Participation Rate for Georgia*. <https://fred.stlouisfed.org/series/LBSSA13>.

<sup>42</sup> U.S. Bureau of Labor Statistics. (Aug. 5, 2022) *The Employment Situation–July 2022*. Retrieved from <https://www.bls.gov/news.release/pdf/empisit.pdf>.

<sup>43</sup> U.S. Bureau of Labor Statistics. (Feb 16, 2022.) *Labor Force Statistics from the Current Population Survey*. Retrieved from <https://www.bls.gov/cps/effects-of-the-coronavirus-covid-19-pandemic.htm>

<sup>44</sup> Bauer, Lauren and Edelberg, Wendy. (Dec. 14. 2021.) *Labor Market Exits and Entrances Are Elevated: Who Is Coming Back?* Brookings Institute. Retrieved from: <https://www.brookings.edu/blog/up-front/2021/12/14/labor-market-exits-and-entrances-are-elevated-who-is-coming-back/>

<sup>45</sup> Aaronson, Stephanie, and Alba, Francisca. (Nov. 3, 2021.) *The Relationship between School Closures and Female Labor Force Participation during the Pandemic*. Brookings Institute. Retrieved from <https://www.brookings.edu/research/the-relationship-between-school-closures-and-female-labor-force-participation-during-the-pandemic/>



force participation and the share of children in virtual or hybrid schooling in a given state. A Federal Reserve study estimates that one third of the overall decline in the labor force participation rate during the pandemic is attributable to caretaking, but not always parents caretaking their own minor children.<sup>46</sup>

The relevance to child support is whether these are valid reasons not to impute income to employable parents who are not working. Some state guidelines actually have provisions that address extreme circumstances that share some similarities to the pandemic. For example, the Louisiana guidelines specifically mention that a party temporarily unable to find work or temporarily forced to take a lower-paying job as a direct result of Hurricanes Katrina or Rita shall not be deemed voluntarily unemployed or underemployed.<sup>47</sup> Similarly, “a natural disaster” is one of the circumstances to be considered to ensure that the obligated parent is not denied a means of self-support or a subsistence level in the Indiana guidelines.<sup>48</sup>

### *Other Unemployment Measures*

The unemployment rates above reflect the official unemployment rate (the U-3 measurement), which only measures the total percentage of the civilian labor force that is unemployed. The U.S. Bureau of Labor Statistics, however, has developed alternative measures that better reflect all persons who are unemployed, including those who are marginally attached workers (i.e., those who want to work but are discouraged and not looking) and workers employed part-time but who would work full-time if they could. The average Georgia unemployment rate in the third quarter of 2021 through the second quarter of 2022, according to this measure (called the U-6), is 6.7 percent, while the national rate of 7.6 percent.<sup>49</sup>

---

### Hours Worked and Income Imputation

Hours worked has been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour workweek when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. In May 2022, the average workweek in Georgia private industries was 35.1 hours.<sup>50</sup> However, it varied by industry: it averaged 41.5 hours per week in construction; 33.9 hours per week in trade, transportation, and utilities; and 27.2 hours in leisure and hospitality. It also varied by region. The Rome Metropolitan

---

<sup>46</sup> Montes, Joshua, Smith, Christopher, and Leigh, Isabel. (Nov. 5, 2021.) *Caregiving for Children and Parental Labor Force Participation during the Pandemic*. Board of Governors of the Federal Reserve System. Retrieved from: <https://www.federalreserve.gov/econres/notes/feds-notes/caregiving-for-children-and-parental-labor-force-participation-during-the-pandemic-20211105.htm>.

<sup>47</sup> Louisiana Revised Statute 9:315.11 C.(1).

<sup>48</sup> Indiana Rules of Court. (amended Jan. 1, 2020). *Guideline 2. Use of the Guidelines Commentary*. Retrieved from [Indiana Child Support Rules and Guidelines](#).

<sup>49</sup> U.S. Bureau of Labor Statistics. *Alternative Measures of Labor Underutilization for States, third Quarter of 2021 through second quarter of 2022 averages*. Retrieved from <https://www.bls.gov/lau/stalt.htm>.

<sup>50</sup> Georgia Department of Labor. (n.d.) *Georgia Statewide Hours and Earnings< Preliminary May 2022*. Retrieved from <https://explorer.gdol.ga.gov/vosnet/mis/current/hearningcurrent.pdf>



Statistical Area (MSA) had the highest average weekly hours in May 2022 (35.6 hours per week) while the Hinesville MSA had the least (29.8 hours).

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

There are many factors that contribute to the lack of full-time, year-round work. Some pertain to the employability of a parent, and other factors pertain to the structure of low-wage employment. A national study found that the highest educational attainment of 60 percent of the low-income, nonresident parents was a high school degree or less.<sup>51</sup> Obligated parents also face other barriers to employment. A multisite national evaluation of obligated parents in a work demonstration program provides some insights on this.<sup>52</sup> It found that 64 percent of program participants had at least one employment barrier that made it difficult to find or keep a job. Common employment barriers consisted of problems getting to work (30 percent), criminal records (30 percent), and lack of a steady place to live (20 percent). Other employment barriers noted not having the skills sought by employers, taking care of other family members, health issues, and alcohol or drug problems. Many of the participants also cited mental health issues, but few noted it as being a major barrier to employment.

Low-wage jobs do not always provide consistent hours week to week or an opportunity to work every week of the year. This causes unpredictable and erratic income, which can affect child support compliance. Over half (58 percent) of national workers are paid hourly.<sup>53</sup> As mentioned previously, the usual weekly hours are considerably less in some industries (e.g., leisure and hospitality). A Brookings Institute study defines vulnerable workers as those earning less than median earnings and having no healthcare benefits.<sup>54</sup> Most vulnerable workers are concentrated in the hospitality, retail, and healthcare sectors. There is considerable turnover in some of these industries. For example, the leisure and hospitality industry has an annual quit rate of 55.4 percent and a 21.5 percent annual rate of layoffs and discharges.<sup>55</sup> High levels of turnover contribute to periods of non-work that can depress earnings.

The lack of healthcare benefits also contributes to fewer hours, fewer weeks worked, and voluntary and involuntary employment separations. Only one-third of workers in the lowest 10th percentile of wages have access to paid sick time, compared to 78 percent among all civilian workers.<sup>56</sup> For those with access to paid sick time, the average is eight days per year. Similarly, those in the lowest 10th percentile

---

<sup>51</sup> U.S. Congressional Research Service. (Oct. 2021). *Demographic and Socioeconomic Characteristics of Nonresident Parents*. Retrieved from <https://crsreports.congress.gov/product/pdf/R/R46942>.

<sup>52</sup> Canican, Maria, Meyer, Daniel, & Wood, Robert. (Dec. 2018). Characteristics of Participants in the Child Support Noncustodial Parent Employment demonstration (CSPED) Evaluation, at 20. Retrieved from <https://www.irp.wisc.edu/wp/wp-content/uploads/2019/05/CSPED-Final-Characteristics-of-Participants-Report-2019-Compliant.pdf>.

<sup>53</sup> Ross, Martha & Bateman, Nicole. (Nov. 2019). Meet the Low-Wage Workforce. Brookings Institute. Retrieved from [https://www.brookings.edu/wp-content/uploads/2019/11/201911\\_Brookings-Metro\\_low-wage-workforce\\_Ross-Bateman.pdf](https://www.brookings.edu/wp-content/uploads/2019/11/201911_Brookings-Metro_low-wage-workforce_Ross-Bateman.pdf).

<sup>54</sup> Jund-Mejean, Martina & Escobari, Marcela. (Apr. 2020). Our employment system has failed low-wage workers. How can we rebuild. Brookings Institute. Retrieved from <https://www.brookings.edu/blog/up-front/2020/04/28/our-employment-system-is-failing-low-wage-workers-how-do-we-make-it-more-resilient/>.

<sup>55</sup> Bahn, Kate & Sanchez Cumming, Carmen. (Dec. 31, 2020). Improving U.S. Labor Standards and the Quality of Jobs to Reduce the Costs of Employee Turnover to U.S. Companies. Retrieved from <https://equitablegrowth.org/improving-u-s-labor-standards-and-the-quality-of-jobs-to-reduce-the-costs-of-employee-turnover-to-u-s-companies>.

<sup>56</sup> U.S. Bureau of Labor Statistics. Table 6. Selected Paid Leave Benefits: Access (March 2020). Retrieved from <https://www.bls.gov/news.release/ebs2.t06.htm>.

of wages are less likely to have access to paid vacation time: 40 percent have access, compared to 76 percent of all workers. Those with paid vacation time have an average of 11 days per year. Without paid sick time or vacation time, a worker may terminate employment voluntarily or be involuntarily terminated when the worker needs to take time off due to an illness or to attend to personal matters. If a parent without access to paid sick time and paid vacation time did not work for 19 days (which is the sum of the average number of paid sick days and paid vacation days), they would miss about four weeks of work throughout the year.

Another indicator of the economic challenges of low-wage parents is the percentage of households that cannot cover a \$400 emergency expense. A Federal Reserve survey finds that 36 percent of households could not cover a \$400 emergency expense in 2020.<sup>57</sup> Although the Federal Reserve survey does not specifically address child support debt and considers all households and not just those where a household member owes child support, it is a salient finding when considering low-income obligated parents in a vulnerable labor market where automated child support enforcement actions (e.g., driver's license and professional license suspension) are triggered when child support is 30 days past due. The \$400 level in the Federal Reserve study is less than some child support orders.

### *Top Employment Opportunities for High School Graduates*

The Georgia Department of Labor identifies the top employment opportunities by highest educational attainment.<sup>58</sup> Exhibit 21 shows the occupations for Georgia workers whose highest educational attainment is a high school degree.<sup>59</sup> The Georgia Department of Labor also published the lowest paying jobs for Georgia in 2020.<sup>60</sup> They were Amusement and recreation attendant (\$21,614 per year); host/hostess for restaurant, lounge or coffee shop (\$21,801 per year); fast food and counter workers (\$22,679 per year); fast food cooks (\$22,706 per year); and childcare workers (\$22,989).

---

<sup>57</sup> Federal Reserve. (May 2021). *Report on the Economic Well-Being of U.S. Households in 2020*. Retrieved from <https://www.federalreserve.gov/publications/2021-economic-well-being-of-us-households-in-2020-dealing-with-unexpected-expenses.htm>.

<sup>58</sup> Georgia Department of Labor. (n.d.) *2021-2023 Short-term Employment Projections*. <https://explorer.gdol.ga.gov/vosnet/mis/Current/stepcurrent.pdf>

<sup>59</sup> Georgia Department of Labor (n.d.) *Occupations by Employment Wage*. Retrieved from <https://explorer.gdol.ga.gov/vosnet/lmi/profiles/profileDetails.aspx?enc=SgfiA5gOXyjI8J88h1RJLVZI0ccY8I3cYT1kkjuzIW0fDjihB/I3NCJRw46TkJmki6jwPyQaX/OGuU3HEoIFISacpyzetz/OwNjbsAISf5a50nLyLuyatxgVO2tzU0ic>.

<sup>60</sup> It appears that the annual rates assume a full-time workweek. Most of the averages appear to be about \$10-\$11 per hour.

**Exhibit 21: Selected Employment Projects for Georgia Workers with High School Degree**

	Labor Force Exits	Occupational Transfers	Annual Openings	Annual Wage
Customer Service Representatives	5,190	8,680	15,910	\$36,600
Office Clerks, General	3,960	4,310	9,280	\$36,700
Secretaries & Administrative Assistants, Legal, Medical & Executive	3,290	3,610	7,440	\$36,400
Sales Representatives, Wholesale & Manufacturing, Executive Technical & Scientific Products	1,310	3,000	6,010	\$75,400
Supervisors of Food Preparation & Serving Workers	1,480	3,380	5,740	\$36,200
Supervisors of Office & Administrative Support Workers	1,680	2,760	5,300	\$60,300
Light Truck on Delivery Services Drivers	1,450	2,400	5,010	\$41,400
Maintenance & Repair Workers, General	1,480	2,440	4,890	\$41,600
Supervisors of Retail Sales Workers	1,510	2,960	4,880	\$47,100
Security Guards	1,580	2,310	4,750	\$32,400

---

*Factors that Influence Employment Rates and Compliance*

Federal regulation requires the consideration of factors that influence employment rates and compliance. There is some older academic research that finds child support can affect employment among obligated parents.<sup>61</sup> Another study finds some weak association of changes in father’s earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.<sup>62</sup> There also are many anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

These studies are of limited value for this analysis because they are dated (hence do not consider today’s labor market and child support enforcement practices) and not specific to Georgia. The impact of the pandemic on employment may also overshadow other factors. Another issue is that opportunities for income from unreported employment are rapidly changing and even more difficult to research. Before the pandemic it was becoming more common to have multiple jobs where one may be unreported employment and the other may be reported employment. There is also evidence that self-employment has increased since the pandemic began. All of these dynamics limit the ability to isolate the impact that child support may be having at this time.

---

<sup>61</sup> Holzer, Harry J. Offner, Paul, & Sorensen, Elaine. (Mar. 2005). “Declining employment among young black less-educated men: The role of incarceration and child support.” *Journal of Policy Analysis and Management*.

<sup>62</sup> Ha, Yoonsook, Cancian, Maria, & Meyer, Daniel, R. (Fall 2010). “Unchanging Child Support Orders in the Face of Unstable Earnings.” *29 Journal of Policy Analysis and Management* 4, pp. 799–820.

## SECTION 3: COST OF RAISING CHILDREN AND OTHER FACTORS CONSIDERED IN THE TABLE

Child support tables and formulas are part policy and part economic data. Most state guidelines rely on a study of child-rearing expenditures as the underlying basis of their child support table or formula. Federal regulation (45 C.F.R. § 302.56 (h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guidelines review.

In addition to the economic study of child-rearing expenditures, there are several other economic factors considered in a child support table. For example, due to the time lags between data collection and publication of economic studies of child-rearing expenditures, most measurements are updated to reflect current price levels when converted to a child support table or formula. Still another example is that most studies of child-rearing expenditures measure child-rearing expenditures as a percentage of total household expenditures; hence, they must be converted from expenditures to gross income for states that rely on gross-income based guidelines. This is typically done using data on average expenditure ratios from the same dataset used to measure child-rearing expenditures and consideration of federal and state income tax and FICA withholding formulas.

The existing Georgia guidelines is based on the average of the Rothbarth estimate and the Engel estimate from expenditure data collected in 1996-1999. The estimates were updated to 2005 price levels and consider 2005 federal and state income tax rates and FICA.

This section first reviews the economic studies on child-rearing expenditures then lists and reviews each of the other factors considered when converting a study of child-rearing expenditures to a child support table or formula.

### OVERVIEW OF ECONOMIC STUDIES

Exhibit 22 compares the findings from 19 studies of child-rearing expenditures. The studies vary in the data years considered and the methodology used to separate the child's share of expenditures from total household expenditures. Economists do not agree on which methodology best measures actual child-rearing expenditures. They generally agree that an amount between the lowest and the highest of credible measurements is an appropriate guidelines amount. The three methodologies shown in Exhibit 22 are the Rothbarth, Engel, and USDA methodologies. As discussed in more detail later, even economists using the same methodology and applying it to the same data years arrive at different results because of the nuanced differences in how they approach the methodology.

The existing Georgia guidelines is based on the average of the Rothbarth estimate and the Engel estimate from expenditure data collected in 1996-99. Both estimates were developed by Professor David Betson. Most states (31 states including all states neighboring Georgia except Florida) rely on one of the five Betson-Rothbarth studies shown in Exhibit 22 as the basis of their guidelines. Georgia is the only state to rely on a Betson-Engel study.

**Exhibit 22: Comparison of Findings from Recent Studies of Child-Rearing Expenditures and Studies Underlying State Guidelines**

Economic Methodology	Economist and Data Years	Average Child-Rearing Expenditures as a Percentage of Total Expenditures		
		1 Child	2 Children	3 Children
Rothbarth	<b>Betson</b> <sup>63</sup>			
	2013–2019	24.9%	38.4%	47.0%
	2004–2009	23.5%	36.5%	44.9%
	1998–2004	25.2%	36.8%	43.8%
	1996–1999	25.6%	35.9%	41.6%
	1980–1986	24.2%	34.2%	39.2%
	<b>Rodgers/Replication of Betson</b> <sup>64</sup>			
	2004–2009 CE	22.2%	34.8%	43.2%
	<b>Rodgers</b> <sup>65</sup>			
	2000–2015 CE	19.2%	24.1%	30.8%
2004–2009 CE	21.5%	24.4%	33.4%	
2000–2011 CE	21.0%	25.0%	31.0%	
<b>Florida State University</b>				
	2013-2019 CE <sup>66</sup>	21.3%	33.4%	41.4%
2009-2015 CE <sup>67</sup>	24.9%	38.3%	46.9%	
Engel	<b>Florida State University</b>			
	2013-2019 CE	21.5%	33.6%	41.6%
	2009-2015 CE	20.3%	32.6%	41.4%
	<b>Betson</b> <sup>68</sup>			
	2013-2019 CE	21.9%	34.4%	42.7%
	1996–1999 CE	32.0%	39.0%	49.0%
1980–1986 CE	33.0%	46.0%	58.0%	
<b>Espenshade</b> <sup>69</sup>				
1972–73 CE	24.0%	41.0%	51.0%	
USDA	<b>USDA</b> <sup>70</sup>			
	2011–2015 CE	26.0%	39.0%	49.0%
Point estimate from literature review	<b>van der Gaag</b> <sup>71</sup> (no year specified)	25.0%	37.5%	50.0%

<sup>63</sup> Betson, David M. (2021). “Appendix A: Parental Expenditures on Children: Rothbarth Estimates.” In Venohr, Jane & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>

<sup>64</sup> Rodgers, William M. (2017). “Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures.” In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>.

<sup>65</sup> Rodgers (2017). *Ibid.*

<sup>66</sup> Norribin, Stefan C., et al. (Nov. 2021). Review and Update of Florida’s Child Support Guidelines. Retrieved from <http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf>.

<sup>67</sup> Norribin, Stefan C., et al. (Nov. 2017). Review and Update of Florida’s Child Support Guidelines. Retrieved from <http://edr.state.fl.us/content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2017.pdf>.

<sup>68</sup> Betson (2021).

<sup>69</sup> Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

<sup>70</sup> Lino, Mark et al. (2017). *Expenditures on Children by Families, 2015*. Misc. Pub. No. 1528-2015. U.S. Dept. of Agriculture, Center for Nutrition & Policy Promotion, Washington, D.C. Retrieved from [https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA\\_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492](https://cdn2.hubspot.net/hubfs/10700/blog-files/USDA_Expenditures%20on%20children%20by%20family.pdf?t=1520090048492)

Florida and seven other states<sup>72</sup> still rely on Engel estimates developed by Dr. Thomas Espenshade in 1984. Another four states rely on the van der Gaag study published in 1981.<sup>73</sup> Minnesota and Maryland partially rely on the USDA study. Kansas and New Jersey each rely on a unique study used only by their state. (The New Jersey study uses Rothbarth estimates, but they were realigned for New Jersey's above average income so inappropriate for use or consideration by any other state.) For a few states, the economic basis does not clearly relate to any particular study.<sup>74</sup> The Rodgers and Florida State studies shown in Exhibit 22 are not used by any state. They are shown because they use recent expenditure data.

The results from each study examined in Exhibit 22 are expressed as an average percentage of total expenditures, which is how most researchers report their findings. Expenditures differ from gross income because of income taxes, savings, gifts outside the home, and other items. The percentages are for the average or mid-income range. To be clear, all estimates listed in Exhibit 22 consider child-rearing expenditures across a range of incomes; none examine the minimum and basic needs of children. This is because the premise of most state guidelines is that children should share in the lifestyle afforded by their parents; that is, if the obligated parent's income affords the obligated parent a higher standard of living, the support order should also be more for that higher income parent. Some of the studies also provide estimates that vary across a range of incomes. As way of comparison, however, Exhibit 22 focuses on the average or midpoint of each study.

Exhibit 22 shows the average percentages for one, two, and three children. The estimates for:

- One child range from 19.2 percent to 33.0 percent of total expenditures with most estimates falling in the range of 21 to 26 percent;
- Two children range from 24.1 percent to 46.0 percent of total expenditures with most estimates falling in the range of 33 to 37 percent; and
- Three children range from 30.8 percent to 51.0 percent of total expenditures with most estimates falling in the range of 41 to 45 percent.

Most economists limit their estimates to these family sizes because there are few families with four or more children in the Consumer Expenditure Survey (CE), which is the data set most economists use to measure child-rearing expenditures. For the purposes of developing child support formulas and tables, the three-child estimates are converted to amounts for four or more children using equivalence scales

---

<sup>71</sup> van der Gaag, Jacques. (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

<sup>72</sup> Alaska, California, Indiana, New Hampshire, Michigan, Texas, and Washington.

<sup>73</sup> California (which relies on both the Espenshade and van der Gaag), Nevada, New York, and Wisconsin.

<sup>74</sup> For example, Massachusetts acknowledges it did not solely relate its child support table to economic data, rather they considered "a range of legal, policy and practical considerations." See page 2 of Sarro, Mark, Polek, Christine, & Sandy, Shastri. (Jul. 23. 2021). *Economic Review of the Massachusetts Child Support Guidelines 2020–2021*. Prepared for Commonwealth of Massachusetts Executive Office of the Trial Court 2020–2021 Child Support Guidelines Task Force. Page 2. Retrieved from <https://www.mass.gov/doc/economic-review-of-the-massachusetts-child-support-guidelines-2020-2021/download>.

that are developed by economists to adjust for family size. As an aside, the analysis of Georgia case file data found that among private cases: 54 percent cover one child, 36 percent cover two children, 8 percent cover three children, and 2 percent cover four or more children. Among Georgia DCSS cases, the frequency of orders by number of children is 76 percent cover one child, 17 percent cover two children, 5 percent cover three children, and 2 percent cover four or more children.

---

### Overview of Economic Methodologies

When Congress first passed legislation (*i.e.*, the Family Support Act of 1988) requiring presumptive state child support guidelines, they also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor David Betson, University of Notre Dame.<sup>75</sup> Using five different economic methodologies to measure child-rearing expenditures, he concluded that the Rothbarth methodology was the most robust;<sup>76</sup> hence, recommended that it be used for state guidelines.

At the time of Betson's 1990 study, most states were using Engel estimates developed in 1984 by Dr. Thomas Espenshade, which is also referenced in Exhibit 22. The Espenshade study formed the basis of the prototype income shares model developed through the National Child Support Guidelines project that was published in 1987.<sup>77</sup> Many states adapted the prototype income shares model. Betson also estimated child-rearing expenditures using the Engel methodology for his 1990 study.

The Engel and Rothbarth methodologies are named after the economists who developed them. Both are considered marginal cost approaches; that is, they consider how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodologies compare expenditures of two sets of equally well off families: one with children and one without children. The difference in expenditures between the two sets is deemed to be child-rearing expenditures. The Engel and Rothbarth methodologies use different indicators of equally well-off families. The Engel methodology uses expenditures on food, while the Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.<sup>78</sup>

The USDA methodology is considered a "direct" approach to measuring child-rearing expenditures, while both the Rothbarth and Engel methodologies are considered indirect approaches. Direct approaches attempt to enumerate expenditures for major categories of expenses (e.g., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous expenses); then, add them together to estimate the total cost of raising children. The major limitation to a direct approach is

---

<sup>75</sup> Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

<sup>76</sup> The term, "robust" in statistics is used to mean that the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

<sup>77</sup> 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.

<sup>78</sup> Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol and tobacco regardless whether expenditures are made on these items. Betson has conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.



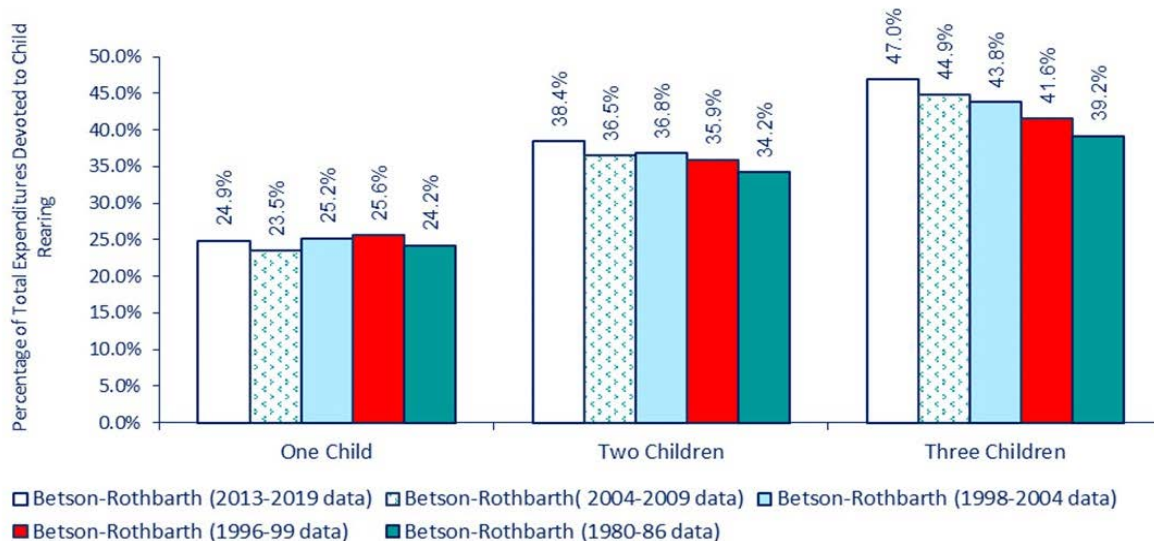
that there is still a need for a methodology to separate the child’s share from the household total such as the situation for the child’s housing expenses.

In all, economists do not agree on which methodology best measures actual child-rearing expenditures. Nonetheless, many economists and policymakers agree that any guidelines amount between the lowest and highest of credible measurements of child-rearing expenditures are appropriate guidelines amounts. Guidelines amounts below the lower bound are generally deemed to be inadequate for the support of children. Through a contract with the U.S. Department of Health and Human Services, Lewin/ICF (1990) developed this approach for assessing state guidelines.<sup>79</sup> Since then, several states have used it and continue to use it. It was used by Georgia to assess its percentages for its last few reviews.

### Changes in Rothbarth Estimates over Time and Other Differences

Exhibit 23 shows the changes in the Betson-Rothbarth measurements over time for one, two, and three children. The red bar highlights the second Betson-Rothbarth estimates that form the basis of the current Georgia table. Exhibit 23 generally shows that average expenditures for one child have been stable over time, while the percentage of total expenditures devoted to child-rearing expenditures for two and three children has increased over time. This suggests a reduction in the “economies of scale” of having more children (e.g., the second child doesn’t cost twice as much as the first child because they share bedrooms and clothes are handed down). Some of the differences may also be attributed to sampling error. This is of particular concern for the differences in the one-child estimates from the BR2 study (which forms the basis of the existing Georgia table) and the most current Betson-Rothbarth estimates. Exhibit 23 shows a decrease in the one-child percentages from 25.6 percent to 24.9 percent.

**Exhibit 23: Comparison of Rothbarth Estimates over Time**



<sup>79</sup> Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.



With regard to the increase in the Rothbarth estimates for more children, Betson suggests that expenditures for two and three children should be examined in context of marginal expenditures—that is, starting with expenditures for the first child, how much more was spent for the second child? If the same amount is spent, the marginal increase in expenditures is 100 percent. If the amount is less than 100 percent, there are some economies of scale to having more children. The BR studies find that the marginal increase in expenditures from one to two children is about 40 to 55 percent, depending on the age of the study, and that the marginal increase in expenditures from two to three children is about 15 to 23 percent, depending on the age of the study. Generally, the older studies have smaller marginal increases, while the more recent studies have larger marginal increases. This suggests that the economies of scale of having more children is decreasing slightly.

---

#### Rothbarth Estimates by Rodgers and Florida State University

As shown in Exhibit 22, Professor William Rodgers, Rutgers University, also produced Rothbarth estimates. The Rodgers-Rothbarth estimates are generally lower than the Betson-Rothbarth estimates. In fact, his estimates from 2000-2015 are the lowest shown in Exhibit 22. Rodgers prepared them to smooth out economic cycles including the Great Recession of 2007-2009. Still, many expenditure patterns may have been changed over a decade that could have affected the estimates including data improvements to the Consumer Expenditure (CE) survey that underlies the Rodgers estimates.

One key difference between the Betson and Rodgers estimates is the difference in their sample construction. Betson limits the sample to two-adult, married couples of child-rearing age and excludes households with adult children or other adults living in the household in order to focus on the cost of minor children. In contrast, Rodgers makes no restriction: a household could have one adult (*e.g.*, a single parent), two adults (a couple) or three or more adults (*e.g.*, a couple living with a grandparent). Betson and Rodgers also differ in their functional form of the Rothbarth estimate. Rodgers approach focuses on maximizing utility given a budget constraint of expenditures on either adult goods or children goods.<sup>80</sup> Betson relies on the “Engel curve,”<sup>81</sup> which is another way that demand for a particular good is examined in economic theory of consumer demand.<sup>82</sup> In other words, the Betson approach aims to measure compensating variance; that is, how much would the parents have to be compensated for adding children such that they are equally well off. Another key difference between the Betson and the Rodgers approach is that Betson uses a non-linear specification of expenditures, while Rodger did not.<sup>83</sup> The non-linear specification allows for the change in child-rearing expenditures as total expenditures to

---

<sup>80</sup> See pages 97-100 of Rodgers (2017).

<sup>81</sup> The Engel curve is not to be confused with the Engel method for estimating child-rearing expenditures; albeit, the same economist developed them. To be clear, the Engel curve can be applied to any economic good, not just a good relating to the estimating of child-rearing measurements.

<sup>82</sup> The Engel curve is an alternative way to look at demand for a particular economic good. The ordinary demand curve examines the relationship between quantity demanded of an economic good and the price of that economic good holding income constant. The classic use of the Engel curve examines the relationship between quantity demanded of an economic good and income holding price of that economic good constant. Betson’s application of the Engel curve uses total expenditures rather than income.

<sup>83</sup> See page 92 of Rodgers (2017).

vary the rate that it increases when total expenditures increase. In fact, even when Rodgers attempted to replicate Betson’s study by using the same sample construction as Betson, he did not use a non-linear specification. This may explain why Rodgers replication of the Betson’s work, as shown in Exhibit 22, is consistently just below the Betson-Rothbarth estimates using the 2004-2009 CE.

The Florida researchers also use a different functional form for their Rothbarth estimates. The Florida researchers did not offer an explanation as to why their Rothbarth estimates decreased between their 2017 and 2021 studies. Their 2017 Rothbarth estimates are almost identical to the most recent Betson-Rothbarth estimates. More detail about the differences in the Rothbarth approaches among the three researchers can be found in Betson’s appendix to the Arizona report where his most recent Rothbarth estimates are published.<sup>84</sup>

---

### Changes in the Betson-Rothbarth (BR) Estimates by Income Range

Exhibit 24, Exhibit 25, and Exhibit 26 compare the BR measurements for one, two, and three children over time by net income range. There are several adjustments made to make the comparison. Due to these adjustments, the percentages shown in the exhibits are not comparable to those in Exhibit 23, which compares the BR measurements as a percentage of total expenditures. Total expenditures equal net income only if the household spends all its after-tax income and not more of it. If it spends more than its after-tax income, the household is borrowing or using credit. If it spends less than its after-tax income, it typically has savings.

### *Development of the Comparisons*

In developing Exhibit 24, Exhibit 25, and Exhibit 26, expenditures were converted to a net-income basis using the expenditures to after-tax income ratios from the same subset of families Betson considers when developing his measurements of child-rearing expenditures. For each study, Betson found that, on average, low-income families spend more than their after-tax income and high-income families spend less than their after-tax income (e.g., they have savings, make donations, and purchase gifts for others outside the home). When child-rearing expenditures as a percentage of total expenditures are converted to a percentage of after-tax income by adjusting them for average expenditure to income ratios, it produces the downward sloping trend line evident in the exhibits. If (and when) converted to gross income, the downward trend becomes steeper because federal income tax rates are progressive (i.e., tax rates become progressively higher with more income).

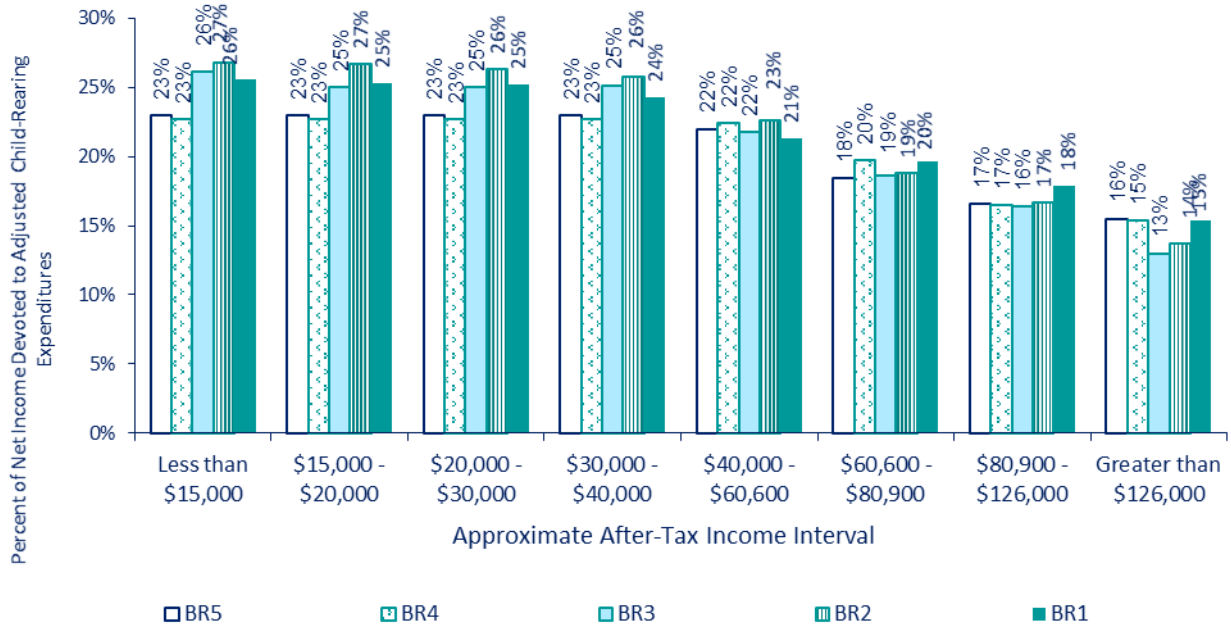
Due to reasons relating to economic theory and modeling, Betson must measure child-rearing expenditures as a percentage of a household’s total expenditures rather than income. For purposes of analyzing how child-rearing expenditures vary with income, Betson develops measurements of child-rearing expenditures and the ratio of expenditures to after-tax income for about 25 income ranges, with

---

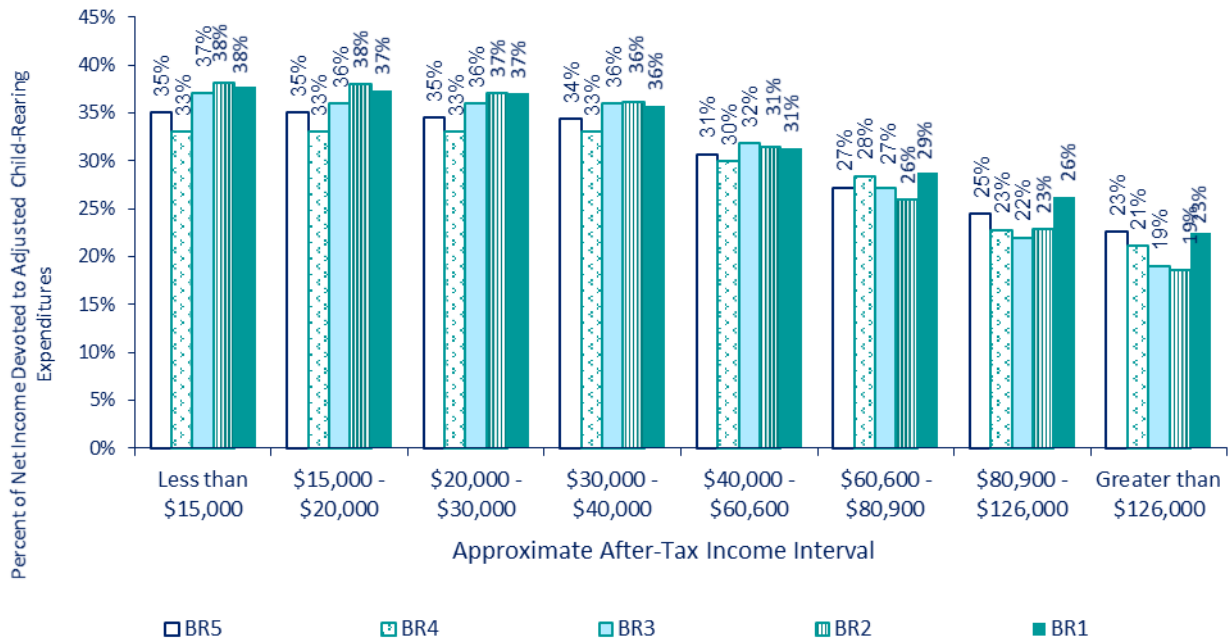
<sup>84</sup> Betson, David M. (2021). “Appendix A: Parental Expenditures on Children: Rothbarth Estimates.” In Venohr, Jane & Matyasic, Savannah. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from <https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187>

the actual number varying by study year. (See Appendix B for the income ranges using the findings from the BR5 study.)

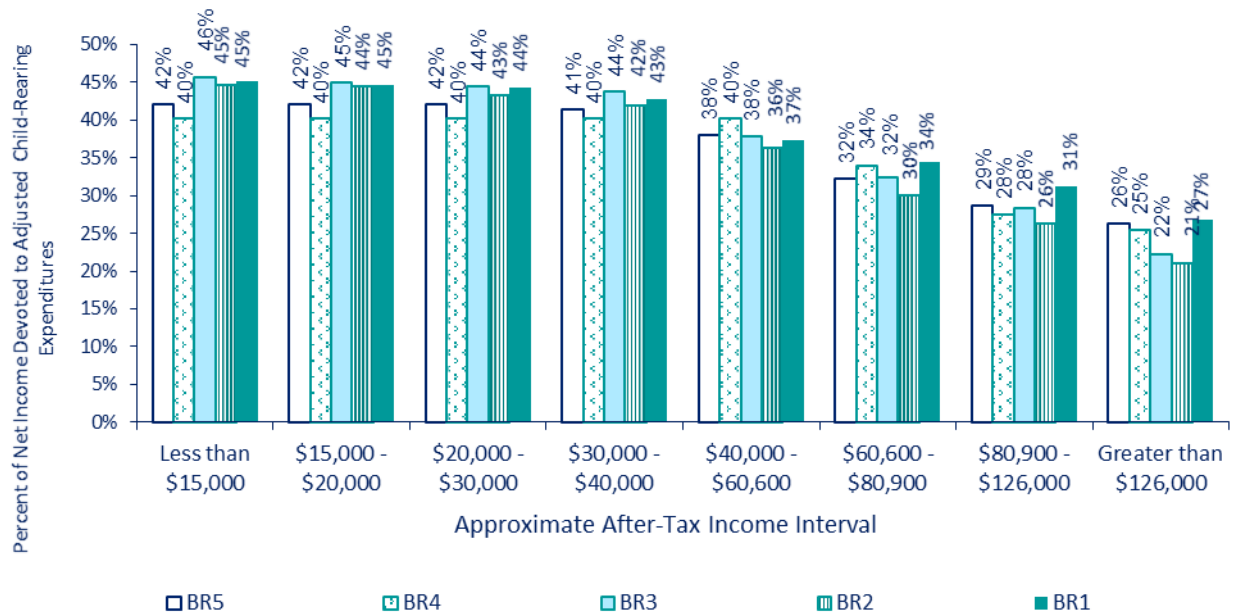
**Exhibit 24: Comparisons of BR Measurements by After-Tax Income for One Child**



**Exhibit 25: Comparisons of BR Measurements by After-Tax Income for Two Children**



**Exhibit 26: Comparisons of BR Measurements by After-Tax Income for Three Children**



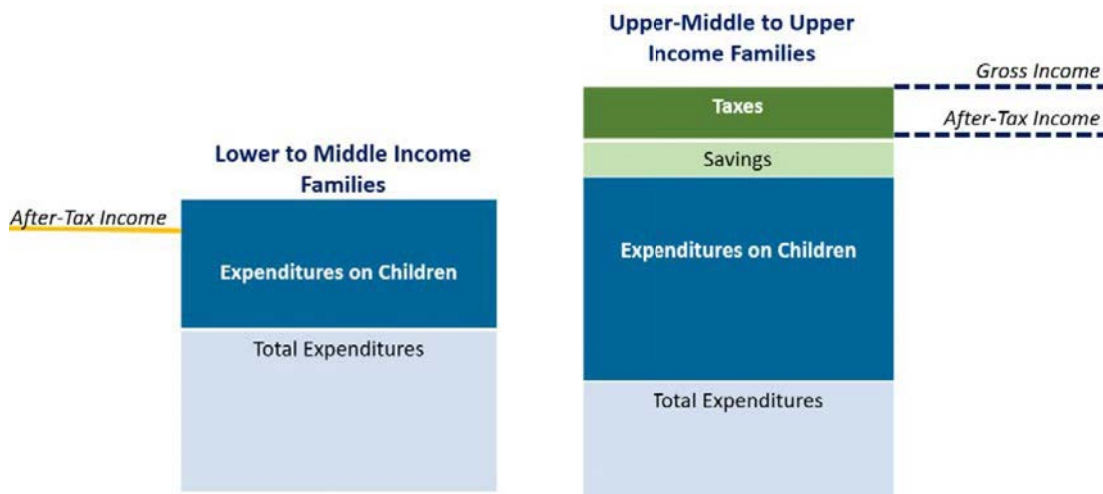
Another issue of comparability is that each study considers a different price level. For example, Betson’s most recent study is based on 2018 price levels, while his earlier studies consider price levels from earlier years. The last three Betson studies (BR3, BR4, and BR5) are converted to 2020 incomes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

*Changes in Expenditures by Income Over Time*

There are several points about the measurements over time that can be made from the exhibits comparing the BR measurements for the number of children over time. In general, there are some small changes, but the significance is questionable given the margin of error, the approximation of the income intervals to express them in 2020 price levels, and other factors. In general, most of the observed changes for all BR measurements over time can be explained by the conversion to after-tax income, improvements to the CE, or new CE data fields. To understand the changes, it is important to remember that the BR measurements of child-rearing expenditures are measured as percentages of total expenditures. As described in Appendix B, they are first converted from total expenditures to after-tax income, then finally converted to gross income using federal and state income tax rates and FICA formulas. (The step of converting to gross income is discussed later in this section.)

As shown in the Exhibit 27, families may spend less, all, or more of their after-tax income. For the first step of translating the percentages of expenditures devoted to child rearing to percentages of after-tax income devoted to child rearing, the existing Georgia table relied on the average ratio of expenditures to income for each income range from the same subset of families Betson uses to measure child-rearing expenditures. At low incomes, families spend more than their income on average. Since most states do not want to require parents to spend more of their income, most states using the Betson estimates (including Georgia) cap expenditures at income. The cap in the existing Georgia table affects combined incomes below about \$4,500 gross per month. Using the most current Rothbarth estimates, the cap affects incomes below about \$6,700 gross per month.

**Exhibit 27: Relationship between Expenditures and Income**



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

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

The BR4 and BR5 measurements contain two improvements.

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

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

### *Changes Beginning with the BR5*

The major change with the BR5 study was an improvement in how taxes were measured. In prior surveys, households would self-report taxes. The BLS learned that families underestimated taxes paid, particularly at high incomes; hence, their after-tax income (spendable income) was smaller than measured. Beginning in 2013, the BLS began using their internal tax calculator to calculate each household's taxes. This effectively reduced the after-tax income available for expenditures. Another indirect impact was to the average ratio of expenditures to after-tax income, which is used in the conversion of the measurement of child-rearing expenditures to a child support table, increased. (This can be illustrated through Exhibit 27, by assuming a drop in the after-tax income line for the cluster of families to the right that have higher incomes.) This increases the amounts from BR4 to BR5 for high-income families because they pay a larger amount of taxes. Their after-tax income is less; hence, the ratio of expenditures to after-tax income is larger.

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

### *State Adaption of BR5*

To date, the 2021 Betson-Rothbarth (BR5) study is the only current study of child-rearing expenditures that is being used to update child support tables. It has been recently used to update the child support schedules of Alabama, Arizona, Iowa, Missouri, Pennsylvania, and South Dakota. All states that have recently updated their child support table have relied on the 2021 Betson-Rothbarth (BR) measurements as the basis of their update. The only exception is Massachusetts, where its task force considered the 2021 BR study, but also considered "a range of legal, policy and practical considerations" when

recommending changes to its chart<sup>85</sup> that were eventually adapted. In short, the Massachusetts table does not strictly relate to economic data.

---

### Changes in Engel Estimates over Time and Other Differences

In the past decade, fewer studies were conducted using the Engel methodology than the Rothbarth methodology. One reason is that most states rely on one of the Rothbarth estimates, so there was only a need to update the Rothbarth estimates. (Typically, individual states contracted for Rothbarth estimates.) Only Betson and Florida State University researchers have developed Engel estimates in the past few decades. Betson has developed three sets of Engel estimates:

- The first set was part of his 1990 study of child-rearing expenditures;
- The second set resulted from two studies (one for the University of Wisconsin: Institute for Research on Poverty that was expanded for Michigan) and serves the basis of the current Georgia table; and
- The third set consists of the Engel estimates that appear in Appendix A of this report.

Michigan and Florida (which are the states that have commissioned Engel studies) and a few other states rely on Engel estimates from Espenshade's estimates from 1972-73 expenditure data that was published in 1984. The Florida researchers have prepared both Engel and Rothbarth estimates for the last three Florida child support guidelines reviews. All results produced by the Florida researchers are less than the Espenshade estimates regardless of data years and whether they applied the Engel or Rothbarth methodology. The Florida legislature has never updated the Florida table for any of these more current studies. Michigan also did not update its table for more current Engel estimates. Georgia is the only state to rely on Engel estimates other than the 1984 Espenshade-Engel estimates.

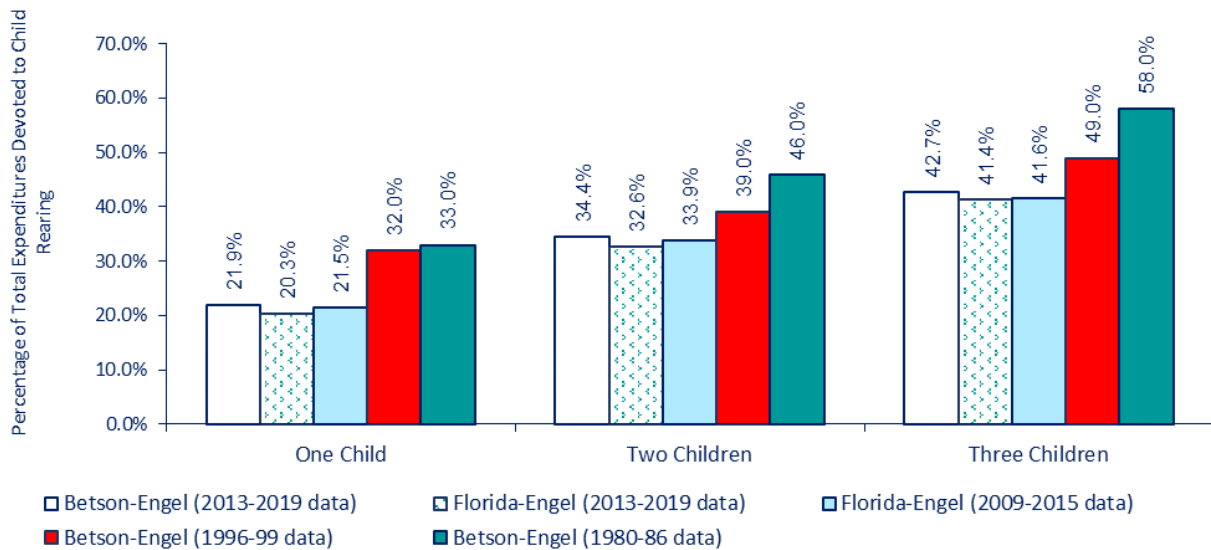
Exhibit 28 shows the Engel measurements over time for one, two, and three children. Georgia is based on the Engel estimates from 1996-99 data, which is the red-colored bar. Of particular interest is the drop in the Betson-Engel estimates from the 1996-99 Consumer Expenditure (CE) data to the Betson-Engel estimates from 2013-2019 CE data (e.g., a drop from 32% for one child to 21.9%). Betson did not change his approach or any of his assumptions between the two studies. Only the data years were changed.

---

<sup>85</sup> Sarro, Mark, Polek, Christine, & Sandy, Shastri. (Jul. 23. 2021). *Economic Review of the Massachusetts Child Support Guidelines 2020–2021*. Prepared for Commonwealth of Massachusetts Executive Office of the Trial Court 2020–2021 Child Support Guidelines Task Force. Page 2. Retrieved from <https://www.mass.gov/doc/economic-review-of-the-massachusetts-child-support-guidelines-2020-2021/download>.

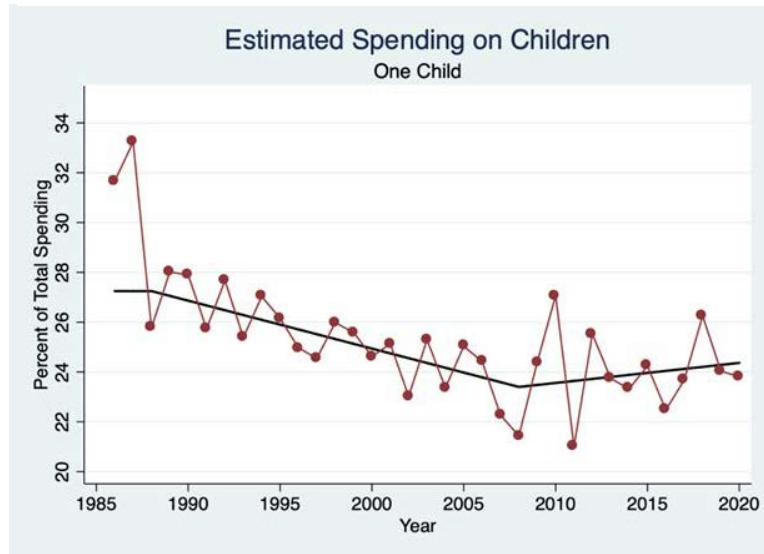


**Exhibit 28: Comparison of Engel Estimates over Time and from Different Studies**



Still, the most recent Betson-Engel estimates are close to the Florida estimates from different study years. As noted in Appendix A, there are nuanced differences between how Betson and the Florida researchers structure their estimating equations. Explaining the drop was a major concern to Betson. Did it result from an actual drop in child-rearing expenditures or was there something in the data or estimation methodology that was more sensitive to changes in the data over time? Appendix A provides a detailed answer. In summary, there are two major reasons. One was discovered by Betson’s analysis of 35 years of CE data. As shown in Exhibit 29 (which is excerpted from Appendix A), Betson found that the Engel

**Exhibit 29: Comparison of Actual Engel Estimate over Time to the Predicted Amount over Time**



estimate (which is shown by the red line with dots) has been decreasing over time; and, there was a major decrease beginning in 1988. That decrease coincides with the change in food at home question in the Consumer Expenditure (CE). Although a seemingly minor change from asking the question weekly rather than monthly, a noticeable spike in food consumption coincided with the change. A similar spike

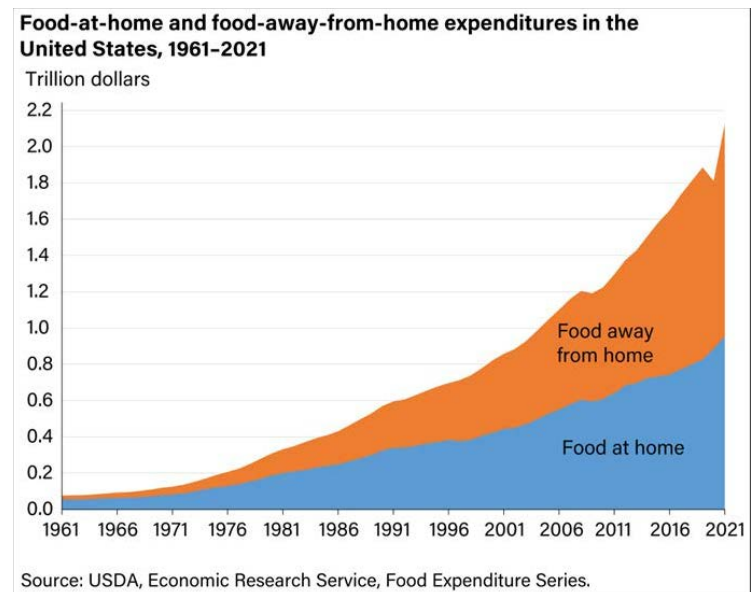


occurred in 2008 when the food away from home question was changed from monthly to weekly. In all, the 2008 change narrowed the difference in food shares between families with and without children; in turn, reducing the Engel estimates.<sup>86</sup>

The second reason is realized by the downward trend of the estimated Engel over time that is also shown in Exhibit 29. (It is noted by the solid black trend line with no dots.) It shows that not only was there a decrease due to the 1988 change in how the CE captures food expenditures, but the Engel estimates also continue to decline over time. The Florida researchers also recognize that the Engel estimates have fallen since Espenshade produced his estimates from 1972-73 CE data, but do not offer an explanation for the decrease.<sup>87</sup>

Appendix A provides a much more thorough examination of the decline. The short explanation appears to relate to food consumption being more discretionary over time rather than a necessity. When food is purely a necessity, the amount needed to compensate a childless couple for the additional cost of children can be anchored by the percentage spent of necessary food. To retain that percentage, one could simply increase that childless couple’s income by how much it costs to raise the children. (In Appendix A, this is explained using more precise economic terminology such as income effects and compensating variation.) However, when food consumption becomes more discretionary, there is substitution within the types of food purchased when there are children. These substitution effects are exacerbated by the substitution of food and other items (e.g., expenditures on adults goods and housing) particularly when some of those other items must also be consumed for the child (e.g., housing). (In contrast, expenditures on adult goods—which is the proxy of equally-well off families use by the Rothbarth methodology— does not contain the same issue because adults goods are consumed by just the two adults in the household regardless of the family size.) To be clear, this does not make earlier Betson-Engel estimates invalid. It is unknown whether the changes to the wording about food consumption improved the food consumption measurement. Even if it did, there is still the issue of food expenditures becoming more discretionary over time. Just to further illustrate changes in food expenditures over time, the exhibit to the right shows a chart prepared by the USDA on food

**Exhibit 30: Changes in Food Expenditures over Time**



<sup>86</sup> See the discussion on page A-13 of Appendix A for more detail.

<sup>87</sup> See Norribin, et al. (2021.) p. 28.

consumption over time.<sup>88</sup> It shows a significant increase in consumption of food away from home with the exception of the beginning of the Covid-19 pandemic and the Great Recession of 2007-2009.

---

### Comparing the Engel and Rothbarth Estimates and Other Estimates

In 1990, when the federal government commissioned Lewin/ICF to assess the various economic estimates of child-rearing expenditures available for use by state child support guidelines, Lewin/ICF concluded that there were substantial and empirical difficulties involved in estimating expenditures on children; and, rather than using the point estimate from one particular study to assess a state's child support guidelines, that a bracketing approach involving the lowest and the highest of credible estimates could be used to assess state child support guidelines amounts.<sup>89</sup> Lewin/ICF used the Engel and Rothbarth estimates for this type of bracketing. At the time, the Engel estimates were more than the Rothbarth estimates. Since the Rothbarth estimate was the lower bound, if a state's guidelines amounts were below the Rothbarth estimates, the state's guidelines may inadequately provide for children. If a state's guidelines amounts were above the Engel estimates, they may be too high. Since there have been few new Engel estimates over time, most states started using the USDA estimates (which are discussed in the next subsection) instead of the Engel estimates to bracket the high end. The USDA estimates were more current than the Engel estimates.

### Georgia's Use of the Average of the Rothbarth Estimate and Engel Estimate

Georgia arrived at using the average of the Engel estimates and Rothbarth estimates as a compromise when it switched to income shares. Mathematically, the average is consistent with the bracketing approach suggested by Lewin/ICF. At the time, Georgia relied on a percentage-of-obligor gross income guidelines model that provided for a range of percentages but did not direct whether to use the lower or higher percentage in the range for more or less income. At the time, both the Engel estimates and Rothbarth estimates suggested that the percentage should be lower at higher incomes because higher income families devote a smaller share of their expenditures/income to child-rearing expenditures. (To be clear, higher-income families devote a larger amount of dollars to child-rearing expenditures than low-income families, that is, only the percentage is lower.) Still, the Engel estimates were often higher than the Georgia percentages at the time; and, the Rothbarth estimates were often lower than the Georgia percentages at the time. In addition, economists at the time generally believed that the Engel estimate overstated actual child-rearing expenditures and the Rothbarth estimate understated actual child-rearing expenditures for theoretical reasons. That was also the empirical observation at the time.

---

<sup>88</sup> USDA Economic Research Service. (n.d.) *2021 U.S. food-away-from-home spending 10 percent higher than pre-pandemic levels*. Retrieved from <https://www.ers.usda.gov/data-products/chart-gallery/gallery/chart-detail/?chartId=58364>

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

## Biases in Economic Methodologies

As noted in Lewin/ICF (1990) and by most economists, no methodology perfectly measures actual child-rearing expenditures. Still, Betson has made a case for using the Rothbarth estimates for both theoretical and empirical reasons in most of his studies. The Florida researchers do not argue that either the Rothbarth or Engel methodology is unambiguously better than the other; rather they acknowledge that their results from the two different methodologies are very similar.<sup>90</sup> This is very different than Betson, who finds a much wider gap between his Engel and Rothbarth estimates (see Exhibit 22).

Lewin/ICF recognizes that the validity of the Engel estimator is critically dependent on the assumption that the change in the percentage of the family's expenditures on non-food items should be the same as the percentage change on food expenditures when children are added to a childless couple.<sup>91</sup> In addition, Lewin/ICF states that there is reason to believe this assumption is invalid because children are probably relatively "food intensive;" and if, children are food intensive, the Engel estimator overstates actual child-rearing expenditures. What Lewin/ICF missed in their assessment is the substitution effects between food and non-food items and within food items when a childless couple has children. The assumption and conclusion would be more valid if food was just a necessity.

No economist challenged this until empirical evidence showed that the Engel estimate is now less than its previous estimate using the exact same application of the Engel methodology; and, the Engel methodology now produces amounts less than the Rothbarth methodology. The problem appears to be the substitution effects surrounding food. Although there are also issues with the model specification to adjust food shares by family size and whether that adjustment shall be non-linear. (This is discussed more in Appendix A and also explains some of the differences between the Betson and Florida State approach to applying the Engel methodology.)

Lewin/ICF also suggests that the Rothbarth estimator is likely to understate actual expenditures on children because it does not account for the possibility that the presence of children in a household may lead to substitution from consumption goods that must be shared by children toward goods consumed only (or mostly) by adults. If such a substitution occurs, "relatively low levels of additional income are needed to restore the level of adult expenditures to that which would have prevailed in the absence of children."<sup>92</sup>

With regard to the USDA approach, Lewin/ICF suggested the USDA methodology overstated actual child-rearing expenditures because it used a per capita approach to determine the child's housing expense. The per capita approach suggests that the child's housing expense is the same as an adult's housing expense, when the economic convention is that a child's housing expense should be less than an adult's expense. Since Lewin/ICF's assessment in 1990, the USDA has changed its methodology for measuring the child's housing expenses that considers the marginal cost of an extra bedroom for a child. Betson

---

<sup>90</sup> See Norribin, et al. (2021.) p. 30.

<sup>91</sup> See page 2-28 of Lewin/ICF (1990). The discussion references percentage share but it really is the change in the percentage share.

<sup>92</sup> Lewin/ICF (1990). p.2-29.

assessed the approach and concluded that any USDA-like approach is very sensitive to how the child’s housing expenses are determined. This is a major issue for any methodology that attempts to measure child-rearing expenditures directly. This is because housing expenses are consumed both by the children and the adults in a household and the child’s share is not clear.<sup>93</sup> An indirect method must be used to determine the child’s share of housing.

### The USDA Study and Other Methodologies

The USDA first measures expenditures for seven different categories (i.e., housing, food, transportation, clothing, healthcare, childcare and education, and miscellaneous) and then sums them to arrive at a total measurement of child-rearing expenditures. Some of the methodologies use a pro rata approach, which is believed to overstate child-rearing expenditures. The USDA reports its estimates on an annual basis for one child in a two-child household. The USDA provides measurements for the United States as a whole and as four regions: the South, Midwest, Mid-Atlantic, and West. The USDA also produces measurements for rural areas and single-parent families. These measurements are for the nation as a whole and not provided individually by region.

The USDA amounts also vary by age of the child and household income. The most recent USDA measurements are from expenditures data collected in 2011 through 2015. They are shown in Exhibit 32. This is the amount for one child in two-child households. If there is only one child in the household, the USDA found the amounts, as shown in the exhibit, should be increased by 27 percent. If there are three or more children in the household, the amounts should be adjusted by the number of children multiplied by 76 percent. (These adjustments for less and more children were incorporated into the existing table.) The amounts include expenditures for the child’s healthcare and childcare expenses.

**Exhibit 31: Summary of Findings from 2017 USDA Study**

		Married-Couple Families		Single-Parent Families (overall US)
		Urban (overall U.S.)	Rural Areas (overall U.S.)	
<b>Low Income (less than \$59,200 gross per year)</b>	Child-rearing \$	\$9,330–\$9,980/year	\$7,650–\$8,630/year	\$8,800–\$10,540/year
	Average Gross Income	\$36,300	\$36,100	\$24,400
<b>Middle Income (more than \$59,200 per year and less than \$107,400 for Urban and Rural Only)</b>	Child-rearing \$	\$12,350–\$13,900/year	\$10,090–\$11,590/year	\$16,370–\$20,190/year
	Average Gross Income	\$81,700	\$79,500	\$99,000
<b>High Income (more than \$107,400 for Urban and Rural only)</b>	Child-rearing \$	\$19,380–\$23,380/year	\$14,600–\$17,000/year	
	Average Gross Income	\$185,400	\$156,800	

One salient finding (as shown in the above exhibit) that is pertinent to addressing concerns about using expenditures data from intact families as the basis of state child support guidelines is that single-parent

<sup>93</sup> See Betson (2022) for more detail on direct approaches to measuring child-rearing expenditures.

families with low income and married-couple families with low income devote about the same amount to child-rearing expenditures. It should also be noted that the amounts for middle incomes and high incomes for single-parent families are not separated because there are too few high income, single-parent families from which to produce measurements. More single-parent families with children live in poverty than married-couple families with children.

An approach similar to the USDA approach was attempted for California's 2021 review.<sup>94</sup> The study found that the USDA methodology was not sufficiently documented to replicate it, particularly the methodologies and data sources to arrive at the cost of the child's housing expenses and medical expenses. Further, the study found that the results were highly sensitive to the assumptions about housing costs.

Another frequently cited study among state guidelines was conducted by Professor William Comanor, University of California at Santa Barbara.<sup>95</sup> The Comanor study was discussed in Georgia's last review. Estimated from 2004-2009 expenditure data, it does not form the basis of any state guidelines. It produces near-poverty levels.

#### THE CONSUMER EXPENDITURE (CE) SURVEY

All of the studies shown in Exhibit 22 (except van der Gaag because it's a literature review) rely on expenditure data collected from households participating in the Consumer Expenditure Survey (CE).<sup>96</sup> Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is the most comprehensive and detailed survey of household expenditures. The CE surveys households on hundreds of items. The CE surveys about 5,500 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for four consecutive quarters, with households rotating in and out each quarter.<sup>97</sup> Households are selected to represent the entire U.S. civilian noninstitutional population. Until recently, the CE surveys are designed to be nationally representative surveys with sufficient sampling to detect regional differences but not state differences. In 2017, the BLS began statewide sampling for five large states (California, Illinois, Florida, New York, and Texas). Most of these economists also used three or four quarters of expenditures data for a surveyed family.

Like most surveys, the BLS has made several improvements to the data it captures over time. Some of these improvements may contribute to differences in study results over time. In 2004, BLS improved its income measurement to address a perceived anomaly occurring at low incomes where average expenditures exceeded average income. This improvement may have affected measurements of

---

<sup>94</sup> Betson, David M. (2021). "Appendix B: Additional Research on the Cost of Raising Children" In Judicial Council of California, Review of Statewide Uniform Child Support Guideline. San Francisco, CA. Retrieved from <https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf>.

<sup>95</sup> Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). "The Monetary Cost of Raising Children." In (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27). Emerald Group Publishing Limited, pp. 209–51.

<sup>96</sup> More information about the CE can be found at <https://www.bls.gov/cex/>.

<sup>97</sup> Until recently, households remained in the survey for five consecutive quarters, so some of the earlier studies benefited from more data.

expenditures at low incomes for studies relying on data beginning in 2004. In 2010 and after, all economists used “outlays,” while older studies used “expenditures.” The BLS added outlays to its dataset at about this time. Both outlays and expenditures measure the cost of economic goods and services, including the sales tax on these items. They differ in their treatment of purchases of homes, vehicles, and other items procured through installment payments. Expenditures track more closely to how gross domestic product is measured by considering home purchases to be an investment in physical capital, so expenditures consider only the payment of mortgage interest, while outlays consider payments of both mortgage interest and principal, even if it is a second mortgage or home equity loan. (To be clear, the CE also captures rents for non-homeowners and other housing expenses such as utilities and HOA fees.) Expenditures captures the full purchase price of any vehicle purchased during the survey period, whereas outlays consider only the monthly installment payments for vehicles that are financed during the survey period. In 2013, the BLS improved how it measured taxes. This is important to using the data to form child support guidelines because most households base expenditure decisions on their after-tax income, which is the amount available for expenditures, rather than their gross income. In turn, this also affects expenditures to after-tax income ratios that are often used to convert measurements of child-rearing expenditures to child support tables and formulas.

#### *The COVID-19 Pandemic and the CE Survey*

The most current studies of child-rearing expenditures consider expenditure data from 2013–2019, which is before the COVID-19 pandemic began in 2020. The pandemic impacts the economy and expenditures in many ways. The ideal would be to have more current measurements of child-rearing expenditures, but there are several problems with that. One is that the economy and consumption are still changing. Another concerns the underlying data source, the Consumer Expenditure (CE) survey. The CE response rate in 2020, the year the pandemic began, declined.<sup>98</sup> The impact of this decline on survey results is still being assessed.

Using basic economic theory, most factors known to affect supply and demand level have changed since the pandemic began, which, in turn, affect prices and the amount consumed. At the micro-economic level (which considers individual goods and services), these factors include changes in all the factors identified in classical economic theory that affect how much a household demands (or consumes) and how much firms supply. This includes price levels, income (including changes caused by government stimulus payments and the temporary increase in the child tax credit),<sup>99</sup> prices of related goods and services, and taste and preferences (e.g., increased demand for at-home entertainment at the beginning of the pandemic); consumers’ expectations about the future; the number of buyers; changes in input prices (e.g., availability of semi-conductor chips) and technology (e.g., technology that affects ability to work remotely); suppliers’ expectations about the future prices; and the number of sellers.

---

<sup>98</sup> U.S. Bureau of Labor Statistics Office of Survey Methods Research. (n.d.) *Household and Establishment Survey Response Rates*. Retrieved from <https://www.bls.gov/osmr/response-rates/>.

<sup>99</sup> Both the Coronavirus Aid, Relief and Economic Security Act—CARES Act of 2020 and the American Rescue Plan Act of 2021 affected consumer income.

Another concern about using 2013–2019 CE data is inflation. From March 2020 through May 2022, prices increased by 14 percent.<sup>100</sup> In the last year, prices have increased 8.6 percent alone. Price changes have not been uniform across all goods and services. For example, although the all-items price index increased 8.6 percent in the last year, the food price index increased 10.1 percent and the energy price index rose 34.6 percent over the same time period.<sup>101</sup> Lower income families devote a higher percentage of their budget share to necessities (such as food) than higher-income families who can afford more luxury items. When prices increase, higher-income families can cut back on luxury items to offset the increased cost of necessities. In all, the impact on child-rearing expenditures is unknown. It is anticipated the changes will not be uniform across all incomes and family sizes.

#### OTHER FACTORS AND ASSUMPTIONS UNDERLYING A CHILD SUPPORT TABLE

Besides the economic study of child-rearing expenditures, several other factors that must be updated to compare current measurements of child-rearing expenditures to the existing Georgia table. Exhibit 32 lists the data and major underlying assumptions of the existing table; and, how they are updated for comparison purposes. This is also an opportunity for the Commission to review these assumptions.

#### **Factor 1: Guidelines Model**

The guidelines model, which is a policy decision, is important to directing what economic data on the cost of raising children to use. The most common principle used for state guidelines models is what University of Wisconsin researchers call the “continuity of expenditures model”—that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.<sup>102</sup> In the income shares guidelines model—which is used by 41 states, including Georgia—the obligated parent’s prorated share of that amount forms the basis of the guidelines-determined amount. Most states that use the percentage-of-obligor income guidelines model use the same economic studies but presume that the custodial parent contributes an equal dollar amount or percentage of income to child-rearing expenditures.

Delaware, Hawaii, and Montana use the Melson formula, which is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. The Melson formula prorates a basic level of support to meet the primary needs of the child; then, if the obligated parent has any income remaining after meeting their share of the child’s primary support, their own basic needs, and payroll taxes, an additional percentage of their income is added to his or her share of the child’s primary support.

Research finds that other factors (e.g., economic basis, whether the table has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model. All states that have switched guidelines models in the last two decades have

<sup>100</sup> Calculated from the U.S. Bureau of Labor Statistics. (n.d). *Consumer Price Index Historical Tables for U.S. City Average*. Retrieved from [https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical\\_us\\_table.htm](https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm).

<sup>101</sup> U.S. Bureau of Labor Statistics. (Jun. 10, 2022) *Consumer Price Index – May 2022*. Retrieved from <https://www.bls.gov/news.release/pdf/cpi.pdf>.

<sup>102</sup> Ingrid Rothe & Lawrence Berger. (Apr. 2007). “Estimating the Costs of Children: Theoretical Considerations Related to Transitions to Adulthood and the Valuation of Parental Time for Developing Child Support Guidelines.” *IRP Working Paper*, University of Wisconsin: Institute for Research on Poverty, Madison, WI.



switched to the income shares model (i.e., Arkansas, District of Columbia, Georgia, Illinois, Massachusetts, Minnesota, and Tennessee). Common reasons for switching to the income shares model are its perception of equity because it considers each parent's income in the calculation of support and its flexibility. Besides the guidelines models in use, there are several other guidelines models not in use that have been proposed in several states. Each have failed for various reasons.

### Parenting-Time Expenses

The income shares model makes no assumption about parenting-time expenses. The table amounts reflect how much is spent to raise the child in one household. Most states with adjustments for shared physical custody assume that it costs more to raise a child in two households than one household. Most income shares guidelines layer an adjustment formula for shared physical custody on top of the calculation of support for sole custody based on the guidelines table.

---

### **Factor 2: Determine which Economic Study to Use**

Newer studies have the strength of reflecting more current studies. Ultimately, which study is used is a policy decision.

---

### **Factor 3: Adjust to Current Price Levels**

The existing table is based on price levels from September 2005. The most current price level data available when this report was written was from July 2022. Prices have increased by 49.0 percent between the two time periods. This does not mean a 49.0 percent increase in the table amounts because some or all of the increase is offset by incomes that have also increased over time.

---

### **Factor 4: Exclude Childcare Expenses and Out-of-Pocket Healthcare Costs**

The measurements of child-rearing expenditures cover *all* child-rearing expenditures, including childcare expenses and the out-of-pocket healthcare expenses for the child. This includes out-of-pocket insurance premium on behalf of the child and out-of-pocket extraordinary, unreimbursed medical expenses such as deductibles. These expenses are widely variable among cases (e.g., childcare expenses for an infant are high, and there is no need for childcare for a teenager). Instead of putting them in the table, the actual amounts of the expenses are or can be addressed on a case-by-case basis within the guidelines. To avoid double-accounting in the table, these expenses are subtracted from the measurements when developing the existing and updated tables. Appendix B provides the technical details on how this is done.



**Exhibit 32: Summary of Economic Data and Assumptions underlying Georgia’s Current Child Support Table and Assumptions Used in Comparisons**

Factor	Basis of Existing Table	Assumptions Used to Compare More Current Economic Studies on Child-Rearing Expenditures	Other Alternatives/Notes
1. Guidelines model	Income shares model	Income shares model	<ul style="list-style-type: none"> <li>• 41 states use the income shares model</li> <li>• Other states use Melson formula and percentage of obligor income</li> </ul>
2. Economic study and underlying Consumer Expenditure (CE) Survey years	Average of the Betson-Rothbarth and Betson-Engel applied to 1996-99 CE data	<ul style="list-style-type: none"> <li>• Average of Betson-Rothbarth and Betson-Engel from 2013-2019 CE</li> <li>• Most current Betson-Rothbarth study (2021) from 2013-2019 CE</li> </ul>	<ul style="list-style-type: none"> <li>• 32 states use Rothbarth</li> <li>• 6 states use BR (2021)</li> <li>• Other studies</li> </ul>
3. Price levels	Sept. 2005	July 2022	<ul style="list-style-type: none"> <li>• Prices have increased 49% between the two time periods</li> <li>• Some states have capped the percentage increase/decrease from the existing amount due to recent inflation</li> </ul>
4. Exclude childcare, child’s health insurance premium, and extraordinary out-of-pocket medical expenses	Excludes all but the first \$250 per child per year in ordinary, out-of-pocket medical expenses	No change	<ul style="list-style-type: none"> <li>• Retain assumption</li> <li>• Exclude all healthcare expenses</li> <li>• Ohio approach</li> </ul>
5. Convert expenditures to gross income Step 1: Convert to net income Step 2: Consider federal and state income taxes and FICA	<ul style="list-style-type: none"> <li>• Converts expenditures to net income using data from same families in the CE that Betson uses</li> <li>• Caps expenditures at 100%</li> <li>• 2005 federal and state income tax withholding formulas for a single taxpayer</li> </ul>	<ul style="list-style-type: none"> <li>• No change in methodology, just more recent CE data used and 2022 tax rates for single taxpayer</li> </ul>	<ul style="list-style-type: none"> <li>• Assume all after-tax income is spent</li> <li>• Alternative tax assumptions, including taxes of a married couple with children</li> </ul>
6. Highest combined income considered in economic data	\$30,000/mo	\$40,000/mo	<ul style="list-style-type: none"> <li>• Formula can be developed for higher incomes</li> </ul>
7. Provide for consideration of the parent’s basic subsistence needs	None	None	<ul style="list-style-type: none"> <li>• Incorporate a low-income adjustment in the table</li> <li>• Incorporate a low-income adjustment into the worksheet</li> </ul>

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

There is an exception to excluding the child's healthcare expenses from the table. An amount to cover ordinary out-of-pocket healthcare expenses (e.g., aspirin and copays for well visits) was retained in both the existing and updated tables. The current table assumes up to \$250 per child per year for ordinary out-of-pocket healthcare expenses. That assumption is retained for the proposed, updated table because the average is still near \$250 per child per year. The concern, however, is the amount varies significantly among those with Medicaid and those with private insurance, particularly with high deductibles. The 2015 Medical Expenditure Panel Survey (MEPS) finds that the average out-of-pocket medical expense per child was \$248 per year but varied depending on whether the child was enrolled in public insurance such as Medicaid or had private insurance. Based on MEPS data, out-of-pocket medical expenses averaged \$63 per child per year for children who had public insurance and \$388 per child per year for those with private insurance.<sup>103</sup> The 2017 MEPS data, which is the most current available, has not drilled down to the public insurance and private insurance level, but they do report an average for all children, \$271 per child, which is close to the \$250 level.

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

---

### **Factor 5: Conversion to Gross Income**

The need for this conversion is illustrated in Exhibit 27 that shows some families spend more or less than their income. As stated earlier, Betson reports the measurements of child-rearing expenditures as a percentage of total expenditures. Thus, they must be converted from a percentage of total expenditures to a gross-income basis because the child support table relates to gross income. This is a two-step process. The first step is converting expenditures to net income.

#### **Step 1: Conversion to Net Income**

The conversion was done by taking the expenditures-to-income ratio for the same subset of CE families used to develop the measurements of child-rearing expenditures for both the existing and proposed

---

<sup>103</sup> U.S. Department of Health & Human Services Agency for Healthcare Research and Quality. (n.d.). *Medical Expenditure Panel Survey*. Retrieved from [https://www.meps.ahrq.gov/mepsweb/data\\_stats/meps\\_query.jsp](https://www.meps.ahrq.gov/mepsweb/data_stats/meps_query.jsp).

child support tables. The ratios from the most recent BR5 study are shown in Appendix B, as well as an example of how the conversion is made. An exception is made at lower incomes, because as shown in Exhibit 27, they spend more than their after-tax income on average. In the existing Georgia table, this affects combined incomes below about \$4,500 gross per month. Using the most current Rothbarth estimates, the cap affects incomes below about \$6,700 gross per month.

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

## Step 2: Conversion to Gross Income

After the measurements of child-rearing expenditures are converted to after-tax income as described above, then they are converted to gross income. For both the existing and updated tables, the conversion to gross income relies on the federal withholding formula<sup>104</sup> and state income tax rates.<sup>105</sup> (Appendix B has more detail on the conversion.) The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2 percent for incomes up to \$147,000 per year. Above that level, the Medicare tax of 1.45 percent applies. In addition, the 0.9 percent additional Medicare tax for incomes above \$200,000 per year is also considered.

The federal income withholding formula provides for different formulas depending on which year of the IRS W-4 form the employer uses to calculate income tax withholding. The alternative formulas produce the same amounts at lower and middle incomes, but there are slight differences at very high incomes. The IRS developed alternative methods to accommodate sweeping tax reform that became effective January 1, 2018, due to the Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97), which increased the standard deduction and repealed personal exemptions. Earlier IRS W-4 forms still accommodate personal exemptions. The 2020 and later W-4 forms do not. It is assumed that the 2020 W-4 (or later) form is used and the manual percentage method formula for a single taxpayer is used. For state income taxes, the 2022 employer withholding formula is used assuming a single taxpayer.

Using federal and state income tax withholding formulas and assuming all income is taxed at the rate of a single tax filer with earned income is a common assumption among most states and the assumption underlying the existing Georgia table. Most alternative federal tax assumptions would result in more after-tax income; hence, higher table amounts. For example, the District of Columbia assumes the tax-filing status is for a married couple claiming the number of children for whom support is being determined. The District used this assumption prior to 2018 tax reform that eliminated the federal tax allowance for children and expanded the federal child tax credit from \$1,000 per child to \$2,000 per child and higher for tax year 2021. The 2018 federal tax changes are tabled to expire in 2025.

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the

---

<sup>104</sup> IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from <https://www.irs.gov/pub/irs-pdf/p15.pdf>.

<sup>105</sup> Georgia Department of Revenue. (Rev. Jan. 2022.) *Employer's Withholding Tax Guide*. Retrieved from <https://dor.georgia.gov/employers-tax-guide>.

table since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the table considers the combined gross income of the parents. Say the combined income of the parents is \$150,000 per year. If the parents have equal incomes (\$75,000 per year), either parent's income would make them income-eligible for the full child tax credit. Say, however, that the obligated parent's income is \$150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the earned income tax credit, or a combination of these child-related tax credits. The cons are that this would be a change in the previous assumption that is not necessarily justifiable and may not be consistent with current practices.

---

#### **Factor 6: Very High Incomes**

The new measurements of child-rearing expenditures consider combined net incomes up to about \$25,000 per month. This is equivalent to about \$40,000 gross per month. There are few families with incomes above this threshold. The earlier estimates of child-rearing expenditures that form the basis of the existing guidelines could only cover up to \$30,000 gross per month. This is because there were even fewer families with high income then.

The Georgia guidelines provides a deviation criterion for incomes in excess of \$30,000 gross per month.

High income. For purposes of this subparagraph, parents are considered to be high-income parents if their combined adjusted income exceeds \$30,000.00 per month. For high-income parents, the court shall set the basic child support obligation at the highest amount allowed by the child support obligation table but the court or the jury may consider upward deviation to attain an appropriate award of child support for high-income parents which is consistent with the best interest of the child.

Many other income shares states also address income above the highest income considered by the table. A key but subtle difference is that they usually provide the highest amount of the table is a floor: that is, the amount cannot be lower than that, but do not consider a higher amount to be a deviation.

One possible concern is the large increases at high incomes if Georgia were to update its table for more current economic data. In 2020, Iowa was reviewing its guidelines, and an update would also produce large increases at high incomes. Iowa decided to cap the updated table amounts such that they would never exceed 9.5 percent of the existing table. Iowa made the decision before the economy was hit by escalating inflation. Alabama, Missouri, and South Dakota also considered capping how much the table could increase. Some of these states discussed using their modification threshold— that is the minimum difference between the existing and proposed order amount before a modification will be issued, as a

cap. In Georgia, the modification threshold requires both a 15-percent and \$25 minimum change<sup>106</sup> A 15-percent increase occurs at about combined gross incomes of about \$18,500 month but varies with the number of children. This is also about the highest income for which the USDA produces estimates. The USDA estimates generally suggest a higher increase than other measurements.

After extensive deliberation, all states that were recently considering a cap on the percentage increase decided not to cap how much the table would increase. The overwhelming rationalization was that the table should reflect actual child-rearing expenditures. Some of the state deliberations also considered that higher income households are typically attorney represented so any appropriate adjustment could be brought forth by an attorney, and escalating inflation.

---

### **Factor 7: Incorporate a Low-Income Adjustment and Minimum Order**

Georgia considers the basic subsistence needs of low-income obligated parents through its deviation criteria. Georgia is one of three states that does not have a presumptive, low-income adjustment. Since 2016 federal regulation (45 C.F.R. § 302.56(1)(c)(ii) as shown below, requires states to consider the subsistence needs of a low-income obligated parent through a low-income adjustment such as a self-support reserve (SSR).

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

The federal requirement does not spell out that the consideration of the parent's subsistence needs must be addressed as a rebuttal presumption in the guidelines. In 2016, there were 37 state guidelines that provided a self-support reserve.<sup>107</sup> The count would be higher today since some states recently adapted a SSR (e.g., Arkansas and Wyoming) to conform to the 2016-added requirement. Exhibit 33 shows how Alabama's SSR works. Alabama sets its SSR at \$981, which was the 2021 federal poverty guidelines level for one person adjusted for Alabama's below average income. Most states set their SSR at a higher amount.

Another option is to incorporate the SSR into the child support table. Exhibit 34 shows how North Carolina does this. Note that the first line of the North Carolina table is \$50 per month. This is obviously below the cost of raising children. The area of the North Carolina schedule that is downward adjusted due to the SSR is shaded.

#### *SSR Amount*

Most states relate the SSR to the federal poverty guidelines (FPG). The 2022 federal poverty guidelines (FPG) for one person is \$1,133 per month. States with low-income or lower prices typically adjust the FPG for their lower income or price parity. The states with the highest SSRs are New Jersey and Arizona. New Jersey's SSR is 150 percent of the FPG and applies to net income. (The New Jersey child support guidelines table relates to net income). Arizona's SSR is 80 percent of full-time earnings at the

---

<sup>106</sup> U.S. Department of Health and Human Services, Office of Child Support Enforcement (Apr. 2022) *Interstate Referral Guide*. Retrieved from <https://ocsp.acf.hhs.gov/irg/welcome.html>.

<sup>107</sup> Venohr, Jane. (2016.) Review of the Nevada Child Support Guidelines. Retrieved from <https://www.leg.state.nv.us/Session/79th2017/Exhibits/Senate/JUD/SJUD144D.pdf>.

state minimum wage. Since the 2022 state minimum wage is \$12.80 per hour, the 2022 Arizona SSR is \$1,775 per month. The Arizona SSR relates to gross income. A state with a low SSR is West Virginia: its SSR is \$500 per month and relates to gross income. Other states with very low SSRs are Florida, Louisiana, and South Dakota. One advantage to relating the SSR to net income is it is after-tax income that the obligated parent has available for child support. One advantage to relating it to gross income is it doesn't require information about taxes or the calculation of taxes.

**Exhibit 33: Alabama's SSR Adjustment**<sup>108</sup>

	Plaintiff	Defendant	Combined
Line 1: Monthly gross income	\$1,200	\$1,000	\$2,200
Line 2: Monthly adjusted gross income	\$1,200	\$1,000	\$2,200
Line 3: Percentage share of income (each parent's income on Line 2 divided by Combined Income)	55%	45%	100%
Line 4: Basic child support obligation			\$414
Line 5: Preliminary child support obligation (Multiple Line 3 by Line 4)	\$228	\$186	
<b>Self-Support Reserve Test</b>			
Line 6: Income available after Self-support reserve (Line 2 minus \$981, if less than \$0, enter \$0)	\$219		
Line 7: Income available for support (85% of Line 6, if less than \$50, enter \$50 minimum order)	\$ 186		
Line 8: Recommended child support order (Lessor Lines 5 and 7)	\$186		

**Exhibit 34: North Carolina's Self-Support Reserve Is Incorporated into the Table**

Self-Support Reserve: Supporting Parents with Low Incomes	Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
		1150	50	50	50	50	50
	1200	66	67	68	68	69	70
	1250	101	102	103	104	105	106
	1300	135	137	138	140	141	143
	1350	170	172	173	175	177	179
	1400	204	207	209	211	213	216
	1450	239	241	244	247	249	252
	1500	273	276	279	282	285	289
	1550	295	311	315	318	322	325
	1600	304	346	350	354	358	361
	1650	313	381	385	390	394	398
	1700	321	416	421	425	430	434
	1750	330	451	456	461	466	471
	1800	338	486	491	496	502	507
	1850	347	520	526	531	537	543
	1900	355	549	560	566	572	578
	1950	364	562	594	601	607	614
	2000	372	575	629	636	642	649
	2050	381	588	663	670	677	685
	2100	389	601	697	705	713	720
	2150	398	614	732	740	748	756
	2200	406	627	766	775	783	791
	2250	415	641	784	809	818	827
	2300	423	654	800	844	853	862
	2350	432	667	816	879	888	899
	2400	440	680	831	914	923	933
	2450	449	693	847	947	959	969
	2500	457	706	863	964	994	1004
	2550	466	719	879	982	1029	1040
	2600	474	732	895	1000	1064	1075
	2650	483	745	911	1018	1099	1111
	2700	491	758	927	1036	1134	1146
	2750	500	771	943	1054	1159	1182
	2800	508	785	959	1071	1178	1217
	2850	517	798	975	1089	1198	1253
	2900	525	811	991	1107	1218	1288
	2950	534	824	1007	1125	1237	1324
	3000	542	837	1023	1142	1257	1359
	3050	551	850	1039	1160	1276	1387
	3100	560	863	1055	1178	1296	1409

The guidelines include a self-support reserve that ensures that obligors have sufficient income to maintain a minimum standard of living based on the 2018 federal poverty level for one person (\$1,012.00 per month) for obligors with an adjustment gross income of less than \$1,108 the Guidelines require, absent a deviation, the establishment of a minimum support order (\$50). For obligors with adjusted gross incomes above \$1,097, the Schedule of Basic Support Obligations incorporates a further adjustment to maintain the self-support reserve for the obligor.

If the obligor's adjusted gross income falls within the shaded area of the Schedule and Worksheet A is used, the basic child support obligation and the obligor's total child support obligation are computed using only the obligor's income. In these cases, childcare and health insurance premiums should not be used to calculate the child support obligation. However, payment of these costs or other extraordinary expenses by either parent may be a basis for deviation. This approach prevents disproportionate increases in the child support obligation with moderate increases in income and protects the integrity of the self-support reserve. In all other cases, the basic child support obligation is computed using the combined adjusted gross incomes of both parents.

<sup>108</sup> This is an abbreviated version of the Alabama child support guidelines worksheet (CS-42 revised 5/2022) provided by the State of Alabama Unified Judicial System. Retrieved from <https://eforms.alacourt.gov/media/c5vl4eht/revised-child-support-worksheet-5-22.pdf>.

### *Minimum Order*

If the difference between the obligated parent's adjusted gross income and the SSR is less than \$50, many states provide for a minimum order of \$50 per month. Some states provide for other amounts. More states are providing for zero orders for certain circumstances such as incarceration or a disability that impedes employment.



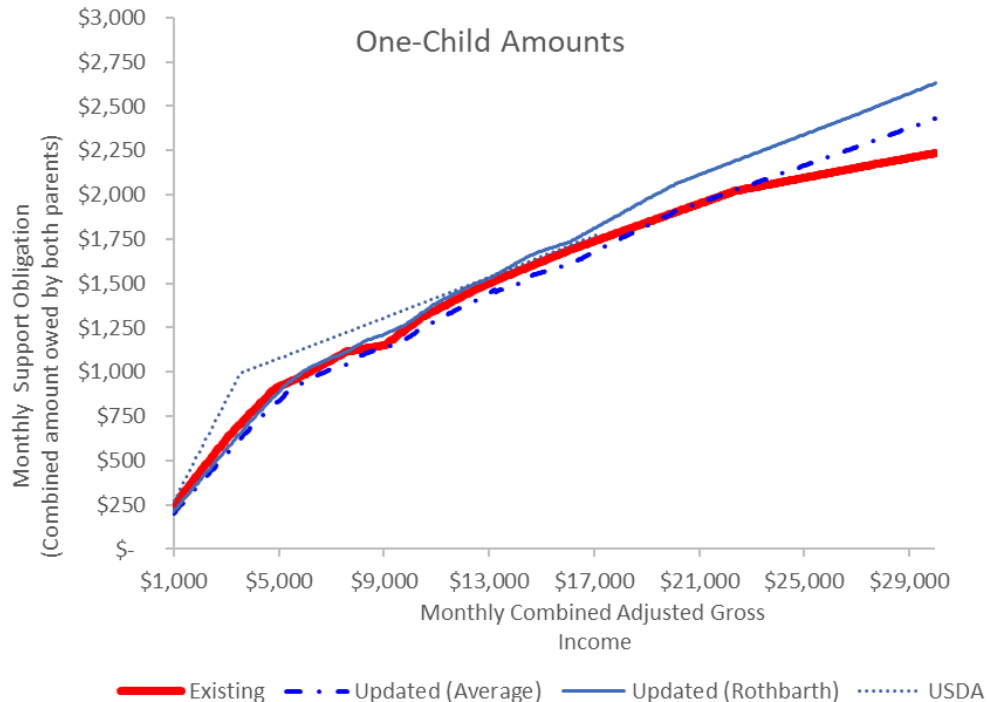
## SECTION 4: COMPARISONS TO THE GEORGIA CHILD SUPPORT TABLE

Exhibit 35, Exhibit 36, and Exhibit 37 provide graphical comparisons of the existing table amounts to the average of the most current Betson-Rothbarth measurements and the Betson-Engel measurements for one, two and three children, respectively. Pure Betson-Rothbarth amounts, and USDA amounts are also shown in the comparisons. All the estimates are updated to 2022 price levels. The Betson estimates also consider 2022 federal and state income tax rates and FICA. There is no need to adjust the USDA estimates because they relate to gross income. The USDA estimates stop at about \$20,000 gross per month because there is insufficient information at very high incomes. To be clear, the exhibits not only consider current economic estimates of child-rearing expenditures but update to other data such as changes in price levels and federal and state income tax rates.

In general, the existing table is between the USDA and the average at low combined incomes (i.e., about \$5,000 gross per month) for one, two, and three children. For middle and higher incomes, the existing table is below all estimates of child-rearing expenditures for two and three children. (The pattern for four or more children would be similar to that of three children.) Taken alone, this suggests that the existing Georgia table provides an inadequate level of support for two or more children at these incomes. This is largely driven by changes in price levels that overshadow the impact of updated estimates of child-rearing expenditures. Further, increases are indirectly caused by federal tax reform that became effective in 2018 that provided most households with more spendable income.

As discussed in more detail, the differences in the one-child are more complicated and nuanced. More detailed side-by-side comparisons are provided in Appendix C.

**Exhibit 35: Comparison of Existing Table to Economic Estimates of Child-Rearing Expenditures**





**Exhibit 36: Comparison of Existing Table to Economic Estimates of Child-Rearing Expenditures**



**Exhibit 37: Comparison of Existing Table to Economic Estimates of Child-Rearing Expenditures**

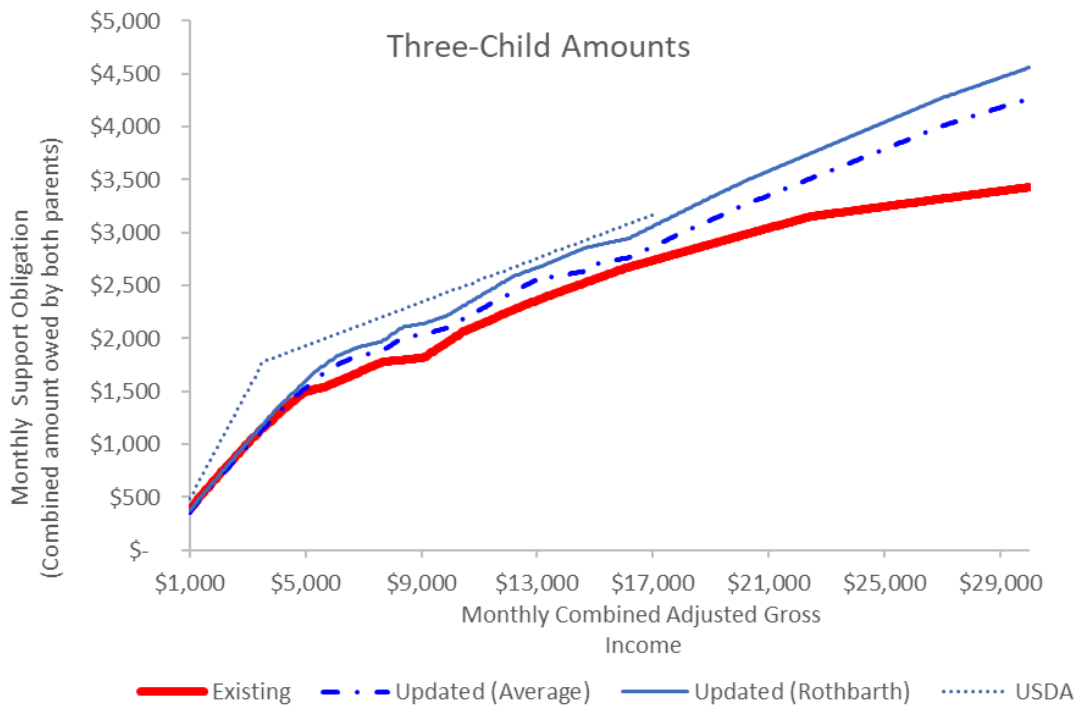


Exhibit 38 shows the average, median, minimum and maximum difference by economic study for one and two children. The patterns for three or more children are similar to those for two children. They are shown in Appendix C. For one child, the average increase is \$106 per month using the pure Rothbarth, and a \$10 decrease using the average of Rothbarth and Engel estimators. This occurs due to the decrease in the Engel estimator for one child, which as discussed in the previous section. The decrease is not as large for two and more children. The Rothbarth estimator also increased for two and three children. There is also a very minute decrease for one child under the pure Rothbarth estimate. That decrease is never more than \$59 and occurs for combined incomes below \$5,450 gross per month. These are the incomes that are affected by the cap at low incomes (which is explained under Factor 5 of the previous section) so parents are not required to spend more than their income, on average. For two children under the average of the Rothbarth and Engel estimates, the average change is \$147 per month. There are also some decreases, but that decrease is never more than \$59 per month and occurs for combined incomes below \$5,150 gross per month.

**Exhibit 38: Average and Median Difference from Existing Table Amount by Economic Study**

	\$ Difference			% Difference		
	Updated Rothbarth	Updated USDA	Updated Average of Rothbarth and Engel	Updated Rothbarth	Updated USDA	Updated Average of Rothbarth and Engel
<b>One Child</b>						
<b>Average Change</b>	\$106	\$188	-\$10	4.5%	18.3%	-2.6%
<b>Median Change</b>	\$57	\$163	-\$41	3.8%	14.7%	-3.5%
<b>Minimum Change</b>	-\$59	\$ 33	-\$88	-13.8%	8.1%	-18.0%
<b>Maximum Change</b>	\$395	\$351	\$195	17.7%	45.8%	8.7%
<b>Two Children</b>						
<b>Average Change</b>	\$300	\$524	\$147	11.6%	33.2%	4.9%
<b>Median Change</b>	\$211	\$547	\$74	10.1%	29.4%	4.0%
<b>Minimum Change</b>	-\$30	\$ 77	-\$59	-8.5%	22.4%	-12.2%
<b>Maximum Change</b>	\$825	\$674	\$558	26.9%	62.0%	18.2%

The average differences between the updated USDA and existing table amount are \$188 for one child and \$524 for two children. The USDA amounts only consider combined incomes up to \$20,000 gross per month (in 2022 dollars). There is insufficient information from the USDA to extend the amounts higher.

The existing Georgia child support table is less than all three measurements for:

- One child at combined incomes above \$19,950 gross per month;
- Two children at combined incomes above \$5,100 gross per month;
- Three children at combined incomes above \$3,500 gross per month; and
- Four and more children at combined incomes above \$2,250 gross per month.

Taken alone, this would suggest that the child support table may be inadequate at these levels.

Although there were some places that a particular estimate was less than the existing Georgia child support table, it does not suggest decreases. This is because all three estimates were never less. The updated average of the Engel and the Rothbarth estimates was less than the existing Georgia table amounts for:

- One child at combined incomes below \$19,900 gross per month;
- Two children at combined incomes below \$5,100 gross per month;
- Three children at combined incomes below \$3,500 gross per month; and
- Four and more children at combined incomes below \$2,250 gross per month.

The income thresholds for three and more children are generally low-income assuming both parents have minimum-wage income or slightly more.

The updated Rothbarth estimate was less than the existing Georgia table amounts for:

- One child at combined incomes below \$5,450 gross per month;
- Two children at combined incomes below \$5,100 gross per month; and
- Three or more children at combined incomes below \$2,250 gross per month.

The difference was never more than \$29 per month for three or more children. Some states (e.g., South Dakota) where the economic data indicates decreases have elected to retain the current amounts for those areas indicating decreases. They justify it based on the USDA estimates being more and increasing inflation, particularly since the decreases are generally small.

## CASE SCENARIO COMPARISONS

Exhibit 39 shows the ten case scenarios examined. The first scenario assumes that each parent's income is equivalent to full-time, minimum wage. Scenarios 2 and 3 consider incomes slightly above minimum wage. The median earnings of workers by highest educational attainment and gender are the basis of case scenarios 4–8. Earnings are reported for five levels of educational attainment for Georgia workers by the U.S. Census 2019 American Community Survey.<sup>109</sup> Male median earnings are used as the incomes of the obligated parent in the scenarios and female median earnings are used for the receiving party's income.<sup>110</sup> The last two scenarios consider high incomes. There are no adjustments to base support or deductions from income for special factors such as the cost of the child's health insurance premium or substantial shared physical custody. The last two scenarios consider high income cases.

The comparisons also consider the guidelines of neighboring states, Exhibit 40 compares selected characteristics of the states compared.

---

<sup>109</sup> U.S. Census data is retrieved from <https://www.census.gov/data/tables.html>.

<sup>110</sup> According to national data, over 80 percent of custodial parents are females.

**Exhibit 39: Summary of Case Scenarios for the Comparisons**

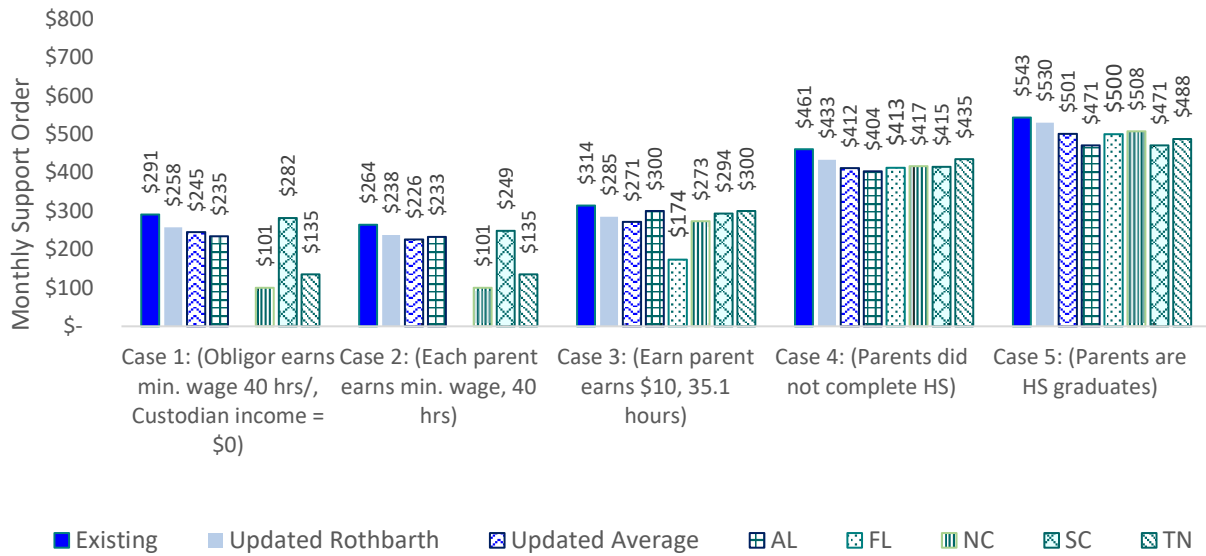
Case Scenario	Gross Monthly Income of Obligated Parent	Gross Monthly Income of Receiving Party
1. Obligated parent earns \$7.25 per hour, 40 hours per week, Custodian has no income	\$1,257	\$0
2. Each parent earns \$7.25 per hour, 40 hours per week	\$1,257	\$1,257
3. Each parent earns \$10.00 per hour (approximate Georgia pay for low-wage occupations) and works 35.1 hours per week (average Georgia hours)	\$1,521	\$1,521
4. Parent's earnings are equivalent to median earnings of Georgia workers with less than a high school education	\$2,348	\$1,584
5. Parent's earnings are equivalent to median earnings of Georgia workers whose highest educational attainment is a high school degree or GED	\$2,983	\$2,092
6. Parent's earnings are equivalent to median earnings of Georgia workers whose highest educational attainment is some college or an associate's degree	\$3,732	\$2,526
7. Parent's earnings are equivalent to median earnings of Georgia workers whose highest educational attainment is a college degree	\$5,763	\$3,814
8. Parent's earnings are equivalent to median earnings of Georgia workers whose highest educational attainment is a graduate degree	\$7,224	\$5,083
9. High income case: combined gross income of \$20,000 per month, parents have equal incomes	\$10,000	\$10,000
10. High income case: combined gross income of \$25,000 per month, obligated parent has more income	\$15,000	\$10,000

Exhibit 41 through Exhibit 46 show the case scenario comparisons. For most scenarios, the differences between the updated estimates of child-rearing expenditures are generally small. The changes become larger for more children and more income. The first three case scenarios also illustrate the impact of the low-income adjustment in other states. For these case scenarios, the order amounts under the Alabama, Florida, North Carolina, and Tennessee guidelines are often less because of the low-income adjustment in these states. South Carolina's low-income adjustment is severely out of date so the gap between the Georgia amounts and South Carolina's amounts is not as large as it is for other states. If the obligated parent's income is below the self-support reserve in Florida, the order amount is at the court's discretion. This occurs for the first two case scenarios

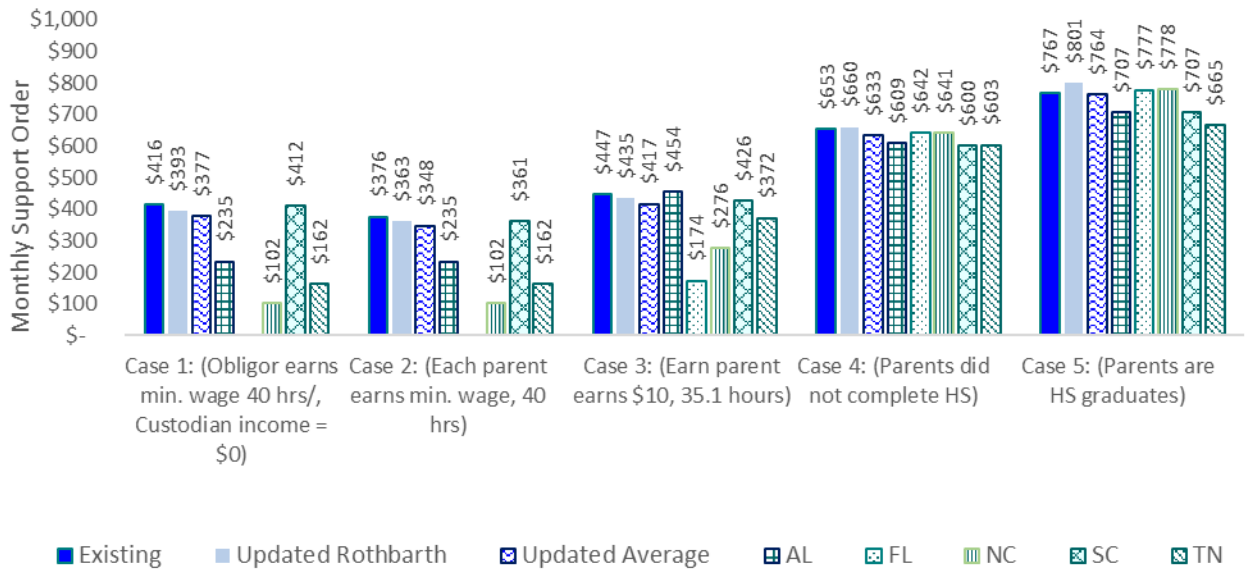
**Exhibit 40: Comparison of Selected Factors among Neighboring States**

	US	GA	AL	FL	NC	SC	TN
<b>Last Guidelines review</b>	N.A.	2018	2021, changed table and low-income adjustment	2021, changed low-income adjustment, but not table	Currently reviewing, leaning toward updating both	Currently reviewing, leaning toward updating both	2020, updated low-income adjustment, not table
<b>Base of Guideline Income</b>	N.A.	gross	gross	net	gross	gross	gross
<b>Underlying Economic Study</b>	N.A.	BR2/BE2	BR5	Espenshade/Engel	BR4	BR3	BR2
<b>Years of Consumer Expenditure Survey</b>	N.A.	1996-99	2013-2019	1972-73	2004-2009	1998-2004	1996-99
<b>Adjusted for State Income or Prices</b>	N.A.	No	Yes	No	No	Yes	No
<b>2020 Price Parity</b>	100.0	94.5	89.3	100.7	91.8	91.6	92.2
<b>Year of Price Levels Considered</b>	N.A.	2005	2021	1992	2018	2009	2003
<b>Low-Income Adjustment is Rebuttal Presumptive or Deviation</b>	N.A.	Deviation	Rebuttable Presumptive	Rebuttable Presumptive	Rebuttable Presumptive	Rebuttable Presumptive	Rebuttable Presumptive
<b>Type of Low-Income Adjustment</b>	N.A.	Reduced orders for incomes below poverty	SSR incorporated into worksheet	SSR	SSR incorporated in table & shaded	SSR incorporated in table & shaded	SSR incorporated in table & shaded
<b>Self-Support Reserve (SSR) Amount</b>	N.A.	N.A.	\$981 gross/mo	Fed. Poverty Guidelines for one person	\$1,012 net/mo	\$748 gross/mo	\$957 gross/mo
<b>Minimum order</b>	N.A.	\$100 +\$50 for ea. Add'l child	\$50	Court discretion	\$50	\$100	\$100
<b>Minimum order applies to incomes below...</b>	N.A.	Fed. Poverty Guidelines (FPG) for 1 person (which is \$1,133/mo)	SSR	SSR	SSR	SSR	SSR
<b>Highest Income that Low-Income Adjustment Applies</b>	N.A.	Same as above	Unknown, applies after add-ons so would be high	Unknown, 90% of difference between net income and FPG	\$3,000 gross or more if there are add-ons	\$1,550 gross	\$2,000 gross
<b>2022 Minimum Hourly Wage</b>	\$7.25	\$7.25	\$7.25	\$10.00	\$7.25	\$7.25	\$7.25

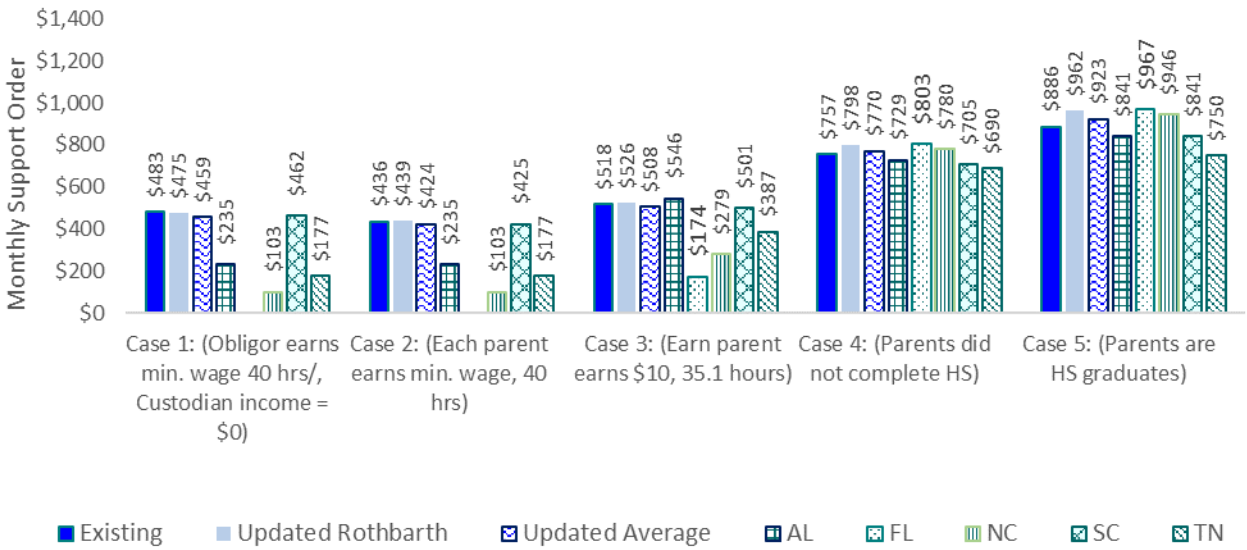
**Exhibit 41: Comparisons of Case Scenarios 1–5 for One Child**



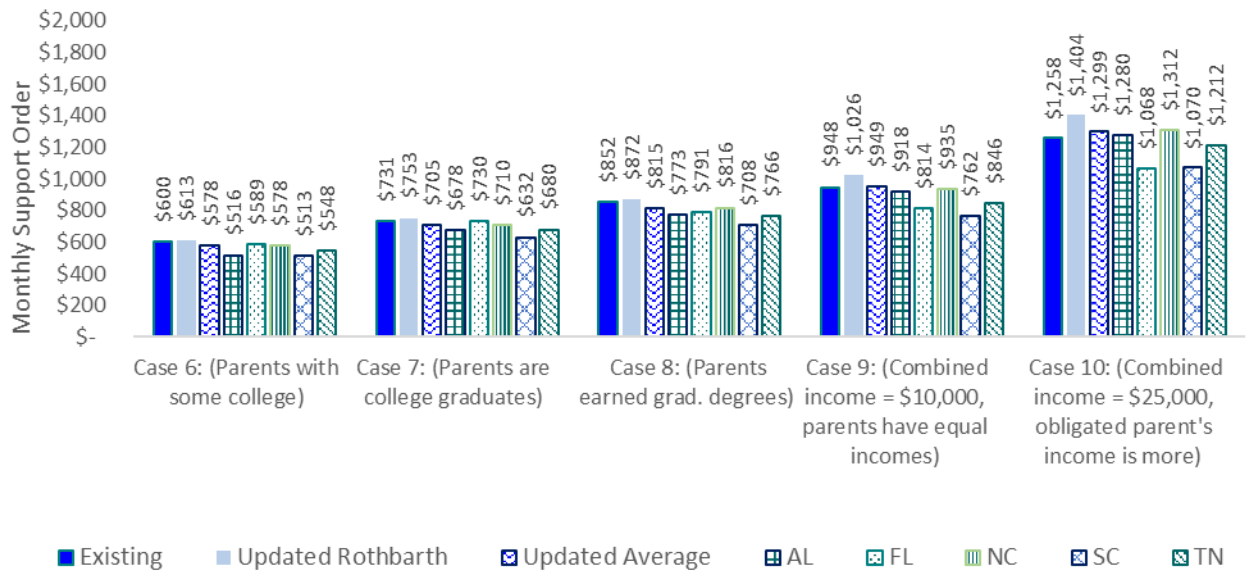
**Exhibit 42: Comparisons of Case Scenarios 1–5 for Two Children**



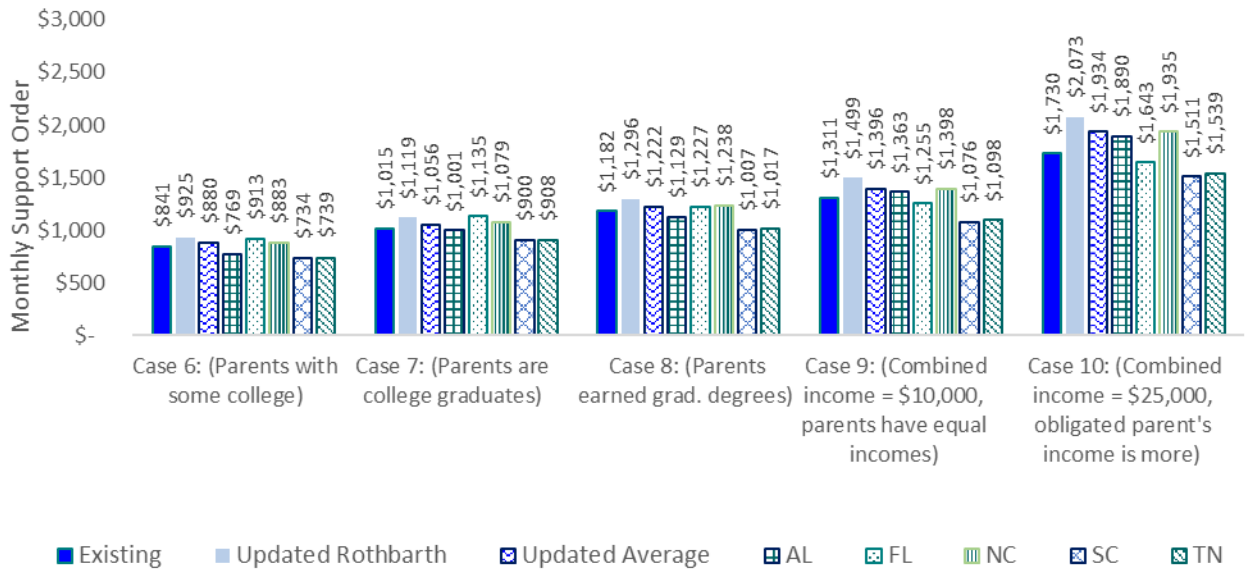
**Exhibit 43: Comparisons of Case Scenarios 1–5 for Three Children**



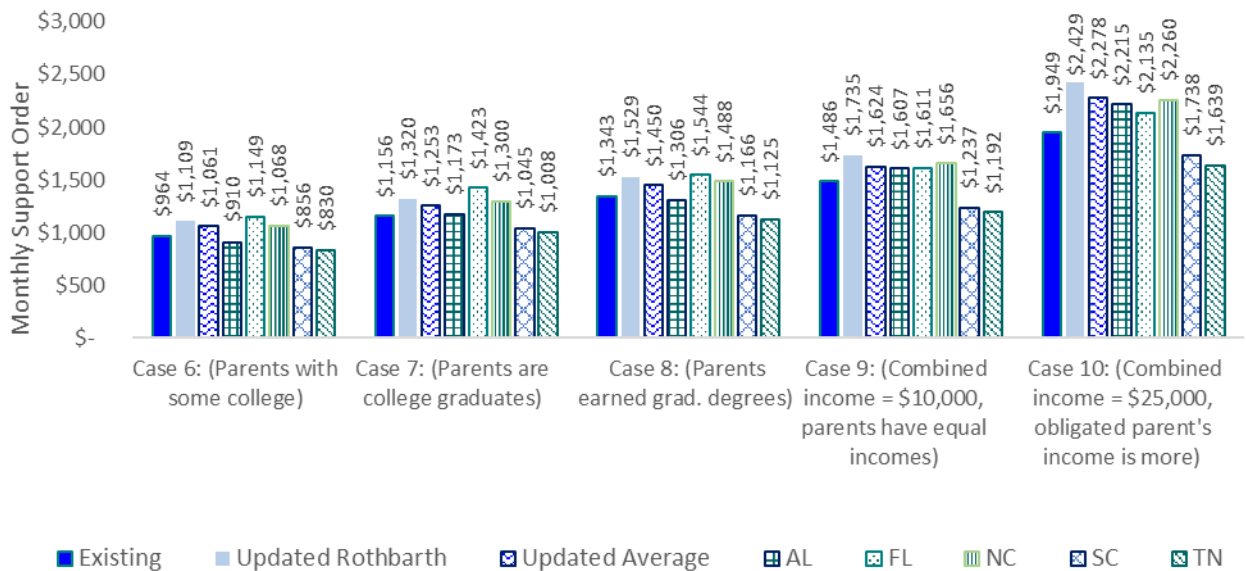
**Exhibit 44 Comparisons of Case Scenarios 6–10 for One Child**



**Exhibit 45: Comparisons of Case Scenarios 6–10 for Two Children**



**Exhibit 46: Comparisons of Case Scenarios 6–10 for Three Children**





## SECTION 5: SUMMARY AND CONCLUSIONS

Georgia is reviewing its child support guidelines. Federal and state statute requires that the guidelines be reviewed every four years. Federal regulation requires states to consider economic data on the cost of raising children, examine case file data to analyze the application of and deviation from the guidelines, consider labor market data, and consider other data: rate of orders entered by default, rate that income is imputed to the parent obligated to pay support, rate that the state's low-income adjustment is applied, and payment data.

### MAJOR FINDINGS

#### Review of Case File Data

Commission staff coordinated with the Division of Child Support Services (DCSS) and Superior Court Clerks to sample case files to obtain the needed data. Case files were reviewed from orders established or modified in September or October, 2021 from 16 counties selected based in an algorithm developed by Dr. Rodger Tutterow, a Georgia economist, to represent a cross-section of Georgia. This resulted in 472 orders for analysis including 195 DCSS orders and 277 private (non-DCSS orders).

#### Guidelines Deviations Including Deviations for Low-Income Parents

The Georgia guidelines deviation rate based on the 2021 sample was 32 percent, which is less than the deviation rate from the previous review. The decrease can be attributable to a decrease in DCSS deviations. The deviation rate among private orders was generally unchanged. The most cited deviation reason among private orders was parenting time. As a percentage of all private orders, 13 percent had a deviation for parenting time clearly stated in the order. The most cited deviation reason among DCSS orders was low income. When considering all DCSS orders, 4 percent had a deviation for low income. There were too few orders with low-income deviations to compare their payments to those orders without low-income deviations. The Georgia guidelines do not provide presumptive adjustments for parenting time or low income. Most states do.

#### Income Imputation and Default Rates

The income imputation rate across private and DCSS orders was 25 percent. The rate was higher among DCSS orders. Few orders were entered by default: less than 1 percent of private orders and 6 percent for DCSS orders. Payments are generally lower when income is imputed to the noncustodial parent. There were too few default orders to compare payment data among default orders and orders not set by default.

#### Other Findings from The Case File Review

Other major findings from the case file data are:

- The vast majority of child support orders cover one and two children, and less than 10 percent cover three or more children;
- There is an increase in non-parent caretakers;
- There is an increase in zero orders;

- Most private child support orders are set as part of a divorce action; and
- Most DCSS orders originated as paternity and support petitions.

---

### Analysis of Labor Market Data

The analysis of labor market data can inform income imputation policies. Of federal concern is the overuse of income imputation, particularly at full-time minimum wage, in state child support caseloads. Federal policy encourages the consideration of actual income; and, when income imputation is authorized, the court should consider the parent's barriers to employment (e.g., highest educational attainment and history of incarceration) and local labor market conditions.

Georgia, like the nation, has experienced many employment swings due to the Covid-19 pandemic. Georgia's unemployment rate reached a record high at the beginning of the pandemic in 2020. For those who lost their job or had their hours reduced, this may explain the uptick in income imputation among DCSS orders in the 2021 case file data. Earning and employment history is typically considered when determining income available for child support.

Today, Georgia's unemployment rate is low and there is an abundance of job openings. Still, 40-hour workweeks are not a reality for many Georgia workers. In May 2022, the average workweek in Georgia private industries was 35.1 hours. It varied by industry: it ranged from 27.2 hours in the leisure and hospitality industry to 41.5 hours per week in the construction industry. Many occupations that require few skills pay less, offer less than 40-hour workweeks, and have high turnover rates. So, not only are hours worked per week an issue to income imputation, but whether they work 52 weeks per year is another issue. This is important to child support because automatic enforcement remedies can be activated quickly when payment is past due.

---

### Review of Economic Evidence on the Cost of Raising Children

Federal regulation requires the consideration of economic evidence on the cost of raising children. States generally use it to assess the adequacy of their child support formula or table.

#### Economic Basis of Georgia Child Support Table

Child support is calculated in Georgia using a lookup table of basic child support obligations for a range of incomes and number of children. The noncustodial parent's prorated share of the basic obligation forms the basis of the child support order. The basic obligations in the table reflect economic data on the costs of raising children in Georgia when the table was developed in 2005. The underlying economic studies of child-rearing expenditures was published in 2001-2002, and conducted by Professor David Betson, University of Notre Dame using expenditure data from families surveyed in 1996-99. An economic methodology is needed to separate the child's share of expenditures from total household expenditures because many expenses are comingled between the children and adults living in the same household (e.g., a loaf of bread and electricity for the home are consumed by both children and adults and the child's share is not readily identifiable.) Economic methodologies produce different results. Economists don't agree which methodology best measures actual child-rearing expenditures. The Georgia table is based on the average estimates of child-rearing expenditures from two different

methodologies: the Rothbarth methodology; and, the Engel methodology. Both studies were conducted by Betson.

### Analysis of Economic Data

The most recent measurements of child-rearing expenditures rely on data collected in 2013-2019. The impact of the Covid-19 pandemic on measurements may not be known for some time due to lags in data collection and analysis. This study considers measurements of child-rearing expenditure estimated from three different methodologies: the Rothbarth methodology; the Engel methodology; and the USDA methodology.

Two Rothbarth studies were published recently that use expenditure data collected from families surveyed in 2013-2019. One was conducted by Betson, the same economist who developed the estimates underlying the Georgia child support table. He found little change in the estimate for one child, but larger amounts for two and more children over time. The new Betson-Rothbarth estimates form the basis of six state guidelines (i.e., Arizona, Alabama, Iowa, Missouri, Pennsylvania, and South Dakota). The other Rothbarth study was conducted by Florida State University for Florida and has not been adopted by Florida nor any other state. The Florida-Rothbarth amounts are slightly less than the Betson-Rothbarth amounts, but their application of the Rothbarth methodology differs from Betson's application.

Engel estimates from the same data years (2013-2019) were developed by Betson for this study. They are contained in Appendix A. The Florida researchers also developed Engel estimates. Betson and the Florida researchers apply the Engel methodology differently, but arrive at very similar results. They are less than the previous Betson-Engel estimates. The decrease appears to be caused by two factors: a change in how food is measured in the underlying consumer expenditure survey; and, the fact that over time food expenditures may have become more discretionary rather than a necessity. If food is a necessity, the theory underlying the Engel estimate is more sensible than if food expenditures are discretionary.

### Other Considerations

In addition to more current economic evidence on child-rearing expenditures, the study considers changes in price levels and changes in federal and state income tax and FICA rates. Prices have increased 49 percent since the Georgia child support table was developed. This doesn't mean a 49 percent increase in the table amounts since income has also increased. Changes in payroll taxes affect how much income a parent has available for expenditures including child-rearing expenditures. Federal tax reform that became effective in 2018 generally increased spendable income particularly at high incomes.

### Findings from the Comparisons

The studies of child-rearing expenditures were compared to the current Georgia child support table. The existing Georgia child support table is less than all three measurements for:

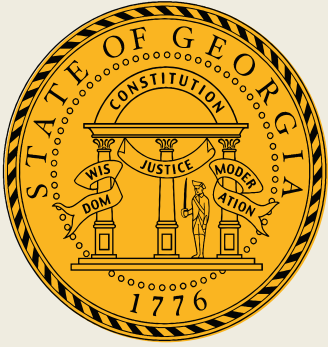
- One child at combined incomes above \$19,950 gross per month;

- Two children at combined incomes above \$5,100 gross per month;
- Three children at combined incomes above \$3,500 gross per month; and
- Four and more children at combined incomes above \$2,250 gross per month.

Relying on the economic evidence alone, this would suggest that the child support table may be inadequate in these areas. Another factor to be considered is whether a low-income adjustment is appropriate at some of these incomes. For example, a combined income of \$2,250 gross per month would be less than the combined income of two parents with full-time, minimum wage earnings.

#### CONCLUSION

This report documents Georgia's fulfillment of federal data requirements. The information will be considered by the Child Support Commission reviewing the guidelines. Not only is the Commission considering the information in this report but will also be considering information from many other sources. The Commission will submit its findings and any recommendations to the Georgia legislature. Ultimately, any changes to the child support guidelines are made through the legislative process.



## SECTION VI

### Addendum E

### Possible Table Selections

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
800	197	170	197	162	-27	0	-35	-13.8%	0.0%	-18.0%	283	259	283	248	-24	0	-34	-8.5%	0.0%	-12.2%
850	208	180	208	172	-27	0	-36	-13.2%	0.0%	-17.4%	298	275	298	264	-23	0	-34	-7.8%	0.0%	-11.5%
900	218	191	218	181	-27	0	-37	-12.6%	0.0%	-16.9%	313	291	313	279	-22	0	-34	-7.1%	0.0%	-10.9%
950	229	201	229	191	-28	0	-38	-12.1%	0.0%	-16.4%	328	306	328	294	-22	0	-34	-6.6%	0.0%	-10.4%
1000	239	211	239	201	-28	0	-38	-11.6%	0.0%	-16.0%	343	322	343	309	-21	0	-34	-6.1%	0.0%	-9.9%
1050	250	222	250	211	-28	0	-39	-11.2%	0.0%	-15.6%	357	337	357	324	-20	0	-34	-5.6%	0.0%	-9.4%
1100	260	231	260	220	-29	0	-40	-11.0%	0.0%	-15.4%	372	352	372	338	-20	0	-34	-5.3%	0.0%	-9.2%
1150	270	240	270	228	-30	0	-42	-11.1%	0.0%	-15.5%	387	366	387	351	-21	0	-36	-5.4%	0.0%	-9.2%
1200	280	249	280	237	-31	0	-44	-11.2%	0.0%	-15.5%	401	379	401	364	-22	0	-37	-5.5%	0.0%	-9.3%
1250	291	258	291	245	-33	0	-45	-11.3%	0.0%	-15.6%	416	393	416	377	-23	0	-39	-5.5%	0.0%	-9.4%
1300	301	267	301	254	-34	0	-47	-11.4%	0.0%	-15.7%	431	407	431	390	-24	0	-41	-5.6%	0.0%	-9.5%
1350	311	276	311	262	-36	0	-49	-11.5%	0.0%	-15.8%	445	420	445	403	-25	0	-42	-5.7%	0.0%	-9.5%
1400	321	285	321	271	-37	0	-51	-11.4%	0.0%	-15.7%	459	433	459	416	-26	0	-43	-5.6%	0.0%	-9.4%
1450	331	293	331	279	-37	0	-52	-11.3%	0.0%	-15.7%	473	447	473	429	-26	0	-44	-5.5%	0.0%	-9.3%
1500	340	302	340	287	-38	0	-53	-11.2%	0.0%	-15.6%	487	460	487	442	-26	0	-45	-5.4%	0.0%	-9.2%
1550	350	311	350	296	-39	0	-54	-11.2%	0.0%	-15.5%	500	474	500	455	-27	0	-46	-5.3%	0.0%	-9.1%
1600	360	320	360	304	-40	0	-56	-11.1%	0.0%	-15.4%	514	487	514	468	-27	0	-47	-5.2%	0.0%	-9.1%
1650	369	329	369	313	-41	0	-57	-11.0%	0.0%	-15.4%	528	501	528	480	-27	0	-47	-5.1%	0.0%	-9.0%
1700	379	338	379	321	-42	0	-58	-10.9%	0.0%	-15.3%	542	514	542	493	-27	0	-48	-5.0%	0.0%	-8.9%
1750	389	346	389	329	-42	0	-59	-10.9%	0.0%	-15.3%	555	528	555	506	-28	0	-49	-5.0%	0.0%	-8.8%
1800	398	355	398	338	-43	0	-61	-10.8%	0.0%	-15.2%	569	541	569	519	-28	0	-50	-4.9%	0.0%	-8.8%
1850	408	364	408	346	-44	0	-62	-10.8%	0.0%	-15.1%	583	555	583	532	-28	0	-51	-4.8%	0.0%	-8.7%
1900	418	373	418	355	-45	0	-63	-10.7%	0.0%	-15.1%	596	568	596	545	-28	0	-51	-4.8%	0.0%	-8.6%
1950	427	382	427	363	-46	0	-64	-10.7%	0.0%	-15.1%	610	581	610	558	-29	0	-52	-4.7%	0.0%	-8.6%
2000	437	390	437	371	-47	0	-66	-10.7%	0.0%	-15.1%	624	594	624	570	-29	0	-53	-4.7%	0.0%	-8.6%
2050	446	399	446	379	-47	0	-67	-10.6%	0.0%	-15.0%	637	608	637	583	-30	0	-54	-4.6%	0.0%	-8.5%
2100	455	407	455	388	-48	0	-68	-10.5%	0.0%	-14.9%	650	621	650	596	-29	0	-54	-4.5%	0.0%	-8.4%
2150	465	416	465	396	-49	0	-69	-10.4%	0.0%	-14.8%	663	634	663	608	-29	0	-55	-4.4%	0.0%	-8.2%
2200	474	425	474	404	-49	0	-70	-10.3%	0.0%	-14.7%	676	647	676	621	-29	0	-55	-4.2%	0.0%	-8.1%
2250	483	433	483	412	-50	0	-71	-10.3%	0.0%	-14.7%	688	660	688	633	-28	0	-55	-4.1%	0.0%	-8.0%
2300	492	442	492	420	-50	0	-72	-10.2%	0.0%	-14.6%	701	673	701	646	-28	0	-55	-4.0%	0.0%	-7.9%
2350	501	450	501	428	-51	0	-73	-10.1%	0.0%	-14.5%	714	686	714	658	-28	0	-56	-3.9%	0.0%	-7.8%
2400	510	459	510	437	-51	0	-74	-10.0%	0.0%	-14.4%	727	699	727	671	-27	0	-56	-3.8%	0.0%	-7.7%
2450	519	468	519	445	-52	0	-74	-9.9%	0.0%	-14.3%	740	712	740	684	-27	0	-56	-3.7%	0.0%	-7.6%
2500	528	476	528	453	-52	0	-75	-9.9%	0.0%	-14.3%	752	726	752	696	-27	0	-56	-3.6%	0.0%	-7.5%
2550	537	485	537	461	-53	0	-76	-9.8%	0.0%	-14.2%	765	739	765	709	-26	0	-56	-3.5%	0.0%	-7.4%
2600	547	494	547	469	-53	0	-77	-9.7%	0.0%	-14.1%	778	752	778	721	-26	0	-57	-3.4%	0.0%	-7.3%
2650	556	502	556	478	-54	0	-78	-9.6%	0.0%	-14.1%	791	765	791	734	-26	0	-57	-3.3%	0.0%	-7.2%
2700	565	511	565	486	-54	0	-79	-9.6%	0.0%	-14.0%	804	778	804	746	-26	0	-57	-3.2%	0.0%	-7.1%
2750	574	519	574	494	-55	0	-80	-9.5%	0.0%	-14.0%	816	791	816	759	-25	0	-57	-3.1%	0.0%	-7.0%
2800	583	528	583	502	-55	0	-81	-9.5%	0.0%	-13.9%	829	804	829	772	-25	0	-58	-3.0%	0.0%	-7.0%
2850	592	537	592	510	-56	0	-82	-9.4%	0.0%	-13.8%	842	817	842	784	-25	0	-58	-2.9%	0.0%	-6.9%
2900	601	545	601	518	-56	0	-83	-9.3%	0.0%	-13.8%	855	830	855	797	-24	0	-58	-2.9%	0.0%	-6.8%
2950	611	554	611	527	-57	0	-84	-9.3%	0.0%	-13.7%	868	844	868	809	-24	0	-58	-2.8%	0.0%	-6.7%
3000	620	562	620	535	-57	0	-85	-9.2%	0.0%	-13.7%	881	857	881	822	-24	0	-59	-2.7%	0.0%	-6.7%
3050	629	571	629	543	-58	0	-86	-9.2%	0.0%	-13.6%	893	870	893	834	-24	0	-59	-2.6%	0.0%	-6.6%
3100	638	580	638	551	-58	0	-87	-9.1%	0.0%	-13.6%	906	883	906	847	-23	0	-59	-2.6%	0.0%	-6.5%
3150	647	588	647	559	-59	0	-88	-9.1%	0.0%	-13.6%	919	896	919	860	-23	0	-59	-2.5%	0.0%	-6.5%
3200	655	597	655	568	-58	0	-88	-8.9%	0.0%	-13.4%	930	909	930	872	-21	0	-58	-2.3%	0.0%	-6.2%
3250	663	605	663	576	-58	0	-87	-8.7%	0.0%	-13.2%	941	922	941	885	-19	0	-57	-2.0%	0.0%	-6.0%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
3300	671	614	671	584	-57	0	-87	-8.5%	0.0%	-13.0%	952	935	952	897	-17	0	-55	-1.8%	0.0%	-5.8%
3350	679	623	679	592	-56	0	-87	-8.3%	0.0%	-12.8%	963	948	963	910	-15	0	-53	-1.6%	0.0%	-5.5%
3400	687	631	687	600	-55	0	-86	-8.1%	0.0%	-12.6%	974	962	974	923	-13	0	-52	-1.3%	0.0%	-5.3%
3450	694	640	694	608	-55	0	-86	-7.9%	0.0%	-12.4%	985	975	985	935	-11	0	-50	-1.1%	0.0%	-5.1%
3500	702	648	702	617	-54	0	-86	-7.7%	0.0%	-12.2%	996	988	996	948	-9	0	-49	-0.9%	0.0%	-4.9%
3550	710	657	710	625	-53	0	-85	-7.5%	0.0%	-12.0%	1008	1001	1008	960	-7	0	-47	-0.7%	0.0%	-4.7%
3600	718	666	718	633	-52	0	-85	-7.3%	0.0%	-11.8%	1019	1014	1019	973	-5	0	-46	-0.5%	0.0%	-4.5%
3650	726	674	726	641	-52	0	-85	-7.1%	0.0%	-11.7%	1030	1027	1030	985	-3	0	-44	-0.2%	0.0%	-4.3%
3700	734	683	734	649	-51	0	-84	-6.9%	0.0%	-11.5%	1041	1040	1041	998	0	0	-43	0.0%	0.0%	-4.1%
3750	741	691	741	658	-50	0	-84	-6.7%	0.0%	-11.3%	1051	1053	1053	1011	2	2	-41	0.2%	0.2%	-3.9%
3800	749	700	749	666	-49	0	-83	-6.5%	0.0%	-11.1%	1062	1066	1066	1023	4	4	-39	0.4%	0.4%	-3.7%
3850	756	709	756	674	-48	0	-82	-6.3%	0.0%	-10.9%	1072	1079	1079	1036	7	7	-37	0.7%	0.7%	-3.4%
3900	764	717	764	682	-47	0	-82	-6.1%	0.0%	-10.7%	1083	1093	1093	1048	10	10	-35	0.9%	0.9%	-3.2%
3950	771	726	771	690	-46	0	-81	-5.9%	0.0%	-10.6%	1093	1105	1105	1060	12	12	-33	1.1%	1.1%	-3.1%
4000	779	733	779	697	-45	0	-82	-5.8%	0.0%	-10.5%	1104	1116	1116	1071	12	12	-33	1.1%	1.1%	-3.0%
4050	786	741	786	704	-45	0	-82	-5.7%	0.0%	-10.4%	1114	1128	1128	1081	13	13	-33	1.2%	1.2%	-3.0%
4100	794	749	794	712	-45	0	-82	-5.6%	0.0%	-10.3%	1125	1139	1139	1092	14	14	-33	1.3%	1.3%	-2.9%
4150	801	757	801	719	-44	0	-82	-5.5%	0.0%	-10.3%	1135	1151	1151	1102	15	15	-33	1.3%	1.3%	-2.9%
4200	809	765	809	726	-44	0	-83	-5.4%	0.0%	-10.2%	1146	1162	1162	1113	16	16	-33	1.4%	1.4%	-2.9%
4250	816	773	816	733	-43	0	-83	-5.3%	0.0%	-10.1%	1156	1173	1173	1123	17	17	-33	1.5%	1.5%	-2.8%
4300	824	781	824	741	-43	0	-83	-5.2%	0.0%	-10.1%	1167	1185	1185	1134	18	18	-33	1.5%	1.5%	-2.8%
4350	831	788	831	748	-43	0	-83	-5.1%	0.0%	-10.0%	1177	1196	1196	1145	19	19	-33	1.6%	1.6%	-2.8%
4400	839	796	839	755	-42	0	-83	-5.0%	0.0%	-9.9%	1188	1208	1208	1155	20	20	-33	1.7%	1.7%	-2.7%
4450	846	804	846	762	-42	0	-84	-4.9%	0.0%	-9.9%	1198	1219	1219	1166	21	21	-32	1.7%	1.7%	-2.7%
4500	853	812	853	770	-41	0	-84	-4.8%	0.0%	-9.8%	1209	1230	1230	1176	22	22	-32	1.8%	1.8%	-2.7%
4550	861	820	861	777	-41	0	-84	-4.8%	0.0%	-9.8%	1219	1242	1242	1187	23	23	-32	1.9%	1.9%	-2.6%
4600	868	828	868	784	-41	0	-85	-4.7%	0.0%	-9.8%	1230	1253	1253	1197	23	23	-33	1.9%	1.9%	-2.7%
4650	876	835	876	790	-41	0	-85	-4.6%	0.0%	-9.7%	1240	1264	1264	1207	24	24	-33	1.9%	1.9%	-2.7%
4700	883	843	883	797	-41	0	-86	-4.6%	0.0%	-9.7%	1251	1275	1275	1217	24	24	-33	1.9%	1.9%	-2.6%
4750	891	850	891	804	-41	0	-87	-4.6%	0.0%	-9.7%	1261	1286	1286	1228	25	25	-33	2.0%	2.0%	-2.6%
4800	898	857	898	811	-41	0	-87	-4.5%	0.0%	-9.7%	1271	1297	1297	1238	25	25	-33	2.0%	2.0%	-2.6%
4850	906	865	906	818	-41	0	-88	-4.5%	0.0%	-9.7%	1282	1308	1308	1248	26	26	-34	2.0%	2.0%	-2.6%
4900	911	872	911	825	-39	0	-86	-4.3%	0.0%	-9.5%	1289	1319	1319	1259	30	30	-31	2.3%	2.3%	-2.4%
4950	914	880	914	832	-35	0	-83	-3.8%	0.0%	-9.0%	1293	1330	1330	1269	37	37	-24	2.9%	2.9%	-1.9%
5000	917	887	917	838	-31	0	-79	-3.3%	0.0%	-8.6%	1297	1341	1341	1279	44	44	-18	3.4%	3.4%	-1.4%
5050	921	894	921	845	-26	0	-76	-2.9%	0.0%	-8.2%	1300	1352	1352	1289	51	51	-11	3.9%	3.9%	-0.9%
5100	924	902	924	852	-22	0	-72	-2.4%	0.0%	-7.8%	1304	1363	1363	1300	59	59	-5	4.5%	4.5%	-0.4%
5150	927	909	927	859	-18	0	-68	-1.9%	0.0%	-7.4%	1308	1374	1374	1310	66	66	2	5.0%	5.0%	0.1%
5200	930	917	930	866	-14	0	-65	-1.5%	0.0%	-6.9%	1312	1385	1385	1320	73	73	8	5.6%	5.6%	0.6%
5250	934	924	934	873	-10	0	-61	-1.0%	0.0%	-6.5%	1316	1396	1396	1330	80	80	15	6.1%	6.1%	1.1%
5300	937	931	937	879	-5	0	-57	-0.6%	0.0%	-6.1%	1320	1407	1407	1341	87	87	21	6.6%	6.6%	1.6%
5350	940	937	940	885	-3	0	-55	-0.3%	0.0%	-5.8%	1323	1416	1416	1349	93	93	26	7.0%	7.0%	2.0%
5400	943	943	943	890	-1	0	-53	-0.1%	0.0%	-5.6%	1327	1424	1424	1357	97	97	30	7.3%	7.3%	2.3%
5450	947	948	948	895	2	2	-51	0.2%	0.2%	-5.4%	1331	1433	1433	1365	102	102	34	7.6%	7.6%	2.5%
5500	950	954	954	900	4	4	-49	0.4%	0.4%	-5.2%	1335	1441	1441	1372	106	106	38	8.0%	8.0%	2.8%
5550	953	959	959	906	6	6	-47	0.6%	0.6%	-5.0%	1339	1449	1449	1380	111	111	42	8.3%	8.3%	3.1%
5600	956	965	965	911	8	8	-46	0.9%	0.9%	-4.8%	1342	1457	1457	1388	115	115	45	8.6%	8.6%	3.4%
5650	960	970	970	916	10	10	-44	1.1%	1.1%	-4.6%	1347	1466	1466	1395	119	119	49	8.8%	8.8%	3.6%
5700	964	976	976	921	12	12	-43	1.2%	1.2%	-4.4%	1352	1474	1474	1403	122	122	51	9.0%	9.0%	3.8%
5750	968	981	981	926	14	14	-42	1.4%	1.4%	-4.3%	1357	1482	1482	1411	125	125	53	9.2%	9.2%	3.9%



Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
5800	971	987	987	931	15	15	-41	1.6%	1.6%	-4.2%	1363	1490	1490	1418	128	128	56	9.4%	9.4%	4.1%
5850	975	992	992	936	17	17	-39	1.7%	1.7%	-4.0%	1368	1498	1498	1426	130	130	58	9.5%	9.5%	4.2%
5900	979	998	998	941	18	18	-38	1.9%	1.9%	-3.9%	1373	1507	1507	1434	133	133	60	9.7%	9.7%	4.4%
5950	983	1003	1003	946	20	20	-37	2.0%	2.0%	-3.8%	1379	1515	1515	1441	136	136	63	9.9%	9.9%	4.6%
6000	987	1009	1009	951	21	21	-36	2.2%	2.2%	-3.6%	1384	1523	1523	1449	139	139	65	10.1%	10.1%	4.7%
6050	991	1014	1014	956	23	23	-35	2.3%	2.3%	-3.5%	1389	1531	1531	1457	142	142	67	10.2%	10.2%	4.9%
6100	995	1018	1018	960	23	23	-35	2.3%	2.3%	-3.5%	1394	1537	1537	1462	143	143	68	10.2%	10.2%	4.8%
6150	999	1022	1022	963	23	23	-36	2.3%	2.3%	-3.6%	1400	1542	1542	1466	142	142	67	10.2%	10.2%	4.8%
6200	1003	1025	1025	966	22	22	-37	2.2%	2.2%	-3.7%	1405	1547	1547	1471	142	142	66	10.1%	10.1%	4.7%
6250	1007	1028	1028	969	21	21	-38	2.1%	2.1%	-3.7%	1410	1552	1552	1475	141	141	65	10.0%	10.0%	4.6%
6300	1011	1032	1032	972	21	21	-38	2.1%	2.1%	-3.8%	1416	1557	1557	1480	141	141	64	9.9%	9.9%	4.5%
6350	1015	1035	1035	976	20	20	-39	2.0%	2.0%	-3.9%	1421	1561	1561	1484	140	140	63	9.9%	9.9%	4.5%
6400	1018	1038	1038	979	20	20	-40	2.0%	2.0%	-3.9%	1426	1566	1566	1489	140	140	63	9.8%	9.8%	4.4%
6450	1023	1042	1042	982	19	19	-41	1.9%	1.9%	-4.0%	1432	1571	1571	1493	140	140	62	9.8%	9.8%	4.3%
6500	1027	1045	1045	985	19	19	-42	1.8%	1.8%	-4.1%	1437	1576	1576	1498	139	139	61	9.7%	9.7%	4.2%
6550	1031	1049	1049	988	18	18	-43	1.7%	1.7%	-4.1%	1442	1581	1581	1502	139	139	60	9.6%	9.6%	4.2%
6600	1035	1052	1052	991	17	17	-44	1.7%	1.7%	-4.2%	1448	1586	1586	1507	138	138	59	9.5%	9.5%	4.1%
6650	1039	1055	1055	994	17	17	-45	1.6%	1.6%	-4.3%	1453	1591	1591	1511	137	137	58	9.5%	9.5%	4.0%
6700	1043	1059	1059	997	16	16	-46	1.5%	1.5%	-4.4%	1459	1595	1595	1516	137	137	57	9.4%	9.4%	3.9%
6750	1047	1062	1062	1000	15	15	-47	1.5%	1.5%	-4.4%	1464	1600	1600	1520	136	136	56	9.3%	9.3%	3.8%
6800	1051	1066	1066	1003	15	15	-48	1.4%	1.4%	-4.5%	1470	1605	1605	1525	136	136	55	9.2%	9.2%	3.8%
6850	1055	1069	1069	1006	14	14	-49	1.3%	1.3%	-4.6%	1475	1609	1609	1528	134	134	53	9.1%	9.1%	3.6%
6900	1059	1072	1072	1009	13	13	-50	1.2%	1.2%	-4.7%	1480	1613	1613	1531	132	132	51	8.9%	8.9%	3.4%
6950	1063	1075	1075	1012	12	12	-52	1.1%	1.1%	-4.8%	1486	1616	1616	1534	130	130	48	8.8%	8.8%	3.3%
7000	1067	1078	1078	1014	11	11	-53	1.0%	1.0%	-5.0%	1491	1620	1620	1537	129	129	46	8.6%	8.6%	3.1%
7050	1071	1081	1081	1017	10	10	-54	0.9%	0.9%	-5.1%	1497	1624	1624	1540	127	127	44	8.5%	8.5%	2.9%
7100	1075	1084	1084	1020	9	9	-56	0.8%	0.8%	-5.2%	1502	1627	1627	1543	125	125	41	8.3%	8.3%	2.8%
7150	1079	1087	1087	1022	8	8	-57	0.7%	0.7%	-5.3%	1508	1631	1631	1547	123	123	39	8.2%	8.2%	2.6%
7200	1083	1090	1090	1025	7	7	-58	0.6%	0.6%	-5.4%	1513	1634	1634	1550	121	121	37	8.0%	8.0%	2.4%
7250	1087	1093	1093	1028	6	6	-60	0.6%	0.6%	-5.5%	1518	1638	1638	1553	120	120	34	7.9%	7.9%	2.3%
7300	1092	1097	1097	1030	5	5	-61	0.5%	0.5%	-5.6%	1524	1642	1642	1556	118	118	32	7.7%	7.7%	2.1%
7350	1096	1100	1100	1033	4	4	-62	0.4%	0.4%	-5.7%	1529	1645	1645	1559	116	116	30	7.6%	7.6%	1.9%
7400	1100	1103	1103	1036	3	3	-64	0.3%	0.3%	-5.8%	1535	1649	1649	1562	114	114	27	7.4%	7.4%	1.8%
7450	1104	1106	1106	1039	2	2	-65	0.2%	0.2%	-5.9%	1540	1652	1652	1565	112	112	25	7.3%	7.3%	1.6%
7500	1108	1109	1109	1041	1	1	-66	0.1%	0.1%	-6.0%	1546	1656	1656	1568	110	110	23	7.1%	7.1%	1.5%
7550	1112	1112	1112	1044	0	0	-68	0.0%	0.0%	-6.1%	1552	1660	1660	1571	108	108	20	7.0%	7.0%	1.3%
7600	1116	1116	1116	1048	1	1	-68	0.1%	0.1%	-6.1%	1556	1666	1666	1578	110	110	22	7.1%	7.1%	1.4%
7650	1117	1120	1120	1052	4	4	-65	0.3%	0.3%	-5.8%	1557	1673	1673	1584	116	116	27	7.5%	7.5%	1.7%
7700	1118	1125	1125	1056	7	7	-62	0.6%	0.6%	-5.5%	1559	1681	1681	1591	122	122	33	7.8%	7.8%	2.1%
7750	1119	1129	1129	1060	10	10	-59	0.9%	0.9%	-5.3%	1560	1688	1688	1598	128	128	38	8.2%	8.2%	2.4%
7800	1120	1133	1133	1064	13	13	-56	1.1%	1.1%	-5.0%	1562	1695	1695	1605	133	133	43	8.5%	8.5%	2.8%
7850	1122	1137	1137	1068	16	16	-54	1.4%	1.4%	-4.8%	1563	1702	1702	1612	139	139	49	8.9%	8.9%	3.1%
7900	1123	1142	1142	1072	19	19	-51	1.7%	1.7%	-4.5%	1565	1709	1709	1619	145	145	54	9.2%	9.2%	3.5%
7950	1124	1146	1146	1076	22	22	-48	1.9%	1.9%	-4.3%	1566	1716	1716	1626	150	150	60	9.6%	9.6%	3.8%
8000	1125	1150	1150	1080	25	25	-45	2.2%	2.2%	-4.0%	1567	1723	1723	1632	156	156	65	10.0%	10.0%	4.1%
8050	1127	1154	1154	1084	28	28	-42	2.5%	2.5%	-3.8%	1569	1731	1731	1639	162	162	70	10.3%	10.3%	4.5%
8100	1128	1159	1159	1088	31	31	-40	2.7%	2.7%	-3.5%	1570	1738	1738	1646	167	167	76	10.7%	10.7%	4.8%
8150	1129	1163	1163	1092	34	34	-37	3.0%	3.0%	-3.3%	1572	1745	1745	1653	173	173	81	11.0%	11.0%	5.2%
8200	1130	1167	1167	1096	37	37	-34	3.3%	3.3%	-3.0%	1573	1752	1752	1660	179	179	87	11.4%	11.4%	5.5%
8250	1131	1171	1171	1100	40	40	-31	3.5%	3.5%	-2.7%	1575	1759	1759	1667	184	184	92	11.7%	11.7%	5.8%



Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
8300	1133	1176	1176	1104	43	43	-28	3.8%	3.8%	-2.5%	1576	1766	1766	1674	190	190	97	12.1%	12.1%	6.2%
8350	1134	1178	1178	1107	44	44	-27	3.9%	3.9%	-2.4%	1578	1769	1769	1676	192	192	99	12.2%	12.2%	6.3%
8400	1135	1181	1181	1109	46	46	-26	4.0%	4.0%	-2.3%	1579	1772	1772	1679	193	193	100	12.2%	12.2%	6.3%
8450	1136	1183	1183	1111	47	47	-25	4.1%	4.1%	-2.2%	1580	1775	1775	1681	195	195	101	12.3%	12.3%	6.4%
8500	1138	1186	1186	1113	48	48	-24	4.3%	4.3%	-2.1%	1582	1778	1778	1684	196	196	102	12.4%	12.4%	6.4%
8550	1139	1189	1189	1116	50	50	-23	4.4%	4.4%	-2.0%	1583	1781	1781	1686	198	198	103	12.5%	12.5%	6.5%
8600	1140	1191	1191	1118	51	51	-22	4.5%	4.5%	-1.9%	1585	1784	1784	1689	199	199	104	12.6%	12.6%	6.6%
8650	1141	1194	1194	1120	52	52	-21	4.6%	4.6%	-1.9%	1586	1787	1787	1691	201	201	105	12.7%	12.7%	6.6%
8700	1142	1196	1196	1122	54	54	-20	4.7%	4.7%	-1.8%	1588	1790	1790	1694	202	202	106	12.7%	12.7%	6.7%
8750	1144	1199	1199	1124	55	55	-19	4.8%	4.8%	-1.7%	1589	1793	1793	1696	204	204	107	12.8%	12.8%	6.7%
8800	1145	1201	1201	1127	56	56	-18	4.9%	4.9%	-1.6%	1591	1796	1796	1699	205	205	108	12.9%	12.9%	6.8%
8850	1146	1204	1204	1129	58	58	-17	5.0%	5.0%	-1.5%	1592	1799	1799	1701	207	207	109	13.0%	13.0%	6.8%
8900	1147	1206	1206	1131	59	59	-16	5.1%	5.1%	-1.4%	1593	1801	1801	1703	208	208	110	13.1%	13.1%	6.9%
8950	1149	1209	1209	1133	60	60	-15	5.2%	5.2%	-1.3%	1595	1804	1804	1706	209	209	111	13.1%	13.1%	7.0%
9000	1150	1211	1211	1135	61	61	-14	5.3%	5.3%	-1.3%	1596	1807	1807	1708	211	211	112	13.2%	13.2%	7.0%
9050	1153	1214	1214	1137	60	60	-16	5.2%	5.2%	-1.4%	1601	1810	1810	1711	209	209	110	13.1%	13.1%	6.8%
9100	1159	1217	1217	1140	58	58	-18	5.0%	5.0%	-1.6%	1609	1814	1814	1714	205	205	106	12.8%	12.8%	6.6%
9150	1164	1220	1220	1143	56	56	-21	4.8%	4.8%	-1.8%	1617	1819	1819	1719	202	202	102	12.5%	12.5%	6.3%
9200	1170	1224	1224	1147	54	54	-23	4.6%	4.6%	-2.0%	1624	1823	1823	1723	199	199	98	12.3%	12.3%	6.0%
9250	1175	1227	1227	1150	52	52	-26	4.4%	4.4%	-2.2%	1632	1828	1828	1727	196	196	94	12.0%	12.0%	5.8%
9300	1181	1231	1231	1153	50	50	-28	4.2%	4.2%	-2.4%	1640	1833	1833	1731	193	193	91	11.7%	11.7%	5.5%
9350	1187	1234	1234	1156	48	48	-31	4.0%	4.0%	-2.6%	1648	1837	1837	1735	189	189	87	11.5%	11.5%	5.3%
9400	1192	1238	1238	1159	46	46	-33	3.8%	3.8%	-2.8%	1656	1842	1842	1739	186	186	83	11.3%	11.3%	5.0%
9450	1198	1241	1241	1162	44	44	-36	3.6%	3.6%	-3.0%	1663	1846	1846	1743	183	183	80	11.0%	11.0%	4.8%
9500	1203	1245	1245	1165	42	42	-38	3.5%	3.5%	-3.2%	1671	1851	1851	1747	180	180	76	10.8%	10.8%	4.6%
9550	1209	1248	1248	1168	39	39	-40	3.3%	3.3%	-3.3%	1679	1856	1856	1751	177	177	72	10.5%	10.5%	4.3%
9600	1214	1252	1252	1172	37	37	-43	3.1%	3.1%	-3.5%	1687	1860	1860	1755	174	174	69	10.3%	10.3%	4.1%
9650	1220	1255	1255	1175	35	35	-45	2.9%	2.9%	-3.7%	1694	1865	1865	1759	170	170	65	10.1%	10.1%	3.8%
9700	1226	1259	1259	1178	33	33	-48	2.7%	2.7%	-3.9%	1702	1869	1869	1763	167	167	61	9.8%	9.8%	3.6%
9750	1231	1262	1262	1181	31	31	-50	2.5%	2.5%	-4.1%	1710	1874	1874	1768	164	164	58	9.6%	9.6%	3.4%
9800	1237	1266	1266	1184	29	29	-53	2.4%	2.4%	-4.3%	1718	1879	1879	1772	161	161	54	9.4%	9.4%	3.1%
9850	1242	1270	1270	1188	28	28	-55	2.2%	2.2%	-4.4%	1725	1884	1884	1777	159	159	51	9.2%	9.2%	3.0%
9900	1248	1275	1275	1192	27	27	-55	2.2%	2.2%	-4.4%	1733	1891	1891	1783	158	158	50	9.1%	9.1%	2.9%
9950	1253	1280	1280	1197	27	27	-56	2.2%	2.2%	-4.5%	1741	1899	1899	1790	158	158	49	9.1%	9.1%	2.8%
10000	1259	1285	1285	1202	27	27	-57	2.1%	2.1%	-4.5%	1749	1906	1906	1797	157	157	48	9.0%	9.0%	2.7%
10050	1264	1291	1291	1207	26	26	-58	2.1%	2.1%	-4.6%	1757	1913	1913	1803	157	157	47	8.9%	8.9%	2.7%
10100	1270	1296	1296	1211	26	26	-59	2.0%	2.0%	-4.6%	1764	1921	1921	1810	156	156	46	8.9%	8.9%	2.6%
10150	1276	1301	1301	1216	26	26	-60	2.0%	2.0%	-4.7%	1772	1928	1928	1817	156	156	45	8.8%	8.8%	2.5%
10200	1281	1306	1306	1221	25	25	-60	2.0%	2.0%	-4.7%	1780	1935	1935	1823	155	155	43	8.7%	8.7%	2.4%
10250	1287	1311	1311	1225	25	25	-61	1.9%	1.9%	-4.8%	1788	1943	1943	1830	155	155	42	8.7%	8.7%	2.4%
10300	1292	1317	1317	1230	24	24	-62	1.9%	1.9%	-4.8%	1795	1950	1950	1837	155	155	41	8.6%	8.6%	2.3%
10350	1298	1322	1322	1235	24	24	-63	1.9%	1.9%	-4.8%	1803	1957	1957	1843	154	154	40	8.5%	8.5%	2.2%
10400	1303	1327	1327	1240	24	24	-64	1.8%	1.8%	-4.9%	1811	1965	1965	1850	154	154	39	8.5%	8.5%	2.2%
10450	1309	1332	1332	1244	23	23	-65	1.8%	1.8%	-4.9%	1819	1972	1972	1857	153	153	38	8.4%	8.4%	2.1%
10500	1313	1337	1337	1249	24	24	-64	1.8%	1.8%	-4.9%	1825	1979	1979	1863	155	155	39	8.5%	8.5%	2.1%
10550	1317	1343	1343	1254	26	26	-63	1.9%	1.9%	-4.8%	1830	1987	1987	1870	157	157	40	8.6%	8.6%	2.2%
10600	1321	1348	1348	1258	27	27	-62	2.0%	2.0%	-4.7%	1835	1994	1994	1877	159	159	41	8.6%	8.6%	2.3%
10650	1325	1353	1353	1263	28	28	-62	2.1%	2.1%	-4.6%	1841	2001	2001	1883	161	161	43	8.7%	8.7%	2.3%
10700	1329	1358	1358	1268	30	30	-61	2.2%	2.2%	-4.6%	1846	2009	2009	1890	163	163	44	8.8%	8.8%	2.4%
10750	1332	1363	1363	1273	31	31	-60	2.3%	2.3%	-4.5%	1851	2016	2016	1897	165	165	46	8.9%	8.9%	2.5%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
10800	1336	1369	1369	1277	33	33	-59	2.4%	2.4%	-4.4%	1856	2023	2023	1903	167	167	47	9.0%	9.0%	2.5%
10850	1340	1374	1374	1282	34	34	-58	2.5%	2.5%	-4.3%	1862	2031	2031	1910	169	169	49	9.1%	9.1%	2.6%
10900	1344	1379	1379	1287	35	35	-57	2.6%	2.6%	-4.2%	1867	2038	2038	1917	171	171	50	9.2%	9.2%	2.7%
10950	1348	1384	1384	1292	37	37	-56	2.7%	2.7%	-4.2%	1872	2045	2045	1923	173	173	51	9.3%	9.3%	2.7%
11000	1351	1389	1389	1296	38	38	-56	2.8%	2.8%	-4.1%	1877	2052	2052	1930	175	175	53	9.3%	9.3%	2.8%
11050	1355	1393	1393	1299	38	38	-56	2.8%	2.8%	-4.1%	1883	2058	2058	1936	176	176	53	9.3%	9.3%	2.8%
11100	1359	1397	1397	1303	38	38	-56	2.8%	2.8%	-4.1%	1888	2065	2065	1942	177	177	54	9.4%	9.4%	2.9%
11150	1363	1400	1400	1307	37	37	-56	2.8%	2.8%	-4.1%	1893	2071	2071	1948	178	178	55	9.4%	9.4%	2.9%
11200	1367	1404	1404	1310	37	37	-57	2.7%	2.7%	-4.1%	1898	2077	2077	1954	179	179	55	9.4%	9.4%	2.9%
11250	1371	1408	1408	1314	37	37	-57	2.7%	2.7%	-4.2%	1904	2083	2083	1960	180	180	56	9.4%	9.4%	2.9%
11300	1374	1412	1412	1317	37	37	-57	2.7%	2.7%	-4.2%	1909	2090	2090	1965	181	181	57	9.5%	9.5%	3.0%
11350	1378	1416	1416	1321	37	37	-57	2.7%	2.7%	-4.2%	1914	2096	2096	1971	182	182	57	9.5%	9.5%	3.0%
11400	1382	1419	1419	1324	37	37	-58	2.7%	2.7%	-4.2%	1919	2102	2102	1977	183	183	58	9.5%	9.5%	3.0%
11450	1386	1423	1423	1328	37	37	-58	2.7%	2.7%	-4.2%	1925	2108	2108	1983	184	184	59	9.5%	9.5%	3.0%
11500	1390	1427	1427	1331	37	37	-58	2.7%	2.7%	-4.2%	1930	2114	2114	1989	185	185	59	9.6%	9.6%	3.1%
11550	1394	1431	1431	1335	37	37	-59	2.7%	2.7%	-4.2%	1935	2121	2121	1995	185	185	60	9.6%	9.6%	3.1%
11600	1397	1434	1434	1339	37	37	-59	2.6%	2.6%	-4.2%	1940	2127	2127	2001	186	186	61	9.6%	9.6%	3.1%
11650	1401	1438	1438	1342	37	37	-59	2.6%	2.6%	-4.2%	1946	2133	2133	2007	187	187	61	9.6%	9.6%	3.1%
11700	1405	1442	1442	1346	37	37	-59	2.6%	2.6%	-4.2%	1951	2139	2139	2013	188	188	62	9.7%	9.7%	3.2%
11750	1409	1446	1446	1349	37	37	-60	2.6%	2.6%	-4.2%	1956	2145	2145	2019	189	189	63	9.7%	9.7%	3.2%
11800	1413	1449	1449	1353	37	37	-60	2.6%	2.6%	-4.2%	1961	2152	2152	2025	190	190	63	9.7%	9.7%	3.2%
11850	1417	1453	1453	1356	37	37	-60	2.6%	2.6%	-4.2%	1967	2158	2158	2031	191	191	64	9.7%	9.7%	3.2%
11900	1420	1457	1457	1360	37	37	-60	2.6%	2.6%	-4.3%	1972	2164	2164	2036	192	192	65	9.7%	9.7%	3.3%
11950	1424	1461	1461	1364	37	37	-61	2.6%	2.6%	-4.3%	1977	2170	2170	2042	193	193	65	9.8%	9.8%	3.3%
12000	1428	1465	1465	1367	37	37	-61	2.6%	2.6%	-4.3%	1982	2176	2176	2048	194	194	66	9.8%	9.8%	3.3%
12050	1432	1468	1468	1371	37	37	-61	2.6%	2.6%	-4.3%	1988	2183	2183	2054	195	195	67	9.8%	9.8%	3.3%
12100	1436	1472	1472	1374	36	36	-61	2.5%	2.5%	-4.3%	1993	2189	2189	2060	196	196	67	9.8%	9.8%	3.4%
12150	1439	1476	1476	1378	36	36	-62	2.5%	2.5%	-4.3%	1998	2195	2195	2066	197	197	68	9.8%	9.8%	3.4%
12200	1443	1479	1479	1381	35	35	-62	2.5%	2.5%	-4.3%	2003	2199	2199	2071	195	195	68	9.8%	9.8%	3.4%
12250	1447	1482	1482	1386	35	35	-62	2.4%	2.4%	-4.3%	2009	2203	2203	2077	195	195	68	9.7%	9.7%	3.4%
12300	1451	1485	1485	1389	34	34	-62	2.3%	2.3%	-4.3%	2014	2207	2207	2082	193	193	68	9.6%	9.6%	3.4%
12350	1455	1488	1488	1393	33	33	-62	2.3%	2.3%	-4.2%	2019	2212	2212	2088	193	193	69	9.5%	9.5%	3.4%
12400	1459	1491	1491	1397	33	33	-61	2.2%	2.2%	-4.2%	2024	2216	2216	2094	192	192	70	9.5%	9.5%	3.4%
12450	1462	1495	1495	1401	32	32	-61	2.2%	2.2%	-4.2%	2030	2221	2221	2100	191	191	70	9.4%	9.4%	3.5%
12500	1466	1498	1498	1405	32	32	-61	2.2%	2.2%	-4.2%	2035	2225	2225	2106	190	190	71	9.4%	9.4%	3.5%
12550	1470	1501	1501	1409	31	31	-61	2.1%	2.1%	-4.1%	2040	2230	2230	2111	190	190	71	9.3%	9.3%	3.5%
12600	1474	1504	1504	1413	30	30	-61	2.1%	2.1%	-4.1%	2045	2234	2234	2117	189	189	72	9.2%	9.2%	3.5%
12650	1477	1508	1508	1417	30	30	-60	2.0%	2.0%	-4.1%	2050	2239	2239	2123	188	188	73	9.2%	9.2%	3.5%
12700	1481	1511	1511	1421	30	30	-59	2.0%	2.0%	-4.0%	2055	2243	2243	2129	188	188	74	9.2%	9.2%	3.6%
12750	1484	1514	1514	1425	30	30	-59	2.0%	2.0%	-4.0%	2060	2248	2248	2135	188	188	75	9.1%	9.1%	3.6%
12800	1487	1517	1517	1429	30	30	-58	2.0%	2.0%	-3.9%	2064	2252	2252	2141	188	188	76	9.1%	9.1%	3.7%
12850	1491	1520	1520	1433	30	30	-57	2.0%	2.0%	-3.8%	2069	2257	2257	2146	188	188	78	9.1%	9.1%	3.7%
12900	1494	1524	1524	1437	30	30	-56	2.0%	2.0%	-3.8%	2074	2261	2261	2152	188	188	79	9.1%	9.1%	3.8%
12950	1497	1527	1527	1442	30	30	-56	2.0%	2.0%	-3.7%	2078	2266	2266	2158	188	188	80	9.0%	9.0%	3.8%
13000	1501	1530	1530	1446	30	30	-55	2.0%	2.0%	-3.7%	2083	2270	2270	2164	188	188	81	9.0%	9.0%	3.9%
13050	1504	1533	1533	1450	30	30	-54	2.0%	2.0%	-3.6%	2087	2275	2275	2170	187	187	82	9.0%	9.0%	3.9%
13100	1507	1537	1537	1454	30	30	-53	2.0%	2.0%	-3.5%	2092	2279	2279	2176	187	187	83	9.0%	9.0%	4.0%
13150	1510	1540	1540	1458	29	29	-53	2.0%	2.0%	-3.5%	2097	2284	2284	2181	187	187	85	8.9%	8.9%	4.0%
13200	1514	1543	1543	1462	29	29	-52	1.9%	1.9%	-3.4%	2101	2288	2288	2187	187	187	86	8.9%	8.9%	4.1%
13250	1517	1547	1547	1466	31	31	-52	2.0%	2.0%	-4.1%	2106	2294	2294	2194	188	188	88	8.9%	8.9%	4.2%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
13300	1520	1551	1551	1457	32	32	-63	2.1%	2.1%	-4.1%	2110	2300	2300	2177	190	190	67	9.0%	9.0%	3.2%
13350	1523	1556	1556	1459	33	33	-64	2.2%	2.2%	-4.2%	2114	2305	2305	2180	191	191	65	9.0%	9.0%	3.1%
13400	1526	1560	1560	1462	34	34	-64	2.2%	2.2%	-4.2%	2118	2311	2311	2183	192	192	64	9.1%	9.1%	3.0%
13450	1529	1564	1564	1464	35	35	-65	2.3%	2.3%	-4.2%	2123	2316	2316	2185	193	193	63	9.1%	9.1%	3.0%
13500	1532	1568	1568	1467	36	36	-65	2.4%	2.4%	-4.2%	2127	2322	2322	2188	195	195	61	9.2%	9.2%	2.9%
13550	1535	1572	1572	1469	37	37	-66	2.4%	2.4%	-4.3%	2131	2327	2327	2191	196	196	60	9.2%	9.2%	2.8%
13600	1538	1577	1577	1472	39	39	-66	2.5%	2.5%	-4.3%	2136	2333	2333	2194	197	197	59	9.2%	9.2%	2.7%
13650	1541	1581	1581	1474	40	40	-67	2.6%	2.6%	-4.3%	2140	2338	2338	2197	199	199	57	9.3%	9.3%	2.7%
13700	1544	1585	1585	1477	41	41	-67	2.6%	2.6%	-4.3%	2144	2344	2344	2200	200	200	56	9.3%	9.3%	2.6%
13750	1547	1589	1589	1479	42	42	-68	2.7%	2.7%	-4.4%	2148	2350	2350	2203	201	201	54	9.4%	9.4%	2.5%
13800	1550	1593	1593	1482	43	43	-68	2.8%	2.8%	-4.4%	2153	2355	2355	2206	202	202	53	9.4%	9.4%	2.5%
13850	1553	1598	1598	1485	44	44	-69	2.9%	2.9%	-4.4%	2157	2361	2361	2209	204	204	52	9.4%	9.4%	2.4%
13900	1556	1602	1602	1487	45	45	-69	2.9%	2.9%	-4.4%	2161	2366	2366	2212	205	205	50	9.5%	9.5%	2.3%
13950	1559	1606	1606	1490	47	47	-70	3.0%	3.0%	-4.5%	2166	2372	2372	2215	206	206	49	9.5%	9.5%	2.3%
14000	1562	1610	1610	1492	48	48	-70	3.1%	3.1%	-4.5%	2170	2377	2377	2217	208	208	48	9.6%	9.6%	2.2%
14050	1565	1614	1614	1495	49	49	-71	3.1%	3.1%	-4.5%	2174	2383	2383	2220	209	209	46	9.6%	9.6%	2.1%
14100	1568	1618	1618	1497	50	50	-71	3.2%	3.2%	-4.5%	2178	2388	2388	2223	210	210	45	9.6%	9.6%	2.1%
14150	1571	1623	1623	1500	51	51	-72	3.3%	3.3%	-4.6%	2183	2394	2394	2226	211	211	43	9.7%	9.7%	2.0%
14200	1574	1627	1627	1502	52	52	-72	3.3%	3.3%	-4.6%	2187	2400	2400	2229	213	213	42	9.7%	9.7%	1.9%
14250	1577	1631	1631	1505	54	54	-73	3.4%	3.4%	-4.6%	2191	2405	2405	2232	214	214	41	9.8%	9.8%	1.9%
14300	1581	1635	1635	1507	55	55	-73	3.5%	3.5%	-4.6%	2195	2411	2411	2235	215	215	39	9.8%	9.8%	1.8%
14350	1584	1639	1639	1510	56	56	-74	3.5%	3.5%	-4.7%	2200	2416	2416	2238	216	216	38	9.8%	9.8%	1.7%
14400	1587	1644	1644	1512	57	57	-74	3.6%	3.6%	-4.7%	2204	2422	2422	2241	218	218	37	9.9%	9.9%	1.7%
14450	1590	1648	1648	1515	58	58	-75	3.7%	3.7%	-4.7%	2208	2427	2427	2244	219	219	35	9.9%	9.9%	1.6%
14500	1593	1652	1652	1517	59	59	-75	3.7%	3.7%	-4.7%	2213	2433	2433	2246	220	220	34	10.0%	10.0%	1.5%
14550	1596	1656	1656	1520	60	60	-76	3.8%	3.8%	-4.8%	2217	2438	2438	2249	222	222	32	10.0%	10.0%	1.5%
14600	1599	1660	1660	1543	62	62	-56	3.9%	3.9%	-3.5%	2221	2444	2444	2289	223	223	68	10.0%	10.0%	3.1%
14650	1602	1663	1663	1545	61	61	-57	3.8%	3.8%	-3.5%	2225	2447	2447	2292	222	222	67	10.0%	10.0%	3.0%
14700	1605	1666	1666	1548	61	61	-57	3.8%	3.8%	-3.6%	2230	2451	2451	2295	221	221	65	9.9%	9.9%	2.9%
14750	1608	1668	1668	1550	60	60	-58	3.8%	3.8%	-3.6%	2234	2454	2454	2298	220	220	64	9.9%	9.9%	2.9%
14800	1611	1671	1671	1552	60	60	-59	3.7%	3.7%	-3.6%	2238	2457	2457	2301	219	219	62	9.8%	9.8%	2.8%
14850	1614	1674	1674	1555	60	60	-59	3.7%	3.7%	-3.7%	2243	2461	2461	2304	218	218	61	9.7%	9.7%	2.7%
14900	1617	1676	1676	1557	59	59	-60	3.7%	3.7%	-3.7%	2247	2464	2464	2307	217	217	60	9.7%	9.7%	2.7%
14950	1620	1679	1679	1559	59	59	-61	3.6%	3.6%	-3.7%	2251	2468	2468	2309	216	216	58	9.6%	9.6%	2.6%
15000	1623	1682	1682	1562	59	59	-61	3.6%	3.6%	-3.8%	2255	2471	2471	2312	216	216	57	9.6%	9.6%	2.5%
15050	1626	1684	1684	1564	58	58	-62	3.6%	3.6%	-3.8%	2260	2474	2474	2315	215	215	56	9.5%	9.5%	2.5%
15100	1629	1687	1687	1566	58	58	-63	3.5%	3.5%	-3.9%	2264	2478	2478	2318	214	214	54	9.4%	9.4%	2.4%
15150	1632	1690	1690	1569	57	57	-63	3.5%	3.5%	-3.9%	2268	2481	2481	2321	213	213	53	9.4%	9.4%	2.3%
15200	1635	1692	1692	1571	57	57	-64	3.5%	3.5%	-3.9%	2272	2484	2484	2324	212	212	52	9.3%	9.3%	2.3%
15250	1638	1695	1695	1573	57	57	-65	3.5%	3.5%	-4.0%	2277	2488	2488	2327	211	211	50	9.3%	9.3%	2.2%
15300	1641	1697	1697	1575	56	56	-66	3.4%	3.4%	-4.0%	2281	2491	2491	2330	210	210	49	9.2%	9.2%	2.1%
15350	1644	1700	1700	1577	55	55	-67	3.4%	3.4%	-4.1%	2285	2494	2494	2332	208	208	47	9.1%	9.1%	2.1%
15400	1647	1702	1702	1580	55	55	-68	3.3%	3.3%	-4.1%	2290	2497	2497	2335	207	207	45	9.0%	9.0%	2.0%
15450	1650	1704	1704	1582	54	54	-69	3.3%	3.3%	-4.2%	2294	2500	2500	2337	206	206	43	9.0%	9.0%	1.9%
15500	1653	1707	1707	1584	53	53	-70	3.2%	3.2%	-4.2%	2298	2502	2502	2340	204	204	42	8.9%	8.9%	1.8%
15550	1656	1709	1709	1586	53	53	-71	3.2%	3.2%	-4.3%	2302	2505	2505	2342	203	203	40	8.8%	8.8%	1.7%
15600	1659	1711	1711	1588	52	52	-72	3.1%	3.1%	-4.3%	2307	2508	2508	2345	202	202	38	8.7%	8.7%	1.7%
15650	1663	1714	1714	1590	51	51	-73	3.1%	3.1%	-4.4%	2311	2511	2511	2348	200	200	37	8.7%	8.7%	1.6%
15700	1666	1716	1716	1592	50	50	-74	3.0%	3.0%	-4.4%	2315	2514	2514	2350	199	199	35	8.6%	8.6%	1.5%
15750	1669	1718	1718	1594	50	50	-75	3.0%	3.0%	-4.5%	2320	2517	2517	2353	198	198	33	8.5%	8.5%	1.4%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
																		Option A.1	Option A.2	Option B
15800	1672	1721	1721	1596	49	49	-76	2.9%	2.9%	-4.5%	2324	2520	2520	2355	196	196	32	8.5%	8.5%	1.4%
15850	1675	1723	1723	1598	48	48	-77	2.9%	2.9%	-4.6%	2328	2523	2523	2358	195	195	30	8.4%	8.4%	1.3%
15900	1678	1725	1725	1600	48	48	-78	2.8%	2.8%	-4.6%	2332	2526	2526	2361	194	194	28	8.3%	8.3%	1.2%
15950	1681	1728	1728	1602	47	47	-78	2.8%	2.8%	-4.7%	2337	2529	2529	2363	193	193	26	8.2%	8.2%	1.1%
16000	1684	1730	1730	1604	46	46	-79	2.8%	2.8%	-4.7%	2341	2532	2532	2366	191	191	25	8.2%	8.2%	1.1%
16050	1687	1733	1733	1606	46	46	-80	2.7%	2.7%	-4.8%	2345	2535	2535	2368	190	190	23	8.1%	8.1%	1.0%
16100	1690	1735	1735	1609	45	45	-81	2.7%	2.7%	-4.8%	2349	2538	2538	2371	189	189	22	8.0%	8.0%	0.9%
16150	1692	1739	1739	1612	47	47	-80	2.8%	2.8%	-4.7%	2353	2544	2544	2376	191	191	24	8.1%	8.1%	1.0%
16200	1695	1743	1743	1616	48	48	-79	2.8%	2.8%	-4.7%	2356	2550	2550	2382	194	194	26	8.2%	8.2%	1.1%
16250	1698	1747	1747	1620	50	50	-78	2.9%	2.9%	-4.6%	2360	2556	2556	2388	196	196	28	8.3%	8.3%	1.2%
16300	1700	1752	1752	1624	51	51	-77	3.0%	3.0%	-4.5%	2363	2562	2562	2393	199	199	30	8.4%	8.4%	1.3%
16350	1703	1756	1756	1628	53	53	-76	3.1%	3.1%	-4.4%	2367	2568	2568	2399	202	202	32	8.5%	8.5%	1.3%
16400	1706	1760	1760	1631	54	54	-74	3.2%	3.2%	-4.4%	2370	2574	2574	2404	204	204	34	8.6%	8.6%	1.4%
16450	1708	1764	1764	1635	56	56	-73	3.3%	3.3%	-4.3%	2374	2580	2580	2410	207	207	36	8.7%	8.7%	1.5%
16500	1711	1768	1768	1639	57	57	-72	3.3%	3.3%	-4.2%	2377	2586	2586	2415	209	209	38	8.8%	8.8%	1.6%
16550	1714	1772	1772	1643	59	59	-71	3.4%	3.4%	-4.1%	2381	2593	2593	2421	212	212	40	8.9%	8.9%	1.7%
16600	1716	1777	1777	1647	60	60	-70	3.5%	3.5%	-4.1%	2384	2599	2599	2426	214	214	42	9.0%	9.0%	1.8%
16650	1719	1781	1781	1650	62	62	-69	3.6%	3.6%	-4.0%	2388	2605	2605	2432	217	217	44	9.1%	9.1%	1.8%
16700	1722	1785	1785	1654	63	63	-67	3.7%	3.7%	-3.9%	2391	2611	2611	2437	219	219	46	9.2%	9.2%	1.9%
16750	1724	1789	1789	1658	65	65	-66	3.8%	3.8%	-3.8%	2395	2617	2617	2443	222	222	48	9.3%	9.3%	2.0%
16800	1727	1793	1793	1662	66	66	-65	3.8%	3.8%	-3.8%	2398	2622	2622	2448	224	224	50	9.3%	9.3%	2.1%
16850	1730	1797	1797	1665	68	68	-64	3.9%	3.9%	-3.7%	2402	2628	2628	2454	227	227	52	9.4%	9.4%	2.2%
16900	1732	1801	1801	1669	69	69	-63	4.0%	4.0%	-3.6%	2405	2634	2634	2459	229	229	54	9.5%	9.5%	2.2%
16950	1735	1806	1806	1673	71	71	-62	4.1%	4.1%	-3.6%	2409	2640	2640	2465	232	232	56	9.6%	9.6%	2.3%
17000	1737	1810	1810	1677	72	72	-61	4.2%	4.2%	-3.5%	2412	2646	2646	2470	234	234	58	9.7%	9.7%	2.4%
17050	1740	1814	1814	1680	74	74	-60	4.2%	4.2%	-3.4%	2416	2652	2652	2476	237	237	60	9.8%	9.8%	2.5%
17100	1743	1818	1818	1684	75	75	-59	4.3%	4.3%	-3.4%	2419	2658	2658	2481	239	239	62	9.9%	9.9%	2.6%
17150	1745	1822	1822	1688	77	77	-58	4.4%	4.4%	-3.3%	2423	2664	2664	2486	241	241	64	10.0%	10.0%	2.6%
17200	1748	1826	1826	1692	78	78	-56	4.5%	4.5%	-3.2%	2426	2670	2670	2492	244	244	66	10.1%	10.1%	2.7%
17250	1751	1830	1830	1695	80	80	-55	4.5%	4.5%	-3.2%	2430	2676	2676	2497	246	246	68	10.1%	10.1%	2.8%
17300	1753	1834	1834	1699	81	81	-54	4.6%	4.6%	-3.1%	2433	2682	2682	2503	249	249	70	10.2%	10.2%	2.9%
17350	1756	1838	1838	1703	82	82	-53	4.7%	4.7%	-3.0%	2437	2688	2688	2508	251	251	72	10.3%	10.3%	2.9%
17400	1759	1843	1843	1707	84	84	-52	4.8%	4.8%	-3.0%	2440	2694	2694	2514	254	254	74	10.4%	10.4%	3.0%
17450	1761	1847	1847	1710	85	85	-51	4.8%	4.8%	-2.9%	2444	2700	2700	2519	256	256	76	10.5%	10.5%	3.1%
17500	1764	1851	1851	1714	87	87	-50	4.9%	4.9%	-2.8%	2447	2706	2706	2525	259	259	78	10.6%	10.6%	3.2%
17550	1767	1855	1855	1718	88	88	-49	5.0%	5.0%	-2.8%	2451	2712	2712	2530	261	261	80	10.7%	10.7%	3.2%
17600	1769	1859	1859	1722	90	90	-48	5.1%	5.1%	-2.7%	2454	2718	2718	2536	264	264	82	10.7%	10.7%	3.3%
17650	1772	1863	1863	1725	91	91	-46	5.2%	5.2%	-2.6%	2458	2724	2724	2541	266	266	84	10.8%	10.8%	3.4%
17700	1774	1867	1867	1729	93	93	-45	5.2%	5.2%	-2.6%	2461	2730	2730	2547	269	269	85	10.9%	10.9%	3.5%
17750	1777	1871	1871	1733	94	94	-44	5.3%	5.3%	-2.5%	2465	2736	2736	2552	271	271	87	11.0%	11.0%	3.5%
17800	1780	1875	1875	1737	96	96	-43	5.4%	5.4%	-2.4%	2468	2741	2741	2557	273	273	89	11.1%	11.1%	3.6%
17850	1782	1880	1880	1740	97	97	-42	5.5%	5.5%	-2.4%	2472	2747	2747	2563	276	276	91	11.2%	11.2%	3.7%
17900	1785	1884	1884	1744	99	99	-41	5.5%	5.5%	-2.3%	2475	2753	2753	2568	278	278	93	11.2%	11.2%	3.8%
17950	1788	1888	1888	1748	100	100	-40	5.6%	5.6%	-2.2%	2478	2759	2759	2574	281	281	95	11.3%	11.3%	3.8%
18000	1790	1892	1892	1752	102	102	-39	5.7%	5.7%	-2.2%	2482	2765	2765	2579	283	283	97	11.4%	11.4%	3.9%
18050	1793	1896	1896	1755	103	103	-38	5.7%	5.7%	-2.1%	2485	2771	2771	2585	286	286	99	11.5%	11.5%	4.0%
18100	1796	1900	1900	1759	104	104	-37	5.8%	5.8%	-2.0%	2489	2777	2777	2590	288	288	101	11.6%	11.6%	4.1%
18150	1798	1904	1904	1763	106	106	-35	5.9%	5.9%	-2.0%	2492	2783	2783	2596	291	291	103	11.7%	11.7%	4.1%
18200	1801	1908	1908	1767	107	107	-34	6.0%	6.0%	-1.9%	2496	2789	2789	2601	293	293	105	11.7%	11.7%	4.2%
18250	1804	1912	1912	1770	109	109	-33	6.0%	6.0%	-1.8%	2499	2795	2795	2607	296	296	107	11.8%	11.8%	4.3%



Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
18300	1806	1917	1917	1774	110	110	-32	6.1%	6.1%	-1.8%	2503	2801	2801	2612	298	298	109	11.9%	11.9%	4.4%
18350	1809	1921	1921	1778	112	112	-31	6.2%	6.2%	-1.7%	2506	2807	2807	2617	300	300	111	12.0%	12.0%	4.4%
18400	1812	1925	1925	1782	113	113	-30	6.3%	6.3%	-1.7%	2510	2813	2813	2623	303	303	113	12.1%	12.1%	4.5%
18450	1814	1929	1929	1785	115	115	-29	6.3%	6.3%	-1.6%	2513	2819	2819	2628	305	305	115	12.2%	12.2%	4.6%
18500	1817	1933	1933	1789	116	116	-28	6.4%	6.4%	-1.5%	2517	2825	2825	2634	308	308	117	12.2%	12.2%	4.6%
18550	1819	1937	1937	1793	118	118	-27	6.5%	6.5%	-1.5%	2520	2831	2831	2639	310	310	119	12.3%	12.3%	4.7%
18600	1822	1941	1941	1797	119	119	-25	6.5%	6.5%	-1.4%	2524	2837	2837	2645	313	313	121	12.4%	12.4%	4.8%
18650	1825	1945	1945	1800	121	121	-24	6.6%	6.6%	-1.3%	2527	2843	2843	2650	315	315	123	12.5%	12.5%	4.9%
18700	1827	1949	1949	1804	122	122	-23	6.7%	6.7%	-1.3%	2531	2849	2849	2656	318	318	125	12.6%	12.6%	4.9%
18750	1830	1954	1954	1808	124	124	-22	6.8%	6.8%	-1.2%	2534	2854	2854	2661	320	320	127	12.6%	12.6%	5.0%
18800	1833	1958	1958	1812	125	125	-21	6.8%	6.8%	-1.2%	2538	2860	2860	2667	323	323	129	12.7%	12.7%	5.1%
18850	1835	1962	1962	1815	127	127	-20	6.9%	6.9%	-1.1%	2541	2866	2866	2672	325	325	131	12.8%	12.8%	5.1%
18900	1838	1966	1966	1819	128	128	-19	7.0%	7.0%	-1.0%	2545	2872	2872	2678	328	328	133	12.9%	12.9%	5.2%
18950	1841	1970	1970	1823	129	129	-18	7.0%	7.0%	-1.0%	2548	2878	2878	2683	330	330	135	13.0%	13.0%	5.3%
19000	1843	1974	1974	1827	131	131	-17	7.1%	7.1%	-0.9%	2552	2884	2884	2688	332	332	137	13.0%	13.0%	5.4%
19050	1846	1978	1978	1830	132	132	-16	7.2%	7.2%	-0.8%	2555	2890	2890	2694	335	335	139	13.1%	13.1%	5.4%
19100	1849	1982	1982	1834	134	134	-15	7.2%	7.2%	-0.8%	2559	2896	2896	2699	337	337	140	13.2%	13.2%	5.5%
19150	1851	1986	1986	1838	135	135	-14	7.3%	7.3%	-0.7%	2562	2902	2902	2704	339	339	142	13.2%	13.2%	5.5%
19200	1854	1990	1990	1841	136	136	-13	7.4%	7.4%	-0.7%	2566	2907	2907	2710	342	342	144	13.3%	13.3%	5.6%
19250	1856	1994	1994	1845	138	138	-12	7.4%	7.4%	-0.6%	2569	2913	2913	2715	344	344	146	13.4%	13.4%	5.7%
19300	1859	1998	1998	1848	139	139	-11	7.5%	7.5%	-0.6%	2573	2919	2919	2720	346	346	147	13.4%	13.4%	5.7%
19350	1862	2002	2002	1852	140	140	-10	7.5%	7.5%	-0.5%	2576	2924	2924	2725	348	348	149	13.5%	13.5%	5.8%
19400	1864	2006	2006	1855	141	141	-9	7.6%	7.6%	-0.5%	2580	2930	2930	2730	350	350	151	13.6%	13.6%	5.8%
19450	1867	2010	2010	1859	143	143	-8	7.6%	7.6%	-0.4%	2583	2936	2936	2735	352	352	152	13.6%	13.6%	5.9%
19500	1870	2014	2014	1862	144	144	-7	7.7%	7.7%	-0.4%	2587	2941	2941	2741	355	355	154	13.7%	13.7%	6.0%
19550	1872	2017	2017	1866	145	145	-6	7.7%	7.7%	-0.3%	2590	2947	2947	2746	357	357	156	13.8%	13.8%	6.0%
19600	1875	2021	2021	1870	146	146	-5	7.8%	7.8%	-0.3%	2594	2952	2952	2751	359	359	157	13.8%	13.8%	6.1%
19650	1878	2025	2025	1873	148	148	-4	7.9%	7.9%	-0.2%	2597	2958	2958	2756	361	361	159	13.9%	13.9%	6.1%
19700	1880	2029	2029	1877	149	149	-4	7.9%	7.9%	-0.2%	2601	2964	2964	2761	363	363	161	14.0%	14.0%	6.2%
19750	1883	2033	2033	1880	150	150	-3	8.0%	8.0%	-0.1%	2604	2969	2969	2767	365	365	163	14.0%	14.0%	6.2%
19800	1886	2037	2037	1884	151	151	-2	8.0%	8.0%	-0.1%	2608	2975	2975	2772	368	368	164	14.1%	14.1%	6.3%
19850	1888	2041	2041	1887	153	153	-1	8.1%	8.1%	0.0%	2611	2981	2981	2777	370	370	166	14.2%	14.2%	6.4%
19900	1891	2045	2045	1891	154	154	0	8.1%	8.1%	0.0%	2615	2986	2986	2782	372	372	168	14.2%	14.2%	6.4%
19950	1893	2049	2049	1895	155	155	1	8.2%	8.2%	0.1%	2618	2992	2992	2787	374	374	169	14.3%	14.3%	6.5%
20000	1896	2053	2053	1898	156	156	2	8.3%	8.3%	0.1%	2622	2998	2998	2793	376	376	171	14.3%	14.3%	6.5%
20050	1899	2056	2056	1902	158	158	3	8.3%	8.3%	0.2%	2625	3003	3003	2798	378	378	173	14.4%	14.4%	6.6%
20100	1901	2060	2060	1905	159	159	4	8.4%	8.4%	0.2%	2628	3009	3009	2803	380	380	174	14.5%	14.5%	6.6%
20150	1904	2064	2064	1909	160	160	5	8.4%	8.4%	0.2%	2632	3015	3015	2808	383	383	176	14.5%	14.5%	6.7%
20200	1907	2067	2067	1912	161	161	5	8.4%	8.4%	0.3%	2635	3019	3019	2813	384	384	177	14.6%	14.6%	6.7%
20250	1909	2070	2070	1914	161	161	5	8.4%	8.4%	0.3%	2639	3024	3024	2817	385	385	178	14.6%	14.6%	6.7%
20300	1912	2073	2073	1917	161	161	5	8.4%	8.4%	0.3%	2642	3029	3029	2821	386	386	179	14.6%	14.6%	6.8%
20350	1915	2076	2076	1920	161	161	5	8.4%	8.4%	0.3%	2646	3033	3033	2825	387	387	179	14.6%	14.6%	6.8%
20400	1917	2079	2079	1922	161	161	5	8.4%	8.4%	0.3%	2649	3038	3038	2830	388	388	180	14.7%	14.7%	6.8%
20450	1920	2082	2082	1925	162	162	5	8.4%	8.4%	0.3%	2653	3042	3042	2834	389	389	181	14.7%	14.7%	6.8%
20500	1923	2084	2084	1927	162	162	5	8.4%	8.4%	0.3%	2656	3047	3047	2838	390	390	182	14.7%	14.7%	6.8%
20550	1925	2087	2087	1930	162	162	5	8.4%	8.4%	0.3%	2660	3051	3051	2843	391	391	183	14.7%	14.7%	6.9%
20600	1928	2090	2090	1933	162	162	5	8.4%	8.4%	0.3%	2663	3056	3056	2847	392	392	183	14.7%	14.7%	6.9%
20650	1931	2093	2093	1935	162	162	5	8.4%	8.4%	0.3%	2667	3060	3060	2851	394	394	184	14.8%	14.8%	6.9%
20700	1933	2096	2096	1938	163	163	5	8.4%	8.4%	0.3%	2670	3065	3065	2855	395	395	185	14.8%	14.8%	6.9%
20750	1936	2099	2099	1941	163	163	5	8.4%	8.4%	0.3%	2674	3069	3069	2860	396	396	186	14.8%	14.8%	6.9%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
20800	1938	2101	2101	1943	163	163	5	8.4%	8.4%	0.3%	2677	3074	3074	2864	397	397	187	14.8%	14.8%	7.0%
20850	1941	2104	2104	1946	163	163	5	8.4%	8.4%	0.3%	2681	3079	3079	2868	398	398	187	14.8%	14.8%	7.0%
20900	1944	2107	2107	1949	163	163	5	8.4%	8.4%	0.3%	2684	3083	3083	2872	399	399	188	14.9%	14.9%	7.0%
20950	1946	2110	2110	1951	164	164	5	8.4%	8.4%	0.3%	2688	3088	3088	2877	400	400	189	14.9%	14.9%	7.0%
21000	1949	2113	2113	1954	164	164	5	8.4%	8.4%	0.3%	2691	3092	3092	2881	401	401	190	14.9%	14.9%	7.0%
21050	1952	2116	2116	1957	164	164	5	8.4%	8.4%	0.2%	2695	3097	3097	2885	402	402	190	14.9%	14.9%	7.1%
21100	1954	2119	2119	1959	164	164	5	8.4%	8.4%	0.2%	2698	3101	3101	2890	403	403	191	14.9%	14.9%	7.1%
21150	1957	2121	2121	1962	164	164	5	8.4%	8.4%	0.2%	2702	3106	3106	2894	404	404	192	15.0%	15.0%	7.1%
21200	1960	2124	2124	1964	165	165	5	8.4%	8.4%	0.2%	2705	3110	3110	2898	405	405	193	15.0%	15.0%	7.1%
21250	1962	2127	2127	1967	165	165	5	8.4%	8.4%	0.2%	2709	3115	3115	2902	406	406	194	15.0%	15.0%	7.1%
21300	1965	2130	2130	1970	165	165	5	8.4%	8.4%	0.2%	2712	3119	3119	2907	407	407	194	15.0%	15.0%	7.2%
21350	1968	2133	2133	1972	165	165	5	8.4%	8.4%	0.2%	2716	3124	3124	2911	408	408	195	15.0%	15.0%	7.2%
21400	1970	2136	2136	1975	165	165	5	8.4%	8.4%	0.2%	2719	3129	3129	2915	409	409	196	15.1%	15.1%	7.2%
21450	1973	2138	2138	1978	166	166	5	8.4%	8.4%	0.2%	2723	3133	3133	2919	410	410	197	15.1%	15.1%	7.2%
21500	1975	2141	2141	1980	166	166	5	8.4%	8.4%	0.2%	2726	3138	3138	2924	411	411	198	15.1%	15.1%	7.2%
21550	1978	2144	2144	1983	166	166	5	8.4%	8.4%	0.2%	2730	3142	3142	2928	412	412	198	15.1%	15.1%	7.3%
21600	1981	2147	2147	1986	166	166	5	8.4%	8.4%	0.2%	2733	3147	3147	2932	414	414	199	15.1%	15.1%	7.3%
21650	1983	2150	2150	1988	166	166	5	8.4%	8.4%	0.2%	2737	3151	3151	2937	415	415	200	15.2%	15.2%	7.3%
21700	1986	2153	2153	1991	167	167	5	8.4%	8.4%	0.2%	2740	3156	3156	2941	416	416	201	15.2%	15.2%	7.3%
21750	1989	2155	2155	1994	167	167	5	8.4%	8.4%	0.2%	2744	3160	3160	2945	417	417	201	15.2%	15.2%	7.3%
21800	1991	2158	2158	1996	167	167	5	8.4%	8.4%	0.2%	2747	3165	3165	2949	418	418	202	15.2%	15.2%	7.4%
21850	1994	2161	2161	1999	167	167	5	8.4%	8.4%	0.2%	2751	3169	3169	2954	419	419	203	15.2%	15.2%	7.4%
21900	1997	2164	2164	2001	167	167	5	8.4%	8.4%	0.2%	2754	3174	3174	2958	420	420	204	15.2%	15.2%	7.4%
21950	1999	2167	2167	2004	168	168	5	8.4%	8.4%	0.2%	2758	3179	3179	2962	421	421	205	15.3%	15.3%	7.4%
22000	2002	2170	2170	2007	168	168	5	8.4%	8.4%	0.2%	2761	3183	3183	2966	422	422	205	15.3%	15.3%	7.4%
22050	2005	2172	2172	2009	168	168	5	8.4%	8.4%	0.2%	2765	3188	3188	2971	423	423	206	15.3%	15.3%	7.5%
22100	2007	2175	2175	2012	168	168	5	8.4%	8.4%	0.2%	2768	3192	3192	2975	424	424	207	15.3%	15.3%	7.5%
22150	2010	2178	2178	2015	168	168	5	8.4%	8.4%	0.2%	2772	3197	3197	2979	425	425	208	15.3%	15.3%	7.5%
22200	2012	2181	2181	2017	168	168	5	8.4%	8.4%	0.2%	2775	3201	3201	2984	426	426	209	15.4%	15.4%	7.5%
22250	2015	2184	2184	2020	169	169	5	8.4%	8.4%	0.2%	2779	3206	3206	2988	427	427	209	15.4%	15.4%	7.5%
22300	2018	2187	2187	2023	169	169	5	8.4%	8.4%	0.2%	2782	3210	3210	2992	428	428	210	15.4%	15.4%	7.6%
22350	2020	2189	2189	2025	169	169	5	8.4%	8.4%	0.2%	2785	3215	3215	2996	429	429	211	15.4%	15.4%	7.6%
22400	2022	2192	2192	2028	170	170	6	8.4%	8.4%	0.3%	2788	3219	3219	3001	432	432	213	15.5%	15.5%	7.6%
22450	2024	2195	2195	2031	171	171	7	8.5%	8.5%	0.3%	2790	3224	3224	3005	434	434	215	15.6%	15.6%	7.7%
22500	2025	2198	2198	2033	173	173	8	8.5%	8.5%	0.4%	2792	3228	3228	3009	437	437	218	15.7%	15.7%	7.8%
22550	2027	2201	2201	2036	174	174	9	8.6%	8.6%	0.5%	2793	3233	3233	3014	440	440	220	15.7%	15.7%	7.9%
22600	2028	2204	2204	2038	176	176	10	8.7%	8.7%	0.5%	2795	3238	3238	3018	442	442	223	15.8%	15.8%	8.0%
22650	2029	2207	2207	2041	177	177	12	8.7%	8.7%	0.6%	2797	3242	3242	3022	445	445	225	15.9%	15.9%	8.0%
22700	2031	2209	2209	2044	179	179	13	8.8%	8.8%	0.6%	2799	3247	3247	3026	448	448	227	16.0%	16.0%	8.1%
22750	2032	2212	2212	2046	180	180	14	8.9%	8.9%	0.7%	2801	3251	3251	3031	450	450	230	16.1%	16.1%	8.2%
22800	2034	2215	2215	2049	181	181	15	8.9%	8.9%	0.8%	2803	3256	3256	3035	453	453	232	16.2%	16.2%	8.3%
22850	2035	2218	2218	2052	183	183	17	9.0%	9.0%	0.8%	2804	3260	3260	3039	456	456	235	16.3%	16.3%	8.4%
22900	2036	2221	2221	2054	184	184	18	9.0%	9.0%	0.9%	2806	3265	3265	3043	458	458	237	16.3%	16.3%	8.4%
22950	2038	2224	2224	2057	186	186	19	9.1%	9.1%	0.9%	2808	3269	3269	3048	461	461	240	16.4%	16.4%	8.5%
23000	2039	2226	2226	2060	187	187	20	9.2%	9.2%	1.0%	2810	3274	3274	3052	464	464	242	16.5%	16.5%	8.6%
23050	2041	2229	2229	2062	189	189	22	9.2%	9.2%	1.1%	2812	3278	3278	3056	467	467	244	16.6%	16.6%	8.7%
23100	2042	2232	2232	2065	190	190	23	9.3%	9.3%	1.1%	2814	3283	3283	3061	469	469	247	16.7%	16.7%	8.8%
23150	2044	2235	2235	2067	191	191	24	9.4%	9.4%	1.2%	2816	3288	3288	3065	472	472	249	16.8%	16.8%	8.9%
23200	2045	2238	2238	2070	193	193	25	9.4%	9.4%	1.2%	2817	3292	3292	3069	475	475	252	16.8%	16.8%	8.9%
23250	2046	2241	2241	2073	194	194	26	9.5%	9.5%	1.3%	2819	3297	3297	3073	477	477	254	16.9%	16.9%	9.0%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
23300	2048	2243	2243	2075	196	196	28	9.6%	9.6%	1.4%	2821	3301	3301	3078	480	480	257	17.0%	17.0%	9.1%
23350	2049	2246	2246	2078	197	197	29	9.6%	9.6%	1.4%	2823	3306	3306	3082	483	483	259	17.1%	17.1%	9.2%
23400	2051	2249	2249	2081	199	199	30	9.7%	9.7%	1.5%	2825	3310	3310	3086	485	485	261	17.2%	17.2%	9.3%
23450	2052	2252	2252	2083	200	200	31	9.7%	9.7%	1.5%	2827	3315	3315	3090	488	488	264	17.3%	17.3%	9.3%
23500	2053	2255	2255	2086	201	201	33	9.8%	9.8%	1.6%	2828	3319	3319	3095	491	491	266	17.4%	17.4%	9.4%
23550	2055	2258	2258	2089	203	203	34	9.9%	9.9%	1.6%	2830	3324	3324	3099	494	494	269	17.4%	17.4%	9.5%
23600	2056	2260	2260	2091	204	204	35	9.9%	9.9%	1.7%	2832	3328	3328	3103	496	496	271	17.5%	17.5%	9.6%
23650	2058	2263	2263	2094	206	206	36	10.0%	10.0%	1.8%	2834	3333	3333	3108	499	499	274	17.6%	17.6%	9.7%
23700	2059	2266	2266	2097	207	207	37	10.1%	10.1%	1.8%	2836	3338	3338	3112	502	502	276	17.7%	17.7%	9.7%
23750	2061	2269	2269	2099	208	208	39	10.1%	10.1%	1.9%	2838	3342	3342	3116	504	504	278	17.8%	17.8%	9.8%
23800	2062	2272	2272	2102	210	210	40	10.2%	10.2%	1.9%	2840	3347	3347	3120	507	507	281	17.9%	17.9%	9.9%
23850	2063	2275	2275	2104	211	211	41	10.2%	10.2%	2.0%	2841	3351	3351	3125	510	510	283	17.9%	17.9%	10.0%
23900	2065	2277	2277	2107	213	213	42	10.3%	10.3%	2.1%	2843	3356	3356	3129	512	512	286	18.0%	18.0%	10.0%
23950	2066	2280	2280	2110	214	214	44	10.4%	10.4%	2.1%	2845	3360	3360	3133	515	515	288	18.1%	18.1%	10.1%
24000	2068	2283	2283	2112	216	216	45	10.4%	10.4%	2.2%	2847	3365	3365	3137	518	518	291	18.2%	18.2%	10.2%
24050	2069	2286	2286	2115	217	217	46	10.5%	10.5%	2.2%	2849	3369	3369	3142	521	521	293	18.3%	18.3%	10.3%
24100	2070	2289	2289	2118	218	218	47	10.6%	10.6%	2.3%	2851	3374	3374	3146	523	523	295	18.4%	18.4%	10.4%
24150	2072	2292	2292	2120	220	220	48	10.6%	10.6%	2.3%	2852	3378	3378	3150	526	526	298	18.4%	18.4%	10.4%
24200	2073	2295	2295	2123	221	221	50	10.7%	10.7%	2.4%	2854	3383	3383	3155	529	529	300	18.5%	18.5%	10.5%
24250	2075	2297	2297	2126	223	223	51	10.7%	10.7%	2.5%	2856	3388	3388	3159	531	531	303	18.6%	18.6%	10.6%
24300	2076	2300	2300	2128	224	224	52	10.8%	10.8%	2.5%	2858	3392	3392	3163	534	534	305	18.7%	18.7%	10.7%
24350	2077	2303	2303	2131	226	226	53	10.9%	10.9%	2.6%	2860	3397	3397	3167	537	537	308	18.8%	18.8%	10.8%
24400	2079	2306	2306	2134	227	227	55	10.9%	10.9%	2.6%	2862	3401	3401	3172	539	539	310	18.9%	18.9%	10.8%
24450	2080	2309	2309	2136	228	228	56	11.0%	11.0%	2.7%	2864	3406	3406	3176	542	542	312	18.9%	18.9%	10.9%
24500	2082	2312	2312	2139	230	230	57	11.0%	11.0%	2.7%	2865	3410	3410	3180	545	545	315	19.0%	19.0%	11.0%
24550	2083	2314	2314	2141	231	231	58	11.1%	11.1%	2.8%	2867	3415	3415	3185	548	548	317	19.1%	19.1%	11.1%
24600	2085	2317	2317	2144	233	233	60	11.2%	11.2%	2.9%	2869	3419	3419	3189	550	550	320	19.2%	19.2%	11.1%
24650	2086	2320	2320	2147	234	234	61	11.2%	11.2%	2.9%	2871	3424	3424	3193	553	553	322	19.3%	19.3%	11.2%
24700	2087	2323	2323	2149	236	236	62	11.3%	11.3%	3.0%	2873	3428	3428	3197	556	556	325	19.3%	19.3%	11.3%
24750	2089	2326	2326	2152	237	237	63	11.3%	11.3%	3.0%	2875	3433	3433	3202	558	558	327	19.4%	19.4%	11.4%
24800	2090	2329	2329	2155	238	238	64	11.4%	11.4%	3.1%	2876	3437	3437	3206	561	561	329	19.5%	19.5%	11.5%
24850	2092	2331	2331	2157	240	240	66	11.5%	11.5%	3.1%	2878	3442	3442	3210	564	564	332	19.6%	19.6%	11.5%
24900	2093	2334	2334	2160	241	241	67	11.5%	11.5%	3.2%	2880	3447	3447	3214	566	566	334	19.7%	19.7%	11.6%
24950	2094	2337	2337	2163	243	243	68	11.6%	11.6%	3.3%	2882	3451	3451	3219	569	569	337	19.7%	19.7%	11.7%
25000	2096	2340	2340	2165	244	244	69	11.6%	11.6%	3.3%	2884	3456	3456	3223	572	572	339	19.8%	19.8%	11.8%
25050	2097	2343	2343	2168	245	245	71	11.7%	11.7%	3.4%	2886	3460	3460	3227	575	575	342	19.9%	19.9%	11.8%
25100	2099	2346	2346	2171	247	247	72	11.8%	11.8%	3.4%	2887	3465	3465	3232	577	577	344	20.0%	20.0%	11.9%
25150	2100	2348	2348	2173	248	248	73	11.8%	11.8%	3.5%	2889	3469	3469	3236	580	580	346	20.1%	20.1%	12.0%
25200	2102	2351	2351	2176	250	250	74	11.9%	11.9%	3.5%	2891	3474	3474	3240	583	583	349	20.2%	20.2%	12.1%
25250	2103	2354	2354	2178	251	251	75	11.9%	11.9%	3.6%	2893	3478	3478	3244	585	585	351	20.2%	20.2%	12.1%
25300	2104	2357	2357	2181	253	253	77	12.0%	12.0%	3.6%	2895	3483	3483	3249	588	588	354	20.3%	20.3%	12.2%
25350	2106	2360	2360	2184	254	254	78	12.1%	12.1%	3.7%	2897	3487	3487	3253	591	591	356	20.4%	20.4%	12.3%
25400	2107	2363	2363	2186	255	255	79	12.1%	12.1%	3.8%	2899	3492	3492	3257	593	593	359	20.5%	20.5%	12.4%
25450	2109	2365	2365	2189	257	257	80	12.2%	12.2%	3.8%	2900	3497	3497	3261	596	596	361	20.6%	20.6%	12.4%
25500	2110	2368	2368	2192	258	258	82	12.2%	12.2%	3.9%	2902	3501	3501	3266	599	599	363	20.6%	20.6%	12.5%
25550	2111	2371	2371	2194	260	260	83	12.3%	12.3%	3.9%	2904	3506	3506	3270	602	602	366	20.7%	20.7%	12.6%
25600	2113	2374	2374	2197	261	261	84	12.4%	12.4%	4.0%	2906	3510	3510	3274	604	604	368	20.8%	20.8%	12.7%
25650	2114	2377	2377	2200	263	263	85	12.4%	12.4%	4.0%	2908	3515	3515	3279	607	607	371	20.9%	20.9%	12.8%
25700	2116	2380	2380	2202	264	264	86	12.5%	12.5%	4.1%	2910	3519	3519	3283	610	610	373	21.0%	21.0%	12.8%
25750	2117	2383	2383	2205	265	265	88	12.5%	12.5%	4.1%	2911	3524	3524	3287	612	612	376	21.0%	21.0%	12.9%

Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
25800	2119	2385	2385	2207	267	267	89	12.6%	12.6%	4.2%	2913	3528	3528	3291	615	615	378	21.1%	21.1%	13.0%
25850	2120	2388	2388	2210	268	268	90	12.7%	12.7%	4.3%	2915	3533	3533	3296	618	618	381	21.2%	21.2%	13.1%
25900	2121	2391	2391	2213	270	270	91	12.7%	12.7%	4.3%	2917	3537	3537	3300	620	620	383	21.3%	21.3%	13.1%
25950	2123	2394	2394	2215	271	271	93	12.8%	12.8%	4.4%	2919	3542	3542	3304	623	623	385	21.3%	21.3%	13.2%
26000	2124	2397	2397	2218	272	272	94	12.8%	12.8%	4.4%	2921	3547	3547	3308	626	626	388	21.4%	21.4%	13.3%
26050	2126	2400	2400	2221	274	274	95	12.9%	12.9%	4.5%	2923	3551	3551	3313	629	629	390	21.5%	21.5%	13.4%
26100	2127	2402	2402	2223	275	275	96	12.9%	12.9%	4.5%	2924	3556	3556	3317	631	631	393	21.6%	21.6%	13.4%
26150	2128	2405	2405	2226	277	277	98	13.0%	13.0%	4.6%	2926	3560	3560	3321	634	634	395	21.7%	21.7%	13.5%
26200	2130	2408	2408	2229	278	278	99	13.1%	13.1%	4.6%	2928	3565	3565	3326	637	637	398	21.7%	21.7%	13.6%
26250	2131	2411	2411	2231	280	280	100	13.1%	13.1%	4.7%	2930	3569	3569	3330	639	639	400	21.8%	21.8%	13.7%
26300	2133	2414	2414	2234	281	281	101	13.2%	13.2%	4.7%	2932	3574	3574	3334	642	642	402	21.9%	21.9%	13.7%
26350	2134	2417	2417	2237	282	282	102	13.2%	13.2%	4.8%	2934	3578	3578	3338	645	645	405	22.0%	22.0%	13.8%
26400	2136	2419	2419	2239	284	284	104	13.3%	13.3%	4.9%	2935	3583	3583	3343	647	647	407	22.1%	22.1%	13.9%
26450	2137	2422	2422	2242	285	285	105	13.4%	13.4%	4.9%	2937	3587	3587	3347	650	650	410	22.1%	22.1%	13.9%
26500	2138	2425	2425	2244	287	287	106	13.4%	13.4%	5.0%	2939	3592	3592	3351	653	653	412	22.2%	22.2%	14.0%
26550	2140	2428	2428	2247	288	288	107	13.5%	13.5%	5.0%	2941	3597	3597	3356	656	656	415	22.3%	22.3%	14.1%
26600	2141	2431	2431	2250	290	290	109	13.5%	13.5%	5.1%	2943	3601	3601	3360	658	658	417	22.4%	22.4%	14.2%
26650	2143	2434	2434	2252	291	291	110	13.6%	13.6%	5.1%	2945	3606	3606	3364	661	661	419	22.4%	22.4%	14.2%
26700	2144	2436	2436	2255	292	292	111	13.6%	13.6%	5.2%	2947	3610	3610	3368	664	664	422	22.5%	22.5%	14.3%
26750	2145	2439	2439	2258	294	294	112	13.7%	13.7%	5.2%	2948	3615	3615	3373	666	666	424	22.6%	22.6%	14.4%
26800	2147	2442	2442	2260	295	295	113	13.8%	13.8%	5.3%	2950	3619	3619	3377	669	669	427	22.7%	22.7%	14.5%
26850	2148	2445	2445	2263	297	297	115	13.8%	13.8%	5.3%	2952	3624	3624	3381	672	672	429	22.8%	22.8%	14.5%
26900	2150	2448	2448	2266	298	298	116	13.9%	13.9%	5.4%	2954	3628	3628	3385	674	674	432	22.8%	22.8%	14.6%
26950	2151	2451	2451	2268	300	300	117	13.9%	13.9%	5.4%	2956	3633	3633	3390	677	677	434	22.9%	22.9%	14.7%
27000	2153	2454	2454	2271	301	301	118	14.0%	14.0%	5.5%	2958	3637	3637	3393	679	679	436	23.0%	23.0%	14.7%
27050	2154	2457	2457	2274	303	303	120	14.1%	14.1%	5.6%	2959	3641	3641	3397	682	682	438	23.0%	23.0%	14.8%
27100	2155	2460	2460	2276	304	304	121	14.1%	14.1%	5.6%	2961	3645	3645	3401	684	684	440	23.1%	23.1%	14.9%
27150	2157	2463	2463	2279	306	306	122	14.2%	14.2%	5.7%	2963	3650	3650	3405	687	687	442	23.2%	23.2%	14.9%
27200	2158	2465	2465	2282	307	307	123	14.2%	14.2%	5.7%	2965	3654	3654	3409	689	689	444	23.2%	23.2%	15.0%
27250	2160	2468	2468	2284	309	309	125	14.3%	14.3%	5.8%	2967	3658	3658	3413	691	691	446	23.3%	23.3%	15.0%
27300	2161	2471	2471	2287	310	310	126	14.4%	14.4%	5.8%	2969	3662	3662	3416	694	694	448	23.4%	23.4%	15.1%
27350	2162	2474	2474	2290	312	312	127	14.4%	14.4%	5.9%	2970	3667	3667	3420	696	696	450	23.4%	23.4%	15.1%
27400	2164	2477	2477	2292	313	313	128	14.5%	14.5%	5.9%	2972	3671	3671	3424	698	698	452	23.5%	23.5%	15.2%
27450	2165	2480	2480	2295	315	315	130	14.5%	14.5%	6.0%	2974	3675	3675	3428	701	701	454	23.6%	23.6%	15.3%
27500	2167	2483	2483	2298	316	316	131	14.6%	14.6%	6.0%	2976	3679	3679	3432	703	703	456	23.6%	23.6%	15.3%
27550	2168	2486	2486	2300	318	318	132	14.7%	14.7%	6.1%	2978	3683	3683	3436	706	706	458	23.7%	23.7%	15.4%
27600	2170	2489	2489	2303	320	320	133	14.7%	14.7%	6.1%	2980	3688	3688	3439	708	708	460	23.8%	23.8%	15.4%
27650	2171	2492	2492	2306	321	321	135	14.8%	14.8%	6.2%	2982	3692	3692	3443	710	710	462	23.8%	23.8%	15.5%
27700	2172	2495	2495	2308	323	323	136	14.9%	14.9%	6.3%	2983	3696	3696	3447	713	713	464	23.9%	23.9%	15.5%
27750	2174	2498	2498	2311	324	324	137	14.9%	14.9%	6.3%	2985	3700	3700	3451	715	715	466	24.0%	24.0%	15.6%
27800	2175	2501	2501	2314	326	326	138	15.0%	15.0%	6.4%	2987	3705	3705	3455	718	718	468	24.0%	24.0%	15.7%
27850	2177	2504	2504	2316	327	327	140	15.0%	15.0%	6.4%	2989	3709	3709	3459	720	720	470	24.1%	24.1%	15.7%
27900	2178	2507	2507	2319	329	329	141	15.1%	15.1%	6.5%	2991	3713	3713	3462	722	722	472	24.2%	24.2%	15.8%
27950	2179	2510	2510	2322	330	330	142	15.2%	15.2%	6.5%	2993	3717	3717	3466	725	725	474	24.2%	24.2%	15.8%
28000	2181	2513	2513	2324	332	332	143	15.2%	15.2%	6.6%	2994	3722	3722	3470	727	727	476	24.3%	24.3%	15.9%
28050	2182	2516	2516	2327	334	334	145	15.3%	15.3%	6.6%	2996	3726	3726	3474	730	730	478	24.4%	24.4%	15.9%
28100	2184	2519	2519	2330	335	335	146	15.3%	15.3%	6.7%	2998	3730	3730	3478	732	732	480	24.4%	24.4%	16.0%
28150	2185	2522	2522	2332	337	337	147	15.4%	15.4%	6.7%	3000	3734	3734	3482	735	735	482	24.5%	24.5%	16.1%
28200	2186	2525	2525	2335	338	338	149	15.5%	15.5%	6.8%	3001	3738	3738	3485	737	737	484	24.6%	24.6%	16.1%
28250	2188	2528	2528	2338	340	340	150	15.5%	15.5%	6.9%	3003	3743	3743	3489	739	739	486	24.6%	24.6%	16.2%



Combined Gross Income	1 Child										2 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
28300	2189	2530	2530	2340	341	341	151	15.6%	15.6%	6.9%	3005	3747	3747	3493	742	742	488	24.7%	24.7%	16.2%
28350	2190	2533	2533	2343	343	343	153	15.7%	15.7%	7.0%	3007	3751	3751	3497	744	744	490	24.8%	24.8%	16.3%
28400	2192	2536	2536	2346	345	345	154	15.7%	15.7%	7.0%	3009	3755	3755	3501	747	747	492	24.8%	24.8%	16.4%
28450	2193	2539	2539	2348	346	346	155	15.8%	15.8%	7.1%	3010	3760	3760	3505	749	749	494	24.9%	24.9%	16.4%
28500	2194	2542	2542	2351	348	348	156	15.9%	15.9%	7.1%	3012	3764	3764	3508	752	752	496	25.0%	25.0%	16.5%
28550	2196	2545	2545	2354	349	349	158	15.9%	15.9%	7.2%	3014	3768	3768	3512	754	754	498	25.0%	25.0%	16.5%
28600	2197	2548	2548	2356	351	351	159	16.0%	16.0%	7.2%	3016	3772	3772	3516	757	757	500	25.1%	25.1%	16.6%
28650	2199	2551	2551	2359	353	353	160	16.0%	16.0%	7.3%	3017	3776	3776	3520	759	759	502	25.2%	25.2%	16.7%
28700	2200	2554	2554	2362	354	354	162	16.1%	16.1%	7.3%	3019	3781	3781	3524	761	761	505	25.2%	25.2%	16.7%
28750	2201	2557	2557	2364	356	356	163	16.2%	16.2%	7.4%	3021	3785	3785	3528	764	764	507	25.3%	25.3%	16.8%
28800	2203	2560	2560	2367	357	357	164	16.2%	16.2%	7.5%	3023	3789	3789	3531	766	766	509	25.4%	25.4%	16.8%
28850	2204	2563	2563	2370	359	359	166	16.3%	16.3%	7.5%	3025	3793	3793	3535	769	769	511	25.4%	25.4%	16.9%
28900	2205	2566	2566	2372	361	361	167	16.3%	16.3%	7.6%	3026	3798	3798	3539	771	771	513	25.5%	25.5%	16.9%
28950	2207	2569	2569	2375	362	362	168	16.4%	16.4%	7.6%	3028	3802	3802	3543	774	774	515	25.5%	25.5%	17.0%
29000	2208	2572	2572	2378	364	364	169	16.5%	16.5%	7.7%	3030	3806	3806	3547	776	776	517	25.6%	25.6%	17.1%
29050	2210	2575	2575	2380	365	365	171	16.5%	16.5%	7.7%	3032	3810	3810	3551	779	779	519	25.7%	25.7%	17.1%
29100	2211	2578	2578	2383	367	367	172	16.6%	16.6%	7.8%	3034	3814	3814	3554	781	781	521	25.7%	25.7%	17.2%
29150	2212	2581	2581	2386	368	368	173	16.7%	16.7%	7.8%	3035	3819	3819	3558	783	783	523	25.8%	25.8%	17.2%
29200	2214	2584	2584	2388	370	370	175	16.7%	16.7%	7.9%	3037	3823	3823	3562	786	786	525	25.9%	25.9%	17.3%
29250	2215	2587	2587	2391	372	372	176	16.8%	16.8%	7.9%	3039	3827	3827	3566	788	788	527	25.9%	25.9%	17.3%
29300	2216	2590	2590	2394	373	373	177	16.8%	16.8%	8.0%	3041	3831	3831	3570	791	791	529	26.0%	26.0%	17.4%
29350	2218	2593	2593	2396	375	375	179	16.9%	16.9%	8.1%	3042	3836	3836	3574	793	793	531	26.1%	26.1%	17.5%
29400	2219	2595	2595	2399	376	376	180	17.0%	17.0%	8.1%	3044	3840	3840	3577	796	796	533	26.1%	26.1%	17.5%
29450	2220	2598	2598	2402	378	378	181	17.0%	17.0%	8.2%	3046	3844	3844	3581	798	798	535	26.2%	26.2%	17.6%
29500	2222	2601	2601	2404	380	380	182	17.1%	17.1%	8.2%	3048	3848	3848	3585	801	801	537	26.3%	26.3%	17.6%
29550	2223	2604	2604	2407	381	381	184	17.1%	17.1%	8.3%	3050	3853	3853	3589	803	803	539	26.3%	26.3%	17.7%
29600	2225	2607	2607	2410	383	383	185	17.2%	17.2%	8.3%	3051	3857	3857	3593	805	805	541	26.4%	26.4%	17.7%
29650	2226	2610	2610	2412	384	384	186	17.3%	17.3%	8.4%	3053	3861	3861	3597	808	808	543	26.5%	26.5%	17.8%
29700	2227	2613	2613	2415	386	386	188	17.3%	17.3%	8.4%	3055	3865	3865	3600	810	810	546	26.5%	26.5%	17.9%
29750	2229	2616	2616	2418	387	387	189	17.4%	17.4%	8.5%	3057	3869	3869	3604	813	813	548	26.6%	26.6%	17.9%
29800	2230	2619	2619	2420	389	389	190	17.4%	17.4%	8.5%	3058	3874	3874	3608	815	815	550	26.7%	26.7%	18.0%
29850	2231	2622	2622	2423	391	391	192	17.5%	17.5%	8.6%	3060	3878	3878	3612	818	818	552	26.7%	26.7%	18.0%
29900	2233	2625	2625	2426	392	392	193	17.6%	17.6%	8.6%	3062	3882	3882	3616	820	820	554	26.8%	26.8%	18.1%
29950	2234	2628	2628	2428	394	394	194	17.6%	17.6%	8.7%	3064	3886	3886	3620	823	823	556	26.8%	26.8%	18.1%
30000	2236	2631	2631	2431	395	395	195	17.7%	17.7%	8.7%	3066	3891	3891	3623	825	825	558	26.9%	26.9%	18.2%
30050		2634	2634	2434								3895	3895	3627						
30100		2637	2637	2436								3899	3899	3631						
30150		2640	2640	2439								3903	3903	3635						
30200		2643	2643	2442								3907	3907	3639						
30250		2646	2646	2444								3912	3912	3643						
30300		2649	2649	2447								3916	3916	3646						
30350		2652	2652	2450								3920	3920	3650						
30400		2655	2655	2452								3924	3924	3654						
30450		2658	2658	2455								3929	3929	3658						
30500		2660	2660	2458								3933	3933	3662						
30550		2663	2663	2460								3937	3937	3666						
30600		2666	2666	2463								3941	3941	3669						
30650		2669	2669	2466								3946	3946	3673						
30700		2672	2672	2468								3950	3950	3677						
30750		2675	2675	2471								3954	3954	3681						

Combined Gross Income	1 Child						2 Children																														
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change																			
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B																	
30800		2678	2678	2474								3958	3958	3685																							
30850		2681	2681	2476								3962	3962	3689																							
30900		2684	2684	2479								3967	3967	3692																							
30950		2687	2687	2482								3971	3971	3696																							
31000		2690	2690	2484								3975	3975	3700																							
31050		2693	2693	2487								3979	3979	3704																							
31100		2696	2696	2490								3984	3984	3708																							
31150		2699	2699	2492								3988	3988	3712																							
31200		2702	2702	2495								3992	3992	3715																							
31250		2705	2705	2498								3996	3996	3719																							
31300		2708	2708	2500								4000	4000	3723																							
31350		2711	2711	2503								4005	4005	3727																							
31400		2714	2714	2506								4009	4009	3731																							
31450		2717	2717	2508								4013	4013	3735																							
31500		2720	2720	2511								4017	4017	3738																							
31550		2723	2723	2514								4022	4022	3742																							
31600		2726	2726	2516								4026	4026	3746																							
31650		2728	2728	2519								4030	4030	3750																							
31700		2731	2731	2522								4034	4034	3754																							
31750		2734	2734	2524								4038	4038	3758																							
31800		2737	2737	2527								4043	4043	3762																							
31850		2740	2740	2530								4047	4047	3765																							
31900		2743	2743	2532								4051	4051	3769																							
31950		2746	2746	2535								4055	4055	3773																							
32000		2749	2749	2538								4060	4060	3777																							
32050		2752	2752	2540								4064	4064	3781																							
32100		2755	2755	2543								4068	4068	3785																							
32150		2758	2758	2546								4072	4072	3788																							
32200		2761	2761	2548								4077	4077	3792																							
32250		2764	2764	2551								4081	4081	3796																							
32300		2767	2767	2554								4085	4085	3800																							
32350		2770	2770	2556								4089	4089	3804																							
32400		2773	2773	2559								4093	4093	3808																							
32450		2776	2776	2562								4098	4098	3811																							
32500		2779	2779	2564								4102	4102	3815																							
32550		2782	2782	2567								4106	4106	3819																							
32600		2785	2785	2570								4110	4110	3823																							
32650		2788	2788	2572								4115	4115	3827																							
32700		2791	2791	2575								4119	4119	3831																							
32750		2793	2793	2578								4123	4123	3834																							
32800		2796	2796	2580								4127	4127	3838																							
32850		2799	2799	2583								4131	4131	3842																							
32900		2802	2802	2586								4136	4136	3846																							
32950		2805	2805	2588								4140	4140	3850																							
33000		2808	2808	2591								4144	4144	3854																							
33050		2811	2811	2594								4148	4148	3857																							
33100		2814	2814	2596								4153	4153	3861																							
33150		2817	2817	2599								4157	4157	3865																							
33200		2820	2820	2602								4161	4161	3869																							
33250		2823	2823	2604								4165	4165	3873																							

Combined Gross Income	1 Child						2 Children																						
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change											
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B									
33300		2826	2826	2607							4169	4169	3877																
33350		2829	2829	2610							4174	4174	3880																
33400		2832	2832	2612							4178	4178	3884																
33450		2835	2835	2615							4182	4182	3888																
33500		2838	2838	2618							4186	4186	3892																
33550		2841	2841	2620							4191	4191	3896																
33600		2844	2844	2623							4195	4195	3900																
33650		2847	2847	2626							4199	4199	3903																
33700		2850	2850	2628							4203	4203	3907																
33750		2853	2853	2631							4208	4208	3911																
33800		2856	2856	2634							4212	4212	3915																
33850		2858	2858	2636							4216	4216	3919																
33900		2861	2861	2639							4220	4220	3923																
33950		2864	2864	2642							4224	4224	3926																
34000		2867	2867	2644							4229	4229	3930																
34050		2870	2870	2647							4233	4233	3934																
34100		2873	2873	2650							4237	4237	3938																
34150		2876	2876	2652							4241	4241	3942																
34200		2879	2879	2655							4246	4246	3946																
34250		2882	2882	2658							4250	4250	3949																
34300		2885	2885	2660							4254	4254	3953																
34350		2888	2888	2663							4258	4258	3957																
34400		2891	2891	2666							4262	4262	3961																
34450		2894	2894	2668							4267	4267	3965																
34500		2897	2897	2671							4271	4271	3969																
34550		2900	2900	2674							4275	4275	3972																
34600		2903	2903	2676							4279	4279	3976																
34650		2906	2906	2679							4284	4284	3980																
34700		2909	2909	2682							4288	4288	3984																
34750		2912	2912	2684							4292	4292	3988																
34800		2915	2915	2687							4296	4296	3992																
34850		2918	2918	2690							4301	4301	3995																
34900		2921	2921	2692							4305	4305	3999																
34950		2923	2923	2695							4309	4309	4003																
35000		2926	2926	2698							4313	4313	4007																
35050		2929	2929	2700							4317	4317	4011																
35100		2932	2932	2703							4322	4322	4015																
35150		2935	2935	2706							4326	4326	4018																
35200		2938	2938	2708							4330	4330	4022																
35250		2941	2941	2711							4334	4334	4026																
35300		2944	2944	2714							4339	4339	4030																
35350		2947	2947	2716							4343	4343	4034																
35400		2950	2950	2719							4347	4347	4038																
35450		2953	2953	2722							4351	4351	4041																
35500		2956	2956	2724							4355	4355	4045																
35550		2959	2959	2727							4360	4360	4049																
35600		2962	2962	2730							4364	4364	4053																
35650		2965	2965	2732							4368	4368	4057																
35700		2968	2968	2735							4372	4372	4061																
35750		2971	2971	2738							4377	4377	4064																

Combined Gross Income	1 Child						2 Children																	
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change						
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B				
35800		2974	2974	2740							4381	4381	4068											
35850		2977	2977	2743							4385	4385	4072											
35900		2980	2980	2746							4389	4389	4076											
35950		2983	2983	2748							4393	4393	4080											
36000		2986	2986	2751							4398	4398	4084											
36050		2988	2988	2754							4402	4402	4087											
36100		2991	2991	2756							4406	4406	4091											
36150		2994	2994	2759							4410	4410	4095											
36200		2997	2997	2762							4415	4415	4099											
36250		3000	3000	2764							4419	4419	4103											
36300		3003	3003	2767							4423	4423	4107											
36350		3006	3006	2770							4427	4427	4110											
36400		3009	3009	2772							4432	4432	4114											
36450		3012	3012	2775							4436	4436	4118											
36500		3015	3015	2778							4440	4440	4122											
36550		3018	3018	2780							4444	4444	4126											
36600		3021	3021	2783							4448	4448	4130											
36650		3024	3024	2786							4453	4453	4133											
36700		3027	3027	2788							4457	4457	4137											
36750		3030	3030	2791							4461	4461	4141											
36800		3033	3033	2794							4465	4465	4145											
36850		3036	3036	2796							4470	4470	4149											
36900		3039	3039	2799							4474	4474	4153											
36950		3042	3042	2802							4478	4478	4156											
37000		3045	3045	2804							4482	4482	4160											
37050		3048	3048	2807							4486	4486	4164											
37100		3051	3051	2810							4491	4491	4168											
37150		3053	3053	2812							4495	4495	4172											
37200		3056	3056	2815							4499	4499	4176											
37250		3059	3059	2818							4503	4503	4179											
37300		3062	3062	2820							4508	4508	4183											
37350		3065	3065	2823							4512	4512	4187											
37400		3068	3068	2826							4516	4516	4191											
37450		3071	3071	2828							4520	4520	4195											
37500		3074	3074	2831							4525	4525	4199											
37550		3077	3077	2834							4529	4529	4202											
37600		3080	3080	2836							4533	4533	4206											
37650		3083	3083	2839							4537	4537	4210											
37700		3086	3086	2842							4541	4541	4214											
37750		3089	3089	2844							4546	4546	4218											
37800		3092	3092	2847							4550	4550	4222											
37850		3095	3095	2850							4554	4554	4225											
37900		3098	3098	2852							4558	4558	4229											
37950		3101	3101	2855							4563	4563	4233											
38000		3104	3104	2858							4567	4567	4237											
38050		3107	3107	2860							4571	4571	4241											
38100		3110	3110	2863							4575	4575	4245											
38150		3113	3113	2866							4579	4579	4248											
38200		3116	3116	2868							4584	4584	4252											
38250		3118	3118	2871							4588	4588	4256											

Combined Gross Income	1 Child						2 Children															
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change				
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B		
38300		3121	3121	2874							4592	4592	4260									
38350		3124	3124	2876							4596	4596	4264									
38400		3127	3127	2879							4601	4601	4268									
38450		3130	3130	2882							4605	4605	4271									
38500		3133	3133	2884							4609	4609	4275									
38550		3136	3136	2887							4613	4613	4279									
38600		3139	3139	2890							4617	4617	4283									
38650		3142	3142	2892							4622	4622	4287									
38700		3145	3145	2895							4626	4626	4291									
38750		3148	3148	2898							4630	4630	4294									
38800		3151	3151	2900							4634	4634	4298									
38850		3154	3154	2903							4639	4639	4302									
38900		3157	3157	2906							4643	4643	4306									
38950		3160	3160	2908							4647	4647	4310									
39000		3163	3163	2911							4651	4651	4314									
39050		3166	3166	2914							4656	4656	4317									
39100		3169	3169	2916							4660	4660	4321									
39150		3172	3172	2919							4664	4664	4325									
39200		3175	3175	2922							4668	4668	4329									
39250		3178	3178	2924							4672	4672	4333									
39300		3181	3181	2927							4677	4677	4337									
39350		3184	3184	2930							4681	4681	4340									
39400		3186	3186	2932							4685	4685	4344									
39450		3189	3189	2935							4689	4689	4348									
39500		3192	3192	2938							4694	4694	4352									
39550		3195	3195	2940							4698	4698	4356									
39600		3198	3198	2943							4702	4702	4360									
39650		3201	3201	2946							4706	4706	4364									
39700		3204	3204	2948							4710	4710	4367									
39750		3207	3207	2951							4715	4715	4371									
39800		3210	3210	2954							4719	4719	4375									
39850		3213	3213	2956							4723	4723	4379									
39900		3216	3216	2959							4727	4727	4383									
39950		3219	3219	2962							4732	4732	4387									
40000		3222	3222	2964							4736	4736	4390									

	\$ change						% change					
average	106	113	-9.8	4.5%	5.8%	-2.6%	300.2	302.5	147	11.6%	12.0%	4.9%
median	57	57	-41	3.8%	3.8%	-3.5%	210.9	210.9	74	10.1%	10.1%	4.0%
minimum	-59	0	-88	-13.8%	0.0%	-18.0%	-30	0	-59	-8.5%	0.0%	-12.2%
maximum	395	395	195	17.7%	17.7%	8.7%	825	825	558	26.9%	26.9%	18.2%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
800	330	313	330	302	-16	0	-27	-5.0%	0.0%	-8.2%	367	349	367	349	-18	0	-18	-5.0%	0.0%	-5.0%
850	347	332	347	321	-15	0	-26	-4.2%	0.0%	-7.5%	387	371	387	371	-16	0	-16	-4.2%	0.0%	-4.2%
900	364	351	364	339	-13	0	-25	-3.5%	0.0%	-6.8%	406	392	406	392	-14	0	-14	-3.5%	0.0%	-3.5%
950	381	370	381	358	-11	0	-24	-2.9%	0.0%	-6.2%	425	413	425	413	-12	0	-12	-2.9%	0.0%	-2.9%
1000	398	389	398	376	-9	0	-23	-2.3%	0.0%	-5.7%	444	434	444	434	-10	0	-10	-2.3%	0.0%	-2.3%
1050	415	408	415	394	-7	0	-21	-1.8%	0.0%	-5.2%	463	455	463	455	-8	0	-8	-1.8%	0.0%	-1.8%
1100	432	426	432	411	-6	0	-21	-1.5%	0.0%	-4.9%	482	475	482	475	-7	0	-7	-1.5%	0.0%	-1.5%
1150	449	442	449	427	-7	0	-22	-1.5%	0.0%	-4.9%	501	493	501	493	-8	0	-8	-1.6%	0.0%	-1.6%
1200	466	459	466	443	-7	0	-23	-1.6%	0.0%	-5.0%	520	512	520	512	-8	0	-8	-1.6%	0.0%	-1.6%
1250	483	475	483	459	-8	0	-24	-1.7%	0.0%	-5.0%	539	530	539	530	-9	0	-9	-1.7%	0.0%	-1.7%
1300	500	492	500	475	-9	0	-26	-1.7%	0.0%	-5.1%	558	548	558	548	-10	0	-10	-1.7%	0.0%	-1.7%
1350	517	508	517	490	-9	0	-27	-1.8%	0.0%	-5.2%	577	566	577	566	-11	0	-11	-1.8%	0.0%	-1.8%
1400	533	524	533	506	-9	0	-27	-1.7%	0.0%	-5.1%	594	584	594	584	-10	0	-10	-1.7%	0.0%	-1.7%
1450	549	540	549	522	-9	0	-27	-1.6%	0.0%	-4.9%	612	603	612	603	-10	0	-10	-1.6%	0.0%	-1.6%
1500	565	557	565	538	-8	0	-27	-1.4%	0.0%	-4.8%	630	621	630	621	-9	0	-9	-1.4%	0.0%	-1.4%
1550	581	573	581	553	-8	0	-27	-1.3%	0.0%	-4.7%	647	639	647	639	-9	0	-9	-1.3%	0.0%	-1.3%
1600	597	589	597	569	-7	0	-28	-1.2%	0.0%	-4.6%	665	657	665	657	-8	0	-8	-1.2%	0.0%	-1.2%
1650	612	606	612	585	-7	0	-28	-1.1%	0.0%	-4.5%	683	675	683	675	-8	0	-8	-1.1%	0.0%	-1.1%
1700	628	622	628	600	-6	0	-28	-1.0%	0.0%	-4.4%	701	693	701	693	-7	0	-7	-1.0%	0.0%	-1.0%
1750	644	638	644	616	-6	0	-28	-0.9%	0.0%	-4.3%	718	711	718	711	-7	0	-7	-0.9%	0.0%	-0.9%
1800	660	654	660	632	-6	0	-28	-0.8%	0.0%	-4.3%	736	730	736	730	-6	0	-6	-0.9%	0.0%	-0.9%
1850	676	671	676	648	-5	0	-28	-0.8%	0.0%	-4.2%	754	748	754	748	-6	0	-6	-0.8%	0.0%	-0.8%
1900	692	687	692	663	-5	0	-28	-0.7%	0.0%	-4.1%	771	766	771	766	-5	0	-5	-0.7%	0.0%	-0.7%
1950	708	703	708	679	-4	0	-29	-0.6%	0.0%	-4.1%	789	784	789	784	-5	0	-5	-0.6%	0.0%	-0.6%
2000	723	719	723	694	-4	0	-29	-0.6%	0.0%	-4.0%	807	802	807	802	-5	0	-5	-0.6%	0.0%	-0.6%
2050	739	735	739	709	-4	0	-29	-0.5%	0.0%	-4.0%	824	819	824	819	-5	0	-5	-0.6%	0.0%	-0.6%
2100	754	751	754	725	-3	0	-29	-0.4%	0.0%	-3.8%	840	837	840	837	-3	0	-3	-0.4%	0.0%	-0.4%
2150	769	766	769	740	-2	0	-28	-0.3%	0.0%	-3.7%	857	855	857	855	-2	0	-2	-0.3%	0.0%	-0.3%
2200	783	782	783	755	-1	0	-28	-0.1%	0.0%	-3.6%	873	872	873	872	-1	0	-1	-0.1%	0.0%	-0.1%
2250	798	798	798	771	0	0	-28	0.0%	0.0%	-3.5%	890	890	890	890	0	0	0	0.0%	0.0%	0.0%
2300	813	814	814	786	1	1	-27	0.1%	0.1%	-3.3%	907	908	908	908	1	1	1	0.1%	0.1%	0.1%
2350	828	830	830	801	2	2	-27	0.2%	0.2%	-3.2%	923	925	925	925	2	2	2	0.2%	0.2%	0.2%
2400	843	846	846	817	3	3	-26	0.3%	0.3%	-3.1%	940	943	943	943	3	3	3	0.3%	0.3%	0.3%
2450	858	862	862	832	4	4	-26	0.4%	0.4%	-3.0%	956	961	961	961	4	4	4	0.4%	0.4%	0.4%
2500	873	877	877	847	5	5	-26	0.5%	0.5%	-2.9%	973	978	978	978	5	5	5	0.5%	0.5%	0.5%
2550	888	893	893	862	6	6	-25	0.6%	0.6%	-2.8%	990	996	996	996	6	6	6	0.6%	0.6%	0.6%
2600	902	909	909	878	7	7	-25	0.7%	0.7%	-2.7%	1006	1014	1014	1014	7	7	7	0.7%	0.7%	0.7%
2650	917	925	925	893	8	8	-24	0.8%	0.8%	-2.6%	1023	1031	1031	1031	8	8	8	0.8%	0.8%	0.8%
2700	932	941	941	908	9	9	-24	0.9%	0.9%	-2.6%	1039	1049	1049	1049	9	9	9	0.9%	0.9%	0.9%
2750	947	957	957	924	10	10	-23	1.0%	1.0%	-2.5%	1056	1067	1067	1067	11	11	11	1.0%	1.0%	1.0%
2800	962	973	973	939	11	11	-23	1.1%	1.1%	-2.4%	1073	1084	1084	1084	12	12	12	1.1%	1.1%	1.1%
2850	977	988	988	954	12	12	-22	1.2%	1.2%	-2.3%	1089	1102	1102	1102	13	13	13	1.2%	1.2%	1.2%
2900	992	1004	1004	970	13	13	-22	1.3%	1.3%	-2.2%	1106	1120	1120	1120	14	14	14	1.3%	1.3%	1.3%
2950	1006	1020	1020	985	14	14	-21	1.4%	1.4%	-2.1%	1122	1137	1137	1137	15	15	15	1.3%	1.3%	1.3%
3000	1021	1036	1036	1000	15	15	-21	1.4%	1.4%	-2.1%	1139	1155	1155	1155	16	16	16	1.4%	1.4%	1.4%
3050	1036	1052	1052	1016	16	16	-21	1.5%	1.5%	-2.0%	1155	1173	1173	1173	17	17	17	1.5%	1.5%	1.5%
3100	1051	1068	1068	1031	17	17	-20	1.6%	1.6%	-1.9%	1172	1190	1190	1190	18	18	18	1.6%	1.6%	1.6%
3150	1066	1084	1084	1046	18	18	-20	1.7%	1.7%	-1.8%	1188	1208	1208	1208	20	20	20	1.6%	1.6%	1.6%
3200	1079	1099	1099	1061	20	20	-17	1.9%	1.9%	-1.6%	1203	1226	1226	1226	23	23	23	1.9%	1.9%	1.9%
3250	1092	1115	1115	1077	24	24	-15	2.2%	2.2%	-1.4%	1217	1243	1243	1243	26	26	26	2.1%	2.1%	2.1%
3300	1104	1131	1131	1092	27	27	-12	2.4%	2.4%	-1.1%	1231	1261	1261	1261	30	30	30	2.4%	2.4%	2.4%
3350	1117	1147	1147	1107	30	30	-10	2.7%	2.7%	-0.9%	1246	1279	1279	1279	33	33	33	2.6%	2.6%	2.6%



Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
3400	1130	1163	1163	1123	33	33	-7	2.9%	2.9%	-0.6%	1260	1296	1296	1296	36	36	36	2.9%	2.9%	2.9%
3450	1143	1179	1179	1138	36	36	-5	3.1%	3.1%	-0.4%	1274	1314	1314	1314	40	40	40	3.1%	3.1%	3.1%
3500	1155	1194	1194	1153	39	39	-2	3.4%	3.4%	-0.2%	1288	1332	1332	1332	43	43	43	3.4%	3.4%	3.4%
3550	1168	1210	1210	1169	42	42	0	3.6%	3.6%	0.0%	1303	1349	1349	1349	47	47	47	3.6%	3.6%	3.6%
3600	1181	1226	1226	1184	45	45	3	3.8%	3.8%	0.2%	1317	1367	1367	1367	50	50	50	3.8%	3.8%	3.8%
3650	1194	1242	1242	1199	48	48	5	4.0%	4.0%	0.5%	1331	1385	1385	1385	54	54	54	4.0%	4.0%	4.0%
3700	1207	1258	1258	1214	51	51	8	4.3%	4.3%	0.7%	1345	1402	1402	1402	57	57	57	4.2%	4.2%	4.2%
3750	1219	1274	1274	1230	55	55	11	4.5%	4.5%	0.9%	1359	1420	1420	1420	61	61	61	4.5%	4.5%	4.5%
3800	1231	1290	1290	1245	58	58	14	4.7%	4.7%	1.1%	1373	1438	1438	1438	65	65	65	4.7%	4.7%	4.7%
3850	1243	1305	1305	1260	62	62	17	5.0%	5.0%	1.4%	1386	1455	1455	1455	69	69	69	5.0%	5.0%	5.0%
3900	1255	1321	1321	1276	66	66	20	5.3%	5.3%	1.6%	1400	1473	1473	1473	73	73	73	5.2%	5.2%	5.2%
3950	1267	1336	1336	1290	68	68	22	5.4%	5.4%	1.7%	1413	1492	1492	1440	79	79	27	5.6%	5.6%	1.9%
4000	1280	1349	1349	1302	69	69	22	5.4%	5.4%	1.7%	1427	1507	1507	1454	80	80	27	5.6%	5.6%	1.9%
4050	1292	1362	1362	1314	70	70	22	5.5%	5.5%	1.7%	1440	1521	1521	1468	81	81	28	5.6%	5.6%	1.9%
4100	1304	1375	1375	1326	71	71	22	5.5%	5.5%	1.7%	1454	1536	1536	1481	82	82	28	5.7%	5.7%	1.9%
4150	1316	1388	1388	1338	72	72	23	5.5%	5.5%	1.7%	1467	1551	1551	1495	84	84	28	5.7%	5.7%	1.9%
4200	1328	1401	1401	1351	73	73	23	5.5%	5.5%	1.7%	1481	1565	1565	1509	85	85	28	5.7%	5.7%	1.9%
4250	1340	1414	1414	1363	74	74	23	5.6%	5.6%	1.7%	1494	1580	1580	1522	86	86	28	5.7%	5.7%	1.9%
4300	1352	1428	1428	1375	75	75	23	5.6%	5.6%	1.7%	1508	1595	1595	1536	87	87	28	5.8%	5.8%	1.9%
4350	1364	1441	1441	1387	76	76	23	5.6%	5.6%	1.7%	1521	1609	1609	1549	88	88	28	5.8%	5.8%	1.9%
4400	1376	1454	1454	1399	77	77	23	5.6%	5.6%	1.7%	1534	1624	1624	1563	89	89	28	5.8%	5.8%	1.9%
4450	1388	1467	1467	1411	78	78	23	5.7%	5.7%	1.7%	1548	1638	1638	1577	90	90	29	5.8%	5.8%	1.8%
4500	1400	1480	1480	1424	79	79	23	5.7%	5.7%	1.7%	1561	1653	1653	1590	92	92	29	5.9%	5.9%	1.8%
4550	1412	1493	1493	1436	80	80	23	5.7%	5.7%	1.7%	1575	1668	1668	1604	93	93	29	5.9%	5.9%	1.8%
4600	1425	1506	1506	1448	81	81	23	5.7%	5.7%	1.6%	1588	1682	1682	1617	93	93	28	5.9%	5.9%	1.8%
4650	1437	1519	1519	1460	82	82	23	5.7%	5.7%	1.6%	1602	1696	1696	1631	94	94	29	5.9%	5.9%	1.8%
4700	1449	1532	1532	1472	83	83	23	5.7%	5.7%	1.6%	1615	1711	1711	1644	96	96	29	5.9%	5.9%	1.8%
4750	1461	1545	1545	1484	84	84	23	5.8%	5.8%	1.6%	1629	1726	1726	1658	97	97	29	5.9%	5.9%	1.8%
4800	1473	1558	1558	1496	85	85	23	5.8%	5.8%	1.6%	1642	1740	1740	1671	98	98	29	6.0%	6.0%	1.8%
4850	1485	1571	1571	1509	86	86	24	5.8%	5.8%	1.6%	1656	1755	1755	1685	99	99	29	6.0%	6.0%	1.8%
4900	1493	1584	1584	1521	91	91	28	6.1%	6.1%	1.9%	1664	1770	1770	1699	105	105	34	6.3%	6.3%	2.1%
4950	1496	1597	1597	1533	101	101	37	6.8%	6.8%	2.5%	1668	1784	1784	1712	116	116	44	6.9%	6.9%	2.6%
5000	1500	1610	1610	1545	111	111	46	7.4%	7.4%	3.0%	1672	1799	1799	1726	127	127	54	7.6%	7.6%	3.2%
5050	1503	1624	1624	1558	120	120	54	8.0%	8.0%	3.6%	1676	1814	1814	1740	137	137	64	8.2%	8.2%	3.8%
5100	1507	1637	1637	1570	130	130	63	8.6%	8.6%	4.2%	1680	1828	1828	1753	148	148	73	8.8%	8.8%	4.4%
5150	1510	1650	1650	1582	139	139	72	9.2%	9.2%	4.7%	1684	1843	1843	1767	159	159	83	9.4%	9.4%	4.9%
5200	1514	1663	1663	1594	149	149	80	9.8%	9.8%	5.3%	1688	1857	1857	1781	170	170	93	10.0%	10.0%	5.5%
5250	1517	1676	1676	1606	159	159	89	10.5%	10.5%	5.9%	1692	1872	1872	1794	180	180	103	10.7%	10.7%	6.1%
5300	1521	1689	1689	1619	168	168	98	11.1%	11.1%	6.4%	1696	1887	1887	1808	191	191	112	11.3%	11.3%	6.6%
5350	1524	1700	1700	1629	176	176	105	11.5%	11.5%	6.9%	1700	1899	1899	1820	199	199	120	11.7%	11.7%	7.1%
5400	1528	1710	1710	1638	182	182	110	11.9%	11.9%	7.2%	1704	1910	1910	1830	206	206	126	12.1%	12.1%	7.4%
5450	1531	1719	1719	1647	188	188	116	12.3%	12.3%	7.6%	1708	1921	1921	1840	213	213	132	12.5%	12.5%	7.8%
5500	1535	1729	1729	1656	194	194	121	12.7%	12.7%	7.9%	1711	1931	1931	1850	220	220	139	12.9%	12.9%	8.1%
5550	1538	1739	1739	1666	200	200	127	13.0%	13.0%	8.3%	1715	1942	1942	1860	227	227	145	13.2%	13.2%	8.5%
5600	1542	1748	1748	1675	207	207	133	13.4%	13.4%	8.6%	1719	1953	1953	1871	234	234	151	13.6%	13.6%	8.8%
5650	1546	1758	1758	1684	212	212	138	13.7%	13.7%	8.9%	1724	1964	1964	1881	240	240	157	13.9%	13.9%	9.1%
5700	1552	1768	1768	1693	216	216	141	13.9%	13.9%	9.1%	1731	1975	1975	1891	244	244	160	14.1%	14.1%	9.3%
5750	1558	1777	1777	1702	220	220	144	14.1%	14.1%	9.2%	1737	1985	1985	1901	248	248	164	14.3%	14.3%	9.4%
5800	1564	1787	1787	1711	223	223	147	14.3%	14.3%	9.4%	1744	1996	1996	1911	253	253	168	14.5%	14.5%	9.6%
5850	1570	1797	1797	1720	227	227	151	14.5%	14.5%	9.6%	1750	2007	2007	1922	257	257	171	14.7%	14.7%	9.8%
5900	1575	1806	1806	1729	231	231	154	14.7%	14.7%	9.8%	1757	2018	2018	1932	261	261	175	14.9%	14.9%	10.0%
5950	1581	1816	1816	1739	235	235	157	14.9%	14.9%	9.9%	1763	2029	2029	1942	266	266	179	15.1%	15.1%	10.1%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
6000	1587	1826	1826	1748	239	239	161	15.0%	15.0%	10.1%	1770	2039	2039	1952	270	270	183	15.2%	15.2%	10.3%
6050	1593	1835	1835	1757	243	243	164	15.2%	15.2%	10.3%	1776	2050	2050	1962	274	274	186	15.4%	15.4%	10.5%
6100	1599	1842	1842	1763	244	244	164	15.2%	15.2%	10.3%	1783	2058	2058	1969	275	275	187	15.4%	15.4%	10.5%
6150	1605	1848	1848	1768	243	243	164	15.2%	15.2%	10.2%	1789	2064	2064	1975	275	275	186	15.4%	15.4%	10.4%
6200	1610	1853	1853	1773	243	243	163	15.1%	15.1%	10.1%	1796	2070	2070	1981	275	275	185	15.3%	15.3%	10.3%
6250	1616	1859	1859	1778	243	243	162	15.0%	15.0%	10.0%	1802	2076	2076	1986	274	274	184	15.2%	15.2%	10.2%
6300	1622	1864	1864	1784	242	242	162	14.9%	14.9%	10.0%	1809	2082	2082	1992	274	274	184	15.1%	15.1%	10.2%
6350	1628	1870	1870	1789	242	242	161	14.9%	14.9%	9.9%	1815	2089	2089	1998	274	274	183	15.1%	15.1%	10.1%
6400	1633	1875	1875	1794	242	242	160	14.8%	14.8%	9.8%	1821	2095	2095	2004	274	274	182	15.0%	15.0%	10.0%
6450	1639	1881	1881	1799	241	241	159	14.7%	14.7%	9.7%	1828	2101	2101	2009	273	273	181	14.9%	14.9%	9.9%
6500	1646	1886	1886	1804	241	241	158	14.6%	14.6%	9.6%	1835	2107	2107	2015	272	272	180	14.8%	14.8%	9.8%
6550	1652	1892	1892	1809	240	240	157	14.6%	14.6%	9.5%	1841	2113	2113	2021	272	272	179	14.8%	14.8%	9.7%
6600	1658	1898	1898	1814	240	240	157	14.5%	14.5%	9.4%	1848	2120	2120	2026	271	271	178	14.7%	14.7%	9.6%
6650	1664	1903	1903	1819	239	239	156	14.4%	14.4%	9.3%	1855	2126	2126	2032	271	271	177	14.6%	14.6%	9.5%
6700	1670	1909	1909	1824	239	239	155	14.3%	14.3%	9.3%	1862	2132	2132	2038	270	270	176	14.5%	14.5%	9.5%
6750	1676	1914	1914	1829	238	238	154	14.2%	14.2%	9.2%	1869	2138	2138	2043	270	270	175	14.4%	14.4%	9.4%
6800	1682	1920	1920	1835	238	238	153	14.1%	14.1%	9.1%	1875	2144	2144	2049	269	269	174	14.3%	14.3%	9.3%
6850	1688	1923	1923	1838	235	235	150	13.9%	13.9%	8.9%	1882	2148	2148	2053	266	266	171	14.1%	14.1%	9.1%
6900	1694	1926	1926	1840	232	232	146	13.7%	13.7%	8.6%	1889	2152	2152	2055	263	263	167	13.9%	13.9%	8.8%
6950	1700	1929	1929	1842	229	229	142	13.5%	13.5%	8.4%	1896	2155	2155	2058	259	259	162	13.7%	13.7%	8.6%
7000	1706	1932	1932	1845	226	226	139	13.3%	13.3%	8.1%	1902	2158	2158	2061	256	256	158	13.5%	13.5%	8.3%
7050	1712	1935	1935	1847	223	223	135	13.0%	13.0%	7.9%	1909	2162	2162	2063	253	253	154	13.2%	13.2%	8.1%
7100	1718	1938	1938	1850	220	220	132	12.8%	12.8%	7.7%	1916	2165	2165	2066	249	249	150	13.0%	13.0%	7.9%
7150	1724	1941	1941	1852	217	217	128	12.6%	12.6%	7.4%	1923	2169	2169	2069	246	246	146	12.8%	12.8%	7.6%
7200	1730	1944	1944	1855	214	214	124	12.4%	12.4%	7.2%	1929	2172	2172	2072	243	243	142	12.6%	12.6%	7.4%
7250	1736	1947	1947	1857	211	211	121	12.2%	12.2%	7.0%	1936	2175	2175	2074	239	239	138	12.4%	12.4%	7.1%
7300	1742	1950	1950	1860	208	208	117	11.9%	11.9%	6.7%	1943	2179	2179	2077	236	236	134	12.1%	12.1%	6.9%
7350	1748	1953	1953	1862	205	205	114	11.7%	11.7%	6.5%	1950	2182	2182	2080	232	232	130	11.9%	11.9%	6.7%
7400	1755	1956	1956	1864	202	202	110	11.5%	11.5%	6.3%	1956	2185	2185	2083	229	229	126	11.7%	11.7%	6.5%
7450	1761	1960	1960	1867	199	199	106	11.3%	11.3%	6.0%	1963	2189	2189	2085	226	226	122	11.5%	11.5%	6.2%
7500	1767	1963	1963	1869	196	196	103	11.1%	11.1%	5.8%	1970	2192	2192	2088	222	222	118	11.3%	11.3%	6.0%
7550	1773	1966	1966	1872	192	192	98	10.8%	10.8%	5.6%	1977	2196	2196	2091	218	218	114	11.0%	11.0%	5.7%
7600	1778	1974	1974	1880	196	196	102	11.0%	11.0%	5.7%	1983	2205	2205	2100	223	223	118	11.2%	11.2%	5.9%
7650	1779	1984	1984	1889	204	204	110	11.5%	11.5%	6.2%	1984	2216	2216	2110	232	232	126	11.7%	11.7%	6.4%
7700	1781	1993	1993	1898	212	212	118	11.9%	11.9%	6.6%	1986	2226	2226	2121	241	241	135	12.1%	12.1%	6.8%
7750	1782	2003	2003	1908	220	220	125	12.4%	12.4%	7.0%	1987	2237	2237	2131	250	250	144	12.6%	12.6%	7.2%
7800	1784	2012	2012	1917	228	228	133	12.8%	12.8%	7.5%	1989	2247	2247	2141	259	259	152	13.0%	13.0%	7.7%
7850	1785	2022	2022	1926	237	237	141	13.3%	13.3%	7.9%	1990	2258	2258	2151	268	268	161	13.5%	13.5%	8.1%
7900	1786	2031	2031	1935	245	245	149	13.7%	13.7%	8.3%	1992	2269	2269	2161	277	277	170	13.9%	13.9%	8.5%
7950	1788	2040	2040	1944	253	253	156	14.1%	14.1%	8.8%	1993	2279	2279	2172	286	286	178	14.3%	14.3%	8.9%
8000	1789	2050	2050	1953	261	261	164	14.6%	14.6%	9.2%	1995	2290	2290	2182	295	295	187	14.8%	14.8%	9.4%
8050	1790	2059	2059	1962	269	269	172	15.0%	15.0%	9.6%	1996	2300	2300	2192	304	304	196	15.2%	15.2%	9.8%
8100	1792	2069	2069	1972	277	277	180	15.5%	15.5%	10.0%	1998	2311	2311	2202	313	313	204	15.7%	15.7%	10.2%
8150	1793	2078	2078	1981	285	285	188	15.9%	15.9%	10.5%	1999	2321	2321	2213	322	322	213	16.1%	16.1%	10.7%
8200	1795	2088	2088	1990	293	293	195	16.3%	16.3%	10.9%	2001	2332	2332	2223	331	331	222	16.5%	16.5%	11.1%
8250	1796	2097	2097	1999	301	301	203	16.8%	16.8%	11.3%	2003	2342	2342	2233	340	340	230	17.0%	17.0%	11.5%
8300	1797	2107	2107	2008	309	309	211	17.2%	17.2%	11.7%	2004	2353	2353	2243	349	349	239	17.4%	17.4%	11.9%
8350	1799	2109	2109	2010	310	310	212	17.3%	17.3%	11.8%	2006	2356	2356	2246	350	350	240	17.5%	17.5%	12.0%
8400	1800	2112	2112	2012	312	312	212	17.3%	17.3%	11.8%	2007	2359	2359	2248	352	352	241	17.5%	17.5%	12.0%
8450	1802	2114	2114	2014	313	313	213	17.4%	17.4%	11.8%	2009	2361	2361	2250	353	353	241	17.6%	17.6%	12.0%
8500	1803	2117	2117	2016	314	314	213	17.4%	17.4%	11.8%	2010	2364	2364	2252	354	354	242	17.6%	17.6%	12.0%
8550	1804	2119	2119	2018	315	315	214	17.4%	17.4%	11.8%	2012	2367	2367	2254	355	355	242	17.7%	17.7%	12.0%



Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
8600	1806	2121	2121	2020	316	316	214	17.5%	17.5%	11.9%	2013	2370	2370	2256	356	356	243	17.7%	17.7%	12.1%
8650	1807	2124	2124	2022	317	317	215	17.5%	17.5%	11.9%	2015	2372	2372	2258	357	357	244	17.7%	17.7%	12.1%
8700	1808	2126	2126	2024	318	318	215	17.6%	17.6%	11.9%	2016	2375	2375	2260	358	358	244	17.8%	17.8%	12.1%
8750	1810	2128	2128	2026	319	319	216	17.6%	17.6%	11.9%	2018	2377	2377	2263	360	360	245	17.8%	17.8%	12.1%
8800	1811	2131	2131	2027	320	320	216	17.6%	17.6%	11.9%	2019	2380	2380	2265	361	361	245	17.9%	17.9%	12.1%
8850	1813	2133	2133	2029	321	321	217	17.7%	17.7%	12.0%	2021	2383	2383	2267	362	362	246	17.9%	17.9%	12.2%
8900	1814	2136	2136	2031	322	322	217	17.7%	17.7%	12.0%	2023	2385	2385	2269	363	363	246	17.9%	17.9%	12.2%
8950	1815	2138	2138	2033	323	323	218	17.8%	17.8%	12.0%	2024	2388	2388	2271	364	364	247	18.0%	18.0%	12.2%
9000	1817	2140	2140	2035	324	324	218	17.8%	17.8%	12.0%	2026	2391	2391	2273	365	365	247	18.0%	18.0%	12.2%
9050	1822	2143	2143	2037	321	321	215	17.6%	17.6%	11.8%	2032	2393	2393	2275	362	362	244	17.8%	17.8%	12.0%
9100	1831	2147	2147	2040	316	316	209	17.2%	17.2%	11.4%	2042	2398	2398	2279	356	356	237	17.4%	17.4%	11.6%
9150	1840	2151	2151	2044	311	311	204	16.9%	16.9%	11.1%	2052	2403	2403	2284	351	351	232	17.1%	17.1%	11.3%
9200	1849	2156	2156	2049	307	307	200	16.6%	16.6%	10.8%	2062	2408	2408	2288	347	347	227	16.8%	16.8%	11.0%
9250	1858	2161	2161	2053	303	303	195	16.3%	16.3%	10.5%	2071	2413	2413	2293	342	342	221	16.5%	16.5%	10.7%
9300	1867	2165	2165	2057	299	299	190	16.0%	16.0%	10.2%	2081	2419	2419	2297	337	337	216	16.2%	16.2%	10.4%
9350	1876	2170	2170	2061	294	294	185	15.7%	15.7%	9.9%	2091	2424	2424	2302	332	332	211	15.9%	15.9%	10.1%
9400	1885	2175	2175	2065	290	290	180	15.4%	15.4%	9.6%	2101	2429	2429	2307	328	328	205	15.6%	15.6%	9.8%
9450	1894	2179	2179	2069	286	286	176	15.1%	15.1%	9.3%	2111	2434	2434	2311	323	323	200	15.3%	15.3%	9.5%
9500	1902	2184	2184	2073	282	282	171	14.8%	14.8%	9.0%	2121	2440	2440	2316	318	318	195	15.0%	15.0%	9.2%
9550	1911	2189	2189	2077	277	277	166	14.5%	14.5%	8.7%	2131	2445	2445	2320	313	313	189	14.7%	14.7%	8.9%
9600	1920	2193	2193	2081	273	273	161	14.2%	14.2%	8.4%	2141	2450	2450	2325	309	309	184	14.4%	14.4%	8.6%
9650	1929	2198	2198	2086	269	269	156	13.9%	13.9%	8.1%	2151	2455	2455	2330	304	304	178	14.1%	14.1%	8.3%
9700	1938	2203	2203	2090	264	264	151	13.6%	13.6%	7.8%	2161	2460	2460	2334	299	299	173	13.8%	13.8%	8.0%
9750	1947	2207	2207	2094	260	260	147	13.4%	13.4%	7.5%	2171	2466	2466	2339	295	295	168	13.6%	13.6%	7.7%
9800	1956	2212	2212	2098	256	256	142	13.1%	13.1%	7.3%	2181	2471	2471	2343	290	290	162	13.3%	13.3%	7.4%
9850	1965	2218	2218	2103	253	253	138	12.9%	12.9%	7.0%	2191	2477	2477	2349	286	286	158	13.1%	13.1%	7.2%
9900	1974	2226	2226	2111	252	252	137	12.8%	12.8%	6.9%	2201	2486	2486	2357	285	285	157	13.0%	13.0%	7.1%
9950	1983	2234	2234	2118	251	251	135	12.7%	12.7%	6.8%	2211	2495	2495	2366	285	285	155	12.9%	12.9%	7.0%
10000	1992	2242	2242	2125	250	250	134	12.6%	12.6%	6.7%	2221	2505	2505	2374	284	284	153	12.8%	12.8%	6.9%
10050	2001	2250	2250	2133	250	250	132	12.5%	12.5%	6.6%	2231	2514	2514	2382	283	283	152	12.7%	12.7%	6.8%
10100	2010	2258	2258	2140	249	249	131	12.4%	12.4%	6.5%	2241	2523	2523	2391	282	282	150	12.6%	12.6%	6.7%
10150	2019	2267	2267	2148	248	248	129	12.3%	12.3%	6.4%	2251	2532	2532	2399	281	281	148	12.5%	12.5%	6.6%
10200	2028	2275	2275	2155	247	247	128	12.2%	12.2%	6.3%	2261	2541	2541	2407	280	280	147	12.4%	12.4%	6.5%
10250	2036	2283	2283	2163	246	246	126	12.1%	12.1%	6.2%	2271	2550	2550	2416	279	279	145	12.3%	12.3%	6.4%
10300	2045	2291	2291	2170	246	246	125	12.0%	12.0%	6.1%	2281	2559	2559	2424	278	278	143	12.2%	12.2%	6.3%
10350	2054	2299	2299	2177	245	245	123	11.9%	11.9%	6.0%	2291	2568	2568	2432	278	278	142	12.1%	12.1%	6.2%
10400	2063	2307	2307	2185	244	244	122	11.8%	11.8%	5.9%	2301	2577	2577	2440	277	277	140	12.0%	12.0%	6.1%
10450	2072	2315	2315	2192	243	243	120	11.7%	11.7%	5.8%	2311	2586	2586	2449	276	276	138	11.9%	11.9%	6.0%
10500	2079	2324	2324	2200	245	245	121	11.8%	11.8%	5.8%	2318	2595	2595	2457	277	277	139	12.0%	12.0%	6.0%
10550	2085	2332	2332	2207	247	247	122	11.8%	11.8%	5.9%	2325	2605	2605	2465	280	280	141	12.0%	12.0%	6.1%
10600	2091	2340	2340	2214	249	249	124	11.9%	11.9%	5.9%	2331	2614	2614	2474	283	283	143	12.1%	12.1%	6.1%
10650	2096	2348	2348	2222	252	252	125	12.0%	12.0%	6.0%	2338	2623	2623	2482	285	285	144	12.2%	12.2%	6.2%
10700	2102	2356	2356	2229	254	254	127	12.1%	12.1%	6.0%	2344	2632	2632	2490	288	288	146	12.3%	12.3%	6.2%
10750	2108	2364	2364	2237	256	256	129	12.2%	12.2%	6.1%	2351	2641	2641	2498	290	290	148	12.4%	12.4%	6.3%
10800	2114	2372	2372	2244	258	258	130	12.2%	12.2%	6.2%	2357	2650	2650	2507	293	293	150	12.4%	12.4%	6.4%
10850	2120	2381	2381	2252	261	261	132	12.3%	12.3%	6.2%	2364	2659	2659	2515	296	296	151	12.5%	12.5%	6.4%
10900	2126	2389	2389	2259	263	263	133	12.4%	12.4%	6.3%	2370	2668	2668	2523	298	298	153	12.6%	12.6%	6.5%
10950	2131	2397	2397	2266	265	265	135	12.5%	12.5%	6.3%	2377	2677	2677	2532	301	301	155	12.7%	12.7%	6.5%
11000	2137	2405	2405	2274	268	268	137	12.5%	12.5%	6.4%	2383	2686	2686	2540	303	303	157	12.7%	12.7%	6.6%
11050	2143	2413	2413	2282	270	270	139	12.6%	12.6%	6.5%	2390	2695	2695	2549	306	306	159	12.8%	12.8%	6.7%
11100	2149	2421	2421	2289	272	272	141	12.7%	12.7%	6.5%	2396	2704	2704	2557	308	308	161	12.9%	12.9%	6.7%
11150	2155	2429	2429	2297	274	274	142	12.7%	12.7%	6.6%	2403	2713	2713	2566	311	311	163	12.9%	12.9%	6.8%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
11200	2161	2437	2437	2305	277	277	144	12.8%	12.8%	6.7%	2409	2722	2722	2575	313	313	166	13.0%	13.0%	6.9%
11250	2166	2445	2445	2313	279	279	146	12.9%	12.9%	6.8%	2415	2731	2731	2583	316	316	168	13.1%	13.1%	6.9%
11300	2172	2453	2453	2320	281	281	148	12.9%	12.9%	6.8%	2422	2740	2740	2592	318	318	170	13.1%	13.1%	7.0%
11350	2178	2461	2461	2328	283	283	150	13.0%	13.0%	6.9%	2428	2749	2749	2601	321	321	172	13.2%	13.2%	7.1%
11400	2184	2470	2470	2336	286	286	152	13.1%	13.1%	7.0%	2435	2758	2758	2609	323	323	174	13.3%	13.3%	7.2%
11450	2190	2478	2478	2344	288	288	154	13.1%	13.1%	7.0%	2441	2767	2767	2618	326	326	176	13.4%	13.4%	7.2%
11500	2195	2486	2486	2351	290	290	156	13.2%	13.2%	7.1%	2448	2776	2776	2627	329	329	179	13.4%	13.4%	7.3%
11550	2201	2494	2494	2359	292	292	158	13.3%	13.3%	7.2%	2454	2786	2786	2635	331	331	181	13.5%	13.5%	7.4%
11600	2207	2502	2502	2367	295	295	160	13.4%	13.4%	7.2%	2461	2795	2795	2644	334	334	183	13.6%	13.6%	7.4%
11650	2213	2510	2510	2375	297	297	162	13.4%	13.4%	7.3%	2467	2804	2804	2653	336	336	185	13.6%	13.6%	7.5%
11700	2219	2518	2518	2382	299	299	164	13.5%	13.5%	7.4%	2474	2813	2813	2661	339	339	187	13.7%	13.7%	7.6%
11750	2225	2526	2526	2390	301	301	166	13.5%	13.5%	7.4%	2480	2822	2822	2670	341	341	189	13.8%	13.8%	7.6%
11800	2230	2534	2534	2398	304	304	168	13.6%	13.6%	7.5%	2487	2831	2831	2679	344	344	192	13.8%	13.8%	7.7%
11850	2236	2542	2542	2406	306	306	169	13.7%	13.7%	7.6%	2493	2840	2840	2687	346	346	194	13.9%	13.9%	7.8%
11900	2242	2550	2550	2413	308	308	171	13.7%	13.7%	7.6%	2500	2849	2849	2696	349	349	196	13.9%	13.9%	7.8%
11950	2248	2558	2558	2421	310	310	173	13.8%	13.8%	7.7%	2506	2858	2858	2705	351	351	198	14.0%	14.0%	7.9%
12000	2254	2566	2566	2429	313	313	175	13.9%	13.9%	7.8%	2513	2867	2867	2713	354	354	200	14.1%	14.1%	8.0%
12050	2260	2574	2574	2437	315	315	177	13.9%	13.9%	7.8%	2519	2876	2876	2722	356	356	202	14.1%	14.1%	8.0%
12100	2265	2583	2583	2444	317	317	179	14.0%	14.0%	7.9%	2526	2885	2885	2731	359	359	205	14.2%	14.2%	8.1%
12150	2271	2590	2590	2452	319	319	181	14.0%	14.0%	8.0%	2532	2893	2893	2739	361	361	206	14.2%	14.2%	8.2%
12200	2277	2594	2594	2458	317	317	181	13.9%	13.9%	7.9%	2539	2898	2898	2746	359	359	207	14.1%	14.1%	8.1%
12250	2283	2599	2599	2465	317	317	182	13.9%	13.9%	8.0%	2545	2904	2904	2753	358	358	208	14.1%	14.1%	8.2%
12300	2289	2604	2604	2471	315	315	182	13.8%	13.8%	8.0%	2552	2909	2909	2760	357	357	208	14.0%	14.0%	8.1%
12350	2295	2609	2609	2477	314	314	183	13.7%	13.7%	8.0%	2558	2914	2914	2767	356	356	209	13.9%	13.9%	8.2%
12400	2300	2614	2614	2484	313	313	184	13.6%	13.6%	8.0%	2565	2920	2920	2775	355	355	210	13.8%	13.8%	8.2%
12450	2306	2619	2619	2491	313	313	184	13.6%	13.6%	8.0%	2571	2925	2925	2782	354	354	211	13.8%	13.8%	8.2%
12500	2312	2624	2624	2497	312	312	185	13.5%	13.5%	8.0%	2578	2931	2931	2789	353	353	212	13.7%	13.7%	8.2%
12550	2318	2629	2629	2504	311	311	186	13.4%	13.4%	8.0%	2584	2936	2936	2797	352	352	213	13.6%	13.6%	8.2%
12600	2324	2633	2633	2511	310	310	187	13.3%	13.3%	8.0%	2591	2942	2942	2804	351	351	213	13.5%	13.5%	8.2%
12650	2329	2638	2638	2517	309	309	188	13.3%	13.3%	8.1%	2597	2947	2947	2812	350	350	215	13.5%	13.5%	8.3%
12700	2335	2643	2643	2524	309	309	189	13.2%	13.2%	8.1%	2603	2953	2953	2819	350	350	216	13.4%	13.4%	8.3%
12750	2340	2648	2648	2531	308	308	191	13.2%	13.2%	8.1%	2609	2958	2958	2827	349	349	218	13.4%	13.4%	8.3%
12800	2345	2653	2653	2537	308	308	192	13.1%	13.1%	8.2%	2615	2964	2964	2834	349	349	219	13.3%	13.3%	8.4%
12850	2351	2658	2658	2544	307	307	193	13.1%	13.1%	8.2%	2621	2969	2969	2841	348	348	221	13.3%	13.3%	8.4%
12900	2356	2663	2663	2551	307	307	195	13.0%	13.0%	8.3%	2627	2975	2975	2849	348	348	222	13.2%	13.2%	8.4%
12950	2361	2668	2668	2557	307	307	196	13.0%	13.0%	8.3%	2633	2980	2980	2856	347	347	223	13.2%	13.2%	8.5%
13000	2367	2673	2673	2564	306	306	197	12.9%	12.9%	8.3%	2639	2986	2986	2864	347	347	225	13.1%	13.1%	8.5%
13050	2372	2678	2678	2570	306	306	198	12.9%	12.9%	8.4%	2645	2991	2991	2871	346	346	226	13.1%	13.1%	8.6%
13100	2377	2683	2683	2577	305	305	200	12.8%	12.8%	8.4%	2651	2997	2997	2879	346	346	228	13.0%	13.0%	8.6%
13150	2383	2688	2688	2584	305	305	201	12.8%	12.8%	8.4%	2657	3002	3002	2886	345	345	229	13.0%	13.0%	8.6%
13200	2388	2693	2693	2590	305	305	202	12.8%	12.8%	8.5%	2663	3008	3008	2893	345	345	231	13.0%	13.0%	8.7%
13250	2393	2698	2698	2572	305	305	179	12.8%	12.8%	7.5%	2668	3014	3014	2873	346	346	204	13.0%	13.0%	7.7%
13300	2398	2704	2704	2574	306	306	176	12.8%	12.8%	7.3%	2674	3020	3020	2875	347	347	202	13.0%	13.0%	7.5%
13350	2403	2710	2710	2576	307	307	174	12.8%	12.8%	7.2%	2679	3027	3027	2878	348	348	199	13.0%	13.0%	7.4%
13400	2408	2716	2716	2579	308	308	171	12.8%	12.8%	7.1%	2685	3033	3033	2880	349	349	196	13.0%	13.0%	7.3%
13450	2413	2721	2721	2581	309	309	168	12.8%	12.8%	7.0%	2690	3040	3040	2883	349	349	193	13.0%	13.0%	7.2%
13500	2418	2727	2727	2583	309	309	166	12.8%	12.8%	6.9%	2696	3046	3046	2886	350	350	190	13.0%	13.0%	7.0%
13550	2423	2733	2733	2586	310	310	163	12.8%	12.8%	6.7%	2701	3053	3053	2888	351	351	187	13.0%	13.0%	6.9%
13600	2428	2739	2739	2588	311	311	161	12.8%	12.8%	6.6%	2707	3059	3059	2891	352	352	184	13.0%	13.0%	6.8%
13650	2432	2744	2744	2591	312	312	158	12.8%	12.8%	6.5%	2712	3065	3065	2894	353	353	181	13.0%	13.0%	6.7%
13700	2437	2750	2750	2593	313	313	155	12.8%	12.8%	6.4%	2718	3072	3072	2896	354	354	179	13.0%	13.0%	6.6%
13750	2442	2756	2756	2595	313	313	153	12.8%	12.8%	6.3%	2723	3078	3078	2899	355	355	176	13.0%	13.0%	6.4%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
13800	2447	2761	2761	2598	314	314	150	12.8%	12.8%	6.1%	2729	3085	3085	2901	356	356	173	13.0%	13.0%	6.3%
13850	2452	2767	2767	2600	315	315	148	12.8%	12.8%	6.0%	2734	3091	3091	2904	357	357	170	13.0%	13.0%	6.2%
13900	2457	2773	2773	2602	316	316	145	12.9%	12.9%	5.9%	2740	3097	3097	2907	358	358	167	13.1%	13.1%	6.1%
13950	2462	2779	2779	2605	317	317	143	12.9%	12.9%	5.8%	2745	3104	3104	2909	359	359	164	13.1%	13.1%	6.0%
14000	2467	2784	2784	2607	317	317	140	12.9%	12.9%	5.7%	2751	3110	3110	2912	359	359	161	13.1%	13.1%	5.9%
14050	2472	2790	2790	2609	318	318	137	12.9%	12.9%	5.6%	2756	3117	3117	2915	360	360	158	13.1%	13.1%	5.7%
14100	2477	2796	2796	2612	319	319	135	12.9%	12.9%	5.4%	2762	3123	3123	2917	361	361	155	13.1%	13.1%	5.6%
14150	2482	2802	2802	2614	320	320	132	12.9%	12.9%	5.3%	2767	3129	3129	2920	362	362	153	13.1%	13.1%	5.5%
14200	2487	2807	2807	2616	321	321	130	12.9%	12.9%	5.2%	2773	3136	3136	2922	363	363	150	13.1%	13.1%	5.4%
14250	2492	2813	2813	2619	321	321	127	12.9%	12.9%	5.1%	2778	3142	3142	2925	364	364	147	13.1%	13.1%	5.3%
14300	2497	2819	2819	2621	322	322	124	12.9%	12.9%	5.0%	2784	3149	3149	2928	365	365	144	13.1%	13.1%	5.2%
14350	2502	2825	2825	2623	323	323	122	12.9%	12.9%	4.9%	2789	3155	3155	2930	366	366	141	13.1%	13.1%	5.1%
14400	2506	2830	2830	2626	324	324	119	12.9%	12.9%	4.8%	2795	3161	3161	2933	367	367	138	13.1%	13.1%	4.9%
14450	2511	2836	2836	2628	325	325	117	12.9%	12.9%	4.6%	2800	3168	3168	2936	368	368	135	13.1%	13.1%	4.8%
14500	2516	2842	2842	2630	325	325	114	12.9%	12.9%	4.5%	2806	3174	3174	2938	368	368	132	13.1%	13.1%	4.7%
14550	2521	2847	2847	2633	326	326	111	12.9%	12.9%	4.4%	2811	3181	3181	2941	369	369	130	13.1%	13.1%	4.6%
14600	2526	2853	2853	2686	327	327	160	12.9%	12.9%	6.3%	2817	3187	3187	3001	370	370	184	13.1%	13.1%	6.5%
14650	2531	2856	2856	2689	325	325	158	12.9%	12.9%	6.2%	2822	3191	3191	3004	368	368	181	13.1%	13.1%	6.4%
14700	2536	2860	2860	2692	324	324	156	12.8%	12.8%	6.1%	2828	3194	3194	3007	366	366	179	13.0%	13.0%	6.3%
14750	2541	2863	2863	2694	322	322	153	12.7%	12.7%	6.0%	2833	3198	3198	3010	365	365	176	12.9%	12.9%	6.2%
14800	2546	2866	2866	2697	320	320	151	12.6%	12.6%	5.9%	2839	3201	3201	3013	363	363	174	12.8%	12.8%	6.1%
14850	2551	2869	2869	2700	318	318	149	12.5%	12.5%	5.8%	2844	3205	3205	3016	361	361	172	12.7%	12.7%	6.0%
14900	2556	2872	2872	2703	317	317	147	12.4%	12.4%	5.7%	2850	3209	3209	3019	359	359	169	12.6%	12.6%	5.9%
14950	2561	2876	2876	2705	315	315	145	12.3%	12.3%	5.6%	2855	3212	3212	3022	357	357	167	12.5%	12.5%	5.8%
15000	2566	2879	2879	2708	313	313	142	12.2%	12.2%	5.6%	2861	3216	3216	3025	355	355	164	12.4%	12.4%	5.7%
15050	2571	2882	2882	2711	311	311	140	12.1%	12.1%	5.5%	2866	3219	3219	3028	353	353	162	12.3%	12.3%	5.6%
15100	2576	2885	2885	2714	310	310	138	12.0%	12.0%	5.4%	2872	3223	3223	3031	351	351	159	12.2%	12.2%	5.5%
15150	2581	2889	2889	2716	308	308	136	11.9%	11.9%	5.3%	2877	3227	3227	3034	349	349	157	12.1%	12.1%	5.5%
15200	2585	2892	2892	2719	306	306	134	11.8%	11.8%	5.2%	2883	3230	3230	3037	347	347	154	12.0%	12.0%	5.4%
15250	2590	2895	2895	2722	305	305	131	11.8%	11.8%	5.1%	2888	3234	3234	3040	345	345	152	12.0%	12.0%	5.3%
15300	2595	2898	2898	2724	303	303	129	11.7%	11.7%	5.0%	2894	3237	3237	3043	343	343	149	11.9%	11.9%	5.2%
15350	2600	2901	2901	2727	300	300	126	11.6%	11.6%	4.9%	2899	3240	3240	3046	341	341	146	11.8%	11.8%	5.0%
15400	2605	2904	2904	2729	298	298	124	11.5%	11.5%	4.8%	2905	3243	3243	3048	338	338	144	11.7%	11.7%	4.9%
15450	2610	2906	2906	2731	296	296	121	11.3%	11.3%	4.6%	2910	3246	3246	3051	336	336	141	11.5%	11.5%	4.8%
15500	2615	2909	2909	2734	294	294	119	11.2%	11.2%	4.5%	2916	3250	3250	3054	334	334	138	11.4%	11.4%	4.7%
15550	2620	2912	2912	2736	292	292	116	11.1%	11.1%	4.4%	2921	3253	3253	3056	331	331	135	11.3%	11.3%	4.6%
15600	2625	2915	2915	2739	290	290	114	11.0%	11.0%	4.3%	2927	3256	3256	3059	329	329	132	11.2%	11.2%	4.5%
15650	2630	2918	2918	2741	288	288	111	10.9%	10.9%	4.2%	2932	3259	3259	3062	327	327	130	11.1%	11.1%	4.4%
15700	2635	2921	2921	2744	286	286	109	10.8%	10.8%	4.1%	2938	3262	3262	3065	324	324	127	11.0%	11.0%	4.3%
15750	2640	2923	2923	2746	284	284	106	10.7%	10.7%	4.0%	2943	3265	3265	3067	322	322	124	10.9%	10.9%	4.2%
15800	2645	2926	2926	2748	282	282	104	10.6%	10.6%	3.9%	2949	3269	3269	3070	320	320	121	10.8%	10.8%	4.1%
15850	2650	2929	2929	2751	279	279	101	10.5%	10.5%	3.8%	2954	3272	3272	3073	317	317	118	10.7%	10.7%	4.0%
15900	2655	2932	2932	2753	277	277	99	10.4%	10.4%	3.7%	2960	3275	3275	3075	315	315	116	10.6%	10.6%	3.9%
15950	2659	2935	2935	2756	275	275	96	10.4%	10.4%	3.6%	2965	3278	3278	3078	313	313	113	10.5%	10.5%	3.8%
16000	2664	2938	2938	2758	273	273	94	10.3%	10.3%	3.5%	2971	3281	3281	3081	310	310	110	10.5%	10.5%	3.7%
16050	2669	2940	2940	2760	271	271	91	10.2%	10.2%	3.4%	2976	3284	3284	3083	308	308	107	10.4%	10.4%	3.6%
16100	2674	2943	2943	2763	269	269	89	10.1%	10.1%	3.3%	2982	3288	3288	3086	306	306	105	10.3%	10.3%	3.5%
16150	2678	2950	2950	2769	272	272	91	10.2%	10.2%	3.4%	2986	3296	3296	3093	310	310	107	10.4%	10.4%	3.6%
16200	2682	2957	2957	2776	275	275	94	10.3%	10.3%	3.5%	2990	3303	3303	3100	313	313	110	10.5%	10.5%	3.7%
16250	2686	2964	2964	2782	279	279	96	10.4%	10.4%	3.6%	2994	3311	3311	3108	316	316	113	10.6%	10.6%	3.8%
16300	2689	2971	2971	2788	282	282	99	10.5%	10.5%	3.7%	2999	3319	3319	3115	320	320	116	10.7%	10.7%	3.9%
16350	2693	2978	2978	2795	285	285	102	10.6%	10.6%	3.8%	3003	3326	3326	3122	323	323	119	10.8%	10.8%	4.0%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
16400	2697	2985	2985	2801	288	288	104	10.7%	10.7%	3.9%	3007	3334	3334	3129	327	327	122	10.9%	10.9%	4.0%
16450	2701	2992	2992	2808	291	291	107	10.8%	10.8%	4.0%	3011	3342	3342	3136	330	330	125	11.0%	11.0%	4.1%
16500	2705	2999	2999	2814	294	294	109	10.9%	10.9%	4.0%	3016	3350	3350	3143	334	334	127	11.1%	11.1%	4.2%
16550	2708	3006	3006	2820	297	297	112	11.0%	11.0%	4.1%	3020	3357	3357	3150	337	337	130	11.2%	11.2%	4.3%
16600	2712	3013	3013	2827	300	300	114	11.1%	11.1%	4.2%	3024	3365	3365	3157	341	341	133	11.3%	11.3%	4.4%
16650	2716	3020	3020	2833	303	303	117	11.2%	11.2%	4.3%	3028	3373	3373	3165	344	344	136	11.4%	11.4%	4.5%
16700	2720	3026	3026	2839	307	307	120	11.3%	11.3%	4.4%	3033	3381	3381	3172	348	348	139	11.5%	11.5%	4.6%
16750	2724	3033	3033	2846	309	309	122	11.4%	11.4%	4.5%	3037	3388	3388	3179	351	351	142	11.6%	11.6%	4.7%
16800	2728	3040	3040	2852	312	312	124	11.5%	11.5%	4.6%	3041	3396	3396	3186	354	354	144	11.7%	11.7%	4.7%
16850	2731	3047	3047	2858	315	315	127	11.6%	11.6%	4.6%	3045	3403	3403	3193	358	358	147	11.8%	11.8%	4.8%
16900	2735	3054	3054	2864	318	318	129	11.6%	11.6%	4.7%	3050	3411	3411	3200	361	361	150	11.8%	11.8%	4.9%
16950	2739	3060	3060	2871	321	321	132	11.7%	11.7%	4.8%	3054	3419	3419	3207	365	365	153	11.9%	11.9%	5.0%
17000	2743	3067	3067	2877	324	324	134	11.8%	11.8%	4.9%	3058	3426	3426	3214	368	368	155	12.0%	12.0%	5.1%
17050	2747	3074	3074	2883	328	328	137	11.9%	11.9%	5.0%	3062	3434	3434	3221	371	371	158	12.1%	12.1%	5.2%
17100	2750	3081	3081	2890	331	331	139	12.0%	12.0%	5.1%	3067	3441	3441	3228	375	375	161	12.2%	12.2%	5.2%
17150	2754	3088	3088	2896	334	334	142	12.1%	12.1%	5.1%	3071	3449	3449	3235	378	378	164	12.3%	12.3%	5.3%
17200	2758	3095	3095	2902	337	337	144	12.2%	12.2%	5.2%	3075	3457	3457	3242	381	381	167	12.4%	12.4%	5.4%
17250	2762	3101	3101	2908	340	340	147	12.3%	12.3%	5.3%	3079	3464	3464	3249	385	385	169	12.5%	12.5%	5.5%
17300	2766	3108	3108	2915	343	343	149	12.4%	12.4%	5.4%	3084	3472	3472	3256	388	388	172	12.6%	12.6%	5.6%
17350	2769	3115	3115	2921	346	346	152	12.5%	12.5%	5.5%	3088	3479	3479	3263	392	392	175	12.7%	12.7%	5.7%
17400	2773	3122	3122	2927	349	349	154	12.6%	12.6%	5.6%	3092	3487	3487	3270	395	395	178	12.8%	12.8%	5.7%
17450	2777	3129	3129	2934	352	352	156	12.7%	12.7%	5.6%	3096	3495	3495	3277	398	398	180	12.9%	12.9%	5.8%
17500	2781	3135	3135	2940	355	355	159	12.8%	12.8%	5.7%	3101	3502	3502	3284	402	402	183	13.0%	13.0%	5.9%
17550	2785	3142	3142	2946	358	358	161	12.8%	12.8%	5.8%	3105	3510	3510	3291	405	405	186	13.0%	13.0%	6.0%
17600	2788	3149	3149	2952	361	361	164	12.9%	12.9%	5.9%	3109	3517	3517	3298	408	408	189	13.1%	13.1%	6.1%
17650	2792	3156	3156	2959	364	364	166	13.0%	13.0%	6.0%	3113	3525	3525	3305	412	412	191	13.2%	13.2%	6.1%
17700	2796	3163	3163	2965	367	367	169	13.1%	13.1%	6.0%	3118	3533	3533	3312	415	415	194	13.3%	13.3%	6.2%
17750	2800	3170	3170	2971	370	370	171	13.2%	13.2%	6.1%	3122	3540	3540	3319	418	418	197	13.4%	13.4%	6.3%
17800	2804	3176	3176	2977	373	373	174	13.3%	13.3%	6.2%	3126	3548	3548	3326	422	422	200	13.5%	13.5%	6.4%
17850	2808	3183	3183	2984	376	376	176	13.4%	13.4%	6.3%	3130	3556	3556	3333	425	425	202	13.6%	13.6%	6.5%
17900	2811	3190	3190	2990	379	379	179	13.5%	13.5%	6.4%	3135	3563	3563	3340	429	429	205	13.7%	13.7%	6.5%
17950	2815	3197	3197	2996	382	382	181	13.6%	13.6%	6.4%	3139	3571	3571	3347	432	432	208	13.8%	13.8%	6.6%
18000	2819	3204	3204	3003	385	385	184	13.6%	13.6%	6.5%	3143	3578	3578	3354	435	435	211	13.8%	13.8%	6.7%
18050	2823	3210	3210	3009	388	388	186	13.7%	13.7%	6.6%	3147	3586	3586	3361	439	439	213	13.9%	13.9%	6.8%
18100	2827	3217	3217	3015	391	391	189	13.8%	13.8%	6.7%	3152	3594	3594	3368	442	442	216	14.0%	14.0%	6.9%
18150	2830	3224	3224	3021	394	394	191	13.9%	13.9%	6.7%	3156	3601	3601	3375	445	445	219	14.1%	14.1%	6.9%
18200	2834	3231	3231	3028	397	397	193	14.0%	14.0%	6.8%	3160	3609	3609	3382	449	449	222	14.2%	14.2%	7.0%
18250	2838	3238	3238	3034	400	400	196	14.1%	14.1%	6.9%	3164	3616	3616	3389	452	452	225	14.3%	14.3%	7.1%
18300	2842	3244	3244	3040	403	403	198	14.2%	14.2%	7.0%	3169	3624	3624	3396	455	455	227	14.4%	14.4%	7.2%
18350	2846	3251	3251	3046	406	406	201	14.3%	14.3%	7.1%	3173	3632	3632	3403	459	459	230	14.5%	14.5%	7.3%
18400	2849	3258	3258	3053	409	409	203	14.3%	14.3%	7.1%	3177	3639	3639	3410	462	462	233	14.5%	14.5%	7.3%
18450	2853	3265	3265	3059	412	412	206	14.4%	14.4%	7.2%	3181	3647	3647	3417	466	466	236	14.6%	14.6%	7.4%
18500	2857	3272	3272	3065	415	415	208	14.5%	14.5%	7.3%	3186	3655	3655	3424	469	469	238	14.7%	14.7%	7.5%
18550	2861	3279	3279	3072	418	418	211	14.6%	14.6%	7.4%	3190	3662	3662	3431	472	472	241	14.8%	14.8%	7.6%
18600	2865	3285	3285	3078	421	421	213	14.7%	14.7%	7.4%	3194	3670	3670	3438	476	476	244	14.9%	14.9%	7.6%
18650	2868	3292	3292	3084	424	424	216	14.8%	14.8%	7.5%	3198	3677	3677	3445	479	479	247	15.0%	15.0%	7.7%
18700	2872	3299	3299	3090	427	427	218	14.9%	14.9%	7.6%	3203	3685	3685	3452	482	482	249	15.1%	15.1%	7.8%
18750	2876	3306	3306	3097	430	430	221	14.9%	14.9%	7.7%	3207	3693	3693	3459	486	486	252	15.1%	15.1%	7.9%
18800	2880	3313	3313	3103	433	433	223	15.0%	15.0%	7.7%	3211	3700	3700	3466	489	489	255	15.2%	15.2%	7.9%
18850	2884	3319	3319	3109	436	436	226	15.1%	15.1%	7.8%	3215	3708	3708	3473	493	493	258	15.3%	15.3%	8.0%
18900	2888	3326	3326	3116	439	439	228	15.2%	15.2%	7.9%	3220	3715	3715	3480	496	496	260	15.4%	15.4%	8.1%
18950	2891	3333	3333	3122	442	442	230	15.3%	15.3%	8.0%	3224	3723	3723	3487	499	499	263	15.5%	15.5%	8.2%



Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
19000	2895	3340	3340	3128	445	445	233	15.4%	15.4%	8.0%	3228	3731	3731	3494	503	503	266	15.6%	15.6%	8.2%
19050	2899	3347	3347	3134	448	448	235	15.4%	15.4%	8.1%	3232	3738	3738	3501	506	506	269	15.7%	15.7%	8.3%
19100	2903	3353	3353	3140	451	451	238	15.5%	15.5%	8.2%	3237	3746	3746	3508	509	509	271	15.7%	15.7%	8.4%
19150	2907	3360	3360	3146	453	453	240	15.6%	15.6%	8.3%	3241	3753	3753	3515	512	512	274	15.8%	15.8%	8.4%
19200	2910	3366	3366	3152	456	456	242	15.7%	15.7%	8.3%	3245	3760	3760	3521	515	515	276	15.9%	15.9%	8.5%
19250	2914	3373	3373	3158	459	459	244	15.7%	15.7%	8.4%	3249	3767	3767	3528	518	518	279	15.9%	15.9%	8.6%
19300	2918	3379	3379	3164	461	461	246	15.8%	15.8%	8.4%	3254	3775	3775	3535	521	521	281	16.0%	16.0%	8.6%
19350	2922	3386	3386	3170	464	464	248	15.9%	15.9%	8.5%	3258	3782	3782	3541	524	524	283	16.1%	16.1%	8.7%
19400	2926	3392	3392	3176	467	467	251	16.0%	16.0%	8.6%	3262	3789	3789	3548	527	527	286	16.2%	16.2%	8.8%
19450	2929	3399	3399	3182	469	469	253	16.0%	16.0%	8.6%	3266	3796	3796	3555	530	530	288	16.2%	16.2%	8.8%
19500	2933	3405	3405	3188	472	472	255	16.1%	16.1%	8.7%	3271	3804	3804	3561	533	533	291	16.3%	16.3%	8.9%
19550	2937	3412	3412	3194	475	475	257	16.2%	16.2%	8.8%	3275	3811	3811	3568	536	536	293	16.4%	16.4%	8.9%
19600	2941	3418	3418	3200	477	477	259	16.2%	16.2%	8.8%	3279	3818	3818	3574	539	539	295	16.4%	16.4%	9.0%
19650	2945	3425	3425	3206	480	480	261	16.3%	16.3%	8.9%	3283	3825	3825	3581	542	542	298	16.5%	16.5%	9.1%
19700	2948	3431	3431	3212	483	483	264	16.4%	16.4%	8.9%	3288	3833	3833	3588	545	545	300	16.6%	16.6%	9.1%
19750	2952	3438	3438	3218	485	485	266	16.4%	16.4%	9.0%	3292	3840	3840	3594	548	548	303	16.6%	16.6%	9.2%
19800	2956	3444	3444	3224	488	488	268	16.5%	16.5%	9.1%	3296	3847	3847	3601	551	551	305	16.7%	16.7%	9.3%
19850	2960	3451	3451	3230	491	491	270	16.6%	16.6%	9.1%	3300	3854	3854	3608	554	554	308	16.8%	16.8%	9.3%
19900	2964	3457	3457	3236	493	493	272	16.6%	16.6%	9.2%	3305	3861	3861	3614	557	557	310	16.9%	16.9%	9.4%
19950	2967	3463	3463	3242	496	496	274	16.7%	16.7%	9.2%	3309	3869	3869	3621	560	560	312	16.9%	16.9%	9.4%
20000	2971	3470	3470	3248	499	499	276	16.8%	16.8%	9.3%	3313	3876	3876	3628	563	563	315	17.0%	17.0%	9.5%
20050	2975	3476	3476	3254	501	501	279	16.8%	16.8%	9.4%	3317	3883	3883	3634	566	566	317	17.1%	17.1%	9.6%
20100	2979	3483	3483	3260	504	504	281	16.9%	16.9%	9.4%	3321	3890	3890	3641	569	569	320	17.1%	17.1%	9.6%
20150	2983	3489	3489	3266	507	507	283	17.0%	17.0%	9.5%	3326	3898	3898	3648	572	572	322	17.2%	17.2%	9.7%
20200	2987	3495	3495	3271	509	509	285	17.0%	17.0%	9.5%	3330	3904	3904	3654	574	574	324	17.2%	17.2%	9.7%
20250	2990	3501	3501	3277	511	511	286	17.1%	17.1%	9.6%	3334	3911	3911	3660	576	576	326	17.3%	17.3%	9.8%
20300	2994	3507	3507	3282	513	513	288	17.1%	17.1%	9.6%	3338	3917	3917	3666	579	579	328	17.3%	17.3%	9.8%
20350	2998	3513	3513	3288	515	515	290	17.2%	17.2%	9.7%	3343	3924	3924	3672	581	581	330	17.4%	17.4%	9.9%
20400	3002	3518	3518	3293	517	517	291	17.2%	17.2%	9.7%	3347	3930	3930	3678	583	583	331	17.4%	17.4%	9.9%
20450	3006	3524	3524	3299	519	519	293	17.3%	17.3%	9.7%	3351	3936	3936	3685	585	585	333	17.5%	17.5%	9.9%
20500	3009	3530	3530	3304	521	521	295	17.3%	17.3%	9.8%	3355	3943	3943	3691	587	587	335	17.5%	17.5%	10.0%
20550	3013	3536	3536	3310	522	522	296	17.3%	17.3%	9.8%	3360	3949	3949	3697	590	590	337	17.6%	17.6%	10.0%
20600	3017	3541	3541	3315	524	524	298	17.4%	17.4%	9.9%	3364	3956	3956	3703	592	592	339	17.6%	17.6%	10.1%
20650	3021	3547	3547	3320	526	526	300	17.4%	17.4%	9.9%	3368	3962	3962	3709	594	594	341	17.6%	17.6%	10.1%
20700	3025	3553	3553	3326	528	528	301	17.5%	17.5%	10.0%	3372	3969	3969	3715	596	596	343	17.7%	17.7%	10.2%
20750	3028	3559	3559	3331	530	530	303	17.5%	17.5%	10.0%	3377	3975	3975	3721	598	598	344	17.7%	17.7%	10.2%
20800	3032	3565	3565	3337	532	532	305	17.6%	17.6%	10.0%	3381	3982	3982	3727	601	601	346	17.8%	17.8%	10.2%
20850	3036	3570	3570	3342	534	534	306	17.6%	17.6%	10.1%	3385	3988	3988	3733	603	603	348	17.8%	17.8%	10.3%
20900	3040	3576	3576	3348	536	536	308	17.6%	17.6%	10.1%	3389	3994	3994	3740	605	605	350	17.8%	17.8%	10.3%
20950	3044	3582	3582	3353	538	538	310	17.7%	17.7%	10.2%	3394	4001	4001	3746	607	607	352	17.9%	17.9%	10.4%
21000	3047	3588	3588	3359	540	540	311	17.7%	17.7%	10.2%	3398	4007	4007	3752	609	609	354	17.9%	17.9%	10.4%
21050	3051	3593	3593	3364	542	542	313	17.8%	17.8%	10.3%	3402	4014	4014	3758	612	612	356	18.0%	18.0%	10.5%
21100	3055	3599	3599	3370	544	544	315	17.8%	17.8%	10.3%	3406	4020	4020	3764	614	614	358	18.0%	18.0%	10.5%
21150	3059	3605	3605	3375	546	546	316	17.8%	17.8%	10.3%	3411	4027	4027	3770	616	616	359	18.1%	18.1%	10.5%
21200	3063	3611	3611	3381	548	548	318	17.9%	17.9%	10.4%	3415	4033	4033	3776	618	618	361	18.1%	18.1%	10.6%
21250	3067	3616	3616	3386	550	550	320	17.9%	17.9%	10.4%	3419	4040	4040	3782	620	620	363	18.1%	18.1%	10.6%
21300	3070	3622	3622	3392	552	552	321	18.0%	18.0%	10.5%	3423	4046	4046	3788	623	623	365	18.2%	18.2%	10.7%
21350	3074	3628	3628	3397	554	554	323	18.0%	18.0%	10.5%	3428	4052	4052	3795	625	625	367	18.2%	18.2%	10.7%
21400	3078	3634	3634	3403	556	556	325	18.1%	18.1%	10.5%	3432	4059	4059	3801	627	627	369	18.3%	18.3%	10.7%
21450	3082	3639	3639	3408	558	558	326	18.1%	18.1%	10.6%	3436	4065	4065	3807	629	629	371	18.3%	18.3%	10.8%
21500	3086	3645	3645	3413	560	560	328	18.1%	18.1%	10.6%	3440	4072	4072	3813	631	631	372	18.4%	18.4%	10.8%
21550	3089	3651	3651	3419	562	562	330	18.2%	18.2%	10.7%	3445	4078	4078	3819	634	634	374	18.4%	18.4%	10.9%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
21600	3093	3657	3657	3424	564	564	331	18.2%	18.2%	10.7%	3449	4085	4085	3825	636	636	376	18.4%	18.4%	10.9%
21650	3097	3663	3663	3430	566	566	333	18.3%	18.3%	10.7%	3453	4091	4091	3831	638	638	378	18.5%	18.5%	10.9%
21700	3101	3668	3668	3435	568	568	335	18.3%	18.3%	10.8%	3457	4098	4098	3837	640	640	380	18.5%	18.5%	11.0%
21750	3105	3674	3674	3441	569	569	336	18.3%	18.3%	10.8%	3462	4104	4104	3843	642	642	382	18.6%	18.6%	11.0%
21800	3108	3680	3680	3446	571	571	338	18.4%	18.4%	10.9%	3466	4110	4110	3849	644	644	384	18.6%	18.6%	11.1%
21850	3112	3686	3686	3452	573	573	340	18.4%	18.4%	10.9%	3470	4117	4117	3856	647	647	385	18.6%	18.6%	11.1%
21900	3116	3691	3691	3457	575	575	341	18.5%	18.5%	10.9%	3474	4123	4123	3862	649	649	387	18.7%	18.7%	11.1%
21950	3120	3697	3697	3463	577	577	343	18.5%	18.5%	11.0%	3479	4130	4130	3868	651	651	389	18.7%	18.7%	11.2%
22000	3124	3703	3703	3468	579	579	344	18.5%	18.5%	11.0%	3483	4136	4136	3874	653	653	391	18.8%	18.8%	11.2%
22050	3127	3709	3709	3474	581	581	346	18.6%	18.6%	11.1%	3487	4143	4143	3880	655	655	393	18.8%	18.8%	11.3%
22100	3131	3714	3714	3479	583	583	348	18.6%	18.6%	11.1%	3491	4149	4149	3886	658	658	395	18.8%	18.8%	11.3%
22150	3135	3720	3720	3485	585	585	349	18.7%	18.7%	11.1%	3496	4155	4155	3892	660	660	397	18.9%	18.9%	11.3%
22200	3139	3726	3726	3490	587	587	351	18.7%	18.7%	11.2%	3500	4162	4162	3898	662	662	398	18.9%	18.9%	11.4%
22250	3143	3732	3732	3496	589	589	353	18.7%	18.7%	11.2%	3504	4168	4168	3904	664	664	400	19.0%	19.0%	11.4%
22300	3147	3738	3738	3501	591	591	354	18.8%	18.8%	11.3%	3508	4175	4175	3911	666	666	402	19.0%	19.0%	11.5%
22350	3150	3743	3743	3506	593	593	356	18.8%	18.8%	11.3%	3513	4181	4181	3917	669	669	404	19.0%	19.0%	11.5%
22400	3153	3749	3749	3512	596	596	359	18.9%	18.9%	11.4%	3515	4188	4188	3923	672	672	407	19.1%	19.1%	11.6%
22450	3155	3755	3755	3517	600	600	363	19.0%	19.0%	11.5%	3517	4194	4194	3929	677	677	411	19.2%	19.2%	11.7%
22500	3157	3761	3761	3523	604	604	366	19.1%	19.1%	11.6%	3520	4201	4201	3935	681	681	415	19.3%	19.3%	11.8%
22550	3158	3766	3766	3528	608	608	370	19.2%	19.2%	11.7%	3522	4207	4207	3941	685	685	420	19.5%	19.5%	11.9%
22600	3160	3772	3772	3534	612	612	374	19.4%	19.4%	11.8%	3524	4213	4213	3947	690	690	424	19.6%	19.6%	12.0%
22650	3162	3778	3778	3539	616	616	377	19.5%	19.5%	11.9%	3526	4220	4220	3953	694	694	428	19.7%	19.7%	12.1%
22700	3164	3784	3784	3545	620	620	381	19.6%	19.6%	12.0%	3528	4226	4226	3959	699	699	432	19.8%	19.8%	12.2%
22750	3166	3789	3789	3550	624	624	384	19.7%	19.7%	12.1%	3530	4233	4233	3966	703	703	436	19.9%	19.9%	12.3%
22800	3168	3795	3795	3556	628	628	388	19.8%	19.8%	12.3%	3532	4239	4239	3972	707	707	440	20.0%	20.0%	12.5%
22850	3169	3801	3801	3561	632	632	392	19.9%	19.9%	12.4%	3534	4246	4246	3978	712	712	444	20.1%	20.1%	12.6%
22900	3171	3807	3807	3567	635	635	395	20.0%	20.0%	12.5%	3536	4252	4252	3984	716	716	448	20.3%	20.3%	12.7%
22950	3173	3812	3812	3572	639	639	399	20.1%	20.1%	12.6%	3538	4259	4259	3990	720	720	452	20.4%	20.4%	12.8%
23000	3175	3818	3818	3578	643	643	403	20.3%	20.3%	12.7%	3540	4265	4265	3996	725	725	456	20.5%	20.5%	12.9%
23050	3177	3824	3824	3583	647	647	406	20.4%	20.4%	12.8%	3542	4271	4271	4002	729	729	460	20.6%	20.6%	13.0%
23100	3179	3830	3830	3588	651	651	410	20.5%	20.5%	12.9%	3544	4278	4278	4008	734	734	464	20.7%	20.7%	13.1%
23150	3181	3836	3836	3594	655	655	413	20.6%	20.6%	13.0%	3546	4284	4284	4014	738	738	468	20.8%	20.8%	13.2%
23200	3182	3841	3841	3599	659	659	417	20.7%	20.7%	13.1%	3548	4291	4291	4021	742	742	472	20.9%	20.9%	13.3%
23250	3184	3847	3847	3605	663	663	421	20.8%	20.8%	13.2%	3550	4297	4297	4027	747	747	476	21.0%	21.0%	13.4%
23300	3186	3853	3853	3610	667	667	424	20.9%	20.9%	13.3%	3552	4304	4304	4033	751	751	480	21.1%	21.1%	13.5%
23350	3188	3859	3859	3616	671	671	428	21.0%	21.0%	13.4%	3555	4310	4310	4039	756	756	484	21.3%	21.3%	13.6%
23400	3190	3864	3864	3621	675	675	432	21.2%	21.2%	13.5%	3557	4317	4317	4045	760	760	488	21.4%	21.4%	13.7%
23450	3192	3870	3870	3627	679	679	435	21.3%	21.3%	13.6%	3559	4323	4323	4051	764	764	492	21.5%	21.5%	13.8%
23500	3193	3876	3876	3632	682	682	439	21.4%	21.4%	13.7%	3561	4329	4329	4057	769	769	497	21.6%	21.6%	13.9%
23550	3195	3882	3882	3638	686	686	442	21.5%	21.5%	13.8%	3563	4336	4336	4063	773	773	501	21.7%	21.7%	14.1%
23600	3197	3887	3887	3643	690	690	446	21.6%	21.6%	14.0%	3565	4342	4342	4069	778	778	505	21.8%	21.8%	14.2%
23650	3199	3893	3893	3649	694	694	450	21.7%	21.7%	14.1%	3567	4349	4349	4076	782	782	509	21.9%	21.9%	14.3%
23700	3201	3899	3899	3654	698	698	453	21.8%	21.8%	14.2%	3569	4355	4355	4082	786	786	513	22.0%	22.0%	14.4%
23750	3203	3905	3905	3660	702	702	457	21.9%	21.9%	14.3%	3571	4362	4362	4088	791	791	517	22.1%	22.1%	14.5%
23800	3204	3911	3911	3665	706	706	461	22.0%	22.0%	14.4%	3573	4368	4368	4094	795	795	521	22.3%	22.3%	14.6%
23850	3206	3916	3916	3671	710	710	464	22.1%	22.1%	14.5%	3575	4375	4375	4100	799	799	525	22.4%	22.4%	14.7%
23900	3208	3922	3922	3676	714	714	468	22.3%	22.3%	14.6%	3577	4381	4381	4106	804	804	529	22.5%	22.5%	14.8%
23950	3210	3928	3928	3681	718	718	471	22.4%	22.4%	14.7%	3579	4387	4387	4112	808	808	533	22.6%	22.6%	14.9%
24000	3212	3934	3934	3687	722	722	475	22.5%	22.5%	14.8%	3581	4394	4394	4118	813	813	537	22.7%	22.7%	15.0%
24050	3214	3939	3939	3692	726	726	479	22.6%	22.6%	14.9%	3583	4400	4400	4124	817	817	541	22.8%	22.8%	15.1%
24100	3216	3945	3945	3698	730	730	482	22.7%	22.7%	15.0%	3585	4407	4407	4131	821	821	545	22.9%	22.9%	15.2%
24150	3217	3951	3951	3703	733	733	486	22.8%	22.8%	15.1%	3587	4413	4413	4137	826	826	549	23.0%	23.0%	15.3%

Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
24200	3219	3957	3957	3709	737	737	490	22.9%	22.9%	15.2%	3589	4420	4420	4143	830	830	553	23.1%	23.1%	15.4%
24250	3221	3962	3962	3714	741	741	493	23.0%	23.0%	15.3%	3592	4426	4426	4149	835	835	557	23.2%	23.2%	15.5%
24300	3223	3968	3968	3720	745	745	497	23.1%	23.1%	15.4%	3594	4432	4432	4155	839	839	561	23.3%	23.3%	15.6%
24350	3225	3974	3974	3725	749	749	500	23.2%	23.2%	15.5%	3596	4439	4439	4161	843	843	565	23.5%	23.5%	15.7%
24400	3227	3980	3980	3731	753	753	504	23.3%	23.3%	15.6%	3598	4445	4445	4167	848	848	569	23.6%	23.6%	15.8%
24450	3228	3985	3985	3736	757	757	508	23.4%	23.4%	15.7%	3600	4452	4452	4173	852	852	574	23.7%	23.7%	15.9%
24500	3230	3991	3991	3742	761	761	511	23.6%	23.6%	15.8%	3602	4458	4458	4179	856	856	578	23.8%	23.8%	16.0%
24550	3232	3997	3997	3747	765	765	515	23.7%	23.7%	15.9%	3604	4465	4465	4186	861	861	582	23.9%	23.9%	16.1%
24600	3234	4003	4003	3753	769	769	519	23.8%	23.8%	16.0%	3606	4471	4471	4192	865	865	586	24.0%	24.0%	16.2%
24650	3236	4009	4009	3758	773	773	522	23.9%	23.9%	16.1%	3608	4478	4478	4198	870	870	590	24.1%	24.1%	16.3%
24700	3238	4014	4014	3764	777	777	526	24.0%	24.0%	16.2%	3610	4484	4484	4204	874	874	594	24.2%	24.2%	16.4%
24750	3240	4020	4020	3769	781	781	529	24.1%	24.1%	16.3%	3612	4490	4490	4210	878	878	598	24.3%	24.3%	16.6%
24800	3241	4026	4026	3774	784	784	533	24.2%	24.2%	16.4%	3614	4497	4497	4216	883	883	602	24.4%	24.4%	16.7%
24850	3243	4032	4032	3780	788	788	537	24.3%	24.3%	16.5%	3616	4503	4503	4222	887	887	606	24.5%	24.5%	16.8%
24900	3245	4037	4037	3785	792	792	540	24.4%	24.4%	16.7%	3618	4510	4510	4228	892	892	610	24.6%	24.6%	16.9%
24950	3247	4043	4043	3791	796	796	544	24.5%	24.5%	16.8%	3620	4516	4516	4234	896	896	614	24.7%	24.7%	17.0%
25000	3249	4049	4049	3796	800	800	548	24.6%	24.6%	16.9%	3622	4523	4523	4240	900	900	618	24.9%	24.9%	17.1%
25050	3251	4055	4055	3802	804	804	551	24.7%	24.7%	17.0%	3624	4529	4529	4247	905	905	622	25.0%	25.0%	17.2%
25100	3252	4060	4060	3807	808	808	555	24.8%	24.8%	17.1%	3626	4536	4536	4253	909	909	626	25.1%	25.1%	17.3%
25150	3254	4066	4066	3813	812	812	558	24.9%	24.9%	17.2%	3629	4542	4542	4259	913	913	630	25.2%	25.2%	17.4%
25200	3256	4072	4072	3818	816	816	562	25.1%	25.1%	17.3%	3631	4548	4548	4265	918	918	634	25.3%	25.3%	17.5%
25250	3258	4078	4078	3824	820	820	566	25.2%	25.2%	17.4%	3633	4555	4555	4271	922	922	638	25.4%	25.4%	17.6%
25300	3260	4084	4084	3829	824	824	569	25.3%	25.3%	17.5%	3635	4561	4561	4277	927	927	642	25.5%	25.5%	17.7%
25350	3262	4089	4089	3835	828	828	573	25.4%	25.4%	17.6%	3637	4568	4568	4283	931	931	646	25.6%	25.6%	17.8%
25400	3264	4095	4095	3840	832	832	577	25.5%	25.5%	17.7%	3639	4574	4574	4289	935	935	651	25.7%	25.7%	17.9%
25450	3265	4101	4101	3846	835	835	580	25.6%	25.6%	17.8%	3641	4581	4581	4295	940	940	655	25.8%	25.8%	18.0%
25500	3267	4107	4107	3851	839	839	584	25.7%	25.7%	17.9%	3643	4587	4587	4302	944	944	659	25.9%	25.9%	18.1%
25550	3269	4112	4112	3856	843	843	587	25.8%	25.8%	18.0%	3645	4594	4594	4308	949	949	663	26.0%	26.0%	18.2%
25600	3271	4118	4118	3862	847	847	591	25.9%	25.9%	18.1%	3647	4600	4600	4314	953	953	667	26.1%	26.1%	18.3%
25650	3273	4124	4124	3867	851	851	595	26.0%	26.0%	18.2%	3649	4606	4606	4320	957	957	671	26.2%	26.2%	18.4%
25700	3275	4130	4130	3873	855	855	598	26.1%	26.1%	18.3%	3651	4613	4613	4326	962	962	675	26.3%	26.3%	18.5%
25750	3276	4135	4135	3878	859	859	602	26.2%	26.2%	18.4%	3653	4619	4619	4332	966	966	679	26.4%	26.4%	18.6%
25800	3278	4141	4141	3884	863	863	606	26.3%	26.3%	18.5%	3655	4626	4626	4338	970	970	683	26.5%	26.5%	18.7%
25850	3280	4147	4147	3889	867	867	609	26.4%	26.4%	18.6%	3657	4632	4632	4344	975	975	687	26.7%	26.7%	18.8%
25900	3282	4153	4153	3895	871	871	613	26.5%	26.5%	18.7%	3659	4639	4639	4350	979	979	691	26.8%	26.8%	18.9%
25950	3284	4159	4159	3900	875	875	616	26.6%	26.6%	18.8%	3661	4645	4645	4357	984	984	695	26.9%	26.9%	19.0%
26000	3286	4164	4164	3906	879	879	620	26.7%	26.7%	18.9%	3663	4651	4651	4363	988	988	699	27.0%	27.0%	19.1%
26050	3287	4170	4170	3911	883	883	624	26.8%	26.8%	19.0%	3666	4658	4658	4369	992	992	703	27.1%	27.1%	19.2%
26100	3289	4176	4176	3917	886	886	627	26.9%	26.9%	19.1%	3668	4664	4664	4375	997	997	707	27.2%	27.2%	19.3%
26150	3291	4182	4182	3922	890	890	631	27.1%	27.1%	19.2%	3670	4671	4671	4381	1001	1001	711	27.3%	27.3%	19.4%
26200	3293	4187	4187	3928	894	894	635	27.2%	27.2%	19.3%	3672	4677	4677	4387	1006	1006	715	27.4%	27.4%	19.5%
26250	3295	4193	4193	3933	898	898	638	27.3%	27.3%	19.4%	3674	4684	4684	4393	1010	1010	719	27.5%	27.5%	19.6%
26300	3297	4199	4199	3939	902	902	642	27.4%	27.4%	19.5%	3676	4690	4690	4399	1014	1014	723	27.6%	27.6%	19.7%
26350	3299	4205	4205	3944	906	906	645	27.5%	27.5%	19.6%	3678	4697	4697	4405	1019	1019	728	27.7%	27.7%	19.8%
26400	3300	4210	4210	3949	910	910	649	27.6%	27.6%	19.7%	3680	4703	4703	4412	1023	1023	732	27.8%	27.8%	19.9%
26450	3302	4216	4216	3955	914	914	653	27.7%	27.7%	19.8%	3682	4709	4709	4418	1027	1027	736	27.9%	27.9%	20.0%
26500	3304	4222	4222	3960	918	918	656	27.8%	27.8%	19.9%	3684	4716	4716	4424	1032	1032	740	28.0%	28.0%	20.1%
26550	3306	4228	4228	3966	922	922	660	27.9%	27.9%	20.0%	3686	4722	4722	4430	1036	1036	744	28.1%	28.1%	20.2%
26600	3308	4233	4233	3971	926	926	664	28.0%	28.0%	20.1%	3688	4729	4729	4436	1041	1041	748	28.2%	28.2%	20.3%
26650	3310	4239	4239	3977	930	930	667	28.1%	28.1%	20.2%	3690	4735	4735	4442	1045	1045	752	28.3%	28.3%	20.4%
26700	3311	4245	4245	3982	934	934	671	28.2%	28.2%	20.3%	3692	4742	4742	4448	1049	1049	756	28.4%	28.4%	20.5%
26750	3313	4251	4251	3988	937	937	674	28.3%	28.3%	20.4%	3694	4748	4748	4454	1054	1054	760	28.5%	28.5%	20.6%

Combined Gross Income	3 Children											4 Children										
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change				
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B					
26800	3315	4257	4257	3993	941	941	678	28.4%	28.4%	20.5%	3696	4755	4755	4460	1058	1058	764	28.6%	28.6%	20.7%		
26850	3317	4262	4262	3999	945	945	682	28.5%	28.5%	20.6%	3698	4761	4761	4467	1063	1063	768	28.7%	28.7%	20.8%		
26900	3319	4268	4268	4004	949	949	685	28.6%	28.6%	20.6%	3701	4767	4767	4473	1067	1067	772	28.8%	28.8%	20.9%		
26950	3321	4273	4273	4009	953	953	689	28.7%	28.7%	20.7%	3703	4773	4773	4478	1071	1071	776	28.9%	28.9%	21.0%		
27000	3323	4278	4278	4014	956	956	691	28.8%	28.8%	20.8%	3705	4779	4779	4483	1074	1074	779	29.0%	29.0%	21.0%		
27050	3324	4283	4283	4018	959	959	694	28.8%	28.8%	20.9%	3707	4784	4784	4488	1078	1078	781	29.1%	29.1%	21.1%		
27100	3326	4288	4288	4022	962	962	696	28.9%	28.9%	20.9%	3709	4790	4790	4493	1081	1081	784	29.1%	29.1%	21.1%		
27150	3328	4293	4293	4027	965	965	699	29.0%	29.0%	21.0%	3711	4795	4795	4498	1084	1084	787	29.2%	29.2%	21.2%		
27200	3330	4297	4297	4031	968	968	701	29.1%	29.1%	21.1%	3713	4800	4800	4503	1087	1087	790	29.3%	29.3%	21.3%		
27250	3332	4302	4302	4035	970	970	704	29.1%	29.1%	21.1%	3715	4806	4806	4507	1091	1091	793	29.4%	29.4%	21.3%		
27300	3334	4307	4307	4040	973	973	706	29.2%	29.2%	21.2%	3717	4811	4811	4512	1094	1094	795	29.4%	29.4%	21.4%		
27350	3335	4312	4312	4044	976	976	709	29.3%	29.3%	21.2%	3719	4816	4816	4517	1097	1097	798	29.5%	29.5%	21.5%		
27400	3337	4317	4317	4048	979	979	711	29.3%	29.3%	21.3%	3721	4822	4822	4522	1101	1101	801	29.6%	29.6%	21.5%		
27450	3339	4321	4321	4053	982	982	714	29.4%	29.4%	21.4%	3723	4827	4827	4527	1104	1104	804	29.6%	29.6%	21.6%		
27500	3341	4326	4326	4057	985	985	716	29.5%	29.5%	21.4%	3725	4832	4832	4532	1107	1107	807	29.7%	29.7%	21.7%		
27550	3343	4331	4331	4061	988	988	719	29.6%	29.6%	21.5%	3727	4838	4838	4537	1110	1110	809	29.8%	29.8%	21.7%		
27600	3345	4336	4336	4066	991	991	721	29.6%	29.6%	21.6%	3729	4843	4843	4541	1114	1114	812	29.9%	29.9%	21.8%		
27650	3347	4340	4340	4070	994	994	724	29.7%	29.7%	21.6%	3731	4848	4848	4546	1117	1117	815	29.9%	29.9%	21.8%		
27700	3348	4345	4345	4074	997	997	726	29.8%	29.8%	21.7%	3733	4854	4854	4551	1120	1120	818	30.0%	30.0%	21.9%		
27750	3350	4350	4350	4079	1000	1000	729	29.8%	29.8%	21.7%	3735	4859	4859	4556	1124	1124	821	30.1%	30.1%	22.0%		
27800	3352	4355	4355	4083	1003	1003	731	29.9%	29.9%	21.8%	3738	4864	4864	4561	1127	1127	823	30.1%	30.1%	22.0%		
27850	3354	4360	4360	4088	1006	1006	734	30.0%	30.0%	21.9%	3740	4870	4870	4566	1130	1130	826	30.2%	30.2%	22.1%		
27900	3356	4364	4364	4092	1009	1009	736	30.1%	30.1%	21.9%	3742	4875	4875	4571	1133	1133	829	30.3%	30.3%	22.2%		
27950	3357	4369	4369	4096	1012	1012	739	30.1%	30.1%	22.0%	3744	4880	4880	4575	1137	1137	832	30.4%	30.4%	22.2%		
28000	3359	4374	4374	4101	1015	1015	741	30.2%	30.2%	22.1%	3746	4886	4886	4580	1140	1140	835	30.4%	30.4%	22.3%		
28050	3361	4379	4379	4105	1018	1018	744	30.3%	30.3%	22.1%	3748	4891	4891	4585	1143	1143	838	30.5%	30.5%	22.4%		
28100	3363	4383	4383	4109	1021	1021	746	30.4%	30.4%	22.2%	3750	4896	4896	4590	1147	1147	840	30.6%	30.6%	22.4%		
28150	3365	4388	4388	4114	1024	1024	749	30.4%	30.4%	22.3%	3752	4902	4902	4595	1150	1150	843	30.7%	30.7%	22.5%		
28200	3366	4393	4393	4118	1027	1027	752	30.5%	30.5%	22.3%	3754	4907	4907	4600	1154	1154	846	30.7%	30.7%	22.5%		
28250	3368	4398	4398	4122	1030	1030	754	30.6%	30.6%	22.4%	3756	4912	4912	4605	1157	1157	849	30.8%	30.8%	22.6%		
28300	3370	4403	4403	4127	1033	1033	757	30.6%	30.6%	22.5%	3758	4918	4918	4609	1160	1160	852	30.9%	30.9%	22.7%		
28350	3372	4407	4407	4131	1036	1036	759	30.7%	30.7%	22.5%	3759	4923	4923	4614	1164	1164	855	31.0%	31.0%	22.7%		
28400	3374	4412	4412	4135	1039	1039	762	30.8%	30.8%	22.6%	3761	4928	4928	4619	1167	1167	858	31.0%	31.0%	22.8%		
28450	3375	4417	4417	4140	1042	1042	764	30.9%	30.9%	22.6%	3763	4934	4934	4624	1170	1170	861	31.1%	31.1%	22.9%		
28500	3377	4422	4422	4144	1045	1045	767	30.9%	30.9%	22.7%	3765	4939	4939	4629	1174	1174	863	31.2%	31.2%	22.9%		
28550	3379	4427	4427	4148	1048	1048	770	31.0%	31.0%	22.8%	3767	4944	4944	4634	1177	1177	866	31.2%	31.2%	23.0%		
28600	3381	4431	4431	4153	1051	1051	772	31.1%	31.1%	22.8%	3769	4950	4950	4639	1180	1180	869	31.3%	31.3%	23.1%		
28650	3382	4436	4436	4157	1054	1054	775	31.2%	31.2%	22.9%	3771	4955	4955	4643	1184	1184	872	31.4%	31.4%	23.1%		
28700	3384	4441	4441	4161	1057	1057	777	31.2%	31.2%	23.0%	3773	4960	4960	4648	1187	1187	875	31.5%	31.5%	23.2%		
28750	3386	4446	4446	4166	1060	1060	780	31.3%	31.3%	23.0%	3775	4966	4966	4653	1190	1190	878	31.5%	31.5%	23.3%		
28800	3388	4450	4450	4170	1063	1063	782	31.4%	31.4%	23.1%	3777	4971	4971	4658	1194	1194	881	31.6%	31.6%	23.3%		
28850	3390	4455	4455	4174	1066	1066	785	31.4%	31.4%	23.2%	3779	4976	4976	4663	1197	1197	884	31.7%	31.7%	23.4%		
28900	3391	4460	4460	4179	1069	1069	787	31.5%	31.5%	23.2%	3781	4982	4982	4668	1200	1200	886	31.7%	31.7%	23.4%		
28950	3393	4465	4465	4183	1072	1072	790	31.6%	31.6%	23.3%	3783	4987	4987	4673	1204	1204	889	31.8%	31.8%	23.5%		
29000	3395	4470	4470	4188	1075	1075	793	31.7%	31.7%	23.3%	3785	4993	4993	4677	1207	1207	892	31.9%	31.9%	23.6%		
29050	3397	4474	4474	4192	1078	1078	795	31.7%	31.7%	23.4%	3787	4998	4998	4682	1211	1211	895	32.0%	32.0%	23.6%		
29100	3398	4479	4479	4196	1081	1081	798	31.8%	31.8%	23.5%	3789	5003	5003	4687	1214	1214	898	32.0%	32.0%	23.7%		
29150	3400	4484	4484	4201	1084	1084	800	31.9%	31.9%	23.5%	3791	5009	5009	4692	1217	1217	901	32.1%	32.1%	23.8%		
29200	3402	4489	4489	4205	1087	1087	803	31.9%	31.9%	23.6%	3793	5014	5014	4697	1221	1221	904	32.2%	32.2%	23.8%		
29250	3404	4493	4493	4209	1090	1090	805	32.0%	32.0%	23.7%	3795	5019	5019	4702	1224	1224	907	32.2%	32.2%	23.9%		
29300	3406	4498	4498	4214	1093	1093	808	32.1%	32.1%	23.7%	3797	5025	5025	4707	1227	1227	909	32.3%	32.3%	23.9%		
29350	3407	4503	4503	4218	1096	1096	811	32.2%	32.2%	23.8%	3799	5030	5030	4711	1231	1231	912	32.4%	32.4%	24.0%		



Combined Gross Income	3 Children										4 Children									
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
29400	3409	4508	4508	4222	1099	1099	813	32.2%	32.2%	23.9%	3801	5035	5035	4716	1234	1234	915	32.5%	32.5%	24.1%
29450	3411	4513	4513	4227	1102	1102	816	32.3%	32.3%	23.9%	3803	5041	5041	4721	1237	1237	918	32.5%	32.5%	24.1%
29500	3413	4517	4517	4231	1105	1105	818	32.4%	32.4%	24.0%	3805	5046	5046	4726	1241	1241	921	32.6%	32.6%	24.2%
29550	3415	4522	4522	4235	1108	1108	821	32.4%	32.4%	24.0%	3807	5051	5051	4731	1244	1244	924	32.7%	32.7%	24.3%
29600	3416	4527	4527	4240	1111	1111	823	32.5%	32.5%	24.1%	3809	5057	5057	4736	1247	1247	927	32.7%	32.7%	24.3%
29650	3418	4532	4532	4244	1114	1114	826	32.6%	32.6%	24.2%	3811	5062	5062	4741	1251	1251	929	32.8%	32.8%	24.4%
29700	3420	4537	4537	4248	1117	1117	829	32.7%	32.7%	24.2%	3813	5067	5067	4746	1254	1254	932	32.9%	32.9%	24.5%
29750	3422	4541	4541	4253	1120	1120	831	32.7%	32.7%	24.3%	3815	5073	5073	4750	1258	1258	935	33.0%	33.0%	24.5%
29800	3423	4546	4546	4257	1123	1123	834	32.8%	32.8%	24.4%	3817	5078	5078	4755	1261	1261	938	33.0%	33.0%	24.6%
29850	3425	4551	4551	4261	1126	1126	836	32.9%	32.9%	24.4%	3819	5083	5083	4760	1264	1264	941	33.1%	33.1%	24.6%
29900	3427	4556	4556	4266	1129	1129	839	32.9%	32.9%	24.5%	3821	5089	5089	4765	1268	1268	944	33.2%	33.2%	24.7%
29950	3429	4560	4560	4270	1132	1132	841	33.0%	33.0%	24.5%	3823	5094	5094	4770	1271	1271	947	33.2%	33.2%	24.8%
30000	3431	4565	4565	4275	1135	1135	844	33.1%	33.1%	24.6%	3825	5099	5099	4775	1274	1274	950	33.3%	33.3%	24.8%
30050		4570	4570	4279								5105	5105	4780						
30100		4575	4575	4283								5110	5110	4784						
30150		4580	4580	4288								5115	5115	4789						
30200		4584	4584	4292								5121	5121	4794						
30250		4589	4589	4296								5126	5126	4799						
30300		4594	4594	4301								5131	5131	4804						
30350		4599	4599	4305								5137	5137	4809						
30400		4603	4603	4309								5142	5142	4814						
30450		4608	4608	4314								5147	5147	4818						
30500		4613	4613	4318								5153	5153	4823						
30550		4618	4618	4322								5158	5158	4828						
30600		4623	4623	4327								5163	5163	4833						
30650		4627	4627	4331								5169	5169	4838						
30700		4632	4632	4335								5174	5174	4843						
30750		4637	4637	4340								5179	5179	4848						
30800		4642	4642	4344								5185	5185	4852						
30850		4647	4647	4348								5190	5190	4857						
30900		4651	4651	4353								5196	5196	4862						
30950		4656	4656	4357								5201	5201	4867						
31000		4661	4661	4362								5206	5206	4872						
31050		4666	4666	4366								5212	5212	4877						
31100		4670	4670	4370								5217	5217	4882						
31150		4675	4675	4375								5222	5222	4886						
31200		4680	4680	4379								5228	5228	4891						
31250		4685	4685	4383								5233	5233	4896						
31300		4690	4690	4388								5238	5238	4901						
31350		4694	4694	4392								5244	5244	4906						
31400		4699	4699	4396								5249	5249	4911						
31450		4704	4704	4401								5254	5254	4916						
31500		4709	4709	4405								5260	5260	4920						
31550		4713	4713	4409								5265	5265	4925						
31600		4718	4718	4414								5270	5270	4930						
31650		4723	4723	4418								5276	5276	4935						
31700		4728	4728	4422								5281	5281	4940						
31750		4733	4733	4427								5286	5286	4945						
31800		4737	4737	4431								5292	5292	4950						
31850		4742	4742	4435								5297	5297	4954						
31900		4747	4747	4440								5302	5302	4959						
31950		4752	4752	4444								5308	5308	4964						

Combined Gross Income	3 Children						4 Children																
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change					
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B						
32000		4757	4757	4448							5313	5313	4969										
32050		4761	4761	4453							5318	5318	4974										
32100		4766	4766	4457							5324	5324	4979										
32150		4771	4771	4462							5329	5329	4984										
32200		4776	4776	4466							5334	5334	4988										
32250		4780	4780	4470							5340	5340	4993										
32300		4785	4785	4475							5345	5345	4998										
32350		4790	4790	4479							5350	5350	5003										
32400		4795	4795	4483							5356	5356	5008										
32450		4800	4800	4488							5361	5361	5013										
32500		4804	4804	4492							5366	5366	5018										
32550		4809	4809	4496							5372	5372	5022										
32600		4814	4814	4501							5377	5377	5027										
32650		4819	4819	4505							5382	5382	5032										
32700		4823	4823	4509							5388	5388	5037										
32750		4828	4828	4514							5393	5393	5042										
32800		4833	4833	4518							5399	5399	5047										
32850		4838	4838	4522							5404	5404	5052										
32900		4843	4843	4527							5409	5409	5056										
32950		4847	4847	4531							5415	5415	5061										
33000		4852	4852	4535							5420	5420	5066										
33050		4857	4857	4540							5425	5425	5071										
33100		4862	4862	4544							5431	5431	5076										
33150		4867	4867	4549							5436	5436	5081										
33200		4871	4871	4553							5441	5441	5086										
33250		4876	4876	4557							5447	5447	5090										
33300		4881	4881	4562							5452	5452	5095										
33350		4886	4886	4566							5457	5457	5100										
33400		4890	4890	4570							5463	5463	5105										
33450		4895	4895	4575							5468	5468	5110										
33500		4900	4900	4579							5473	5473	5115										
33550		4905	4905	4583							5479	5479	5120										
33600		4910	4910	4588							5484	5484	5124										
33650		4914	4914	4592							5489	5489	5129										
33700		4919	4919	4596							5495	5495	5134										
33750		4924	4924	4601							5500	5500	5139										
33800		4929	4929	4605							5505	5505	5144										
33850		4933	4933	4609							5511	5511	5149										
33900		4938	4938	4614							5516	5516	5154										
33950		4943	4943	4618							5521	5521	5158										
34000		4948	4948	4622							5527	5527	5163										
34050		4953	4953	4627							5532	5532	5168										
34100		4957	4957	4631							5537	5537	5173										
34150		4962	4962	4636							5543	5543	5178										
34200		4967	4967	4640							5548	5548	5183										
34250		4972	4972	4644							5553	5553	5188										
34300		4977	4977	4649							5559	5559	5192										
34350		4981	4981	4653							5564	5564	5197										
34400		4986	4986	4657							5569	5569	5202										
34450		4991	4991	4662							5575	5575	5207										
34500		4996	4996	4666							5580	5580	5212										
34550		5000	5000	4670							5585	5585	5217										

Combined Gross Income	3 Children						4 Children															
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change				
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B					
34600		5005	5005	4675							5591	5591	5222									
34650		5010	5010	4679							5596	5596	5226									
34700		5015	5015	4683							5602	5602	5231									
34750		5020	5020	4688							5607	5607	5236									
34800		5024	5024	4692							5612	5612	5241									
34850		5029	5029	4696							5618	5618	5246									
34900		5034	5034	4701							5623	5623	5251									
34950		5039	5039	4705							5628	5628	5256									
35000		5043	5043	4709							5634	5634	5260									
35050		5048	5048	4714							5639	5639	5265									
35100		5053	5053	4718							5644	5644	5270									
35150		5058	5058	4722							5650	5650	5275									
35200		5063	5063	4727							5655	5655	5280									
35250		5067	5067	4731							5660	5660	5285									
35300		5072	5072	4736							5666	5666	5290									
35350		5077	5077	4740							5671	5671	5294									
35400		5082	5082	4744							5676	5676	5299									
35450		5087	5087	4749							5682	5682	5304									
35500		5091	5091	4753							5687	5687	5309									
35550		5096	5096	4757							5692	5692	5314									
35600		5101	5101	4762							5698	5698	5319									
35650		5106	5106	4766							5703	5703	5324									
35700		5110	5110	4770							5708	5708	5328									
35750		5115	5115	4775							5714	5714	5333									
35800		5120	5120	4779							5719	5719	5338									
35850		5125	5125	4783							5724	5724	5343									
35900		5130	5130	4788							5730	5730	5348									
35950		5134	5134	4792							5735	5735	5353									
36000		5139	5139	4796							5740	5740	5358									
36050		5144	5144	4801							5746	5746	5362									
36100		5149	5149	4805							5751	5751	5367									
36150		5153	5153	4809							5756	5756	5372									
36200		5158	5158	4814							5762	5762	5377									
36250		5163	5163	4818							5767	5767	5382									
36300		5168	5168	4823							5772	5772	5387									
36350		5173	5173	4827							5778	5778	5392									
36400		5177	5177	4831							5783	5783	5396									
36450		5182	5182	4836							5788	5788	5401									
36500		5187	5187	4840							5794	5794	5406									
36550		5192	5192	4844							5799	5799	5411									
36600		5197	5197	4849							5804	5804	5416									
36650		5201	5201	4853							5810	5810	5421									
36700		5206	5206	4857							5815	5815	5426									
36750		5211	5211	4862							5821	5821	5430									
36800		5216	5216	4866							5826	5826	5435									
36850		5220	5220	4870							5831	5831	5440									
36900		5225	5225	4875							5837	5837	5445									
36950		5230	5230	4879							5842	5842	5450									
37000		5235	5235	4883							5847	5847	5455									
37050		5240	5240	4888							5853	5853	5460									
37100		5244	5244	4892							5858	5858	5464									
37150		5249	5249	4896							5863	5863	5469									

Combined Gross Income	3 Children						4 Children																
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change					
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B						
37200		5254	5254	4901							5869	5869	5474										
37250		5259	5259	4905							5874	5874	5479										
37300		5263	5263	4909							5879	5879	5484										
37350		5268	5268	4914							5885	5885	5489										
37400		5273	5273	4918							5890	5890	5494										
37450		5278	5278	4923							5895	5895	5498										
37500		5283	5283	4927							5901	5901	5503										
37550		5287	5287	4931							5906	5906	5508										
37600		5292	5292	4936							5911	5911	5513										
37650		5297	5297	4940							5917	5917	5518										
37700		5302	5302	4944							5922	5922	5523										
37750		5307	5307	4949							5927	5927	5528										
37800		5311	5311	4953							5933	5933	5532										
37850		5316	5316	4957							5938	5938	5537										
37900		5321	5321	4962							5943	5943	5542										
37950		5326	5326	4966							5949	5949	5547										
38000		5330	5330	4970							5954	5954	5552										
38050		5335	5335	4975							5959	5959	5557										
38100		5340	5340	4979							5965	5965	5562										
38150		5345	5345	4983							5970	5970	5566										
38200		5350	5350	4988							5975	5975	5571										
38250		5354	5354	4992							5981	5981	5576										
38300		5359	5359	4996							5986	5986	5581										
38350		5364	5364	5001							5991	5991	5586										
38400		5369	5369	5005							5997	5997	5591										
38450		5373	5373	5010							6002	6002	5596										
38500		5378	5378	5014							6007	6007	5600										
38550		5383	5383	5018							6013	6013	5605										
38600		5388	5388	5023							6018	6018	5610										
38650		5393	5393	5027							6024	6024	5615										
38700		5397	5397	5031							6029	6029	5620										
38750		5402	5402	5036							6034	6034	5625										
38800		5407	5407	5040							6040	6040	5630										
38850		5412	5412	5044							6045	6045	5635										
38900		5416	5416	5049							6050	6050	5639										
38950		5421	5421	5053							6056	6056	5644										
39000		5426	5426	5057							6061	6061	5649										
39050		5431	5431	5062							6066	6066	5654										
39100		5436	5436	5066							6072	6072	5659										
39150		5440	5440	5070							6077	6077	5664										
39200		5445	5445	5075							6082	6082	5669										
39250		5450	5450	5079							6088	6088	5673										
39300		5455	5455	5083							6093	6093	5678										
39350		5460	5460	5088							6098	6098	5683										
39400		5464	5464	5092							6104	6104	5688										
39450		5469	5469	5097							6109	6109	5693										
39500		5474	5474	5101							6114	6114	5698										
39550		5479	5479	5105							6120	6120	5703										
39600		5483	5483	5110							6125	6125	5707										
39650		5488	5488	5114							6130	6130	5712										
39700		5493	5493	5118							6136	6136	5717										
39750		5498	5498	5123							6141	6141	5722										

Combined Gross Income	3 Children						4 Children													
	Existing	A.1: Updated (income realignment)	A.2 (A1 with no decreases)	B: Updated (price parity)	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
39800		5503	5503	5127							6146	6146	5727							
39850		5507	5507	5131							6152	6152	5732							
39900		5512	5512	5136							6157	6157	5737							
39950		5517	5517	5140							6162	6162	5741							
40000		5522	5522	5144							6168	6168	5746							

\$ change						% change						\$ change						% change					
435	435	269				15.6%	15.6%					490	491	309							15.7%	15.8%	9.7%
317	317	179				14.0%	14.0%					359	359	204							14.2%	14.2%	8.3%
-16	0	-29				-5.0%	0.0%					-18	0	-18							-5.0%	0.0%	-5.0%
1135	1135	844				33.1%	33.1%					1274	1274	950							33.3%	33.3%	24.8%

Combined Gross Income	5 Children					6 Children														
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
800	404	384	404	384	-20	0	-20	-5.0%	0.0%	-5.0%	440	417	440	417	-22	0	-22	-5.1%	0.0%	-5.1%
850	425	408	425	408	-18	0	-18	-4.2%	0.0%	-4.2%	463	443	463	443	-20	0	-20	-4.3%	0.0%	-4.3%
900	447	431	447	431	-16	0	-16	-3.5%	0.0%	-3.5%	486	468	486	468	-17	0	-17	-3.6%	0.0%	-3.6%
950	468	454	468	454	-13	0	-13	-2.9%	0.0%	-2.9%	509	494	509	494	-15	0	-15	-3.0%	0.0%	-3.0%
1000	489	477	489	477	-11	0	-11	-2.3%	0.0%	-2.3%	532	519	532	519	-13	0	-13	-2.4%	0.0%	-2.4%
1050	510	500	510	500	-9	0	-9	-1.8%	0.0%	-1.8%	554	544	554	544	-10	0	-10	-1.9%	0.0%	-1.9%
1100	530	522	530	522	-8	0	-8	-1.5%	0.0%	-1.5%	577	568	577	568	-9	0	-9	-1.6%	0.0%	-1.6%
1150	551	543	551	543	-9	0	-9	-1.6%	0.0%	-1.6%	600	590	600	590	-10	0	-10	-1.6%	0.0%	-1.6%
1200	572	563	572	563	-9	0	-9	-1.6%	0.0%	-1.6%	622	612	622	612	-11	0	-11	-1.7%	0.0%	-1.7%
1250	593	583	593	583	-10	0	-10	-1.7%	0.0%	-1.7%	645	634	645	634	-11	0	-11	-1.8%	0.0%	-1.8%
1300	614	603	614	603	-11	0	-11	-1.7%	0.0%	-1.7%	668	655	668	655	-12	0	-12	-1.8%	0.0%	-1.8%
1350	634	623	634	623	-12	0	-12	-1.8%	0.0%	-1.8%	690	677	690	677	-13	0	-13	-1.9%	0.0%	-1.9%
1400	654	643	654	643	-11	0	-11	-1.7%	0.0%	-1.7%	711	699	711	699	-13	0	-13	-1.8%	0.0%	-1.8%
1450	673	663	673	663	-11	0	-11	-1.6%	0.0%	-1.6%	733	720	733	720	-12	0	-12	-1.7%	0.0%	-1.7%
1500	693	683	693	683	-10	0	-10	-1.4%	0.0%	-1.4%	754	742	754	742	-12	0	-12	-1.5%	0.0%	-1.5%
1550	712	703	712	703	-10	0	-10	-1.3%	0.0%	-1.3%	775	764	775	764	-11	0	-11	-1.4%	0.0%	-1.4%
1600	732	723	732	723	-9	0	-9	-1.2%	0.0%	-1.2%	796	786	796	786	-11	0	-11	-1.3%	0.0%	-1.3%
1650	751	743	751	743	-8	0	-8	-1.1%	0.0%	-1.1%	817	807	817	807	-10	0	-10	-1.2%	0.0%	-1.2%
1700	771	763	771	763	-8	0	-8	-1.0%	0.0%	-1.0%	838	829	838	829	-9	0	-9	-1.1%	0.0%	-1.1%
1750	790	783	790	783	-7	0	-7	-0.9%	0.0%	-0.9%	860	851	860	851	-9	0	-9	-1.0%	0.0%	-1.0%
1800	809	802	809	802	-7	0	-7	-0.9%	0.0%	-0.9%	881	872	881	872	-8	0	-8	-1.0%	0.0%	-1.0%
1850	829	822	829	822	-6	0	-6	-0.8%	0.0%	-0.8%	902	894	902	894	-8	0	-8	-0.9%	0.0%	-0.9%
1900	848	842	848	842	-6	0	-6	-0.7%	0.0%	-0.7%	923	916	923	916	-7	0	-7	-0.8%	0.0%	-0.8%
1950	868	862	868	862	-6	0	-6	-0.6%	0.0%	-0.6%	944	937	944	937	-7	0	-7	-0.7%	0.0%	-0.7%
2000	887	882	887	882	-6	0	-6	-0.6%	0.0%	-0.6%	965	958	965	958	-7	0	-7	-0.7%	0.0%	-0.7%
2050	906	901	906	901	-5	0	-5	-0.6%	0.0%	-0.6%	986	979	986	979	-6	0	-6	-0.6%	0.0%	-0.6%
2100	924	921	924	921	-4	0	-4	-0.4%	0.0%	-0.4%	1006	1001	1006	1001	-5	0	-5	-0.5%	0.0%	-0.5%
2150	943	940	943	940	-3	0	-3	-0.3%	0.0%	-0.3%	1026	1022	1026	1022	-4	0	-4	-0.4%	0.0%	-0.4%
2200	961	959	961	959	-1	0	-1	-0.1%	0.0%	-0.1%	1045	1043	1045	1043	-3	0	-3	-0.2%	0.0%	-0.2%
2250	979	979	979	979	0	0	0	0.0%	0.0%	0.0%	1065	1064	1065	1064	-1	0	-1	-0.1%	0.0%	-0.1%
2300	997	998	998	998	1	1	1	0.1%	0.1%	0.1%	1085	1085	1085	1085	0	0	0	0.0%	0.0%	0.0%
2350	1016	1018	1018	1018	2	2	2	0.2%	0.2%	0.2%	1105	1106	1106	1106	1	1	1	0.1%	0.1%	0.1%
2400	1034	1037	1037	1037	3	3	3	0.3%	0.3%	0.3%	1125	1127	1127	1127	3	3	3	0.2%	0.2%	0.2%
2450	1052	1057	1057	1057	4	4	4	0.4%	0.4%	0.4%	1145	1149	1149	1149	4	4	4	0.3%	0.3%	0.3%
2500	1070	1076	1076	1076	6	6	6	0.5%	0.5%	0.5%	1165	1170	1170	1170	5	5	5	0.4%	0.4%	0.4%
2550	1089	1095	1095	1095	7	7	7	0.6%	0.6%	0.6%	1184	1191	1191	1191	6	6	6	0.5%	0.5%	0.5%
2600	1107	1115	1115	1115	8	8	8	0.7%	0.7%	0.7%	1204	1212	1212	1212	8	8	8	0.6%	0.6%	0.6%
2650	1125	1134	1134	1134	9	9	9	0.8%	0.8%	0.8%	1224	1233	1233	1233	9	9	9	0.7%	0.7%	0.7%
2700	1143	1154	1154	1154	10	10	10	0.9%	0.9%	0.9%	1244	1254	1254	1254	10	10	10	0.8%	0.8%	0.8%
2750	1162	1173	1173	1173	12	12	12	1.0%	1.0%	1.0%	1264	1275	1275	1275	12	12	12	0.9%	0.9%	0.9%
2800	1180	1193	1193	1193	13	13	13	1.1%	1.1%	1.1%	1284	1296	1296	1296	13	13	13	1.0%	1.0%	1.0%
2850	1198	1212	1212	1212	14	14	14	1.2%	1.2%	1.2%	1303	1318	1318	1318	14	14	14	1.1%	1.1%	1.1%
2900	1216	1232	1232	1232	15	15	15	1.3%	1.3%	1.3%	1323	1339	1339	1339	15	15	15	1.2%	1.2%	1.2%
2950	1234	1251	1251	1251	17	17	17	1.3%	1.3%	1.3%	1343	1360	1360	1360	17	17	17	1.3%	1.3%	1.3%
3000	1253	1270	1270	1270	18	18	18	1.4%	1.4%	1.4%	1363	1381	1381	1381	18	18	18	1.3%	1.3%	1.3%
3050	1271	1290	1290	1290	19	19	19	1.5%	1.5%	1.5%	1383	1402	1402	1402	19	19	19	1.4%	1.4%	1.4%
3100	1289	1309	1309	1309	20	20	20	1.6%	1.6%	1.6%	1402	1423	1423	1423	21	21	21	1.5%	1.5%	1.5%
3150	1307	1329	1329	1329	22	22	22	1.6%	1.6%	1.6%	1422	1444	1444	1444	22	22	22	1.6%	1.6%	1.6%
3200	1323	1348	1348	1348	25	25	25	1.9%	1.9%	1.9%	1440	1465	1465	1465	26	26	26	1.8%	1.8%	1.8%
3250	1339	1368	1368	1368	29	29	29	2.1%	2.1%	2.1%	1457	1487	1487	1487	30	30	30	2.0%	2.0%	2.0%
3300	1355	1387	1387	1387	32	32	32	2.4%	2.4%	2.4%	1474	1508	1508	1508	34	34	34	2.3%	2.3%	2.3%
3350	1370	1406	1406	1406	36	36	36	2.6%	2.6%	2.6%	1491	1529	1529	1529	38	38	38	2.6%	2.6%	2.6%
3400	1386	1426	1426	1426	40	40	40	2.9%	2.9%	2.9%	1508	1550	1550	1550	42	42	42	2.8%	2.8%	2.8%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
3450	1402	1445	1445	1445	44	44	44	3.1%	3.1%	3.1%	1525	1571	1571	1571	46	46	46	3.0%	3.0%	3.0%
3500	1417	1465	1465	1465	48	48	48	3.4%	3.4%	3.4%	1542	1592	1592	1592	50	50	50	3.3%	3.3%	3.3%
3550	1433	1484	1484	1484	51	51	51	3.6%	3.6%	3.6%	1559	1613	1613	1613	54	54	54	3.5%	3.5%	3.5%
3600	1448	1504	1504	1504	55	55	55	3.8%	3.8%	3.8%	1576	1635	1635	1635	59	59	59	3.7%	3.7%	3.7%
3650	1464	1523	1523	1523	59	59	59	4.0%	4.0%	4.0%	1593	1656	1656	1656	63	63	63	3.9%	3.9%	3.9%
3700	1480	1543	1543	1543	63	63	63	4.2%	4.2%	4.2%	1610	1677	1677	1677	67	67	67	4.1%	4.1%	4.1%
3750	1495	1562	1562	1562	67	67	67	4.5%	4.5%	4.5%	1627	1698	1698	1698	71	71	71	4.4%	4.4%	4.4%
3800	1510	1581	1581	1581	71	71	71	4.7%	4.7%	4.7%	1643	1719	1719	1719	76	76	76	4.6%	4.6%	4.6%
3850	1525	1601	1601	1601	76	76	76	5.0%	5.0%	5.0%	1659	1740	1740	1740	81	81	81	4.9%	4.9%	4.9%
3900	1540	1620	1620	1620	81	81	81	5.2%	5.2%	5.2%	1675	1761	1761	1761	86	86	86	5.1%	5.1%	5.1%
3950	1555	1641	1641	1585	87	87	30	5.6%	5.6%	1.9%	1691	1784	1784	1722	93	93	31	5.5%	5.5%	1.8%
4000	1569	1657	1657	1600	88	88	30	5.6%	5.6%	1.9%	1707	1802	1802	1739	94	94	31	5.5%	5.5%	1.8%
4050	1584	1674	1674	1614	89	89	30	5.6%	5.6%	1.9%	1724	1819	1819	1755	96	96	31	5.5%	5.5%	1.8%
4100	1599	1690	1690	1629	91	91	30	5.7%	5.7%	1.9%	1740	1837	1837	1771	97	97	32	5.6%	5.6%	1.8%
4150	1614	1706	1706	1644	92	92	31	5.7%	5.7%	1.9%	1756	1854	1854	1787	98	98	32	5.6%	5.6%	1.8%
4200	1629	1722	1722	1659	93	93	31	5.7%	5.7%	1.9%	1772	1872	1872	1804	100	100	32	5.6%	5.6%	1.8%
4250	1643	1738	1738	1674	94	94	31	5.7%	5.7%	1.9%	1788	1889	1889	1820	101	101	32	5.6%	5.6%	1.8%
4300	1658	1754	1754	1689	96	96	31	5.8%	5.8%	1.9%	1804	1907	1907	1836	102	102	32	5.7%	5.7%	1.8%
4350	1673	1770	1770	1704	97	97	31	5.8%	5.8%	1.9%	1820	1924	1924	1853	104	104	32	5.7%	5.7%	1.8%
4400	1688	1786	1786	1719	98	98	31	5.8%	5.8%	1.9%	1836	1942	1942	1869	105	105	32	5.7%	5.7%	1.8%
4450	1703	1802	1802	1734	99	99	31	5.8%	5.8%	1.8%	1853	1959	1959	1885	106	106	32	5.7%	5.7%	1.8%
4500	1718	1818	1818	1749	101	101	32	5.9%	5.9%	1.8%	1869	1977	1977	1901	108	108	33	5.8%	5.8%	1.7%
4550	1732	1834	1834	1764	102	102	32	5.9%	5.9%	1.8%	1885	1994	1994	1918	109	109	33	5.8%	5.8%	1.7%
4600	1747	1850	1850	1779	103	103	31	5.9%	5.9%	1.8%	1901	2011	2011	1933	110	110	32	5.8%	5.8%	1.7%
4650	1762	1866	1866	1794	104	104	32	5.9%	5.9%	1.8%	1917	2028	2028	1950	111	111	32	5.8%	5.8%	1.7%
4700	1777	1882	1882	1809	105	105	32	5.9%	5.9%	1.8%	1933	2046	2046	1966	113	113	33	5.8%	5.8%	1.7%
4750	1792	1898	1898	1824	107	107	32	5.9%	5.9%	1.8%	1949	2063	2063	1982	114	114	33	5.8%	5.8%	1.7%
4800	1807	1914	1914	1839	108	108	32	6.0%	6.0%	1.8%	1966	2081	2081	1999	115	115	33	5.9%	5.9%	1.7%
4850	1821	1930	1930	1854	109	109	32	6.0%	6.0%	1.8%	1982	2098	2098	2015	117	117	33	5.9%	5.9%	1.7%
4900	1831	1947	1947	1869	116	116	38	6.3%	6.3%	2.1%	1992	2116	2116	2031	124	124	39	6.2%	6.2%	2.0%
4950	1835	1963	1963	1884	127	127	49	6.9%	6.9%	2.6%	1997	2133	2133	2048	137	137	51	6.8%	6.8%	2.6%
5000	1839	1979	1979	1899	139	139	59	7.6%	7.6%	3.2%	2001	2151	2151	2064	150	150	63	7.5%	7.5%	3.1%
5050	1844	1995	1995	1914	151	151	70	8.2%	8.2%	3.8%	2006	2168	2168	2080	162	162	74	8.1%	8.1%	3.7%
5100	1848	2011	2011	1929	163	163	81	8.8%	8.8%	4.4%	2011	2186	2186	2097	175	175	86	8.7%	8.7%	4.3%
5150	1852	2027	2027	1944	175	175	91	9.4%	9.4%	4.9%	2015	2203	2203	2113	188	188	97	9.3%	9.3%	4.8%
5200	1857	2043	2043	1959	186	186	102	10.0%	10.0%	5.5%	2020	2221	2221	2129	201	201	109	9.9%	9.9%	5.4%
5250	1861	2059	2059	1974	198	198	113	10.7%	10.7%	6.1%	2025	2238	2238	2146	214	214	121	10.6%	10.6%	6.0%
5300	1865	2075	2075	1989	210	210	123	11.3%	11.3%	6.6%	2029	2256	2256	2162	226	226	132	11.2%	11.2%	6.5%
5350	1870	2089	2089	2002	219	219	132	11.7%	11.7%	7.1%	2034	2271	2271	2176	237	237	142	11.6%	11.6%	7.0%
5400	1874	2101	2101	2013	227	227	139	12.1%	12.1%	7.4%	2039	2284	2284	2188	245	245	149	12.0%	12.0%	7.3%
5450	1878	2113	2113	2024	234	234	146	12.5%	12.5%	7.8%	2044	2297	2297	2200	253	253	157	12.4%	12.4%	7.7%
5500	1883	2125	2125	2035	242	242	153	12.9%	12.9%	8.1%	2048	2309	2309	2212	261	261	164	12.8%	12.8%	8.0%
5550	1887	2136	2136	2046	250	250	160	13.2%	13.2%	8.5%	2053	2322	2322	2224	269	269	171	13.1%	13.1%	8.4%
5600	1891	2148	2148	2058	257	257	166	13.6%	13.6%	8.8%	2058	2335	2335	2237	278	278	179	13.5%	13.5%	8.7%
5650	1896	2160	2160	2069	264	264	172	13.9%	13.9%	9.1%	2063	2348	2348	2249	285	285	185	13.8%	13.8%	9.0%
5700	1904	2172	2172	2080	268	268	176	14.1%	14.1%	9.3%	2071	2361	2361	2261	290	290	190	14.0%	14.0%	9.2%
5750	1911	2184	2184	2091	273	273	180	14.3%	14.3%	9.4%	2079	2374	2374	2273	295	295	194	14.2%	14.2%	9.3%
5800	1918	2196	2196	2102	278	278	185	14.5%	14.5%	9.6%	2087	2387	2387	2285	300	300	199	14.4%	14.4%	9.5%
5850	1925	2208	2208	2114	283	283	189	14.7%	14.7%	9.8%	2094	2400	2400	2298	305	305	203	14.6%	14.6%	9.7%
5900	1932	2220	2220	2125	287	287	193	14.9%	14.9%	10.0%	2102	2413	2413	2310	310	310	208	14.8%	14.8%	9.9%
5950	1939	2231	2231	2136	292	292	197	15.1%	15.1%	10.1%	2110	2426	2426	2322	316	316	212	15.0%	15.0%	10.0%
6000	1947	2243	2243	2147	297	297	201	15.2%	15.2%	10.3%	2118	2438	2438	2334	321	321	216	15.1%	15.1%	10.2%



Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
6050	1954	2255	2255	2159	302	302	205	15.4%	15.4%	10.5%	2126	2451	2451	2346	326	326	221	15.3%	15.3%	10.4%
6100	1961	2264	2264	2166	303	303	206	15.4%	15.4%	10.5%	2133	2460	2460	2355	327	327	221	15.3%	15.3%	10.4%
6150	1968	2270	2270	2173	302	302	205	15.4%	15.4%	10.4%	2141	2468	2468	2362	327	327	220	15.3%	15.3%	10.3%
6200	1975	2277	2277	2179	302	302	204	15.3%	15.3%	10.3%	2149	2475	2475	2368	326	326	220	15.2%	15.2%	10.2%
6250	1982	2284	2284	2185	302	302	203	15.2%	15.2%	10.2%	2157	2483	2483	2375	326	326	219	15.1%	15.1%	10.1%
6300	1989	2291	2291	2191	301	301	202	15.1%	15.1%	10.2%	2164	2490	2490	2382	326	326	218	15.0%	15.0%	10.1%
6350	1996	2298	2298	2198	301	301	201	15.1%	15.1%	10.1%	2172	2497	2497	2389	325	325	217	15.0%	15.0%	10.0%
6400	2003	2304	2304	2204	301	301	201	15.0%	15.0%	10.0%	2180	2505	2505	2396	325	325	216	14.9%	14.9%	9.9%
6450	2011	2311	2311	2210	300	300	199	14.9%	14.9%	9.9%	2188	2512	2512	2402	324	324	215	14.8%	14.8%	9.8%
6500	2018	2318	2318	2216	300	300	198	14.8%	14.8%	9.8%	2196	2520	2520	2409	324	324	213	14.7%	14.7%	9.7%
6550	2026	2325	2325	2223	299	299	197	14.8%	14.8%	9.7%	2204	2527	2527	2416	323	323	212	14.7%	14.7%	9.6%
6600	2033	2331	2331	2229	298	298	196	14.7%	14.7%	9.6%	2212	2534	2534	2423	322	322	211	14.6%	14.6%	9.5%
6650	2040	2338	2338	2235	298	298	195	14.6%	14.6%	9.5%	2220	2542	2542	2430	322	322	210	14.5%	14.5%	9.4%
6700	2048	2345	2345	2242	297	297	194	14.5%	14.5%	9.5%	2228	2549	2549	2437	321	321	208	14.4%	14.4%	9.4%
6750	2055	2352	2352	2248	297	297	192	14.4%	14.4%	9.4%	2236	2556	2556	2443	320	320	207	14.3%	14.3%	9.3%
6800	2063	2359	2359	2254	296	296	191	14.3%	14.3%	9.3%	2244	2564	2564	2450	320	320	206	14.2%	14.2%	9.2%
6850	2070	2363	2363	2258	293	293	188	14.1%	14.1%	9.1%	2252	2569	2569	2454	316	316	202	14.0%	14.0%	9.0%
6900	2078	2367	2367	2261	289	289	183	13.9%	13.9%	8.8%	2260	2573	2573	2457	312	312	197	13.8%	13.8%	8.7%
6950	2085	2370	2370	2264	285	285	179	13.7%	13.7%	8.6%	2269	2577	2577	2461	308	308	192	13.6%	13.6%	8.5%
7000	2092	2374	2374	2267	282	282	174	13.5%	13.5%	8.3%	2277	2581	2581	2464	304	304	187	13.4%	13.4%	8.2%
7050	2100	2378	2378	2270	278	278	170	13.2%	13.2%	8.1%	2285	2585	2585	2467	300	300	183	13.1%	13.1%	8.0%
7100	2107	2382	2382	2273	274	274	165	13.0%	13.0%	7.9%	2293	2589	2589	2471	296	296	178	12.9%	12.9%	7.8%
7150	2115	2385	2385	2276	271	271	161	12.8%	12.8%	7.6%	2301	2593	2593	2474	292	292	173	12.7%	12.7%	7.5%
7200	2122	2389	2389	2279	267	267	157	12.6%	12.6%	7.4%	2309	2597	2597	2477	288	288	168	12.5%	12.5%	7.3%
7250	2130	2393	2393	2282	263	263	152	12.4%	12.4%	7.1%	2317	2601	2601	2480	284	284	163	12.3%	12.3%	7.0%
7300	2137	2397	2397	2285	259	259	148	12.1%	12.1%	6.9%	2325	2605	2605	2484	280	280	159	12.0%	12.0%	6.8%
7350	2144	2400	2400	2288	256	256	143	11.9%	11.9%	6.7%	2333	2609	2609	2487	276	276	154	11.8%	11.8%	6.6%
7400	2152	2404	2404	2291	252	252	139	11.7%	11.7%	6.5%	2341	2613	2613	2490	272	272	149	11.6%	11.6%	6.4%
7450	2159	2408	2408	2294	248	248	135	11.5%	11.5%	6.2%	2349	2617	2617	2493	268	268	144	11.4%	11.4%	6.1%
7500	2167	2411	2411	2297	245	245	130	11.3%	11.3%	6.0%	2357	2621	2621	2497	264	264	139	11.2%	11.2%	5.9%
7550	2175	2415	2415	2300	240	240	125	11.0%	11.0%	5.7%	2366	2625	2625	2500	259	259	134	10.9%	10.9%	5.6%
7600	2181	2426	2426	2310	245	245	129	11.2%	11.2%	5.9%	2373	2637	2637	2511	264	264	138	11.1%	11.1%	5.8%
7650	2182	2437	2437	2321	255	255	139	11.7%	11.7%	6.4%	2375	2649	2649	2523	275	275	149	11.6%	11.6%	6.3%
7700	2184	2449	2449	2333	265	265	148	12.1%	12.1%	6.8%	2376	2662	2662	2536	286	286	159	12.0%	12.0%	6.7%
7750	2186	2461	2461	2344	275	275	158	12.6%	12.6%	7.2%	2378	2675	2675	2548	296	296	170	12.5%	12.5%	7.1%
7800	2188	2472	2472	2355	285	285	167	13.0%	13.0%	7.7%	2380	2687	2687	2560	307	307	180	12.9%	12.9%	7.6%
7850	2189	2484	2484	2366	295	295	177	13.5%	13.5%	8.1%	2382	2700	2700	2572	318	318	190	13.4%	13.4%	8.0%
7900	2191	2495	2495	2378	304	304	187	13.9%	13.9%	8.5%	2384	2713	2713	2584	329	329	201	13.8%	13.8%	8.4%
7950	2193	2507	2507	2389	314	314	196	14.3%	14.3%	8.9%	2386	2725	2725	2597	340	340	211	14.2%	14.2%	8.8%
8000	2194	2519	2519	2400	324	324	206	14.8%	14.8%	9.4%	2387	2738	2738	2609	350	350	221	14.7%	14.7%	9.3%
8050	2196	2530	2530	2411	334	334	215	15.2%	15.2%	9.8%	2389	2750	2750	2621	361	361	232	15.1%	15.1%	9.7%
8100	2198	2542	2542	2423	344	344	225	15.7%	15.7%	10.2%	2391	2763	2763	2633	372	372	242	15.6%	15.6%	10.1%
8150	2199	2554	2554	2434	354	354	234	16.1%	16.1%	10.7%	2393	2776	2776	2645	383	383	253	16.0%	16.0%	10.6%
8200	2201	2565	2565	2445	364	364	244	16.5%	16.5%	11.1%	2395	2788	2788	2658	393	393	263	16.4%	16.4%	11.0%
8250	2203	2577	2577	2456	374	374	253	17.0%	17.0%	11.5%	2397	2801	2801	2670	404	404	273	16.9%	16.9%	11.4%
8300	2204	2588	2588	2467	384	384	263	17.4%	17.4%	11.9%	2398	2814	2814	2682	415	415	284	17.3%	17.3%	11.8%
8350	2206	2592	2592	2470	385	385	264	17.5%	17.5%	12.0%	2400	2817	2817	2685	417	417	285	17.4%	17.4%	11.9%
8400	2208	2595	2595	2472	387	387	265	17.5%	17.5%	12.0%	2402	2820	2820	2688	418	418	285	17.4%	17.4%	11.9%
8450	2210	2598	2598	2475	388	388	265	17.6%	17.6%	12.0%	2404	2824	2824	2690	420	420	286	17.5%	17.5%	11.9%
8500	2211	2601	2601	2477	389	389	266	17.6%	17.6%	12.0%	2406	2827	2827	2693	421	421	287	17.5%	17.5%	11.9%
8550	2213	2604	2604	2480	391	391	267	17.7%	17.7%	12.0%	2408	2830	2830	2695	422	422	288	17.5%	17.5%	11.9%
8600	2215	2606	2606	2482	392	392	267	17.7%	17.7%	12.1%	2410	2833	2833	2698	424	424	288	17.6%	17.6%	12.0%



Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
8650	2216	2609	2609	2484	393	393	268	17.7%	17.7%	12.1%	2411	2836	2836	2700	425	425	289	17.6%	17.6%	12.0%
8700	2218	2612	2612	2487	394	394	268	17.8%	17.8%	12.1%	2413	2840	2840	2703	426	426	290	17.7%	17.7%	12.0%
8750	2220	2615	2615	2489	395	395	269	17.8%	17.8%	12.1%	2415	2843	2843	2705	428	428	290	17.7%	17.7%	12.0%
8800	2221	2618	2618	2491	397	397	270	17.9%	17.9%	12.1%	2417	2846	2846	2708	429	429	291	17.7%	17.7%	12.0%
8850	2223	2621	2621	2493	398	398	270	17.9%	17.9%	12.2%	2419	2849	2849	2710	430	430	292	17.8%	17.8%	12.1%
8900	2225	2624	2624	2496	399	399	271	17.9%	17.9%	12.2%	2421	2852	2852	2713	432	432	292	17.8%	17.8%	12.1%
8950	2226	2627	2627	2498	400	400	272	18.0%	18.0%	12.2%	2422	2855	2855	2715	433	433	293	17.9%	17.9%	12.1%
9000	2228	2630	2630	2500	402	402	272	18.0%	18.0%	12.2%	2424	2859	2859	2718	434	434	294	17.9%	17.9%	12.1%
9050	2235	2633	2633	2503	398	398	268	17.8%	17.8%	12.0%	2431	2862	2862	2720	430	430	289	17.7%	17.7%	11.9%
9100	2246	2638	2638	2507	392	392	261	17.4%	17.4%	11.6%	2443	2867	2867	2725	424	424	282	17.3%	17.3%	11.5%
9150	2257	2643	2643	2512	387	387	255	17.1%	17.1%	11.3%	2455	2873	2873	2731	418	418	275	17.0%	17.0%	11.2%
9200	2268	2649	2649	2517	381	381	249	16.8%	16.8%	11.0%	2467	2880	2880	2736	412	412	269	16.7%	16.7%	10.9%
9250	2279	2655	2655	2522	376	376	244	16.5%	16.5%	10.7%	2479	2886	2886	2742	407	407	262	16.4%	16.4%	10.6%
9300	2290	2661	2661	2527	371	371	238	16.2%	16.2%	10.4%	2491	2892	2892	2747	401	401	256	16.1%	16.1%	10.3%
9350	2301	2666	2666	2532	366	366	232	15.9%	15.9%	10.1%	2503	2898	2898	2753	395	395	250	15.8%	15.8%	10.0%
9400	2311	2672	2672	2537	361	361	226	15.6%	15.6%	9.8%	2515	2904	2904	2758	390	390	243	15.5%	15.5%	9.7%
9450	2322	2678	2678	2542	355	355	220	15.3%	15.3%	9.5%	2527	2911	2911	2764	384	384	237	15.2%	15.2%	9.4%
9500	2333	2683	2683	2547	350	350	214	15.0%	15.0%	9.2%	2539	2917	2917	2769	378	378	230	14.9%	14.9%	9.1%
9550	2344	2689	2689	2552	345	345	208	14.7%	14.7%	8.9%	2551	2923	2923	2775	373	373	224	14.6%	14.6%	8.8%
9600	2355	2695	2695	2558	340	340	202	14.4%	14.4%	8.6%	2563	2929	2929	2780	367	367	217	14.3%	14.3%	8.5%
9650	2366	2701	2701	2563	334	334	196	14.1%	14.1%	8.3%	2574	2936	2936	2785	361	361	211	14.0%	14.0%	8.2%
9700	2377	2706	2706	2568	329	329	190	13.8%	13.8%	8.0%	2586	2942	2942	2791	355	355	205	13.7%	13.7%	7.9%
9750	2388	2712	2712	2573	324	324	184	13.6%	13.6%	7.7%	2598	2948	2948	2796	350	350	198	13.5%	13.5%	7.6%
9800	2399	2718	2718	2578	319	319	179	13.3%	13.3%	7.4%	2610	2954	2954	2802	344	344	192	13.2%	13.2%	7.3%
9850	2410	2725	2725	2584	315	315	174	13.1%	13.1%	7.2%	2622	2962	2962	2809	340	340	187	13.0%	13.0%	7.1%
9900	2421	2735	2735	2593	314	314	172	13.0%	13.0%	7.1%	2634	2973	2973	2819	339	339	185	12.9%	12.9%	7.0%
9950	2432	2745	2745	2602	313	313	170	12.9%	12.9%	7.0%	2646	2984	2984	2829	338	338	183	12.8%	12.8%	6.9%
10000	2443	2755	2755	2611	312	312	169	12.8%	12.8%	6.9%	2658	2995	2995	2839	337	337	181	12.7%	12.7%	6.8%
10050	2454	2765	2765	2621	311	311	167	12.7%	12.7%	6.8%	2670	3006	3006	2849	336	336	179	12.6%	12.6%	6.7%
10100	2465	2775	2775	2630	310	310	165	12.6%	12.6%	6.7%	2682	3016	3016	2859	335	335	177	12.5%	12.5%	6.6%
10150	2476	2785	2785	2639	309	309	163	12.5%	12.5%	6.6%	2694	3027	3027	2868	334	334	175	12.4%	12.4%	6.5%
10200	2487	2795	2795	2648	308	308	161	12.4%	12.4%	6.5%	2706	3038	3038	2878	333	333	173	12.3%	12.3%	6.4%
10250	2498	2805	2805	2657	307	307	159	12.3%	12.3%	6.4%	2718	3049	3049	2888	331	331	171	12.2%	12.2%	6.3%
10300	2509	2815	2815	2666	306	306	158	12.2%	12.2%	6.3%	2729	3060	3060	2898	330	330	169	12.1%	12.1%	6.2%
10350	2520	2825	2825	2675	305	305	156	12.1%	12.1%	6.2%	2741	3071	3071	2908	329	329	167	12.0%	12.0%	6.1%
10400	2531	2835	2835	2684	304	304	154	12.0%	12.0%	6.1%	2753	3082	3082	2918	328	328	165	11.9%	11.9%	6.0%
10450	2542	2845	2845	2694	303	303	152	11.9%	11.9%	6.0%	2765	3092	3092	2928	327	327	163	11.8%	11.8%	5.9%
10500	2550	2855	2855	2703	305	305	153	12.0%	12.0%	6.0%	2774	3103	3103	2938	329	329	164	11.9%	11.9%	5.9%
10550	2557	2865	2865	2712	308	308	155	12.0%	12.0%	6.1%	2782	3114	3114	2948	332	332	166	11.9%	11.9%	6.0%
10600	2564	2875	2875	2721	311	311	157	12.1%	12.1%	6.1%	2790	3125	3125	2958	335	335	168	12.0%	12.0%	6.0%
10650	2571	2885	2885	2730	314	314	159	12.2%	12.2%	6.2%	2798	3136	3136	2968	338	338	170	12.1%	12.1%	6.1%
10700	2578	2895	2895	2739	317	317	161	12.3%	12.3%	6.2%	2805	3147	3147	2977	341	341	172	12.2%	12.2%	6.1%
10750	2586	2905	2905	2748	319	319	163	12.4%	12.4%	6.3%	2813	3158	3158	2987	345	345	174	12.2%	12.2%	6.2%
10800	2593	2915	2915	2757	322	322	165	12.4%	12.4%	6.4%	2821	3169	3169	2997	348	348	176	12.3%	12.3%	6.3%
10850	2600	2925	2925	2767	325	325	167	12.5%	12.5%	6.4%	2829	3179	3179	3007	351	351	179	12.4%	12.4%	6.3%
10900	2607	2935	2935	2776	328	328	169	12.6%	12.6%	6.5%	2836	3190	3190	3017	354	354	181	12.5%	12.5%	6.4%
10950	2614	2945	2945	2785	331	331	171	12.7%	12.7%	6.5%	2844	3201	3201	3027	357	357	183	12.5%	12.5%	6.4%
11000	2621	2955	2955	2794	334	334	173	12.7%	12.7%	6.6%	2852	3212	3212	3037	360	360	185	12.6%	12.6%	6.5%
11050	2628	2965	2965	2804	336	336	175	12.8%	12.8%	6.7%	2860	3223	3223	3047	363	363	188	12.7%	12.7%	6.6%
11100	2636	2975	2975	2813	339	339	177	12.9%	12.9%	6.7%	2868	3234	3234	3058	366	366	190	12.8%	12.8%	6.6%
11150	2643	2985	2985	2823	342	342	180	12.9%	12.9%	6.8%	2875	3244	3244	3068	369	369	193	12.8%	12.8%	6.7%
11200	2650	2995	2995	2832	345	345	182	13.0%	13.0%	6.9%	2883	3255	3255	3078	372	372	195	12.9%	12.9%	6.8%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
11250	2657	3005	3005	2842	347	347	185	13.1%	13.1%	6.9%	2891	3266	3266	3089	375	375	198	13.0%	13.0%	6.8%
11300	2664	3014	3014	2851	350	350	187	13.1%	13.1%	7.0%	2899	3277	3277	3099	378	378	201	13.0%	13.0%	6.9%
11350	2671	3024	3024	2861	353	353	189	13.2%	13.2%	7.1%	2906	3287	3287	3110	381	381	203	13.1%	13.1%	7.0%
11400	2678	3034	3034	2870	356	356	192	13.3%	13.3%	7.2%	2914	3298	3298	3120	384	384	206	13.2%	13.2%	7.1%
11450	2686	3044	3044	2880	359	359	194	13.4%	13.4%	7.2%	2922	3309	3309	3130	387	387	208	13.2%	13.2%	7.1%
11500	2693	3054	3054	2889	361	361	196	13.4%	13.4%	7.3%	2930	3320	3320	3141	390	390	211	13.3%	13.3%	7.2%
11550	2700	3064	3064	2899	364	364	199	13.5%	13.5%	7.4%	2938	3331	3331	3151	393	393	213	13.4%	13.4%	7.3%
11600	2707	3074	3074	2908	367	367	201	13.6%	13.6%	7.4%	2945	3341	3341	3161	396	396	216	13.5%	13.5%	7.3%
11650	2714	3084	3084	2918	370	370	204	13.6%	13.6%	7.5%	2953	3352	3352	3172	399	399	219	13.5%	13.5%	7.4%
11700	2721	3094	3094	2927	372	372	206	13.7%	13.7%	7.6%	2961	3363	3363	3182	402	402	221	13.6%	13.6%	7.5%
11750	2728	3104	3104	2937	375	375	208	13.8%	13.8%	7.6%	2969	3374	3374	3192	405	405	224	13.6%	13.6%	7.5%
11800	2736	3114	3114	2946	378	378	211	13.8%	13.8%	7.7%	2976	3385	3385	3203	408	408	226	13.7%	13.7%	7.6%
11850	2743	3124	3124	2956	381	381	213	13.9%	13.9%	7.8%	2984	3395	3395	3213	411	411	229	13.8%	13.8%	7.7%
11900	2750	3134	3134	2965	384	384	216	13.9%	13.9%	7.8%	2992	3406	3406	3223	414	414	232	13.8%	13.8%	7.7%
11950	2757	3143	3143	2975	386	386	218	14.0%	14.0%	7.9%	3000	3417	3417	3234	417	417	234	13.9%	13.9%	7.8%
12000	2764	3153	3153	2985	389	389	220	14.1%	14.1%	8.0%	3007	3428	3428	3244	420	420	237	14.0%	14.0%	7.9%
12050	2771	3163	3163	2994	392	392	223	14.1%	14.1%	8.0%	3015	3438	3438	3255	423	423	239	14.0%	14.0%	7.9%
12100	2779	3173	3173	3004	395	395	225	14.2%	14.2%	8.1%	3023	3449	3449	3265	426	426	242	14.1%	14.1%	8.0%
12150	2786	3182	3182	3013	397	397	227	14.2%	14.2%	8.2%	3031	3459	3459	3275	428	428	244	14.1%	14.1%	8.1%
12200	2793	3188	3188	3020	395	395	227	14.1%	14.1%	8.1%	3039	3465	3465	3283	427	427	244	14.0%	14.0%	8.0%
12250	2800	3194	3194	3028	394	394	228	14.1%	14.1%	8.2%	3046	3472	3472	3292	426	426	246	14.0%	14.0%	8.1%
12300	2807	3199	3199	3036	392	392	229	14.0%	14.0%	8.1%	3054	3478	3478	3300	424	424	246	13.9%	13.9%	8.0%
12350	2814	3205	3205	3044	391	391	230	13.9%	13.9%	8.2%	3062	3484	3484	3309	422	422	247	13.8%	13.8%	8.1%
12400	2821	3212	3212	3052	390	390	231	13.8%	13.8%	8.2%	3070	3491	3491	3318	421	421	248	13.7%	13.7%	8.1%
12450	2829	3218	3218	3060	389	389	232	13.8%	13.8%	8.2%	3077	3497	3497	3326	420	420	249	13.7%	13.7%	8.1%
12500	2836	3224	3224	3068	388	388	233	13.7%	13.7%	8.2%	3085	3504	3504	3335	419	419	250	13.6%	13.6%	8.1%
12550	2843	3230	3230	3077	387	387	234	13.6%	13.6%	8.2%	3093	3511	3511	3344	418	418	251	13.5%	13.5%	8.1%
12600	2850	3236	3236	3085	386	386	235	13.5%	13.5%	8.2%	3101	3517	3517	3353	417	417	252	13.4%	13.4%	8.1%
12650	2857	3242	3242	3093	385	385	236	13.5%	13.5%	8.3%	3108	3524	3524	3362	416	416	254	13.4%	13.4%	8.2%
12700	2863	3248	3248	3101	384	384	238	13.4%	13.4%	8.3%	3115	3530	3530	3371	415	415	256	13.3%	13.3%	8.2%
12750	2870	3254	3254	3109	384	384	239	13.4%	13.4%	8.3%	3123	3537	3537	3380	414	414	257	13.3%	13.3%	8.2%
12800	2877	3260	3260	3117	383	383	241	13.3%	13.3%	8.4%	3130	3544	3544	3389	414	414	259	13.2%	13.2%	8.3%
12850	2883	3266	3266	3126	383	383	243	13.3%	13.3%	8.4%	3137	3550	3550	3398	413	413	261	13.2%	13.2%	8.3%
12900	2890	3272	3272	3134	382	382	244	13.2%	13.2%	8.4%	3144	3557	3557	3406	413	413	263	13.1%	13.1%	8.4%
12950	2896	3278	3278	3142	382	382	246	13.2%	13.2%	8.5%	3151	3563	3563	3415	412	412	264	13.1%	13.1%	8.4%
13000	2903	3284	3284	3150	381	381	247	13.1%	13.1%	8.5%	3158	3570	3570	3424	412	412	266	13.0%	13.0%	8.4%
13050	2909	3290	3290	3158	381	381	249	13.1%	13.1%	8.6%	3165	3577	3577	3433	411	411	268	13.0%	13.0%	8.5%
13100	2916	3296	3296	3166	380	380	251	13.0%	13.0%	8.6%	3172	3583	3583	3442	411	411	270	12.9%	12.9%	8.5%
13150	2922	3302	3302	3175	380	380	252	13.0%	13.0%	8.6%	3180	3590	3590	3451	410	410	271	12.9%	12.9%	8.5%
13200	2929	3308	3308	3183	379	379	254	13.0%	13.0%	8.7%	3187	3596	3596	3460	410	410	273	12.9%	12.9%	8.6%
13250	2935	3315	3315	3160	380	380	225	13.0%	13.0%	7.7%	3193	3604	3604	3435	411	411	241	12.9%	12.9%	7.6%
13300	2941	3323	3323	3163	381	381	222	13.0%	13.0%	7.5%	3200	3612	3612	3438	412	412	238	12.9%	12.9%	7.4%
13350	2947	3330	3330	3166	382	382	219	13.0%	13.0%	7.4%	3206	3619	3619	3441	413	413	235	12.9%	12.9%	7.3%
13400	2953	3337	3337	3169	383	383	215	13.0%	13.0%	7.3%	3213	3627	3627	3444	414	414	231	12.9%	12.9%	7.2%
13450	2959	3344	3344	3171	384	384	212	13.0%	13.0%	7.2%	3220	3635	3635	3447	415	415	228	12.9%	12.9%	7.1%
13500	2965	3351	3351	3174	385	385	209	13.0%	13.0%	7.0%	3226	3642	3642	3450	416	416	224	12.9%	12.9%	7.0%
13550	2971	3358	3358	3177	386	386	206	13.0%	13.0%	6.9%	3233	3650	3650	3454	417	417	221	12.9%	12.9%	6.8%
13600	2977	3365	3365	3180	387	387	203	13.0%	13.0%	6.8%	3239	3658	3658	3457	418	418	217	12.9%	12.9%	6.7%
13650	2983	3372	3372	3183	388	388	200	13.0%	13.0%	6.7%	3246	3665	3665	3460	419	419	214	12.9%	12.9%	6.6%
13700	2989	3379	3379	3186	389	389	196	13.0%	13.0%	6.6%	3253	3673	3673	3463	420	420	210	12.9%	12.9%	6.5%
13750	2996	3386	3386	3189	390	390	193	13.0%	13.0%	6.4%	3259	3681	3681	3466	421	421	207	12.9%	12.9%	6.4%
13800	3002	3393	3393	3192	391	391	190	13.0%	13.0%	6.3%	3266	3688	3688	3469	422	422	204	12.9%	12.9%	6.2%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
13850	3008	3400	3400	3194	392	392	187	13.0%	13.0%	6.2%	3272	3696	3696	3472	424	424	200	12.9%	12.9%	6.1%
13900	3014	3407	3407	3197	393	393	184	13.1%	13.1%	6.1%	3279	3704	3704	3476	425	425	197	12.9%	12.9%	6.0%
13950	3020	3414	3414	3200	394	394	181	13.1%	13.1%	6.0%	3285	3711	3711	3479	426	426	193	13.0%	13.0%	5.9%
14000	3026	3421	3421	3203	395	395	177	13.1%	13.1%	5.9%	3292	3719	3719	3482	427	427	190	13.0%	13.0%	5.8%
14050	3032	3428	3428	3206	396	396	174	13.1%	13.1%	5.7%	3299	3726	3726	3485	428	428	186	13.0%	13.0%	5.6%
14100	3038	3435	3435	3209	397	397	171	13.1%	13.1%	5.6%	3305	3734	3734	3488	429	429	183	13.0%	13.0%	5.5%
14150	3044	3442	3442	3212	398	398	168	13.1%	13.1%	5.5%	3312	3742	3742	3491	430	430	179	13.0%	13.0%	5.4%
14200	3050	3449	3449	3215	399	399	165	13.1%	13.1%	5.4%	3318	3749	3749	3494	431	431	176	13.0%	13.0%	5.3%
14250	3056	3456	3456	3218	400	400	162	13.1%	13.1%	5.3%	3325	3757	3757	3498	432	432	173	13.0%	13.0%	5.2%
14300	3062	3463	3463	3220	401	401	158	13.1%	13.1%	5.2%	3332	3765	3765	3501	433	433	169	13.0%	13.0%	5.1%
14350	3068	3471	3471	3223	402	402	155	13.1%	13.1%	5.1%	3338	3772	3772	3504	434	434	166	13.0%	13.0%	5.0%
14400	3074	3478	3478	3226	403	403	152	13.1%	13.1%	4.9%	3345	3780	3780	3507	435	435	162	13.0%	13.0%	4.8%
14450	3080	3485	3485	3229	404	404	149	13.1%	13.1%	4.8%	3351	3788	3788	3510	436	436	159	13.0%	13.0%	4.7%
14500	3086	3492	3492	3232	405	405	146	13.1%	13.1%	4.7%	3358	3795	3795	3513	438	438	155	13.0%	13.0%	4.6%
14550	3092	3499	3499	3235	406	406	143	13.1%	13.1%	4.6%	3365	3803	3803	3516	439	439	152	13.0%	13.0%	4.5%
14600	3098	3506	3506	3301	407	407	202	13.1%	13.1%	6.5%	3371	3811	3811	3588	440	440	217	13.0%	13.0%	6.4%
14650	3104	3510	3510	3304	405	405	200	13.1%	13.1%	6.4%	3378	3815	3815	3591	437	437	214	12.9%	12.9%	6.3%
14700	3111	3514	3514	3307	403	403	197	13.0%	13.0%	6.3%	3384	3819	3819	3595	435	435	211	12.9%	12.9%	6.2%
14750	3117	3518	3518	3311	401	401	194	12.9%	12.9%	6.2%	3391	3824	3824	3599	433	433	208	12.8%	12.8%	6.1%
14800	3123	3522	3522	3314	399	399	191	12.8%	12.8%	6.1%	3397	3828	3828	3602	430	430	205	12.7%	12.7%	6.0%
14850	3129	3525	3525	3317	397	397	189	12.7%	12.7%	6.0%	3404	3832	3832	3606	428	428	202	12.6%	12.6%	5.9%
14900	3135	3529	3529	3321	395	395	186	12.6%	12.6%	5.9%	3411	3836	3836	3610	426	426	199	12.5%	12.5%	5.8%
14950	3141	3533	3533	3324	393	393	183	12.5%	12.5%	5.8%	3417	3841	3841	3613	424	424	196	12.4%	12.4%	5.7%
15000	3147	3537	3537	3328	390	390	181	12.4%	12.4%	5.7%	3424	3845	3845	3617	421	421	193	12.3%	12.3%	5.6%
15050	3153	3541	3541	3331	388	388	178	12.3%	12.3%	5.6%	3430	3849	3849	3621	419	419	190	12.2%	12.2%	5.5%
15100	3159	3545	3545	3334	386	386	175	12.2%	12.2%	5.5%	3437	3854	3854	3624	417	417	187	12.1%	12.1%	5.5%
15150	3165	3549	3549	3338	384	384	173	12.1%	12.1%	5.5%	3444	3858	3858	3628	414	414	184	12.0%	12.0%	5.4%
15200	3171	3553	3553	3341	382	382	170	12.0%	12.0%	5.4%	3450	3862	3862	3632	412	412	181	11.9%	11.9%	5.3%
15250	3177	3557	3557	3344	380	380	167	12.0%	12.0%	5.3%	3457	3867	3867	3635	410	410	179	11.9%	11.9%	5.2%
15300	3183	3561	3561	3347	377	377	164	11.9%	11.9%	5.2%	3463	3870	3870	3638	407	407	175	11.8%	11.8%	5.1%
15350	3189	3564	3564	3350	375	375	161	11.8%	11.8%	5.0%	3470	3874	3874	3642	404	404	172	11.7%	11.7%	5.0%
15400	3195	3568	3568	3353	372	372	158	11.7%	11.7%	4.9%	3476	3878	3878	3645	401	401	168	11.5%	11.5%	4.8%
15450	3201	3571	3571	3356	370	370	155	11.5%	11.5%	4.8%	3483	3882	3882	3648	399	399	165	11.4%	11.4%	4.7%
15500	3207	3575	3575	3359	367	367	152	11.4%	11.4%	4.7%	3490	3885	3885	3651	396	396	162	11.3%	11.3%	4.6%
15550	3213	3578	3578	3362	365	365	149	11.3%	11.3%	4.6%	3496	3889	3889	3655	393	393	158	11.2%	11.2%	4.5%
15600	3219	3581	3581	3365	362	362	146	11.2%	11.2%	4.5%	3503	3893	3893	3658	390	390	155	11.1%	11.1%	4.4%
15650	3226	3585	3585	3368	359	359	142	11.1%	11.1%	4.4%	3509	3897	3897	3661	388	388	152	11.0%	11.0%	4.3%
15700	3232	3588	3588	3371	357	357	139	11.0%	11.0%	4.3%	3516	3901	3901	3664	385	385	148	10.9%	10.9%	4.2%
15750	3238	3592	3592	3374	354	354	136	10.9%	10.9%	4.2%	3523	3904	3904	3667	382	382	145	10.8%	10.8%	4.1%
15800	3244	3595	3595	3377	352	352	133	10.8%	10.8%	4.1%	3529	3908	3908	3671	379	379	142	10.7%	10.7%	4.0%
15850	3250	3599	3599	3380	349	349	130	10.7%	10.7%	4.0%	3536	3912	3912	3674	376	376	138	10.6%	10.6%	3.9%
15900	3256	3602	3602	3383	347	347	127	10.6%	10.6%	3.9%	3542	3916	3916	3677	374	374	135	10.5%	10.5%	3.8%
15950	3262	3606	3606	3386	344	344	124	10.5%	10.5%	3.8%	3549	3920	3920	3680	371	371	132	10.4%	10.4%	3.7%
16000	3268	3609	3609	3389	342	342	121	10.5%	10.5%	3.7%	3555	3923	3923	3684	368	368	128	10.3%	10.3%	3.6%
16050	3274	3613	3613	3392	339	339	118	10.4%	10.4%	3.6%	3562	3927	3927	3687	365	365	125	10.3%	10.3%	3.5%
16100	3280	3617	3617	3395	337	337	115	10.3%	10.3%	3.5%	3569	3931	3931	3690	363	363	122	10.2%	10.2%	3.4%
16150	3285	3625	3625	3403	340	340	118	10.4%	10.4%	3.6%	3574	3940	3940	3699	367	367	125	10.3%	10.3%	3.5%
16200	3289	3634	3634	3411	344	344	121	10.5%	10.5%	3.7%	3579	3950	3950	3707	371	371	129	10.4%	10.4%	3.6%
16250	3294	3642	3642	3418	348	348	124	10.6%	10.6%	3.8%	3584	3959	3959	3716	375	375	132	10.5%	10.5%	3.7%
16300	3299	3651	3651	3426	352	352	128	10.7%	10.7%	3.9%	3589	3968	3968	3724	379	379	135	10.6%	10.6%	3.8%
16350	3303	3659	3659	3434	356	356	131	10.8%	10.8%	4.0%	3594	3977	3977	3733	383	383	139	10.7%	10.7%	3.9%
16400	3308	3668	3668	3442	360	360	134	10.9%	10.9%	4.0%	3599	3987	3987	3741	388	388	142	10.8%	10.8%	4.0%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
16450	3313	3676	3676	3450	363	363	137	11.0%	11.0%	4.1%	3604	3996	3996	3750	392	392	146	10.9%	10.9%	4.0%
16500	3317	3685	3685	3458	367	367	140	11.1%	11.1%	4.2%	3609	4005	4005	3758	396	396	149	11.0%	11.0%	4.1%
16550	3322	3693	3693	3465	371	371	143	11.2%	11.2%	4.3%	3614	4014	4014	3767	400	400	153	11.1%	11.1%	4.2%
16600	3327	3702	3702	3473	375	375	147	11.3%	11.3%	4.4%	3619	4024	4024	3775	404	404	156	11.2%	11.2%	4.3%
16650	3331	3710	3710	3481	379	379	150	11.4%	11.4%	4.5%	3624	4033	4033	3784	408	408	159	11.3%	11.3%	4.4%
16700	3336	3719	3719	3489	383	383	153	11.5%	11.5%	4.6%	3630	4042	4042	3792	413	413	163	11.4%	11.4%	4.5%
16750	3341	3727	3727	3496	386	386	156	11.6%	11.6%	4.7%	3635	4051	4051	3801	416	416	166	11.5%	11.5%	4.6%
16800	3345	3735	3735	3504	390	390	159	11.7%	11.7%	4.7%	3640	4060	4060	3809	421	421	169	11.6%	11.6%	4.7%
16850	3350	3744	3744	3512	394	394	162	11.8%	11.8%	4.8%	3645	4069	4069	3817	425	425	173	11.6%	11.6%	4.7%
16900	3355	3752	3752	3520	397	397	165	11.8%	11.8%	4.9%	3650	4078	4078	3826	429	429	176	11.7%	11.7%	4.8%
16950	3359	3760	3760	3527	401	401	168	11.9%	11.9%	5.0%	3655	4088	4088	3834	433	433	179	11.8%	11.8%	4.9%
17000	3364	3769	3769	3535	405	405	171	12.0%	12.0%	5.1%	3660	4097	4097	3843	437	437	183	11.9%	11.9%	5.0%
17050	3369	3777	3777	3543	408	408	174	12.1%	12.1%	5.2%	3665	4106	4106	3851	441	441	186	12.0%	12.0%	5.1%
17100	3373	3785	3785	3550	412	412	177	12.2%	12.2%	5.2%	3670	4115	4115	3859	445	445	189	12.1%	12.1%	5.2%
17150	3378	3794	3794	3558	416	416	180	12.3%	12.3%	5.3%	3675	4124	4124	3868	449	449	192	12.2%	12.2%	5.2%
17200	3383	3802	3802	3566	420	420	183	12.4%	12.4%	5.4%	3680	4133	4133	3876	453	453	196	12.3%	12.3%	5.3%
17250	3387	3811	3811	3574	423	423	186	12.5%	12.5%	5.5%	3685	4142	4142	3884	457	457	199	12.4%	12.4%	5.4%
17300	3392	3819	3819	3581	427	427	189	12.6%	12.6%	5.6%	3691	4151	4151	3893	461	461	202	12.5%	12.5%	5.5%
17350	3397	3827	3827	3589	431	431	192	12.7%	12.7%	5.7%	3696	4160	4160	3901	465	465	206	12.6%	12.6%	5.6%
17400	3401	3836	3836	3597	434	434	195	12.8%	12.8%	5.7%	3701	4169	4169	3910	469	469	209	12.7%	12.7%	5.6%
17450	3406	3844	3844	3604	438	438	198	12.9%	12.9%	5.8%	3706	4179	4179	3918	473	473	212	12.8%	12.8%	5.7%
17500	3411	3852	3852	3612	442	442	201	13.0%	13.0%	5.9%	3711	4188	4188	3926	477	477	216	12.8%	12.8%	5.8%
17550	3415	3861	3861	3620	445	445	204	13.0%	13.0%	6.0%	3716	4197	4197	3935	481	481	219	12.9%	12.9%	5.9%
17600	3420	3869	3869	3628	449	449	207	13.1%	13.1%	6.1%	3721	4206	4206	3943	485	485	222	13.0%	13.0%	6.0%
17650	3425	3878	3878	3635	453	453	211	13.2%	13.2%	6.1%	3726	4215	4215	3952	489	489	225	13.1%	13.1%	6.0%
17700	3429	3886	3886	3643	457	457	214	13.3%	13.3%	6.2%	3731	4224	4224	3960	493	493	229	13.2%	13.2%	6.1%
17750	3434	3894	3894	3651	460	460	217	13.4%	13.4%	6.3%	3736	4233	4233	3968	497	497	232	13.3%	13.3%	6.2%
17800	3439	3903	3903	3658	464	464	220	13.5%	13.5%	6.4%	3741	4242	4242	3977	501	501	235	13.4%	13.4%	6.3%
17850	3443	3911	3911	3666	468	468	223	13.6%	13.6%	6.5%	3746	4251	4251	3985	505	505	239	13.5%	13.5%	6.4%
17900	3448	3919	3919	3674	471	471	226	13.7%	13.7%	6.5%	3752	4260	4260	3993	509	509	242	13.6%	13.6%	6.4%
17950	3453	3928	3928	3682	475	475	229	13.8%	13.8%	6.6%	3757	4270	4270	4002	513	513	245	13.7%	13.7%	6.5%
18000	3457	3936	3936	3689	479	479	232	13.8%	13.8%	6.7%	3762	4279	4279	4010	517	517	249	13.7%	13.7%	6.6%
18050	3462	3945	3945	3697	483	483	235	13.9%	13.9%	6.8%	3767	4288	4288	4019	521	521	252	13.8%	13.8%	6.7%
18100	3467	3953	3953	3705	486	486	238	14.0%	14.0%	6.9%	3772	4297	4297	4027	525	525	255	13.9%	13.9%	6.8%
18150	3471	3961	3961	3712	490	490	241	14.1%	14.1%	6.9%	3777	4306	4306	4035	529	529	258	14.0%	14.0%	6.8%
18200	3476	3970	3970	3720	494	494	244	14.2%	14.2%	7.0%	3782	4315	4315	4044	533	533	262	14.1%	14.1%	6.9%
18250	3481	3978	3978	3728	497	497	247	14.3%	14.3%	7.1%	3787	4324	4324	4052	537	537	265	14.2%	14.2%	7.0%
18300	3485	3987	3987	3735	501	501	250	14.4%	14.4%	7.2%	3792	4333	4333	4060	541	541	268	14.3%	14.3%	7.1%
18350	3490	3995	3995	3743	505	505	253	14.5%	14.5%	7.3%	3797	4342	4342	4069	545	545	272	14.4%	14.4%	7.2%
18400	3495	4003	4003	3751	508	508	256	14.5%	14.5%	7.3%	3802	4352	4352	4077	549	549	275	14.4%	14.4%	7.2%
18450	3499	4012	4012	3759	512	512	259	14.6%	14.6%	7.4%	3807	4361	4361	4086	553	553	278	14.5%	14.5%	7.3%
18500	3504	4020	4020	3766	516	516	262	14.7%	14.7%	7.5%	3813	4370	4370	4094	557	557	282	14.6%	14.6%	7.4%
18550	3509	4028	4028	3774	520	520	265	14.8%	14.8%	7.6%	3818	4379	4379	4102	561	561	285	14.7%	14.7%	7.5%
18600	3513	4037	4037	3782	523	523	268	14.9%	14.9%	7.6%	3823	4388	4388	4111	565	565	288	14.8%	14.8%	7.5%
18650	3518	4045	4045	3789	527	527	271	15.0%	15.0%	7.7%	3828	4397	4397	4119	569	569	291	14.9%	14.9%	7.6%
18700	3523	4054	4054	3797	531	531	274	15.1%	15.1%	7.8%	3833	4406	4406	4128	573	573	295	15.0%	15.0%	7.7%
18750	3528	4062	4062	3805	534	534	277	15.1%	15.1%	7.9%	3838	4415	4415	4136	577	577	298	15.0%	15.0%	7.8%
18800	3532	4070	4070	3813	538	538	280	15.2%	15.2%	7.9%	3843	4424	4424	4144	581	581	301	15.1%	15.1%	7.8%
18850	3537	4079	4079	3820	542	542	283	15.3%	15.3%	8.0%	3848	4433	4433	4153	585	585	305	15.2%	15.2%	7.9%
18900	3542	4087	4087	3828	545	545	287	15.4%	15.4%	8.1%	3853	4443	4443	4161	589	589	308	15.3%	15.3%	8.0%
18950	3546	4095	4095	3836	549	549	290	15.5%	15.5%	8.2%	3858	4452	4452	4169	593	593	311	15.4%	15.4%	8.1%
19000	3551	4104	4104	3843	553	553	293	15.6%	15.6%	8.2%	3863	4461	4461	4178	597	597	314	15.5%	15.5%	8.1%



Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
19050	3556	4112	4112	3851	557	557	296	15.7%	15.7%	8.3%	3868	4470	4470	4186	601	601	318	15.5%	15.5%	8.2%
19100	3560	4120	4120	3859	560	560	298	15.7%	15.7%	8.4%	3874	4479	4479	4194	605	605	321	15.6%	15.6%	8.3%
19150	3565	4128	4128	3866	563	563	301	15.8%	15.8%	8.4%	3879	4487	4487	4202	609	609	324	15.7%	15.7%	8.3%
19200	3570	4136	4136	3873	567	567	304	15.9%	15.9%	8.5%	3884	4496	4496	4210	612	612	327	15.8%	15.8%	8.4%
19250	3574	4144	4144	3881	570	570	306	15.9%	15.9%	8.6%	3889	4505	4505	4218	616	616	330	15.8%	15.8%	8.5%
19300	3579	4152	4152	3888	573	573	309	16.0%	16.0%	8.6%	3894	4513	4513	4226	620	620	332	15.9%	15.9%	8.5%
19350	3584	4160	4160	3895	577	577	312	16.1%	16.1%	8.7%	3899	4522	4522	4234	623	623	335	16.0%	16.0%	8.6%
19400	3588	4168	4168	3903	580	580	314	16.2%	16.2%	8.8%	3904	4531	4531	4242	627	627	338	16.1%	16.1%	8.7%
19450	3593	4176	4176	3910	583	583	317	16.2%	16.2%	8.8%	3909	4539	4539	4250	630	630	341	16.1%	16.1%	8.7%
19500	3598	4184	4184	3917	586	586	320	16.3%	16.3%	8.9%	3914	4548	4548	4258	634	634	344	16.2%	16.2%	8.8%
19550	3602	4192	4192	3925	590	590	322	16.4%	16.4%	8.9%	3919	4557	4557	4266	637	637	347	16.3%	16.3%	8.8%
19600	3607	4200	4200	3932	593	593	325	16.4%	16.4%	9.0%	3924	4565	4565	4274	641	641	350	16.3%	16.3%	8.9%
19650	3612	4208	4208	3939	596	596	328	16.5%	16.5%	9.1%	3929	4574	4574	4282	644	644	353	16.4%	16.4%	9.0%
19700	3616	4216	4216	3947	600	600	330	16.6%	16.6%	9.1%	3935	4583	4583	4290	648	648	355	16.5%	16.5%	9.0%
19750	3621	4224	4224	3954	603	603	333	16.6%	16.6%	9.2%	3940	4591	4591	4298	652	652	358	16.5%	16.5%	9.1%
19800	3626	4232	4232	3961	606	606	336	16.7%	16.7%	9.3%	3945	4600	4600	4306	655	655	361	16.6%	16.6%	9.2%
19850	3630	4240	4240	3969	609	609	338	16.8%	16.8%	9.3%	3950	4608	4608	4314	659	659	364	16.7%	16.7%	9.2%
19900	3635	4248	4248	3976	613	613	341	16.9%	16.9%	9.4%	3955	4617	4617	4322	662	662	367	16.7%	16.7%	9.3%
19950	3640	4256	4256	3983	616	616	344	16.9%	16.9%	9.4%	3960	4626	4626	4330	666	666	370	16.8%	16.8%	9.3%
20000	3644	4264	4264	3991	619	619	346	17.0%	17.0%	9.5%	3965	4634	4634	4338	669	669	373	16.9%	16.9%	9.4%
20050	3649	4271	4271	3998	622	622	349	17.1%	17.1%	9.6%	3970	4643	4643	4346	673	673	376	17.0%	17.0%	9.5%
20100	3654	4279	4279	4005	626	626	352	17.1%	17.1%	9.6%	3975	4652	4652	4354	677	677	378	17.0%	17.0%	9.5%
20150	3658	4287	4287	4013	629	629	354	17.2%	17.2%	9.7%	3980	4660	4660	4362	680	680	381	17.1%	17.1%	9.6%
20200	3663	4295	4295	4019	632	632	356	17.2%	17.2%	9.7%	3985	4668	4668	4369	683	683	384	17.1%	17.1%	9.6%
20250	3668	4302	4302	4026	634	634	358	17.3%	17.3%	9.8%	3990	4676	4676	4376	686	686	386	17.2%	17.2%	9.7%
20300	3672	4309	4309	4033	637	637	361	17.3%	17.3%	9.8%	3996	4684	4684	4384	688	688	388	17.2%	17.2%	9.7%
20350	3677	4316	4316	4040	639	639	363	17.4%	17.4%	9.9%	4001	4691	4691	4391	691	691	390	17.3%	17.3%	9.8%
20400	3682	4323	4323	4046	641	641	365	17.4%	17.4%	9.9%	4006	4699	4699	4398	693	693	393	17.3%	17.3%	9.8%
20450	3686	4330	4330	4053	644	644	367	17.5%	17.5%	9.9%	4011	4707	4707	4406	696	696	395	17.4%	17.4%	9.8%
20500	3691	4337	4337	4060	646	646	369	17.5%	17.5%	10.0%	4016	4715	4715	4413	699	699	397	17.4%	17.4%	9.9%
20550	3696	4344	4344	4066	649	649	371	17.6%	17.6%	10.0%	4021	4722	4722	4420	701	701	399	17.4%	17.4%	9.9%
20600	3700	4351	4351	4073	651	651	373	17.6%	17.6%	10.1%	4026	4730	4730	4428	704	704	402	17.5%	17.5%	10.0%
20650	3705	4358	4358	4080	653	653	375	17.6%	17.6%	10.1%	4031	4738	4738	4435	707	707	404	17.5%	17.5%	10.0%
20700	3710	4366	4366	4087	656	656	377	17.7%	17.7%	10.2%	4036	4745	4745	4442	709	709	406	17.6%	17.6%	10.1%
20750	3714	4373	4373	4093	658	658	379	17.7%	17.7%	10.2%	4041	4753	4753	4449	712	712	408	17.6%	17.6%	10.1%
20800	3719	4380	4380	4100	661	661	381	17.8%	17.8%	10.2%	4046	4761	4761	4457	714	714	410	17.7%	17.7%	10.1%
20850	3724	4387	4387	4107	663	663	383	17.8%	17.8%	10.3%	4051	4768	4768	4464	717	717	413	17.7%	17.7%	10.2%
20900	3728	4394	4394	4113	665	665	385	17.8%	17.8%	10.3%	4056	4776	4776	4471	720	720	415	17.7%	17.7%	10.2%
20950	3733	4401	4401	4120	668	668	387	17.9%	17.9%	10.4%	4062	4784	4784	4479	722	722	417	17.8%	17.8%	10.3%
21000	3738	4408	4408	4127	670	670	389	17.9%	17.9%	10.4%	4067	4792	4792	4486	725	725	419	17.8%	17.8%	10.3%
21050	3742	4415	4415	4134	673	673	391	18.0%	18.0%	10.5%	4072	4799	4799	4493	728	728	422	17.9%	17.9%	10.4%
21100	3747	4422	4422	4140	675	675	393	18.0%	18.0%	10.5%	4077	4807	4807	4501	730	730	424	17.9%	17.9%	10.4%
21150	3752	4429	4429	4147	678	678	395	18.1%	18.1%	10.5%	4082	4815	4815	4508	733	733	426	18.0%	18.0%	10.4%
21200	3756	4436	4436	4154	680	680	397	18.1%	18.1%	10.6%	4087	4822	4822	4515	735	735	428	18.0%	18.0%	10.5%
21250	3761	4443	4443	4161	682	682	399	18.1%	18.1%	10.6%	4092	4830	4830	4522	738	738	430	18.0%	18.0%	10.5%
21300	3766	4451	4451	4167	685	685	401	18.2%	18.2%	10.7%	4097	4838	4838	4530	741	741	433	18.1%	18.1%	10.6%
21350	3770	4458	4458	4174	687	687	404	18.2%	18.2%	10.7%	4102	4845	4845	4537	743	743	435	18.1%	18.1%	10.6%
21400	3775	4465	4465	4181	690	690	406	18.3%	18.3%	10.7%	4107	4853	4853	4544	746	746	437	18.2%	18.2%	10.6%
21450	3780	4472	4472	4187	692	692	408	18.3%	18.3%	10.8%	4112	4861	4861	4552	748	748	439	18.2%	18.2%	10.7%
21500	3784	4479	4479	4194	694	694	410	18.4%	18.4%	10.8%	4117	4869	4869	4559	751	751	442	18.2%	18.2%	10.7%
21550	3789	4486	4486	4201	697	697	412	18.4%	18.4%	10.9%	4123	4876	4876	4566	754	754	444	18.3%	18.3%	10.8%
21600	3794	4493	4493	4208	699	699	414	18.4%	18.4%	10.9%	4128	4884	4884	4574	756	756	446	18.3%	18.3%	10.8%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
21650	3798	4500	4500	4214	702	702	416	18.5%	18.5%	10.9%	4133	4892	4892	4581	759	759	448	18.4%	18.4%	10.8%
21700	3803	4507	4507	4221	704	704	418	18.5%	18.5%	11.0%	4138	4899	4899	4588	762	762	450	18.4%	18.4%	10.9%
21750	3808	4514	4514	4228	707	707	420	18.6%	18.6%	11.0%	4143	4907	4907	4596	764	764	453	18.4%	18.4%	10.9%
21800	3812	4521	4521	4234	709	709	422	18.6%	18.6%	11.1%	4148	4915	4915	4603	767	767	455	18.5%	18.5%	11.0%
21850	3817	4529	4529	4241	711	711	424	18.6%	18.6%	11.1%	4153	4923	4923	4610	769	769	457	18.5%	18.5%	11.0%
21900	3822	4536	4536	4248	714	714	426	18.7%	18.7%	11.1%	4158	4930	4930	4617	772	772	459	18.6%	18.6%	11.0%
21950	3827	4543	4543	4255	716	716	428	18.7%	18.7%	11.2%	4163	4938	4938	4625	775	775	462	18.6%	18.6%	11.1%
22000	3831	4550	4550	4261	719	719	430	18.8%	18.8%	11.2%	4168	4946	4946	4632	777	777	464	18.6%	18.6%	11.1%
22050	3836	4557	4557	4268	721	721	432	18.8%	18.8%	11.3%	4173	4953	4953	4639	780	780	466	18.7%	18.7%	11.2%
22100	3841	4564	4564	4275	723	723	434	18.8%	18.8%	11.3%	4178	4961	4961	4647	783	783	468	18.7%	18.7%	11.2%
22150	3845	4571	4571	4281	726	726	436	18.9%	18.9%	11.3%	4184	4969	4969	4654	785	785	470	18.8%	18.8%	11.2%
22200	3850	4578	4578	4288	728	728	438	18.9%	18.9%	11.4%	4189	4976	4976	4661	788	788	473	18.8%	18.8%	11.3%
22250	3855	4585	4585	4295	731	731	440	19.0%	19.0%	11.4%	4194	4984	4984	4669	790	790	475	18.8%	18.8%	11.3%
22300	3859	4592	4592	4302	733	733	442	19.0%	19.0%	11.5%	4199	4992	4992	4676	793	793	477	18.9%	18.9%	11.4%
22350	3864	4599	4599	4308	736	736	444	19.0%	19.0%	11.5%	4204	5000	5000	4683	796	796	479	18.9%	18.9%	11.4%
22400	3867	4606	4606	4315	739	739	448	19.1%	19.1%	11.6%	4207	5007	5007	4690	800	800	483	19.0%	19.0%	11.5%
22450	3869	4614	4614	4322	744	744	453	19.2%	19.2%	11.7%	4210	5015	5015	4698	805	805	488	19.1%	19.1%	11.6%
22500	3872	4621	4621	4329	749	749	457	19.3%	19.3%	11.8%	4212	5023	5023	4705	810	810	493	19.2%	19.2%	11.7%
22550	3874	4628	4628	4335	754	754	461	19.5%	19.5%	11.9%	4215	5030	5030	4712	816	816	498	19.4%	19.4%	11.8%
22600	3876	4635	4635	4342	759	759	466	19.6%	19.6%	12.0%	4217	5038	5038	4720	821	821	502	19.5%	19.5%	11.9%
22650	3878	4642	4642	4349	763	763	470	19.7%	19.7%	12.1%	4220	5046	5046	4727	826	826	507	19.6%	19.6%	12.0%
22700	3881	4649	4649	4355	768	768	475	19.8%	19.8%	12.2%	4222	5053	5053	4734	831	831	512	19.7%	19.7%	12.1%
22750	3883	4656	4656	4362	773	773	479	19.9%	19.9%	12.3%	4225	5061	5061	4742	836	836	517	19.8%	19.8%	12.2%
22800	3885	4663	4663	4369	778	778	484	20.0%	20.0%	12.4%	4227	5069	5069	4749	842	842	522	19.9%	19.9%	12.3%
22850	3888	4670	4670	4376	783	783	488	20.1%	20.1%	12.6%	4230	5077	5077	4756	847	847	527	20.0%	20.0%	12.5%
22900	3890	4677	4677	4382	788	788	492	20.2%	20.2%	12.7%	4232	5084	5084	4764	852	852	531	20.1%	20.1%	12.6%
22950	3892	4684	4684	4389	792	792	497	20.4%	20.4%	12.8%	4235	5092	5092	4771	857	857	536	20.2%	20.2%	12.7%
23000	3894	4691	4691	4396	797	797	501	20.5%	20.5%	12.9%	4237	5100	5100	4778	863	863	541	20.4%	20.4%	12.8%
23050	3897	4699	4699	4402	802	802	506	20.6%	20.6%	13.0%	4240	5107	5107	4785	868	868	546	20.5%	20.5%	12.9%
23100	3899	4706	4706	4409	807	807	510	20.7%	20.7%	13.1%	4242	5115	5115	4793	873	873	551	20.6%	20.6%	13.0%
23150	3901	4713	4713	4416	812	812	515	20.8%	20.8%	13.2%	4245	5123	5123	4800	878	878	556	20.7%	20.7%	13.1%
23200	3904	4720	4720	4423	816	816	519	20.9%	20.9%	13.3%	4247	5130	5130	4807	883	883	560	20.8%	20.8%	13.2%
23250	3906	4727	4727	4429	821	821	524	21.0%	21.0%	13.4%	4250	5138	5138	4815	889	889	565	20.9%	20.9%	13.3%
23300	3908	4734	4734	4436	826	826	528	21.1%	21.1%	13.5%	4252	5146	5146	4822	894	894	570	21.0%	21.0%	13.4%
23350	3910	4741	4741	4443	831	831	532	21.2%	21.2%	13.6%	4254	5154	5154	4829	899	899	575	21.1%	21.1%	13.5%
23400	3913	4748	4748	4449	836	836	537	21.4%	21.4%	13.7%	4257	5161	5161	4837	904	904	580	21.2%	21.2%	13.6%
23450	3915	4755	4755	4456	840	840	541	21.5%	21.5%	13.8%	4259	5169	5169	4844	910	910	584	21.4%	21.4%	13.7%
23500	3917	4762	4762	4463	845	845	546	21.6%	21.6%	13.9%	4262	5177	5177	4851	915	915	589	21.5%	21.5%	13.8%
23550	3919	4769	4769	4470	850	850	550	21.7%	21.7%	14.0%	4264	5184	5184	4859	920	920	594	21.6%	21.6%	13.9%
23600	3922	4777	4777	4476	855	855	555	21.8%	21.8%	14.1%	4267	5192	5192	4866	925	925	599	21.7%	21.7%	14.0%
23650	3924	4784	4784	4483	860	860	559	21.9%	21.9%	14.2%	4269	5200	5200	4873	930	930	604	21.8%	21.8%	14.1%
23700	3926	4791	4791	4490	864	864	563	22.0%	22.0%	14.4%	4272	5207	5207	4880	936	936	609	21.9%	21.9%	14.2%
23750	3929	4798	4798	4497	869	869	568	22.1%	22.1%	14.5%	4274	5215	5215	4888	941	941	613	22.0%	22.0%	14.4%
23800	3931	4805	4805	4503	874	874	572	22.2%	22.2%	14.6%	4277	5223	5223	4895	946	946	618	22.1%	22.1%	14.5%
23850	3933	4812	4812	4510	879	879	577	22.3%	22.3%	14.7%	4279	5231	5231	4902	951	951	623	22.2%	22.2%	14.6%
23900	3935	4819	4819	4517	884	884	581	22.5%	22.5%	14.8%	4282	5238	5238	4910	957	957	628	22.3%	22.3%	14.7%
23950	3938	4826	4826	4523	888	888	586	22.6%	22.6%	14.9%	4284	5246	5246	4917	962	962	633	22.4%	22.4%	14.8%
24000	3940	4833	4833	4530	893	893	590	22.7%	22.7%	15.0%	4287	5254	5254	4924	967	967	637	22.6%	22.6%	14.9%
24050	3942	4840	4840	4537	898	898	595	22.8%	22.8%	15.1%	4289	5261	5261	4932	972	972	642	22.7%	22.7%	15.0%
24100	3945	4847	4847	4544	903	903	599	22.9%	22.9%	15.2%	4292	5269	5269	4939	977	977	647	22.8%	22.8%	15.1%
24150	3947	4854	4854	4550	908	908	603	23.0%	23.0%	15.3%	4294	5277	5277	4946	983	983	652	22.9%	22.9%	15.2%
24200	3949	4862	4862	4557	912	912	608	23.1%	23.1%	15.4%	4297	5285	5285	4953	988	988	657	23.0%	23.0%	15.3%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
24250	3951	4869	4869	4564	917	917	612	23.2%	23.2%	15.5%	4299	5292	5292	4961	993	993	662	23.1%	23.1%	15.4%
24300	3954	4876	4876	4570	922	922	617	23.3%	23.3%	15.6%	4302	5300	5300	4968	998	998	666	23.2%	23.2%	15.5%
24350	3956	4883	4883	4577	927	927	621	23.4%	23.4%	15.7%	4304	5308	5308	4975	1003	1003	671	23.3%	23.3%	15.6%
24400	3958	4890	4890	4584	932	932	626	23.5%	23.5%	15.8%	4307	5315	5315	4983	1009	1009	676	23.4%	23.4%	15.7%
24450	3961	4897	4897	4591	936	936	630	23.6%	23.6%	15.9%	4309	5323	5323	4990	1014	1014	681	23.5%	23.5%	15.8%
24500	3963	4904	4904	4597	941	941	634	23.8%	23.8%	16.0%	4312	5331	5331	4997	1019	1019	686	23.6%	23.6%	15.9%
24550	3965	4911	4911	4604	946	946	639	23.9%	23.9%	16.1%	4314	5338	5338	5005	1024	1024	691	23.7%	23.7%	16.0%
24600	3967	4918	4918	4611	951	951	643	24.0%	24.0%	16.2%	4317	5346	5346	5012	1030	1030	695	23.9%	23.9%	16.1%
24650	3970	4925	4925	4617	956	956	648	24.1%	24.1%	16.3%	4319	5354	5354	5019	1035	1035	700	24.0%	24.0%	16.2%
24700	3972	4932	4932	4624	960	960	652	24.2%	24.2%	16.4%	4322	5362	5362	5027	1040	1040	705	24.1%	24.1%	16.3%
24750	3974	4939	4939	4631	965	965	657	24.3%	24.3%	16.5%	4324	5369	5369	5034	1045	1045	710	24.2%	24.2%	16.4%
24800	3977	4947	4947	4638	970	970	661	24.4%	24.4%	16.6%	4326	5377	5377	5041	1050	1050	715	24.3%	24.3%	16.5%
24850	3979	4954	4954	4644	975	975	666	24.5%	24.5%	16.7%	4329	5385	5385	5048	1056	1056	719	24.4%	24.4%	16.6%
24900	3981	4961	4961	4651	980	980	670	24.6%	24.6%	16.8%	4331	5392	5392	5056	1061	1061	724	24.5%	24.5%	16.7%
24950	3983	4968	4968	4658	984	984	674	24.7%	24.7%	16.9%	4334	5400	5400	5063	1066	1066	729	24.6%	24.6%	16.8%
25000	3986	4975	4975	4665	989	989	679	24.8%	24.8%	17.0%	4336	5408	5408	5070	1071	1071	734	24.7%	24.7%	16.9%
25050	3988	4982	4982	4671	994	994	683	24.9%	24.9%	17.1%	4339	5415	5415	5078	1077	1077	739	24.8%	24.8%	17.0%
25100	3990	4989	4989	4678	999	999	688	25.0%	25.0%	17.2%	4341	5423	5423	5085	1082	1082	744	24.9%	24.9%	17.1%
25150	3993	4996	4996	4685	1004	1004	692	25.1%	25.1%	17.3%	4344	5431	5431	5092	1087	1087	748	25.0%	25.0%	17.2%
25200	3995	5003	5003	4691	1008	1008	697	25.2%	25.2%	17.4%	4346	5439	5439	5100	1092	1092	753	25.1%	25.1%	17.3%
25250	3997	5010	5010	4698	1013	1013	701	25.3%	25.3%	17.5%	4349	5446	5446	5107	1097	1097	758	25.2%	25.2%	17.4%
25300	3999	5017	5017	4705	1018	1018	705	25.5%	25.5%	17.6%	4351	5454	5454	5114	1103	1103	763	25.3%	25.3%	17.5%
25350	4002	5025	5025	4712	1023	1023	710	25.6%	25.6%	17.7%	4354	5462	5462	5121	1108	1108	768	25.4%	25.4%	17.6%
25400	4004	5032	5032	4718	1028	1028	714	25.7%	25.7%	17.8%	4356	5469	5469	5129	1113	1113	772	25.6%	25.6%	17.7%
25450	4006	5039	5039	4725	1032	1032	719	25.8%	25.8%	17.9%	4359	5477	5477	5136	1118	1118	777	25.7%	25.7%	17.8%
25500	4009	5046	5046	4732	1037	1037	723	25.9%	25.9%	18.0%	4361	5485	5485	5143	1124	1124	782	25.8%	25.8%	17.9%
25550	4011	5053	5053	4738	1042	1042	728	26.0%	26.0%	18.1%	4364	5492	5492	5151	1129	1129	787	25.9%	25.9%	18.0%
25600	4013	5060	5060	4745	1047	1047	732	26.1%	26.1%	18.2%	4366	5500	5500	5158	1134	1134	792	26.0%	26.0%	18.1%
25650	4015	5067	5067	4752	1052	1052	737	26.2%	26.2%	18.3%	4369	5508	5508	5165	1139	1139	797	26.1%	26.1%	18.2%
25700	4018	5074	5074	4759	1056	1056	741	26.3%	26.3%	18.4%	4371	5516	5516	5173	1144	1144	801	26.2%	26.2%	18.3%
25750	4020	5081	5081	4765	1061	1061	745	26.4%	26.4%	18.5%	4374	5523	5523	5180	1150	1150	806	26.3%	26.3%	18.4%
25800	4022	5088	5088	4772	1066	1066	750	26.5%	26.5%	18.6%	4376	5531	5531	5187	1155	1155	811	26.4%	26.4%	18.5%
25850	4024	5095	5095	4779	1071	1071	754	26.6%	26.6%	18.7%	4379	5539	5539	5195	1160	1160	816	26.5%	26.5%	18.6%
25900	4027	5102	5102	4785	1076	1076	759	26.7%	26.7%	18.8%	4381	5546	5546	5202	1165	1165	821	26.6%	26.6%	18.7%
25950	4029	5110	5110	4792	1080	1080	763	26.8%	26.8%	18.9%	4384	5554	5554	5209	1170	1170	826	26.7%	26.7%	18.8%
26000	4031	5117	5117	4799	1085	1085	768	26.9%	26.9%	19.0%	4386	5562	5562	5216	1176	1176	830	26.8%	26.8%	18.9%
26050	4034	5124	5124	4806	1090	1090	772	27.0%	27.0%	19.1%	4389	5569	5569	5224	1181	1181	835	26.9%	26.9%	19.0%
26100	4036	5131	5131	4812	1095	1095	776	27.1%	27.1%	19.2%	4391	5577	5577	5231	1186	1186	840	27.0%	27.0%	19.1%
26150	4038	5138	5138	4819	1100	1100	781	27.2%	27.2%	19.3%	4394	5585	5585	5238	1191	1191	845	27.1%	27.1%	19.2%
26200	4040	5145	5145	4826	1105	1105	785	27.3%	27.3%	19.4%	4396	5593	5593	5246	1197	1197	850	27.2%	27.2%	19.3%
26250	4043	5152	5152	4833	1109	1109	790	27.4%	27.4%	19.5%	4399	5600	5600	5253	1202	1202	854	27.3%	27.3%	19.4%
26300	4045	5159	5159	4839	1114	1114	794	27.5%	27.5%	19.6%	4401	5608	5608	5260	1207	1207	859	27.4%	27.4%	19.5%
26350	4047	5166	5166	4846	1119	1119	799	27.6%	27.6%	19.7%	4403	5616	5616	5268	1212	1212	864	27.5%	27.5%	19.6%
26400	4050	5173	5173	4853	1124	1124	803	27.7%	27.7%	19.8%	4406	5623	5623	5275	1217	1217	869	27.6%	27.6%	19.7%
26450	4052	5180	5180	4859	1129	1129	808	27.9%	27.9%	19.9%	4408	5631	5631	5282	1223	1223	874	27.7%	27.7%	19.8%
26500	4054	5187	5187	4866	1133	1133	812	28.0%	28.0%	20.0%	4411	5639	5639	5289	1228	1228	879	27.8%	27.8%	19.9%
26550	4056	5195	5195	4873	1138	1138	816	28.1%	28.1%	20.1%	4413	5647	5647	5297	1233	1233	883	27.9%	27.9%	20.0%
26600	4059	5202	5202	4880	1143	1143	821	28.2%	28.2%	20.2%	4416	5654	5654	5304	1238	1238	888	28.0%	28.0%	20.1%
26650	4061	5209	5209	4886	1148	1148	825	28.3%	28.3%	20.3%	4418	5662	5662	5311	1244	1244	893	28.1%	28.1%	20.2%
26700	4063	5216	5216	4893	1153	1153	830	28.4%	28.4%	20.4%	4421	5670	5670	5319	1249	1249	898	28.2%	28.2%	20.3%
26750	4066	5223	5223	4900	1157	1157	834	28.5%	28.5%	20.5%	4423	5677	5677	5326	1254	1254	903	28.3%	28.3%	20.4%
26800	4068	5230	5230	4906	1162	1162	839	28.6%	28.6%	20.6%	4426	5685	5685	5333	1259	1259	907	28.5%	28.5%	20.5%

Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B			
26850	4070	5237	5237	4913	1167	1167	843	28.7%	28.7%	20.7%	4428	5693	5693	5341	1264	1264	912	28.6%	28.6%	20.6%
26900	4072	5244	5244	4920	1172	1172	847	28.8%	28.8%	20.8%	4431	5700	5700	5348	1270	1270	917	28.7%	28.7%	20.7%
26950	4075	5251	5251	4926	1176	1176	851	28.9%	28.9%	20.9%	4433	5708	5708	5355	1274	1274	921	28.7%	28.7%	20.8%
27000	4077	5257	5257	4931	1180	1180	855	28.9%	28.9%	21.0%	4436	5714	5714	5361	1278	1278	925	28.8%	28.8%	20.8%
27050	4079	5263	5263	4937	1183	1183	858	29.0%	29.0%	21.0%	4438	5720	5720	5366	1282	1282	928	28.9%	28.9%	20.9%
27100	4082	5268	5268	4942	1187	1187	861	29.1%	29.1%	21.1%	4441	5727	5727	5372	1286	1286	931	29.0%	29.0%	21.0%
27150	4084	5274	5274	4948	1191	1191	864	29.2%	29.2%	21.1%	4443	5733	5733	5378	1290	1290	935	29.0%	29.0%	21.0%
27200	4086	5280	5280	4953	1194	1194	867	29.2%	29.2%	21.2%	4446	5740	5740	5384	1294	1294	938	29.1%	29.1%	21.1%
27250	4088	5286	5286	4958	1198	1198	870	29.3%	29.3%	21.3%	4448	5746	5746	5390	1298	1298	941	29.2%	29.2%	21.2%
27300	4091	5292	5292	4964	1201	1201	873	29.4%	29.4%	21.3%	4451	5752	5752	5395	1302	1302	945	29.2%	29.2%	21.2%
27350	4093	5298	5298	4969	1205	1205	876	29.4%	29.4%	21.4%	4453	5759	5759	5401	1306	1306	948	29.3%	29.3%	21.3%
27400	4095	5304	5304	4974	1208	1208	879	29.5%	29.5%	21.5%	4456	5765	5765	5407	1310	1310	951	29.4%	29.4%	21.4%
27450	4098	5310	5310	4980	1212	1212	882	29.6%	29.6%	21.5%	4458	5772	5772	5413	1313	1313	955	29.5%	29.5%	21.4%
27500	4100	5315	5315	4985	1216	1216	885	29.7%	29.7%	21.6%	4461	5778	5778	5419	1317	1317	958	29.5%	29.5%	21.5%
27550	4102	5321	5321	4990	1219	1219	888	29.7%	29.7%	21.7%	4463	5784	5784	5424	1321	1321	961	29.6%	29.6%	21.5%
27600	4104	5327	5327	4996	1223	1223	891	29.8%	29.8%	21.7%	4466	5791	5791	5430	1325	1325	965	29.7%	29.7%	21.6%
27650	4107	5333	5333	5001	1226	1226	894	29.9%	29.9%	21.8%	4468	5797	5797	5436	1329	1329	968	29.7%	29.7%	21.7%
27700	4109	5339	5339	5006	1230	1230	897	29.9%	29.9%	21.8%	4471	5803	5803	5442	1333	1333	971	29.8%	29.8%	21.7%
27750	4111	5345	5345	5012	1234	1234	900	30.0%	30.0%	21.9%	4473	5810	5810	5448	1337	1337	975	29.9%	29.9%	21.8%
27800	4114	5351	5351	5017	1237	1237	903	30.1%	30.1%	22.0%	4475	5816	5816	5453	1341	1341	978	30.0%	30.0%	21.9%
27850	4116	5357	5357	5022	1241	1241	907	30.1%	30.1%	22.0%	4478	5823	5823	5459	1345	1345	981	30.0%	30.0%	21.9%
27900	4118	5362	5362	5028	1244	1244	910	30.2%	30.2%	22.1%	4480	5829	5829	5465	1349	1349	985	30.1%	30.1%	22.0%
27950	4120	5368	5368	5033	1248	1248	913	30.3%	30.3%	22.2%	4483	5835	5835	5471	1353	1353	988	30.2%	30.2%	22.0%
28000	4122	5374	5374	5038	1252	1252	916	30.4%	30.4%	22.2%	4485	5842	5842	5477	1357	1357	991	30.2%	30.2%	22.1%
28050	4125	5380	5380	5044	1255	1255	919	30.4%	30.4%	22.3%	4488	5848	5848	5483	1361	1361	995	30.3%	30.3%	22.2%
28100	4127	5386	5386	5049	1259	1259	922	30.5%	30.5%	22.3%	4490	5855	5855	5488	1365	1365	998	30.4%	30.4%	22.2%
28150	4129	5392	5392	5054	1263	1263	925	30.6%	30.6%	22.4%	4492	5861	5861	5494	1369	1369	1002	30.5%	30.5%	22.3%
28200	4131	5398	5398	5060	1266	1266	928	30.7%	30.7%	22.5%	4495	5867	5867	5500	1373	1373	1005	30.5%	30.5%	22.4%
28250	4133	5404	5404	5065	1270	1270	932	30.7%	30.7%	22.5%	4497	5874	5874	5506	1377	1377	1009	30.6%	30.6%	22.4%
28300	4136	5410	5410	5070	1274	1274	935	30.8%	30.8%	22.6%	4500	5880	5880	5512	1380	1380	1012	30.7%	30.7%	22.5%
28350	4138	5415	5415	5076	1277	1277	938	30.9%	30.9%	22.7%	4502	5887	5887	5517	1384	1384	1015	30.8%	30.8%	22.6%
28400	4140	5421	5421	5081	1281	1281	941	30.9%	30.9%	22.7%	4504	5893	5893	5523	1388	1388	1019	30.8%	30.8%	22.6%
28450	4142	5427	5427	5086	1285	1285	944	31.0%	31.0%	22.8%	4507	5899	5899	5529	1392	1392	1022	30.9%	30.9%	22.7%
28500	4145	5433	5433	5092	1288	1288	947	31.1%	31.1%	22.9%	4509	5906	5906	5535	1396	1396	1026	31.0%	31.0%	22.7%
28550	4147	5439	5439	5097	1292	1292	950	31.2%	31.2%	22.9%	4512	5912	5912	5541	1400	1400	1029	31.0%	31.0%	22.8%
28600	4149	5445	5445	5102	1296	1296	954	31.2%	31.2%	23.0%	4514	5918	5918	5546	1404	1404	1032	31.1%	31.1%	22.9%
28650	4151	5451	5451	5108	1299	1299	957	31.3%	31.3%	23.0%	4516	5925	5925	5552	1408	1408	1036	31.2%	31.2%	22.9%
28700	4153	5457	5457	5113	1303	1303	960	31.4%	31.4%	23.1%	4519	5931	5931	5558	1412	1412	1039	31.3%	31.3%	23.0%
28750	4156	5462	5462	5119	1307	1307	963	31.4%	31.4%	23.2%	4521	5938	5938	5564	1416	1416	1043	31.3%	31.3%	23.1%
28800	4158	5468	5468	5124	1311	1311	966	31.5%	31.5%	23.2%	4524	5944	5944	5570	1420	1420	1046	31.4%	31.4%	23.1%
28850	4160	5474	5474	5129	1314	1314	969	31.6%	31.6%	23.3%	4526	5950	5950	5575	1424	1424	1049	31.5%	31.5%	23.2%
28900	4162	5480	5480	5135	1318	1318	972	31.7%	31.7%	23.4%	4528	5957	5957	5581	1428	1428	1053	31.5%	31.5%	23.2%
28950	4164	5486	5486	5140	1322	1322	976	31.7%	31.7%	23.4%	4531	5963	5963	5587	1432	1432	1056	31.6%	31.6%	23.3%
29000	4167	5492	5492	5145	1325	1325	979	31.8%	31.8%	23.5%	4533	5970	5970	5593	1436	1436	1060	31.7%	31.7%	23.4%
29050	4169	5498	5498	5151	1329	1329	982	31.9%	31.9%	23.6%	4536	5976	5976	5599	1440	1440	1063	31.8%	31.8%	23.4%
29100	4171	5504	5504	5156	1333	1333	985	31.9%	31.9%	23.6%	4538	5982	5982	5604	1444	1444	1066	31.8%	31.8%	23.5%
29150	4173	5509	5509	5161	1336	1336	988	32.0%	32.0%	23.7%	4540	5989	5989	5610	1448	1448	1070	31.9%	31.9%	23.6%
29200	4175	5515	5515	5167	1340	1340	991	32.1%	32.1%	23.7%	4543	5995	5995	5616	1452	1452	1073	32.0%	32.0%	23.6%
29250	4178	5521	5521	5172	1344	1344	994	32.2%	32.2%	23.8%	4545	6001	6001	5622	1456	1456	1077	32.0%	32.0%	23.7%
29300	4180	5527	5527	5177	1347	1347	997	32.2%	32.2%	23.9%	4548	6008	6008	5628	1460	1460	1080	32.1%	32.1%	23.8%
29350	4182	5533	5533	5183	1351	1351	1001	32.3%	32.3%	23.9%	4550	6014	6014	5634	1464	1464	1083	32.2%	32.2%	23.8%
29400	4184	5539	5539	5188	1355	1355	1004	32.4%	32.4%	24.0%	4552	6021	6021	5639	1468	1468	1087	32.3%	32.3%	23.9%



Combined Gross Income	5 Children										6 Children									
	Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change			Existing	A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	\$ change			% change		
					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B					Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
29450	4186	5545	5545	5193	1358	1358	1007	32.4%	32.4%	24.1%	4555	6027	6027	5645	1472	1472	1090	32.3%	32.3%	23.9%
29500	4189	5551	5551	5199	1362	1362	1010	32.5%	32.5%	24.1%	4557	6033	6033	5651	1476	1476	1094	32.4%	32.4%	24.0%
29550	4191	5556	5556	5204	1366	1366	1013	32.6%	32.6%	24.2%	4560	6040	6040	5657	1480	1480	1097	32.5%	32.5%	24.1%
29600	4193	5562	5562	5209	1369	1369	1016	32.7%	32.7%	24.2%	4562	6046	6046	5663	1484	1484	1101	32.5%	32.5%	24.1%
29650	4195	5568	5568	5215	1373	1373	1019	32.7%	32.7%	24.3%	4564	6053	6053	5668	1488	1488	1104	32.6%	32.6%	24.2%
29700	4197	5574	5574	5220	1377	1377	1023	32.8%	32.8%	24.4%	4567	6059	6059	5674	1492	1492	1107	32.7%	32.7%	24.2%
29750	4200	5580	5580	5225	1380	1380	1026	32.9%	32.9%	24.4%	4569	6065	6065	5680	1496	1496	1111	32.7%	32.7%	24.3%
29800	4202	5586	5586	5231	1384	1384	1029	32.9%	32.9%	24.5%	4572	6072	6072	5686	1500	1500	1114	32.8%	32.8%	24.4%
29850	4204	5592	5592	5236	1388	1388	1032	33.0%	33.0%	24.5%	4574	6078	6078	5692	1504	1504	1118	32.9%	32.9%	24.4%
29900	4206	5598	5598	5241	1391	1391	1035	33.1%	33.1%	24.6%	4576	6085	6085	5697	1508	1508	1121	33.0%	33.0%	24.5%
29950	4208	5603	5603	5247	1395	1395	1038	33.1%	33.1%	24.7%	4579	6091	6091	5703	1512	1512	1124	33.0%	33.0%	24.6%
30000	4211	5609	5609	5252	1399	1399	1041	33.2%	33.2%	24.7%	4581	6097	6097	5709	1516	1516	1128	33.1%	33.1%	24.6%
30050		5615	5615	5257								6104	6104	5715						
30100		5621	5621	5263								6110	6110	5721						
30150		5627	5627	5268								6116	6116	5726						
30200		5633	5633	5273								6123	6123	5732						
30250		5639	5639	5279								6129	6129	5738						
30300		5645	5645	5284								6136	6136	5744						
30350		5650	5650	5290								6142	6142	5750						
30400		5656	5656	5295								6148	6148	5756						
30450		5662	5662	5300								6155	6155	5761						
30500		5668	5668	5306								6161	6161	5767						
30550		5674	5674	5311								6168	6168	5773						
30600		5680	5680	5316								6174	6174	5779						
30650		5686	5686	5322								6180	6180	5785						
30700		5692	5692	5327								6187	6187	5790						
30750		5697	5697	5332								6193	6193	5796						
30800		5703	5703	5338								6199	6199	5802						
30850		5709	5709	5343								6206	6206	5808						
30900		5715	5715	5348								6212	6212	5814						
30950		5721	5721	5354								6219	6219	5819						
31000		5727	5727	5359								6225	6225	5825						
31050		5733	5733	5364								6231	6231	5831						
31100		5739	5739	5370								6238	6238	5837						
31150		5744	5744	5375								6244	6244	5843						
31200		5750	5750	5380								6251	6251	5848						
31250		5756	5756	5386								6257	6257	5854						
31300		5762	5762	5391								6263	6263	5860						
31350		5768	5768	5396								6270	6270	5866						
31400		5774	5774	5402								6276	6276	5872						
31450		5780	5780	5407								6283	6283	5877						
31500		5786	5786	5412								6289	6289	5883						
31550		5791	5791	5418								6295	6295	5889						
31600		5797	5797	5423								6302	6302	5895						
31650		5803	5803	5428								6308	6308	5901						
31700		5809	5809	5434								6314	6314	5907						
31750		5815	5815	5439								6321	6321	5912						
31800		5821	5821	5444								6327	6327	5918						
31850		5827	5827	5450								6334	6334	5924						
31900		5833	5833	5455								6340	6340	5930						
31950		5838	5838	5461								6346	6346	5936						
32000		5844	5844	5466								6353	6353	5941						







Combined Gross Income	5 Children						6 Children							
	Existing	\$ change			% change			Existing	\$ change			% change		
		A.1: Updated Using Rothbarth	A.2 (A1 with no decreases)	B: Updated Using Average	Option A.1	Option A.2	Option B		Option A.1	Option A.2	Option B	Option A.1	Option A.2	Option B
39850		6767	6767	6305				7356	7356	6853				
39900		6773	6773	6310				7362	7362	6859				
39950		6779	6779	6316				7368	7368	6865				
40000		6785	6785	6321				7375	7375	6871				

\$ change

% change

\$ change

% change