

To: Georgia Child Support Guidelines Statute Review Subcommittee  
From: Jane Venohr  
Date: July 15, 2023  
RE: Alternative Low-Income Table

This memorandum provides 3 alternative low-income table that apply a minimum order to obligor incomes of \$1,500 per month and below. The request was made at the June subcommittee meeting.

### Key Notes

- ***\$1,500 obligor income threshold for minimum order.*** The threshold \$1,500 is the approximate gross-income eligibility threshold for the Supplemental Nutrition Assistance Program for one person. (The gross income eligibility threshold is 130% of poverty where the 2023 federal poverty guidelines for one person is \$1,215 per month.)
- ***Use of percentages for minimum order.*** For obligor incomes of \$1,500 per month, a percentage of income formula is used to arrive at a \$0 amount when there is no income. This is consistent with the intent of the low-income adjustment required in the 2016-added federal rules pertaining to child support guidelines.<sup>1</sup>
- ***Percentage amounts.*** The minimum order thresholds start with 20% for one child because the narrative of the 2014 proposed federal rule changes cites research that finds that orders go unpaid if they exceed 20% of the obligor's income.<sup>2</sup> The actual research is greater than 19% for one child and greater than 29% for two or more children.<sup>3</sup> Further, subsequent research finds default and income imputation matter more at explaining non-payment than the order amount.<sup>4</sup>

The three options vary by their phase-out of the low-income table.

- **Option 1500.A** phases out the low-income table at obligor adjusted gross incomes of \$3,000 per month (about twice \$1,500 per month, so about 230% of poverty).
- **Option 1500.B is more generous than Option 1500.A.** It phases out the low-income table when the basic obligations of the income shares tables produce the same percentages as the minimum orders.
- **Option 1500.C** is the least generous. Its phase out is more aggressive, but adequate to maintain economic incentive to earn more.

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<sup>1</sup> Federal Register/Vol. 81, No. 244. (Dec. 20, 2016.) Department of Health and Human Services Centers for Medicaid Services. Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs. Vol. 81, No. 244. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

<sup>2</sup> See pp. 68554 of U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, Vol. 79, No. 221. Retrieved from <https://www.govinfo.gov/content/pkg/FR-2014-11-17/pdf/2014-26822.pdf>. The narrative actually says 15-20%, but the more commonly cited amount is 20%. The 15% is an old study applied to limited cases.

<sup>3</sup> Takayesu, Mark. (Oct. 2011.) *How Do Child Support Order Amounts Affect Payment and Compliance?* Research Unit of the Orange County Department of Child Support Services. Retrieved from [https://ywcss.com/sites/default/files/pdf-resource/how\\_do\\_child\\_support\\_orders\\_affect\\_payments\\_and\\_compliance.pdf](https://ywcss.com/sites/default/files/pdf-resource/how_do_child_support_orders_affect_payments_and_compliance.pdf). See page 2 for one-child amount and Table 5 for Low-Income for two and more children amount.

<sup>4</sup> Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2022*. San Francisco, CA. Exhibit 56, p. 199. Retrieved from <https://www.courts.ca.gov/documents/Review-of-Uniform-Child-Support-Guideline-2021.pdf>. See page 66 and Appendix B.

	Major Advantages	Major Disadvantages
More generous	<ul style="list-style-type: none"> <li>Less likely to erode with time</li> </ul>	<ul style="list-style-type: none"> <li>May be perceived as too much of a decrease today</li> </ul>
Less generous	<ul style="list-style-type: none"> <li>May be less controversial because less change</li> </ul>	<ul style="list-style-type: none"> <li>Could become outdated quickly if cost of living keeps increasing at recent pace</li> </ul>

**Draft Provision for the Adjustment**

*For the purpose of calculating a low-income adjustment when the noncustodial parent’s gross adjusted income is less than \$\_\_\_ per month, the noncustodial parent’s minimum child support for one child shall be not less 20% of the noncustodial parent’s gross adjusted gross income, and such amount shall be increased to 24% of the noncustodial parent’s gross adjusted gross income for two children... If the order amount without application of the low-income adjustment is less than that with the low-income adjustment, the lower amount shall be ordered.*

**Other Notes:**

- The term, “obligor” is used for what Georgia currently calls the “noncustodial parent.”
- Utah staggers the tables to account for the low-income adjustment applying to higher incomes when there are more children.

*Exhibit 1: Excerpts of Utah Low-Income Table*

Individual Monthly Adjusted Gross Income		Number of Children							
From	To	1	2	3	4	5	6		
0 -	50	30	30	30	30	30	30		
51 -	100	30	40	50	50	50	50		
101 -	150	30	50	75	75	75	75		
151 -	750	30	55	75	90	100	105		
751 -	1,256	60	111	151	181	201	211		
1,257 -	1,270	75	138	189	226	251	264		
1,271 -	1,280	76	140	191	229	254	267		
1,281 -	1,290	77	141	192	231	256	269		
1,291 -	1,300	77	142	194	232	258	271		
1,301 -	1,310	78	143	195	234	260	273		
1,311 -	1,320	79	144	197	236	262	275		
1,321 -	1,330	79	145	198	238	264	277		
1,331 -	1,340	80	146	200	240	266	280		
2,151 -	2,200			581	667	731	774		796
2,201 -	2,250			616	704	770	814		836
2,251 -	2,300					810	855		878
2,301 -	2,350						897		920
2,351 -	2,400								964
2,401 -	2,450								1,008

*Exhibit 2: Excerpt of Utah Income Shares Table*

Combined Monthly Adjusted Gross Income		Number of Children					
From	To	1	2	3	4	5	6
1,951 -	2,000	366					
2,001 -	2,100	385					
2,101 -	2,200	399					
2,201 -	2,300	410	628	728			
2,301 -	2,400	420	652	756	843	927	
2,401 -	2,500	431	676	784	874	961	1,046
2,501 -	2,600	443	700	811	904	995	1,082
2,601 -	2,700	453	723	838	934	1,028	1,118
2,701 -	2,800	464	747	865	964	1,060	1,154
2,801 -	2,900	475	770	891	994	1,093	1,189
2,901 -	3,000	485	794	918	1,024	1,126	1,225
3,001 -	3,100	496	817	945	1,054	1,159	1,261
3,101 -	3,200	508	838	970	1,081	1,189	1,294
3,201 -	3,300	518	859	994	1,108	1,219	1,326
3,301 -	3,400	529	881	1,018	1,135	1,248	1,358

**Exhibit 3: Low-Income Table Option 1500.A**

Obligor's Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
Below \$1,500	20% of income	24% of income	25% of income	26% of income	27% of income	28% of income
1550	310	372	388	403	419	434
1600	321	390	409	428	447	466
1650	331	407	431	454	476	498
1700	342	425	453	479	505	530
1750	353	442	475	504	534	562
1800	363	460	497	530	562	594
1850	374	477	519	555	591	626
1900	385	495	540	581	620	658
1950	395	512	562	606	649	690
2000	406	530	584	631	677	722
2050	417	547	606	657	706	754
2100	427	565	628	682	735	786
2150	438	582	650	707	764	818
2200	449	600	672	733	792	850
2250	459	617	693	758	821	882
2300	470	635	715	784	850	914
2350	481	653	737	809	879	946
2400	492	670	759	834	907	978
2450	502	688	781	860	936	1011
2500	513	705	803	885	965	1043
2550	524	723	825	910	994	1075
2600	534	740	846	936	1022	1107
2650	545	758	868	961	1051	1139
2700	556	775	890	986	1080	1171
2750	566	793	912	1012	1109	1203
2800	577	810	934	1037	1138	1235
2850	588	828	956	1063	1166	1267
2900	598	845	978	1088	1195	1299
2950	609	863	999	1113	1224	1331
3000	620	881	1021	1139	1253	1363

**Exhibit 4: Accompanying Income Shares Table for Option 1500.B using Existing Table of Basic Obligations**

Combined Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
<i>Where to start it is a policy decision. Utah starts it at \$2,000, which is where the low-income table ends for 1 child</i>						
3050	629	893	1036	1155	1271	1383
3100	638	906	1051	1172	1289	1402
3150	647	919	1066	1188	1307	1422
3200	655	930	1079	1203	1323	1440
3250	663	941	1092	1217	1339	1457
3300	671	952	1104	1231	1355	1474
3350	679	963	1117	1246	1370	1491

**Example 1: Each parent's income is \$1,250 per month and there is one child:**

Existing: \$264 (existing table amount is \$528, each parent responsible for 50%)

Low-Income table using Option 1500.a: \$250 (20% of \$1,250)

**Example 2: Obligor income = \$1,250; Obligee income is \$2,000 and there is one child:**

Existing: \$255 (existing table amount for combined income of \$3,250 is \$663, obligor's share = 38%)

Low-Income table using Option 1500.a: \$250 (20% of \$1,250)

Exhibit 5: Low-Income Table Option 1500.B

Obligor's Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
Below \$1,500	20% of income	24% of income	25% of income	26% of income	27% of income	28% of income
1550	\$310	\$372	\$388	\$403	\$419	\$434
1600	\$320	\$384	\$400	\$416	\$432	\$448
1650	\$330	\$396	\$413	\$429	\$446	\$462
1700	\$340	\$408	\$425	\$442	\$459	\$476
1750	\$350	\$420	\$438	\$455	\$473	\$490
1800	\$360	\$432	\$450	\$468	\$486	\$504
1850	\$370	\$444	\$463	\$481	\$500	\$518
1900	\$380	\$456	\$475	\$494	\$513	\$532
1950	\$390	\$468	\$488	\$507	\$527	\$546
2000	\$400	\$480	\$500	\$520	\$540	\$560
2050	\$410	\$492	\$513	\$533	\$554	\$574
2100	\$420	\$504	\$525	\$546	\$567	\$588
2150	\$430	\$516	\$538	\$559	\$581	\$602
2200	\$440	\$528	\$550	\$572	\$594	\$616
2250	\$450	\$540	\$563	\$585	\$608	\$630
2300	\$460	\$552	\$575	\$598	\$621	\$644
2350	\$470	\$564	\$588	\$611	\$635	\$658
2400	\$480	\$576	\$600	\$624	\$648	\$672
2450	\$490	\$588	\$613	\$637	\$662	\$686
2500	\$500	\$600	\$625	\$650	\$675	\$700
2550	\$510	\$612	\$638	\$663	\$689	\$714
2600	\$520	\$624	\$650	\$676	\$702	\$728
2650	\$530	\$636	\$663	\$689	\$716	\$742
2700	\$540	\$648	\$675	\$702	\$729	\$756
2750	\$550	\$660	\$688	\$715	\$743	\$770
2800	\$560	\$672	\$700	\$728	\$756	\$784
2850	\$570	\$684	\$713	\$741	\$770	\$798
2900	\$580	\$696	\$725	\$754	\$783	\$812
2950	\$590	\$708	\$738	\$767	\$797	\$826
3000	\$600	\$720	\$750	\$780	\$810	\$840
3050	\$610	\$732	\$763	\$793	\$824	\$854
3100	\$620	\$744	\$775	\$806	\$837	\$868
3150	\$630	\$756	\$788	\$819	\$851	\$882
3200	\$640	\$768	\$800	\$832	\$864	\$896
3250	\$650	\$780	\$813	\$845	\$878	\$910
3300	\$660	\$792	\$825	\$858	\$891	\$924
3350	\$670	\$804	\$838	\$871	\$905	\$938
3400	\$680	\$816	\$850	\$884	\$918	\$952
3450	\$690	\$828	\$863	\$897	\$932	\$966
3500	\$700	\$840	\$875	\$910	\$945	\$980
3550	\$710	\$852	\$888	\$923	\$959	\$994
3600		\$864	\$900	\$936	\$972	\$1,008
3650		\$876	\$913	\$949	\$986	\$1,022
3700		\$888	\$925	\$962	\$999	\$1,036
3750		\$900	\$938	\$975	\$1,013	\$1,050
3800		\$912	\$950	\$988	\$1,026	\$1,064
3850		\$924	\$963	\$1,001	\$1,040	\$1,078
3900		\$936	\$975	\$1,014	\$1,053	\$1,092
3950		\$948	\$988	\$1,027	\$1,067	\$1,106
4000		\$960	\$1,000	\$1,040	\$1,080	\$1,120
4050		\$972	\$1,013	\$1,053	\$1,094	\$1,134
4100		\$984	\$1,025	\$1,066	\$1,107	\$1,148
4150		\$996	\$1,038	\$1,079	\$1,121	\$1,162
4200		\$1,008	\$1,050	\$1,092	\$1,134	\$1,176

Obligor's Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
4250		\$1,020	\$1,063	\$1,105	\$1,148	\$1,190
4300		\$1,032	\$1,075	\$1,118	\$1,161	\$1,204
4350		\$1,044	\$1,088	\$1,131	\$1,175	\$1,218
4400		\$1,056	\$1,100	\$1,144	\$1,188	\$1,232
4450		\$1,068	\$1,113	\$1,157	\$1,202	\$1,246
4500		\$1,080	\$1,125	\$1,170	\$1,215	\$1,260
4550		\$1,092	\$1,138	\$1,183	\$1,229	\$1,274
4600		\$1,104	\$1,150	\$1,196	\$1,242	\$1,288
4650		\$1,116	\$1,163	\$1,209	\$1,256	\$1,302
4700		\$1,128	\$1,175	\$1,222	\$1,269	\$1,316
4750		\$1,140	\$1,188	\$1,235	\$1,283	\$1,330
4800		\$1,152	\$1,200	\$1,248	\$1,296	\$1,344
4850		\$1,164	\$1,213	\$1,261	\$1,310	\$1,358
4900		\$1,176	\$1,225	\$1,274	\$1,323	\$1,372
4950		\$1,188	\$1,238	\$1,287	\$1,337	\$1,386
5000		\$1,200	\$1,250	\$1,300	\$1,350	\$1,400
5050		\$1,212	\$1,263	\$1,313	\$1,364	\$1,414
5100		\$1,224	\$1,275	\$1,326	\$1,377	\$1,428
5150		\$1,236	\$1,288	\$1,339	\$1,391	\$1,442
5200		\$1,248	\$1,300	\$1,352	\$1,404	\$1,456
5250		\$1,260	\$1,313	\$1,365	\$1,418	\$1,470
5300		\$1,272	\$1,325	\$1,378	\$1,431	\$1,484
5350		\$1,284	\$1,338	\$1,391	\$1,445	\$1,498
5400		\$1,296	\$1,350	\$1,404	\$1,458	\$1,512
5450		\$1,308	\$1,363	\$1,417	\$1,472	\$1,526
5500		\$1,320	\$1,375	\$1,430	\$1,485	\$1,540
5550		\$1,332	\$1,388	\$1,443	\$1,499	\$1,554
5600			\$1,400	\$1,456	\$1,512	\$1,568
5650			\$1,413	\$1,469	\$1,526	\$1,582
5700			\$1,425	\$1,482	\$1,539	\$1,596
5750			\$1,438	\$1,495	\$1,553	\$1,610
5800			\$1,450	\$1,508	\$1,566	\$1,624
5850			\$1,463	\$1,521	\$1,580	\$1,638
5900			\$1,475	\$1,534	\$1,593	\$1,652
5950			\$1,488	\$1,547	\$1,607	\$1,666
6000			\$1,500	\$1,560	\$1,620	\$1,680
6050			\$1,513	\$1,573	\$1,634	\$1,694
6100			\$1,525	\$1,586	\$1,647	\$1,708
6150			\$1,538	\$1,599	\$1,661	\$1,722
6200			\$1,550	\$1,612	\$1,674	\$1,736
6250			\$1,563	\$1,625	\$1,688	\$1,750
6300			\$1,575	\$1,638	\$1,701	\$1,764
6350			\$1,588	\$1,651	\$1,715	\$1,778
6400			\$1,600	\$1,664	\$1,728	\$1,792
6450			\$1,613	\$1,677	\$1,742	\$1,806
6500			\$1,625	\$1,690	\$1,755	\$1,820
6550			\$1,638	\$1,703	\$1,769	\$1,834
6600			\$1,650	\$1,716	\$1,782	\$1,848
6650			\$1,663	\$1,729	\$1,796	\$1,862
6700				\$1,742	\$1,809	\$1,876
6750				\$1,755	\$1,823	\$1,890
6800				\$1,768	\$1,836	\$1,904
6850				\$1,781	\$1,850	\$1,918
6900				\$1,794	\$1,863	\$1,932
6950				\$1,807	\$1,877	\$1,946
7000				\$1,820	\$1,890	\$1,960
7050				\$1,833	\$1,904	\$1,974

Obligor's Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
7100				\$1,846	\$1,917	\$1,988
7150				\$1,859	\$1,931	\$2,002
7200				\$1,872	\$1,944	\$2,016
7250				\$1,885	\$1,958	\$2,030
7300				\$1,898	\$1,971	\$2,044
7350				\$1,911	\$1,985	\$2,058
7400				\$1,924	\$1,998	\$2,072
7450				\$1,937	\$2,012	\$2,086
7500				\$1,950	\$2,025	\$2,100
7550				\$1,963	\$2,039	\$2,114
7600				\$1,976	\$2,052	\$2,128
7650					\$2,066	\$2,142
7700					\$2,079	\$2,156
7750					\$2,093	\$2,170
7800					\$2,106	\$2,184
7850					\$2,120	\$2,198
7900					\$2,133	\$2,212
7950					\$2,147	\$2,226
8000					\$2,160	\$2,240
8050					\$2,174	\$2,254
8100					\$2,187	\$2,268
8150						\$2,282
8200						\$2,296
8250						\$2,310
8300						\$2,324
8350						\$2,338
8400						\$2,352
8450						\$2,366
8500						\$2,380
8550						\$2,394
8600						\$2,408
8650						\$2,002
8700						\$2,016
7150						\$2,030
7200						\$2,044
7250						\$2,058
7300						\$2,072
7350						\$2,086
7400						\$2,100
7450						\$2,114
7500						\$2,128
7550						\$2,142
7600						\$2,156
7650						\$2,170
7700						\$2,184
7750						\$2,198
7800						\$2,212
7850						\$2,226
7900						\$2,240
7950						\$2,254
8000						\$2,268
8050						\$2,282
8100						
8150						
8200						

**Exhibit 6: Low-Income Table Option 1500.C**

Obligor's Adjusted Gross Income	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
Below \$1,500	20% of income	24% of income	25% of income	26% of income	27% of income	28% of income
1550	\$310	\$372	\$388	\$403	\$419	\$434
1600	\$325	\$397	\$418	\$436	\$453	\$469
1650	\$340	\$422	\$448	\$469	\$487	\$504
1700	\$355	\$447	\$478	\$502	\$521	\$539
1750	\$370	\$472	\$508	\$535	\$555	\$574
1800	\$385	\$497	\$538	\$568	\$589	\$609
1850	\$400	\$522	\$568	\$601	\$623	\$644
1900	\$415	\$547	\$598	\$634	\$657	\$679
1950		\$572	\$628	\$667	\$691	\$714
2000		\$597	\$658	\$700	\$725	\$749
2050		\$622	\$688	\$733	\$759	\$784
2100		\$647	\$718	\$766	\$793	\$819
2150			\$748	\$799	\$827	\$854
2200			\$778	\$832	\$861	\$889
2250				\$865	\$895	\$924
2300				\$898	\$929	\$959
2350					\$963	\$994
2400					\$997	\$1,029
2450					\$1,031	\$1,064
2500					\$1,065	\$1,099
2550						\$1,134
2600						\$1,169
2650						\$1,204
2700						\$1,239

## Comparisons

Scenarios		One Child				Two Children			
Custodial Parent's Income	Noncustodial Parent's Income	Existing	1500.A	1500.B	1500.C	Existing	1500.A	1500.B	1500.C
\$0	\$1,250	291	250	250	250	416	300	300	300
\$1,250	\$1,250	264	250	250	250	376	300	300	300
\$2,000	\$1,250	255	250	250	250	362	300	300	300
\$0	\$1,800	398	363	360	385	569	460	432	538
\$1,250	\$1,800	371	363	360	371	527	460	432	527
\$1,800	\$1,800	359	359	359	359	509	460	432	509