



**Georgia  
Child  
Support  
Commission**

**FINAL REPORT**

**2010**





## **CHILD SUPPORT COMMISSION**

Honorable Seth Harp,  
Chairman

### **The Child Support Commission Report**

April 2011

The Georgia Commission on Child Support (“Commission”) was created by Executive Order of the Governor, dated May 9, 2005, pursuant to O.C.G.A. §19-6-51.

***Purpose and Mission.*** Pursuant to O.C.G.A. §19-6-50, the Georgia Child Support Commission was created and charged with the purpose of studying and collecting information and data relating to awards of child support, and to create a child support obligation table. The Commission was also made 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 and take into account the changing dynamics of family life. The actual duties of the Child Support Commission, include but

are not limited to: studying and evaluating the effectiveness and efficiency of Georgia's child support guidelines; evaluating and considering the experiences and results in other states which utilize child support guidelines; creating and recommending to the Georgia General Assembly a child support obligation table consistent with O.C.G.A. §19-6-15; developing or causing to be developed software and a calculator associated with the use of the child support obligation table and guidelines; developing and publishing the child support obligation table and worksheets; developing training manuals and information to educate the judges, attorneys and litigants on the use of the guidelines; collaborating with the Institute of Continuing Legal Education and Judicial Legal Education for the purpose of training persons who will be utilizing the child support table and child support guidelines; and, making recommendations for proposed legislation. Other duties, per O.C.G.A. §19-6-53 include: study the appellate courts' acceptance of discretionary appeals in domestic relations cases and the formulation of case law in the area of domestic relations; study alternative programs, such as mediation, collaborative practice and pro se assistance programs in order to reduce litigation in child support cases; and to study the impact of parenting time (visitation) as a deviation to the presumptive amount of child support when calculating child support.

In addition, federal regulations and statutes require a state to review child support guidelines every four years. *See*, 42 U.S.C. 667 and 45 C.F.R. 302.56. Furthermore, it is the Child Support Commission which is charged with certifying the appropriateness and effectiveness of the state's guidelines under 42 U.S.C. 667 and 45 C.F.R. 302.56. While the federal regulations and statute only require a review every four years, by Georgia creating a permanent and ongoing Commission, it allows for a greater length of time to

study and research the effectiveness and appropriateness of the child support guidelines than the minimum standards created by the federal requirements. Pursuant to O.C.G.A. §19-6-51, the Commission is staffed administratively to the Division of Child Support Services, but through an interagency contract the administrative work of the Commission is staffed and housed at the Georgia Administrative Office of the Courts (“AOC”).

***History.*** The first Child Support Commission meeting, pursuant to O.C.G.A. §19-6-51, was held on June 1, 2005. The Commission had an Economic Study (“Study”) conducted, as required by federal law, and the economists who drafted the Study developed a Basic Child Support Obligation Table (“Table”) which the Commission presented to the public through a series of public hearings and recommended to the Georgia General Assembly in 2006. The Georgia General Assembly approved, and the governor signed the bill (SB 382) which incorporated the full Basic Child Support Obligation Table. The Table became the central mechanism to calculate the parties’ child support obligation.

The statute in 2005 which created the Child Support Commission also changed the method in Georgia on how child support is to be calculated. Georgia went from a flat percentage method to one known as income shares. The Commission also took the original child support statute (HB 221) which passed in 2005, and made recommendations for extensive revisions based on the need for clarification, ease of operation and interpretation. The Commission also reviewed the original statute to ensure that a conflict of laws did not exist, particularly in regard to the federal regulations which apply to the state’s Child Support Agency (today known as the

Division of Child Support Services.) The Georgia General Assembly passed and the governor signed this revised bill (SB382) in 2006, with the effective date of the revised child support guidelines being January 1, 2007. Please note that this is the same bill that included the Basic Child Support Obligation Table, which is referenced in the previous paragraph.

Between the passage of the statute and its effective date, the Child Support Commission's staff, with the assistance of the Division of Child Support Services and the Family Law Section of the State Bar, conducted extensive training sessions for the judiciary, attorneys, Division of Child Support Services staff, mediators, litigants and state librarians. In partnership with the Division of Child Support Services, state of the art worksheets and automated calculators were developed. Finally, a report was submitted to the Administration of Children and Families, U.S. Department of Health and Human Services on June 30, 2006, that met the federal statutory mandates (42 U.S.C. 667 and 45 C.F.R. 302.56) in conducting the four year economic study and data gathering, with an analysis of the current guidelines; i.e., the instances that the courts vary (deviate) from the guidelines and the reasons for these deviations.

***Time Span and Purpose of this Report.*** This report covers the activities of the Child Support Commission from 2007 through 2010. It will detail the Child Support Commission's review of its guidelines, recommendations for legislative revisions, extensive training and revisions to its child support calculator tools, but most important, this report will include the mandatory review of its Basic Child Support Obligation Table in light of changing economic conditions, an analysis of case data regarding child support orders/worksheets gathered through a sampling, and an economic study on the

costs of raising children to ensure that the application of the Basic Child Support Obligation Table results in appropriate child support award amounts, and that the amount of deviations from the guidelines are also appropriate.

***Current Membership.*** The Commission consists of fifteen members: including three superior court judges; a member of Georgia's appellate court; two members of the Senate and two members of the House; and seven other members. Each member is appointed for a four year term, except that members of the legislature shall continue to serve upon the completion of their term. However, as of December 17, 2010, the date of the last Child Support Commission meeting prior to this report, there were only thirteen members of the Commission. One of the two state representative slots was never filled during the last legislative term. Sadly, the representative to the Commission from Georgia's appellate court, who was first appointed by Governor Sonny Perdue in 2005, and had her term renewed after four years, passed away in July 2010. The Georgia appellate court representative was the Honorable Debra Bernes, a member of the Court of Appeals of the State of Georgia. Judge Bernes served on the Child Support Commission with such distinction, chairing the Case Sampling Subcommittee and the Special Task Force on the Low Income Deviation. In addition, she provided legal scholarship and sound analysis and reason to the Child Support Commission, generally, especially when reviewing various revisions of the statute.

The current members of the Child Support Commission are: Former State Senator Seth Harp; State Senator James B. Butterworth; Representative Edward Lindsey; Superior Court Judge Louisa Abbot; Superior Court Judge Quillian Baldwin; Superior Court Judge Tom Campbell; Mr. Chuck Clay; Ms. Joy Hawkins; Juvenile Court Judge R.

Michael Key; Juvenile Court Judge Lisa C. Jones; Mr. Michael Martin; Mr. Rick Smith; and, Dr. Roger Tutterow. The Child Support Commission staff members are Jill Radwin, Staff Attorney; Elaine Johnson, Child Support Guidelines Coordinator; and, Debra Oliver, Project Assistant.

Senator Seth Harp has been serving as Chair of the Commission, and Representative Edward Lindsey as Vice-Chair. Even though pursuant to O.C.G.A. §19-6-51, the legislative members' terms have ended, each member will continue to serve until either reappointed or replaced by the current governor.

***Work of the Commission, 2007-2010.***

A. *Extensive Training.* Upon implementation of the revised child support guidelines, training conducted and coordinated by the Commission staff was wide spread and intensive. At least yearly, training programs were held with association and sponsorship of the Institute of Continuing Legal Education and Judicial Legal Education to train attorneys, judges and judges' staff attorneys and clerks on child support issues, including how to use the child support calculators. Further, the Child Support Commission conducted a yearly training with the state mediators at their annual conference on how to calculate child support. Moreover, upon implementation of the revised guidelines, every judicial administrative district conducted full day trainings for their superior court judges. One of the Child Support Commission's assigned duties, pursuant to O.C.G.A. §19-6-53, was to ensure that access to the child support guidelines, calculator and training was provided to self represented litigants. Jill Radwin, the staff attorney of the Child Support Commission, took on these projects through the Supreme Court Committee on Civil



Justice. One of the programs that was set up in 2008 and is still active is a Family Law Information Center in the Appalachian Judicial Circuit. The mission of this center, serving three courthouses in primarily a rural setting, is to provide legal assistance in regard to all family law related matters so that those who are not represented can be prepared when they come to court and be on equal footing with those who are being represented, and to ensure that their needs are being met. In particular, the Family Law Information Center has primarily geared its technical assistance and provided the most service in the preparation of forms and calculation of child support.

While the goal of the Commission with its training was to ensure that all users were informed and educated on how to calculate child support and to use its supporting tools, this extensive interaction with guideline users across the state benefited the Commission by providing dialogue and communication as to both legal issues with the guidelines and the workability of the child support calculators. As a result of the many issues heard, the Child Support Commission proposed a “clean up bill” to the 2008 legislature, and a specific amendment on the low income deviation to the 2009 legislature.

*B. Two ‘Clean Up’ Bills.*

1. 2008 Legislative Session. The Statute Review Subcommittee, chaired by Superior Court Judge Louisa Abbot, reviewed the many issues and recommended to the Commission that the following be a part of a clean up bill, revisions and amendments to O.C.G.A. §19-6-15:

- Change the parenting time adjustment to a parenting time deviation. It was being calculated with the presumptive amount of child support but the proposal was that it would calculate with the other specific deviations at the court's discretion with findings of fact;
- Revise the definition of a Pre-Existing Order in adjusting a parent's income as to what is considered the date of filing;
- Revise the definition of a Qualified Child, another means in which the parent's income may be adjusted;
- Ensure that domestic violence cases be eligible for child support orders, with the following language suggested: 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; [Underlining and strikethroughs show the suggested revisions]
- Require that when filing the Child Support Worksheet with the court that Schedule E, the schedule containing any requested deviations and findings of fact, be filed also if there are any requested deviations;
- Create a new provision under "attributable income" found in the "income subsection" of the guidelines (O.C.G.A. §19-6-15(f)) on how to calculate military pay;
- Clarify language and the standard for a motion for reconsideration, with the new suggested language as follows: When there is reliable evidence to support

a motion for reconsideration of the amount of income imputed, the party shall not be required to demonstrate ~~the existence of a significant variance~~ that there has been a substantial change in either parent's income, financial status, the needs of the child, or other such factors required for modification of an order...; [Underlining and strikethroughs show the suggested revisions] and,

- Strengthen the provision of health insurance to the following: If either parent has health insurance reasonably available at reasonable cost through employment or a group policy that provides for the health care needs of the child ~~can be obtained by a parent at reasonable cost~~, then an amount to cover the cost of the premium shall be added as an adjustment to the basic child support obligation. [Underlining and strikethroughs show the suggested revisions]

These provisions were among those included in SB 483 during the 2008 Legislative Session, which passed through the Georgia General Assembly and were signed by the governor. The legislative changes went into effect July 1, 2008. See **Addendum A** for the current version of the Child Support Guidelines, O.C.G.A. §19-6-15, as to the codification of these provisions.

2. Low Income Deviation Revision. During the Statute Review Subcommittee's analysis of the various issues, Judge Louisa Abbot, the chair of the subcommittee, identified one of the major issues as being the implementation of the low income deviation. The formula that was included in the guidelines, as implemented in

2007, was very complex but most of all, it was very limiting. Many who needed this type of deviation to be able to afford to pay child support on a consistent basis were not qualifying for the deviation. The result in many cases was that over fifty percent of their income was being calculated for child support. Yet, Judge Abbot recognized that this issue needed to be studied at great length. She set up a task force to review it throughout 2008. She assigned co-Commission member, the late Judge Debra Bernes, to chair the task force with assistance from Jill Radwin, Staff Attorney to the Commission, as well as support from Elaine Johnson and Debra Oliver, the other staff members. The task force members included other Commission members, various superior court judges, private attorneys, and, attorneys and administrative staff representing the Division of Child Support Services. After meeting for many months, the task force determined that a more effective deviation would be to remove an income requirement to qualify, as well as the current specific formula. Instead the amount should be at the court's discretion with the court basing its scrutiny on the sources of income of both the noncustodial and custodial parent. However, to guarantee that the amount of support would not be too low, minimum amounts depending on the number of children were recommended. The task force's recommendation was presented to the Statute Review Subcommittee in November 2008. The Statute Review Subcommittee with legislative counsel fine-tuned the language and presented it to the Commission. State Representative Edward Lindsey introduced HB 145 with the revised low income deviation. It passed the Georgia General Assembly and was signed by the governor but was not implemented until September 1, 2009.

The revised language is as follows, or can be reviewed under Addendum A (§19-6-15(i)):

*(B) Low income, codified as O.C.G.A. §19-6-15(i)(2)(B)--.*

(i) If the noncustodial parent requests a low-income deviation, such parent shall 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. 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.

(ii) In considering a noncustodial parent's request for a low-income deviation, 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 all reasonable expenses of the noncustodial parent, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses.

(iii) In considering a noncustodial parent's 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.

(iv) Following a review of such noncustodial parent's gross income and expenses, and taking into account each parent's adjusted child support obligation and the relative hardships on the parents and the child, the court or the jury may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.

(v) 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.

(vi) 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.

(vii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or 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. Development of the Child Support Calculators.* Prior to the implementation of the revised Child Support Guidelines, the state child support agency took on the responsibility of developing the Child Support Calculator. The plan was to make Georgia's calculator state of the art, and the team with an outside contractor worked diligently to make it effective. However, the funding to produce this web based calculator was limited. At the same time, the agency developed a basic version using Microsoft Excel software. When changes were needed to the web based calculator and funding was no longer available, the child support agency was faced with no other choice than to phase out the web based calculator. Although it is still available today on-line, it has not been updated since prior to September 2009. Instead, led by private attorneys, the Excel version has been the calculator most commonly used.

When the web based calculator was being phased out in early 2008, suggestions were made to update and enhance the Excel versions. Again, the Commission appointed a task force. This task force was fairly large to incorporate many different users. There were representatives from the judiciary, Atlanta Legal Aid and Georgia Legal Services, Family Law Information Centers, a former litigant, representatives from the Family Law Section of the State Bar, a CPA, representatives from the attorneys and staff employed by the Division of Child Support Services, and others. The task force met on several occasions with Paul Johnson, the then current Family Law Section president, along with Elaine Johnson, the Staff Child Support Guidelines Coordinator, who is responsible for ensuring the operation and maintenance of the calculators.

The proposals were to enhance the current Microsoft Excel version of the Child Support Calculator. In addition, a second version was made available which was the idea of Superior Court Judge S. Phillip Brown. It is called a “Data Entry Form” and it consists of one continuous page for the entry of all case and calculation related information. It is question driven to make it easy to use for those who do not fill out worksheets on a regular basis. Moreover, when entering the information on the one page, the program automatically fills in the appropriate fields on the traditional Excel worksheet, so the standard worksheet is what is printed and submitted to the court.

Other features that were added to both the standard Excel worksheet and the data entry form were: ensuring that the correct header and style of the case was available for the Division of Child Support Services cases, since routinely they file the largest volume of civil filings throughout the state; specifying on the worksheet the type of deviations the party or the court has selected; rounding off the final child support obligation amount; including comment boxes and ‘bubble boxes’ to provide informational notations and help assistance, a feature of the Excel software ; moving the parenting time deviation to schedule E with the other deviations, pursuant to the language of the statute; developing a self employment calculator to assist litigants in correctly calculating self employment income pursuant to the language of the statute; and, eliminating wasted space in the current design, with the end result of printing less pages. The Commission staff, coordinated by the Child Support Guidelines Coordinator, Elaine Johnson, orchestrated the development of these changes that were accepted by the Commission. She also worked with an

independent contractor and the AOC IT department to make these changes and ensure that the calculators were made available to all end users. The calculators are available to be downloaded from the Commission's website:

[www.georgiacourts.gov/csc](http://www.georgiacourts.gov/csc).

Additionally, another child support calculator was developed, and is also available from the same website. This, too, was a result of another task force from the Commission, and coordinated by Jill Radwin, staff attorney of the Commission. This calculator version is a one page front and back, manually handwritten, child support worksheet developed primarily for emergency, temporary child support orders, such as temporary protective orders. It provides very simple calculations, utilizing the child support guidelines, but can be used for any case not seeking deviations from the presumptive amount of child support and that do not have complex income and other asset issues.

The Commission staff have made themselves readily available since implementation of the guidelines, and in particular after the new revisions to the child support calculators were implemented to assist and train end users on any child support worksheet issues. The calculators are continually being maintained and updated when needed by the Child Support Commission and staff.

***Review of the Basic Child Support Obligation Table, 2009 and 2010.***

A. *2009 Review.* The Child Support Commission chose to review the Basic Child Support Obligation Table in 2009, a year earlier than required, due to the economic downturn. The purpose of reviewing the Table at this point was to determine if the



child support obligation amounts were appropriate in today's economy. The staff informally engaged Dr. Jane Venohr, a nationally known economist who has worked with many other states in helping develop their Child Support Obligation Tables, if they use the income shares methodology of calculating child support, or assisting with their form of child support calculation. Georgia had retained Dr. Venohr in 2005, when she was then with the Policy Studies, Inc. of Englewood, Colorado. Today, Dr. Venohr is with Center for Policy Research of Denver, CO.

When discussing the Table with Dr. Venohr as to whether this is the time based on economic factors to update our Table, she provided some basic thoughts without accessing Georgia specific data. While, she gave only estimates as to the percentages of changes that an update will produce, she based the estimates on recent reviews her company has done for other states. Dr. Venohr said that the bottom line is that the existing Georgia Table is based on three sources of economic data: 1) Average of the Engel and Rothbarth estimators produced by Professor David Betson from families surveyed in 1996-99; 2) Federal and state tax rates; and, 3) Changes in price levels. The changes in price levels since 2005 have increased about 12% to 20%. Because incomes have also increased, this translates to about a 7% to 13% increase in the Basic Child Support Obligation Table for costs alone.

There was a specific concern on how an increase in obligation amounts would impact the low income noncustodial parent. The obligation amounts have already been considered high for this sector of the population. After hearing that child support awards would increase across all ranges of income, the Commission decided that the time was not suitable to update the Table. A decision was made to defer updating

the Table until at least the spring (2010) when there may be a better grasp as to the state of the economy, and to retain the services of Dr. Venohr and her organization for a formal study to be made.

The Commission, determining not to revise the Basic Child Support Obligation Table in 2009, focused its attention instead on the provision in the statute on “involuntary loss of income.” Subsection (j) of the Child Support Guidelines pertains exclusively to the topic of “involuntary loss of income.” The Commission found that any needed verbiage, such as expedited hearings was already contained in the original language of the statute. The issue was that this section was being underutilized for modifications. Thus, plans were made with the Family Law Section of the State Bar of Georgia to better educate both attorneys and judges on this provision. A special section of the Family Law Review, the publication of the Family Law Section, was issued on this topic shortly after. Outreach plans were also made to include the topic of “involuntary loss of income” with any planned training the Commission staff has with judges, attorneys, and self represented litigants.

*B. 2010 Review.*

1. Case Sampling. Pursuant to 42 U.S.C. 667 and 45 C.F.R. 302.56, the State must review, and revise, if appropriate, the guidelines ...at least once every four years to ensure that their application results in the determination of appropriate child support award amounts. The required review must consider economic data, 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 is submitted by each state's child support agency, the Commission conducts the required review and study, as outlined in the duties of the Child Support Commission, O.C.G.A. §19-6-53. Thus, the Case Sampling Subcommittee of the Child Support Commission, chaired by the late Judge Debra Bernes, convened in early 2010 to authorize case sampling, the analysis of the case data.

In March 2010, the Child Support Commission staff began gathering data to assist DCSS again with their federal report. As in the previous review, twelve counties were chosen through scientific means with the assistance of Dr. Roger Tutterow, economist and commission member. The counties included in the 2009 case sampling were Colquitt, Franklin, Gwinnett, Laurens, Liberty, Madison, Meriwether, Sumter, Twiggs, Walker, Ware, and Wilkes—which represent a cross section of the socio-economic means of Georgia. The request was made to the clerk of court for each of these counties to submit their final child support orders and worksheets for the month of October 2009 to the Child Support Commission staff. October 2009 was chosen because it was a non-holiday month and the month after the revised low income deviation went into effect. To provide further support in collecting the data, the Division of Child Support Services also provided final child support orders and worksheets for their cases from the same counties, also from October 2009. The resulting information has been reviewed by the Commission staff, and in particular, Project Assistant Debra Oliver, who gathered, assembled, organized, entered, and

analyzed the data. These results of the case sampling are contained within this report and a chart of the findings can be found in **Addendum B**.

A summary of the analysis derived is as follows:

A. 299 orders were received in the case sampling. Of those, 32 were ineligible due to being out of the date range, October 2009, when the order was finalized or for incomplete information for analysis. 267 orders were reviewed in the twelve counties. Gwinnett County had a total of 149 of the 267 cases – 35 Division of Child Support cases and 114 private cases – 56% of the total cases. Twiggs County had no private cases, only Division of Child Support cases.

Count by Case Type by County	DCSS Total	Private Total	Grand Total
Colquitt	8	4	12
Franklin	2	1	3
Laurens	6	8	14
Liberty	14	20	34
Madison	5	7	12
Meriwether	1	2	3
Sumter	10	4	14
Twiggs	2		2
Walker	7	3	10
Ware	7	4	11
Wilkes	2	1	3
Gwinnett	35	114	149
Grand Total	99	168	267

In the previous case sampling, completed four years ago, there was a reported 274 orders reviewed in eleven counties.

B. Thirty-one percent or 83 orders had one or more deviations noted. There were a total of 103 deviations for the 83 orders.

In the previous case sampling completed four years ago, 41% of the orders reviewed had a deviation noted.

County	Case Count	Count of Cases W/Deviations	% of County Cases With Deviations
Colquitt	12	9	75%
Franklin	3	2	67%
Laurens	14	3	21%
Liberty	34	16	47%
Madison	12	1	8%
Meriwether	3	1	33%
Sumter	14	5	36%
Twiggs	2	0	0%
Walker	10	1	10%
Ware	11	2	18%
Wilkes	3	2	67%
Gwinnett	149	41	28%
Grand Total	267	83	31%

C. Eighty-three percent or 69 orders of the deviated cases were set as downward deviations. “Other – Nonspecific deviation” was used in 47% of the deviated cases and low income deviations category was given for 18% of the deviated cases.

In the previous case sampling conducted four years ago, 90% were set as downward deviations. Fifty-nine percent of those deviations were due to support obligations to other children; 9% was due to the custodial parent's income, and another 9% was due to accident or sickness insurance for the dependents.

"Support obligations to other children" is now referenced as adjusted income in the new guidelines. The previous case sampling was conducted under the former Child Support Guidelines. For this current case sampling, a total of 57 cases showed adjusted income, and included all reasons, qualified other children, preexisting orders, and self-employment income. Of these 57 cases, 26 of them, 10% of all cases included qualifying other children, 28 (10%) cases involved preexisting orders, and seven cases (3%) involved self-employment income. Note that these conditions overlapped in some cases.

For more details, including the specific deviations used, see **Addendum B**.

*C. 2010 Economic Study.* Following the completion of the case sampling data entry, the Commission staff/AOC contracted with Dr. Jane Venohr and her current organization, the Center for Policy Research ("CPR"), for a formal assessment as to whether Georgia's child support schedule should be updated. The assessment was to consider the economic data on the costs of child rearing and other economic data used to develop a child support schedule.

Dr. Venohr and CPR initiated their Economic Study reviewing Georgia's current Basic Child Support Obligation Table. (For the purpose of their report, the Basic Child Support Obligation Table was referred to as "Schedule.") Dr. Venohr reports within her final report that Georgia's current schedule is "based on the most current economic data available in 2005. It relies on 2005 price levels and federal and state economic tax rates and FICA." (See **Addendum C** for the Venohr, "Economic Basis of Updated Georgia Child Support Schedule," (2010), p. 1). With Dr. Venohr's guidance and economic advice in 2005, the Georgia schedule was based on the average of two measurements of child-rearing expenditures: one based on the Rothbarth methodology and the other based on the Engle methodology. Dr. Venohr states in her current report that, "Due to the acknowledgment that economists believed that the Rothbarth methodology underestimates actual child-rearing expenditures, while the Engle methodology overestimates actual child-rearing expenditures, the 2005 Commission believed that the average of the two methodologies was a close approximation of the actual amount of child rearing expenditures." (See **Addendum C** for the Venohr, "Economic Basis of Updated Georgia Child Support Schedule," (2010), p. 1-2).

Dr. Venohr's new study contains two alternative updated schedules for the Commission's review. These schedules were updated, with one schedule based on the same measurements of child-rearing expenditures that underlie Georgia's current Table but updated to 2010 price levels and tax rates. The alternative schedule that was included in the Study is based solely on the Rothbarth (the methodology that traditionally underestimates child-rearing expenditures) measurements from a 2010

study. The same steps and assumptions that Dr. Venohr used in 2005 were again incorporated in the current Study.

The CPR report, authored by Dr. Jane Venohr, was presented to the Commission on December 17, 2010. The report fulfills the federal regulation that states review the guidelines, including requiring states to consider the economic data on the costs of raising children. For the complete CPR report, authored by Dr. Jane Venohr, entitled “Economic Basis of Updated Georgia Child Support Schedule,” see **Addendum C**.

*D. Child Support Commission’s Recommendation to Maintain Current Tables.* In both the report and Dr. Venohr’s presentation of the report to the Commission on December 17, 2010, the conclusion was that “[r]etaining the assumptions and framework used by the 2005 Commission but updating the schedule to 2010 prices and tax rates would increase the schedule by an average of five percent (5%).” Venohr, “Economic Basis on of Updated Georgia Child Support Schedule,” 2010, p. 38. The recommendation, however, from Dr. Venohr and CPR is *not to increase* the schedule. The opinion of CPR is that this amount is not seen as substantial enough to go through the administrative process of updating the schedule. Dr. Venohr said the many other states that she has recently worked with have reached the same conclusion for their states. A further consideration is that Georgia’s existing Table is also higher than its neighboring states. This is not because Georgia has done anything unusual; it is higher because the other states have not been diligent about updating their guideline schedules. One neighboring state has not updated their schedule in over twenty years. While the CPR report also contained the Rothbarth schedule, which is lower than the current Georgia schedule, it is included primarily



to serve as a benchmark to indicate where the order amounts are below the Rothbarth methodology. This indicates those pockets which in reality may be too low in the schedule. Dr. Venohr did find some pockets where this was the case but these obligation amounts were in areas, such as for three or more children, which were found so minimally (accounting for less than five percent (5%) of the case sampling identified.) Moreover, to change from the average of the Rothbarth and Engle methodology to only the Rothbarth methodology would be to overturn the reasoning and rationale of the 2005 Commission's findings.

The Commission accepted Dr. Venohr's recommendation and by a unanimous vote decided to retain the current Basic Child Support Obligation Table. As was discussed the previous year, the Commission members still have concern about the impact of the obligation amount on low income families. Jill Radwin, the staff attorney of the Commission, asked the Commission if a self support reserve could be studied over the next year by the Statute Review Subcommittee. A self support reserve is used by many income share states in which the actual Table has an alternative basic obligation amount for those considered low income instead of a low income deviation. Thus, the self support reserve would be a part of the presumptive amount of child support, instead of a deviation from the presumptive amount. The Commission has agreed to this study which is currently in process.

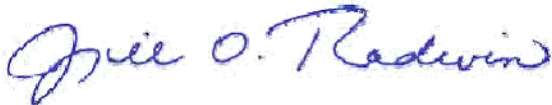
The Child Support Commission wishes to thank former Governor Sonny Perdue, as well as current Governor Honorable Nathan Deal, for the opportunity to serve the children and families of Georgia, and is anticipating continuing this study and carrying out its duties as the Commission continues with its work of continually reviewing, updating and monitoring any further issues involving the 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   13   day of April, 2011.



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Former State Senator Seth Harp,  
Current Chair, Child Support Commission



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Jill O. Radwin,  
Staff Attorney, Child Support Commission

**ADDENDUM A**  
**O.C.G.A §19-6-15**



O.C.G.A. § 19-6-15

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\*\*\* Current Through the 2010 Regular Session \*\*\*  
\*\*\* Annotations Current Through October 29, 2010 \*\*\*

TITLE 19. DOMESTIC RELATIONS  
CHAPTER 6. ALIMONY AND CHILD SUPPORT  
ARTICLE 1. GENERAL PROVISIONS

O.C.G.A. § 19-6-15 (2011)

§ 19-6-15. Child support in final verdict or decree; guidelines for determining amount of award; continuation of duty to provide support; duration of support

(a) Definitions. As used in this Code section, the term:

(1) "Adjusted child support obligation" means the basic child support obligation adjusted by health insurance and work related child care costs.

(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 amount of support displayed on the child support obligation table which corresponds to the combined adjusted income of the custodial parent and the noncustodial parent and the number of children for whom child support is being determined. This amount is 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 percentage of income, health insurance, work related child care costs, and deviations.

(4) "Child" means child or children.

(5) Reserved.

(6) "Child support obligation table" means the chart which displays the dollar amount of the basic child support obligation corresponding to various levels of combined adjusted income of the children's parents and the number of children for whom a child support order is being established or modified. The child support obligation table shall be used to calculate the basic child support obligation according to the provisions of this Code section. For further reference see subsections (n) and (o) of this Code section.

(6.1) "Child support services" means the agency within the Department of Human Services which provides and administers child support services.

(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. Where a custodial parent has not been designated or where 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. Where 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 pursuant to subsection (i) of this Code section.

(11) "Final child support order" 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. Where 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) (For effective date, see note.) "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 of filing with the clerk of court of the initial order for each such other case is earlier than the date 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) That 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 that 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, where 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 calculated as set forth 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 worksheet used to record information necessary to determine and calculate child support. In child support services cases in which neither parent prepared a worksheet, the court may rely solely on the worksheet prepared by the child support services as a basis for its order. For further reference see subsection (m) of this Code section.

(b) *Process of calculating child support.* Pursuant to this Code section, the determination of 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. Gross income shall be calculated on a monthly basis. 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 to compute the combined adjusted income;

(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 in the column underneath the number of children for whom support is being determined. 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;

(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 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 basic child support obligation and the pro rata share of the combined additional expenses shall be added together to create the adjusted child support obligation;

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

(8) (For effective date, see note.) In accordance with subsection (i) of this Code section, deviations subtracted from or increased to the presumptive amount of child support are 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 are not 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) The final child support order shall be the presumptive amount of child support as increased or decreased by deviations and any benefits which the child receives under Title II of the federal Social Security Act shall be applied against the final child support order. 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) In addition, 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; and

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

(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 and from which parent the child is entitled to permanent support as determined by use of the worksheet;

(B) Specify as required by Code Section 19-5-12 in what manner, how often, to whom, and until when the support shall be paid;

(C) Include a written finding of the 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) (For effective date, see note.) 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 pursuant to the provisions of this Code section. The child support worksheet and, if there are any deviations, Schedule E 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 worksheet and schedule attached thereto.

(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 these 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.

(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) Workers' compensation benefits, whether temporary or permanent;
- (xv) Unemployment insurance benefits;
- (xvi) Judgments recovered for personal injuries and awards from other civil actions;
- (xvii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;
- (xviii) Prizes;
- (xix) Lottery winnings;
- (xx) Alimony or maintenance received from persons other than parties to the proceeding before the court;
- (xxi) Assets which are used for the support of the family; and

(xxii) 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 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; and

(C) A nonparent custodian's gross income.

(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 order 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 child support 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 order 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 order 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 shall be determined by imputing gross income based on a 40 hour workweek at minimum wage.

(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 jury has no other reliable evidence of such parent's income or income potential, the court or jury 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 child support 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 shall not be required to demonstrate that there has been a substantial change in either parent's income, financial status, the needs of the child, or other such factors required 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. In determining willful or voluntary unemployment or underemployment, the court 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 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 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 pursuant to a determination that gross income for the current year is based on a 40 hour workweek at minimum wage. 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 one-quarter 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 actually being paid under an order of support 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 where the date of filing with the clerk of court of the initial support order precedes the date of filing with the clerk of court of the initial order in the case immediately under consideration;

(ii) The priority for preexisting orders shall be determined by the date 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 of the initial order. In any modification proceeding, the court rendering the decision shall make a specific finding of the date 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, a IV-D agency, as defined in Code Section 19-6-31, 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) *Priority of adjustments.* In multiple family situations, the adjustments to a parent's monthly gross income shall be calculated in the following order:

(i) Preexisting orders according to the date of the initial order; and

(ii) After applying the deductions on the Child Support Schedule B -- Adjusted Income for preexisting orders, if any, in subparagraph (B) of paragraph (5) of this subsection, any credit for a parent's other qualified children may be considered 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 child support 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) 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 written order of the court.

(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 or PeachCare for Kids Program shall not satisfy the requirement that the final child support order provide for the child's health care needs. Health coverage through PeachCare for Kids Program and Medicaid shall not prevent a court from ordering either or both parents to obtain other health insurance.

(3) *Uninsured health care expenses.*

(A) The child's uninsured health care expenses shall be the financial responsibility of

both parents. The final child support order shall include provisions for payment of the uninsured health care expenses; provided, however, that the uninsured health care expenses shall not be used for the purpose of calculating the amount of child support. The parents shall divide the 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 child support 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) The 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, primary 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.

(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 child

support 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) (For effective date, see note.) *Low income.*

(i) If the noncustodial parent requests a low-income deviation, such parent shall 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. 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.

(ii) In considering a noncustodial parent's request for a low-income deviation, 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 all reasonable expenses of the noncustodial parent, ensuring that such expenses are actually paid by the noncustodial parent and are clearly justified expenses.

(iii) In considering a noncustodial parent's 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.

(iv) Following a review of such noncustodial parent's gross income and expenses, and taking into account each parent's adjusted child support obligation and the relative hardships on the parents and the child, the court or the jury may consider a downward deviation to attain an appropriate award of child support which is consistent with the best interest of the child.

(v) 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.

(vi) 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.

(vii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or 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 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 where 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 the expense is considered in the calculation of the final child support 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 these 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 or when the child resides with both parents

equally.

(ii) (For effective date, see note.) If the court or the jury determines that a parenting time deviation is applicable, then such deviation shall be included with all other deviations and be treated as a deduction.

(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 the 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, 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 where:

(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 IV-D 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 the IV-D agency 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. Where 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.

(l) *Split parenting.* In cases of split parenting, a worksheet shall be prepared separately for the child for whom the father is the custodial parent and for the child for whom the mother 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) (For effective date, see note.) The child support worksheet shall be used to record information necessary to determine and calculate child support. Schedules and worksheets shall be prepared by the parties for purposes of calculating the amount of child support. Information from the schedules shall be entered on the child support worksheet. The child support worksheet and, if there are any deviations, Schedule E 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 worksheet and schedule 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.*  
*Georgia Schedule of Basic Child Support Obligations*







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

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

**ADDENDUM B**  
**Case Sampling Data**  
**(2009/2010)**





Addendum B

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
3	Colquitt	10/27/2009	DCSS	\$ 1,261.50	\$ 1,268.94	\$ 2,530.44	M				\$ 2,530.44
4	Colquitt	10/27/2009	DCSS	\$ 1,261.50	\$ 1,705.20	\$ 2,966.70	M	FP, FQ	\$ 1,261.50	\$ 1,082.70	\$ 2,344.20
5	Colquitt	10/27/2009	DCSS	\$ 1,569.00	\$ 1,901.91	\$ 3,470.91		FP, FQ	\$ 1,569.00	\$ 1,113.41	\$ 2,682.41
6	Colquitt	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B				\$ 2,523.00
7	Colquitt	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	M	FQ	\$ 1,261.50	\$ 899.25	\$ 2,160.75
8	Colquitt	10/27/2009	DCSS	\$ 1,261.50	\$ 1,871.60	\$ 3,133.10	M	FP	\$ 1,261.50	\$ 1,611.60	\$ 2,873.10
9	Colquitt	10/22/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	FQ	\$ 1,261.50	\$ 1,043.25	\$ 2,304.75
10	Colquitt	10/17/2009	DCSS	\$ 1,261.50	\$ 1,983.60	\$ 3,245.10	M				\$ 3,245.10
11	Colquitt	10/27/2009	Divorce	\$ 2,500.00	\$ 2,750.00	\$ 5,250.00					\$ 5,250.00
12	Colquitt	10/20/2009	Divorce	\$ 1,440.00	\$ 5,248.00	\$ 6,688.00		FP, MS	\$ 1,407.87	\$ 5,141.00	\$ 6,548.87
13	Colquitt	10/13/2009	Divorce	\$ 900.00	\$ 1,247.00	\$ 2,147.00					\$ 2,147.00
14	Colquitt	10/27/2009	Private non divorce	\$ 600.00	\$ 1,000.00	\$ 1,600.00					\$ 1,600.00
15	Franklin	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	FQ, MQ	\$ 1,043.25	\$ 949.50	\$ 1,992.75
16	Franklin	10/21/2009	Divorce	\$ 1,510.00	\$ 5,311.00	\$ 6,821.00					\$ 6,821.00
17	Franklin	10/22/2009	Modified DCSS	\$ 1,817.18	\$ 2,611.74	\$ 4,428.92		FQ	\$ 1,817.18	\$ 2,201.49	\$ 4,018.67
18	Gwinnett	10/30/2009	Admin DCSS	\$ 1,703.86	\$ 3,050.00	\$ 4,753.86		FQ, MQ	\$ 1,419.61	\$ 2,273.00	\$ 3,692.61
19	Gwinnett	10/30/2009	Admin DCSS	\$ 1,256.57	\$ 3,211.13	\$ 4,467.70	M				\$ 4,467.70
20	Gwinnett	10/16/2009	Admin DCSS	\$ 1,820.00	\$ 1,256.66	\$ 3,076.66	F	FP	\$ 1,820.00	\$ 1,200.69	\$ 3,020.69
21	Gwinnett	10/16/2009	Admin DCSS	\$ 1,509.17	\$ 2,435.21	\$ 3,944.38					\$ 3,944.38
22	Gwinnett	10/6/2009	Admin DCSS	\$ 1,386.66	\$ 1,820.00	\$ 3,206.66	M	MQ	\$ 1,145.91	\$ 1,820.00	\$ 2,965.91
23	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.67	\$ 1,256.67	\$ 2,513.34	B				\$ 2,513.34
24	Gwinnett	10/16/2009	Admin DCSS	\$ 1,300.00	\$ 3,069.73	\$ 4,369.73	F				\$ 4,369.73
25	Gwinnett	10/16/2009	Admin DCSS	\$ 2,236.72	\$ 1,302.89	\$ 3,539.61	F				\$ 3,539.61
26	Gwinnett	10/16/2009	Admin DCSS	\$ -	\$ 1,494.83	\$ 1,494.83					\$ 1,494.83
27	Gwinnett	10/16/2009	Admin DCSS	\$ 1,420.88	\$ 1,256.57	\$ 2,677.45	F				\$ 2,677.45

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
3	2	\$ 250.00	Mother	Mother to provide	\$ -		\$ -
4	1	\$ 108.00	Father	Father to provide	\$ -		\$ -
5	1	\$ 129.00	Father	Father to provide	\$ -		\$ -
6	1	\$ 100.00	Father	Mother to provide	\$ -		\$ -
7	1	\$ 101.00	Father	Father to provide	\$ -		\$ -
8	2	\$ 280.00	Father	Father to provide	\$ -		\$ -
9	1	\$ 200.00	Father	Father to provide	\$ -		\$ -
10	1	\$ 200.00	Mother	Mother to provide	\$ -		\$ -
11	1	\$ -	Father	Father to provide	\$ -		\$ -
12	1	\$ 870.00	Father	Mother to provide	\$ -	Mother	\$ 300.00
13	1	\$ 217.50	Father		\$ -		\$ -
14	1	\$ 225.00	Father	Both	\$ -		\$ -
15	1	\$ 208.00	Father	Father to provide	\$ -		\$ -
16	1	\$ 450.00	Father	Father	\$117.00		\$ -
17	1	\$ 350.00	Father	Father	\$169.95		\$ -
18	1	\$ 461.00	Father	Mother	\$ 15.00		\$ -
19	1	\$ 400.00	Father	Father to provide	\$ -		\$ -
20	1	\$ 246.00	Father	Father to provide	\$ -		\$ -
21	2	\$ 675.00	Mother	Mother to provide	\$ -		\$ -
22	1	\$ 375.00	Father	Father to provide	\$ -		\$ -
23	2	\$ 376.00	Father	Father to provide	\$ -		\$ -
24	1	\$ 584.00	Father	Father to provide	\$ -		\$ -
25	1	\$ 261.00	Father	Father to provide	\$ -		\$ -
26	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
27	1	\$ 265.00	Mother	Mother to provide	\$ -		\$ -

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
3										(131.00)					(131.00)
4										(123.00)					(123.00)
5										(106.00)					(106.00)
6										(164.00)					(164.00)
7										(93.00)					(93.00)
8										(192.00)					(192.00)
9										(23.00)					(23.00)
10										(58.00)					(58.00)
11															
12															
13	(119.93)														(119.93)
14															
15															
16										(327.70)			(3.68)	(11.03)	(342.41)
17				(3.24)											(3.24)
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
28	Gwinnett	10/20/2009	Admin DCSS	\$ 1,256.57	\$ 1,256.57	\$ 2,513.14	B	MQ	\$ 1,038.32	\$ 1,256.57	\$ 2,294.89
29	Gwinnett	10/16/2009	Admin DCSS	\$ 1,622.17	\$ 1,256.57	\$ 2,878.74	F				\$ 2,878.74
30	Gwinnett	10/16/2009	Admin DCSS	\$ 1,879.19	\$ 1,256.66	\$ 3,135.85	F				\$ 3,135.85
31	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.66	\$ 1,256.66	\$ 2,513.32	B				\$ 2,513.32
32	Gwinnett	10/30/2009	Admin DCSS	\$ 1,256.66	\$ 2,674.31	\$ 3,930.97	M	MQ	\$ 1,038.41	\$ 2,674.31	\$ 3,712.72
33	Gwinnett	10/16/2009	Admin DCSS	\$ 1,537.26	\$ 1,772.01	\$ 3,309.27		FP	\$ 1,537.26	\$ 1,408.01	\$ 2,945.27
34	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.66	\$ 1,910.61	\$ 3,167.27	M				\$ 3,167.27
35	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.66	\$ 1,256.66	\$ 2,513.32	B				\$ 2,513.32
36	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.66	\$ 1,256.66	\$ 2,513.32	B				\$ 2,513.32
37	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.57	\$ 1,256.57	\$ 2,513.14	B				\$ 2,513.14
38	Gwinnett	10/30/2009	Admin DCSS	\$ 1,267.73	\$ 428.00	\$ 1,695.73	F	FP	\$ 1,267.73	\$ 311.25	\$ 1,578.98
39	Gwinnett	10/16/2009	Admin DCSS	\$ 1,963.72	\$ 2,304.49	\$ 4,268.21		FQ	\$ 1,963.72	\$ 1,778.74	\$ 3,742.46
40	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.57	\$ 3,082.67	\$ 4,339.24	M				\$ 4,339.24
41	Gwinnett	10/16/2009	Admin DCSS	\$ 1,317.33	\$ 1,647.36	\$ 2,964.69		FP, MQ	\$ 1,091.58	\$ 1,356.36	\$ 2,447.94
42	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.57	\$ 1,256.57	\$ 2,513.14	B				\$ 2,513.14
43	Gwinnett	10/16/2009	Admin DCSS	\$ 2,826.91	\$ 1,256.66	\$ 4,083.57	F				\$ 4,083.57
44	Gwinnett	10/26/2009	Admin DCSS	\$ 2,916.01	\$ 3,101.26	\$ 6,017.27					\$ 6,017.27
45	Gwinnett	10/16/2009	Admin DCSS	\$ 2,112.40	\$ 2,281.08	\$ 4,393.48		MQ	\$ 1,771.15	\$ 2,281.08	\$ 4,052.23
46	Gwinnett	10/16/2009	Admin DCSS	\$ 1,624.88	\$ 6,683.54	\$ 8,308.42	M				\$ 8,308.42
47	Gwinnett	10/9/2009	Divorce	\$ 950.00	\$ 1,000.00	\$ 1,950.00					\$ 1,950.00
48	Gwinnett	10/7/2009	Divorce	\$ 528.00	\$ 2,600.00	\$ 3,128.00					\$ 3,128.00
49	Gwinnett	10/9/2009	Divorce	\$ 1,420.00	\$ 1,050.00	\$ 2,470.00					\$ 2,470.00
50	Gwinnett	10/12/2009	Divorce	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00					\$ 5,000.00
51	Gwinnett	10/14/2009	Divorce	\$ 800.00	\$ 4,200.00	\$ 5,000.00		FS, MS	\$ 744.92	\$ 3,924.60	\$ 4,669.52
52	Gwinnett	10/1/2009	Divorce	\$ 1,200.00	\$ 1,950.00	\$ 3,150.00					\$ 3,150.00
53	Gwinnett	10/2/2009	Divorce	\$ 1,600.00	\$ 1,200.00	\$ 2,800.00					\$ 2,800.00

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
28	3	\$ 368.00	Mother	Mother to provide	\$ -		\$ -
29	1	\$ 262.00	Father	Father to provide	\$ -		\$ -
30	2	\$ 506.00	Mother	Mother to provide	\$ -		\$ -
31	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
32	2	\$ 750.00	Father	Father to provide	\$ -		\$ -
33	1	\$ 292.00	Father	Father to provide	\$ -		\$ -
34	1	\$ 300.00	Father	Father to provide	\$ -		\$ -
35	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
36	1	\$ 329.00	Father	Father to provide	\$ -	Mother	\$ 130.50
37	2	\$ 376.00	Father	Father to provide	\$ -		\$ -
38	1	\$ 71.00	Father	Father to provide	\$ -		\$ -
39	1	\$ 352.00	Father	Father to provide	\$ -		\$ -
40	2	\$ 836.00	Father	Father to provide	\$ -		\$ -
41	1	\$ 288.00	Father	Father to provide	\$ -		\$ -
42	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
43	1	\$ 244.00	Father	Father to provide	\$ -		\$ -
44	1	\$ 425.00	Father	Father to provide	\$ -		\$ -
45	1	\$ 402.00	Father	Father	\$ 93.42		\$ -
46	2	\$ 1,234.00	Father	Father	\$170.72		\$ -
47	2	\$ 600.00	Father	Mother	\$ 10.00		\$ -
48	4	\$ 999.94	Father	Mother	\$ 15.00		\$ -
49	1	\$ 227.01	Father	Mother	\$ 15.00		\$ -
50	1	\$ 473.50	Father	Both	\$ 20.00	Mother	\$ 30.00
51	1	\$ 743.09	Father	Both	\$ 20.00		\$ -
52	2	\$ 350.14	Mother	Father to provide	\$ -		\$ -
53	2	\$ 350.00	Father	Mother to provide	\$ -	Mother	\$ 66.67

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	Permanency Plan or Foster Care Plan	Other - Non-specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	<b>Total Deviations for Noncustodi</b>
28															
29															
30			(44.96)												(44.96)
31															
32															
33															
34															
35															
36															
37															
38															
39															
40															
41															
42															
43															
44															
45															
46															
47															
48														458.69	458.69
49															
50															
51												8.33	20.83		(4.65)
52	(50.14)														(50.14)
53	(83.88)									50.00					(33.88)

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
54	Gwinnett	10/27/2009	Divorce	\$ 3,916.77	\$ 4,020.83	\$ 7,937.60					\$ 7,937.60
55	Gwinnett	10/6/2009	Divorce	\$ 360.00	\$ 1,800.00	\$ 2,160.00					\$ 2,160.00
56	Gwinnett	10/7/2009	Divorce	\$ 1,257.00	\$ 2,500.00	\$ 3,757.00					\$ 3,757.00
57	Gwinnett	10/13/2009	Divorce	\$ -	\$10,000.00	\$10,000.00					\$ 10,000.00
58	Gwinnett	10/15/2009	Divorce	\$ 4,500.00	\$ 5,300.00	\$ 9,800.00		FP	\$ 4,500.00	\$ 4,775.00	\$ 9,275.00
59	Gwinnett	10/20/2009	Divorce	\$ 5,580.00	\$ 4,316.66	\$ 9,896.66					\$ 9,896.66
60	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.57	\$ 1,256.57	\$ 2,513.14	B				\$ 2,513.14
61	Gwinnett	10/8/2009	Divorce	\$ 4,629.73	\$ 7,581.00	\$12,210.73					\$ 12,210.73
62	Gwinnett	10/6/2009	Divorce	\$ 4,000.00	\$ 3,209.00	\$ 7,209.00					\$ 7,209.00
63	Gwinnett	10/28/2009	Divorce	\$ 1,840.00	\$ 1,208.33	\$ 3,048.33					\$ 3,048.33
64	Gwinnett	10/9/2009	Divorce	\$ 800.00	\$ 2,025.00	\$ 2,825.00		FS	\$ 800.00	\$ 1,870.00	\$ 2,670.00
65	Gwinnett	10/27/2009	Divorce	\$ 2,500.00	\$ 4,153.00	\$ 6,653.00					\$ 6,653.00
66	Gwinnett	10/28/2009	Divorce	\$ 3,236.00	\$ 4,000.00	\$ 7,236.00		FP	\$ 3,236.00	\$ 3,642.00	\$ 6,878.00
67	Gwinnett	10/13/2009	Divorce	\$ 1,430.00	\$ 1,135.33	\$ 2,565.33	F				\$ 2,565.33
68	Gwinnett	10/16/2009	Admin DCSS	\$ 1,256.66	\$ 1,677.86	\$ 2,934.52	B				\$ 2,934.52
69	Gwinnett	10/20/2009	Divorce	\$ 5,323.44	\$ 4,166.67	\$ 9,490.11					\$ 9,490.11
70	Gwinnett	10/12/2009	Divorce	\$ 1,320.00	\$ 2,681.00	\$ 4,001.00		FP, FQ, MQ	\$ 1,094.25	\$ 1,793.00	\$ 2,887.25
71	Gwinnett	10/5/2009	Divorce	\$ 1,127.00	\$ 2,500.00	\$ 3,627.00					\$ 3,627.00
72	Gwinnett	10/15/2009	Divorce	\$ 1,700.00	\$ 2,198.00	\$ 3,898.00					\$ 3,898.00
73	Gwinnett	10/26/2009	Divorce	\$ 1,255.00	\$ 3,120.26	\$ 4,375.26	B				\$ 4,375.26
74	Gwinnett	10/6/2009	Divorce	\$ 1,256.67	\$ 2,500.00	\$ 3,756.67					\$ 3,756.67
75	Gwinnett	10/29/2009	Divorce	\$ 1,261.00	\$ 2,700.00	\$ 3,961.00					\$ 3,961.00
76	Gwinnett	10/6/2009	Divorce	\$ 1,135.33	\$ 5,625.55	\$ 6,760.88					\$ 6,760.88
77	Gwinnett	10/27/2009	Divorce	\$ 2,806.92	\$ 3,700.00	\$ 6,506.92					\$ 6,506.92
78	Gwinnett	10/27/2009	Divorce	\$ 6,596.00	\$ 3,500.00	\$10,096.00					\$ 10,096.00
79	Gwinnett	10/29/2009	Divorce	\$ 1,662.00	\$ 1,375.00	\$ 3,037.00					\$ 3,037.00
80	Gwinnett	10/6/2009	Divorce	\$ 2,444.70	\$ 1,560.00	\$ 4,004.70					\$ 4,004.70
81	Gwinnett	10/27/2009	Divorce	\$ 1,280.00	\$ -	\$ 1,280.00					\$ 1,280.00
82	Gwinnett	10/6/2009	Divorce	\$ 8,333.33	\$ 5,000.00	\$13,333.33					\$ 13,333.33

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
54	2	\$ 1,502.07	Father	Father	\$ 24.00	Both	\$ 900.00
55	2	\$ 602.00	Father	Mother	\$ 30.00	Both	\$ 75.00
56	2	\$ 351.66	Father	Father to provide	\$ -		\$ -
57	1	\$ 1,259.00	Father	Father to provide	\$ -		\$ -
58	1	\$ 400.00	Father	Mother	\$ 30.00	Mother	\$ 531.25
59	2	\$ 1,013.00	Father	Mother	\$ -	Mother	\$ 589.17
60	3	\$ 437.00	Father	Father to provide	\$ -		\$ -
61	1	\$ 615.00	Father	Father to provide	\$ -	Mother	\$ 511.92
62	2	\$ 940.50	Father		\$ -	Mother	\$ 600.00
63	1	\$ 249.34	Father	Mother to provide	\$ -		\$ -
64	4	\$ 1,169.43	Father	Mother	\$ 40.00	Mother	\$ 606.66
65	2	\$ 913.00	Father	Father	\$ 40.00	Mother	\$ 33.33
66	1	\$ 541.66	Father	Father	\$ 40.56		\$ -
67	3	\$ 393.00	Father	Mother to provide	\$ -		\$ -
68	3	\$ 575.00	Father	Father to provide	\$ -		\$ -
69	1	\$ 546.33	Father	Mother	\$ 41.20		\$ -
70	1	\$ 350.00	Father	Father	\$ 50.00	Mother	\$ 525.00
71	1	\$ -	Mother	Father to provide	\$ -		\$ -
72	1	\$ 430.82	Father	Both	\$ -		\$ -
73	2	\$ -	Father	Both	\$ -		\$ -
74	1	\$ 500.00	Father	Father to provide	\$ -		\$ -
75	1	\$ 600.00	Father	Father	\$ 60.00	Mother	\$ 145.00
76	1	\$ 1,200.00	Father	Father to provide	\$ -	Mother	\$ 40.00
77	4	\$ 791.62	Mother	Father to provide	\$ -		\$ -
78	2	\$ 600.00	Mother	Father to provide	\$ -		\$ -
79	3	\$ 469.00	Father	Mother to provide	\$ -		\$ -
80	1	\$ 326.79	Father	Mother	\$ 60.00		\$ -
81	2	\$ -	Father	Both to provide	\$ -		\$ -
82	2	\$ -	Father	Both to provide	\$ -		\$ -



	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
54															
55															
56															
57															
58										(496.91)					(496.91)
59															
60															
61										(841.49)		242.88			(598.61)
62															
63															
64															
65															
66															
67															
68															
69															
70															
71															
72															
73															
74										6.86					6.86
75															
76															
77															
78											(552.42)				(552.42)
79															
80															
81															
82											(792.75)				(792.75)

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
83	Gwinnett	10/21/2009	Divorce	\$ 4,333.00	\$ 2,500.00	\$ 6,833.00					\$ 6,833.00
84	Gwinnett	10/5/2009	Divorce	\$ 2,657.14	\$ 900.00	\$ 3,557.14	F	FP	\$ 2,657.14	\$ 797.00	\$ 3,454.14
85	Gwinnett	10/20/2009	Divorce	\$ 1,780.00	\$ 7,910.00	\$ 9,690.00					\$ 9,690.00
86	Gwinnett	10/16/2009	Divorce	\$ 1,548.00	\$ 1,892.00	\$ 3,440.00					\$ 3,440.00
87	Gwinnett	10/7/2009	Divorce	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00					\$ 2,400.00
88	Gwinnett	10/5/2009	Divorce	\$ 1,370.00	\$ 1,320.00	\$ 2,690.00					\$ 2,690.00
89	Gwinnett	10/8/2009	Divorce	\$ 1,904.00	\$ 1,600.00	\$ 3,504.00	F				\$ 3,504.00
90	Gwinnett	10/21/2009	Divorce	\$ 1,400.00	\$ 2,816.66	\$ 4,216.66					\$ 4,216.66
91	Gwinnett	10/19/2009	Divorce	\$ 7,293.35	\$ 5,654.81	\$12,948.16					\$ 12,948.16
92	Gwinnett	10/26/2009	Divorce	\$ 4,450.00	\$ 1,570.00	\$ 6,020.00					\$ 6,020.00
93	Gwinnett	10/14/2009	Divorce	\$ 1,300.00	\$ 1,300.00	\$ 2,600.00					\$ 2,600.00
94	Gwinnett	10/7/2009	Divorce	\$ 4,672.48	\$ 4,833.24	\$ 9,505.72					\$ 9,505.72
95	Gwinnett	10/5/2009	Divorce	\$ 2,539.00	\$ 4,000.00	\$ 6,539.00					\$ 6,539.00
96	Gwinnett	10/9/2009	Divorce	\$ 1,698.00	\$ 1,600.00	\$ 3,298.00					\$ 3,298.00
97	Gwinnett	10/29/2009	Divorce	\$ 1,684.00	\$ 2,400.00	\$ 4,084.00					\$ 4,084.00
98	Gwinnett	10/6/2009	Divorce	\$ 500.00	\$ 1,500.00	\$ 2,000.00					\$ 2,000.00
99	Gwinnett	10/6/2009	Divorce	\$ 1,014.00	\$ 2,166.66	\$ 3,180.66					\$ 3,180.66
100	Gwinnett	10/9/2009	Divorce	\$ 1,043.00	\$ 1,600.00	\$ 2,643.00		F	\$ 1,043.00	\$ 1,330.00	\$ 2,373.00
101	Gwinnett	10/19/2009	Divorce	\$ -	\$ 2,900.00	\$ 2,900.00					\$ 2,900.00
102	Gwinnett	10/6/2009	Divorce	\$ 1,430.00	\$ 2,080.00	\$ 3,510.00	F				\$ 3,510.00
103	Gwinnett	10/13/2009	Divorce	\$ -	\$ 2,200.00	\$ 2,200.00					\$ 2,200.00
104	Gwinnett	10/1/2009	Divorce	\$ 1,500.00	\$ 3,000.00	\$ 4,500.00					\$ 4,500.00
105	Gwinnett	10/19/2009	Divorce	\$ 2,583.33	\$ -	\$ 2,583.33					\$ 2,583.33
106	Gwinnett	10/16/2009	Divorce	\$ 1,500.00	\$ 1,900.00	\$ 3,400.00					\$ 3,400.00
107	Gwinnett	10/29/2009	Divorce	\$ 2,537.00	\$ 1,200.00	\$ 3,737.00					\$ 3,737.00
108	Gwinnett	10/30/2009	Admin DCSS	\$ 2,298.40	\$ 1,213.33	\$ 3,511.73	F				\$ 3,511.73
109	Gwinnett	10/5/2009	Divorce	\$ 1,651.00	\$ 1,050.00	\$ 2,701.00					\$ 2,701.00
110	Gwinnett	10/7/2009	Divorce	\$ 1,500.00	\$ 1,300.00	\$ 2,800.00					\$ 2,800.00
111	Gwinnett	10/28/2009	Divorce	\$ 2,145.00	\$ 2,999.00	\$ 5,144.00	M				\$ 5,144.00
112	Gwinnett	10/13/2009	Divorce	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00					\$ 4,000.00
113	Gwinnett	10/20/2009	Divorce	\$ 2,674.00	\$ 4,500.00	\$ 7,174.00					\$ 7,174.00
114	Gwinnett	10/23/2009	Divorce	\$ 4,716.00	\$ 4,167.00	\$ 8,883.00					\$ 8,883.00
115	Gwinnett	10/29/2009	Divorce	\$ 2,800.00	\$ 4,400.00	\$ 7,200.00					\$ 7,200.00
116	Gwinnett	10/5/2009	Divorce	\$ 8,750.00	\$ 416.00	\$ 9,166.00					\$ 9,166.00

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
83	2	\$ 539.70	Father	Mother to provide	\$ -		\$ -
84	2	\$ 103.00	Father	Mother	\$ 62.00		\$ -
85	1	\$ 1,000.00	Father	Father to provide	\$ -		\$ -
86	3	\$ 514.35	Mother	Father to provide	\$ -		\$ -
87	1	\$ 250.00	Father	Both to provide	\$ -		\$ -
88	2	\$ 539.00	Father	Mother	\$ 70.00	Mother	\$ 225.00
89	3	\$ 616.86	Father		\$ -	Mother	\$ 196.00
90	2	\$ 742.29	Father	Father	\$ 70.00		\$ -
91	2	\$ 1,345.54	Father	Mother	\$ 75.70		\$ -
92	1	\$ -	Mother	Father	\$ 78.00	Both	\$ 680.00
93	1	\$ 274.00	Both		\$ -		\$ -
94	1	\$ -	Father	Father	\$ 80.00	Both	\$ 500.00
95	2	\$ 850.00	Father	Father	\$ 83.00		\$ -
96	1	\$ 565.62	Father	Both	\$ -	Mother	\$ 495.00
97	1	\$ 466.63	Father	Both	\$ -		\$ -
98	1	\$ 750.00	Mother		\$ -		\$ -
99	2	\$ 633.52	Father		\$ -		\$ -
100	1	\$ 360.00	Father	Mother	\$ 90.00		\$ -
101	2	\$ 855.00	Father	Father to provide	\$ -		\$ -
102	3	\$ 400.00	Father		\$ -		\$ -
103	1	\$ -	Mother	Father to provide	\$ -		\$ -
104	1	\$ -	Father	Father to provide	\$ -		\$ -
105	1	\$ 75.00	Father	Father to provide	\$ -		\$ -
106	2	\$ 800.00	Father		\$ -		\$ -
107	1	\$ -	Father	Mother to provide	\$ -		\$ -
108	3	\$ 399.00	Father	Father to provide	\$ -		\$ -
109	1	\$ 150.00	Father		\$ -		\$ -
110	1	\$ 270.69	Father	Both	\$ -		\$ -
111	1	\$ 500.41	Father	Father	\$ 96.00		\$ -
112	1	\$ 500.00	Father	Mother to provide	\$ -		\$ -
113	1	\$ 957.00	Father	Mother	\$100.00	Mother	\$ 346.58
114	1	\$ 833.98	Father	Mother	\$100.00	Mother	\$ 530.83
115	1	\$ 700.00	Father	Mother	\$100.00		\$ -
116	1	\$ -	Father	Both	\$ -		\$ -

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
83															
84	(166.54)											10.55			(155.99)
85															
86															
87															
88															
89															
90															
91												393.03		11.99	405.02
92															
93										(274.00)					(274.00)
94											(585.25)				(585.25)
95															
96															
97															
98	(34.25)														(34.25)
99															
100										29.00					29.00
101															
102										(284.45)					(284.45)
103															
104								(568.70)							(568.70)
105	(75.00)														(75.00)
106															
107															
108															
109	(69.62)														(69.62)
110															
111															
112										110.50					110.50
113															
114															
115										(22.93)					(22.93)
116			(52.85)												(52.85)

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
117	Gwinnett	10/2/2009	Divorce	\$ 2,500.00	\$ 6,416.67	\$ 8,916.67					\$ 8,916.67
118	Gwinnett	10/15/2009	Divorce	\$ 570.00	\$ 7,567.00	\$ 8,137.00					\$ 8,137.00
119	Gwinnett	10/9/2009	Divorce	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00					\$ 3,000.00
120	Gwinnett	10/13/2009	Divorce	\$ 4,500.00	\$ 6,166.00	\$10,666.00					\$ 10,666.00
121	Gwinnett	10/2/2009	Divorce	\$ 11,088.65	\$ 7,406.75	\$18,495.40					\$ 18,495.40
122	Gwinnett	10/2/2009	Divorce	\$ -	\$ 4,800.00	\$ 4,800.00					\$ 4,800.00
123	Gwinnett	10/9/2009	Divorce	\$ 2,703.77	\$ -	\$ 2,703.77					\$ 2,703.77
124	Gwinnett	10/12/2009	Divorce	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00					\$ 2,400.00
125	Gwinnett	10/15/2009	Divorce	\$ 4,166.67	\$ 4,166.67	\$ 8,333.34	B				\$ 8,333.34
126	Gwinnett	10/29/2009	Divorce	\$ 1,200.00	\$ 5,166.68	\$ 6,366.68					\$ 6,366.68
127	Gwinnett	10/8/2009	Divorce	\$ 1,380.00	\$ 1,380.00	\$ 2,760.00	F				\$ 2,760.00
128	Gwinnett	10/28/2009	Divorce	\$ 3,750.00	\$ 1,700.00	\$ 5,450.00					\$ 5,450.00
129	Gwinnett	10/21/2009	Divorce	\$ 2,000.00	\$ 2,600.00	\$ 4,600.00	M				\$ 4,600.00
130	Gwinnett	10/26/2009	Divorce	\$ 2,240.75	\$13,358.24	\$15,598.99					\$ 15,598.99
131	Gwinnett	10/30/2009	Divorce	\$ 1,560.00	\$ 1,650.00	\$ 3,210.00					\$ 3,210.00
132	Gwinnett	10/7/2009	Divorce	\$ 260.00	\$ 8,989.33	\$ 9,249.33					\$ 9,249.33
133	Gwinnett	10/6/2009	Divorce	\$ -	\$ 5,166.67	\$ 5,166.67					\$ 5,166.67
134	Gwinnett	10/13/2009	Divorce	\$ 5,000.00	\$ 6,666.67	\$11,666.67					\$ 11,666.67
135	Gwinnett	10/7/2009	Divorce	\$ 1,300.00	\$10,652.69	\$11,952.69					\$ 11,952.69
136	Gwinnett	10/27/2009	Divorce	\$ 7,083.33	\$ 4,670.21	\$11,753.54		FS	\$ 7,083.33	\$ 4,312.94	\$ 11,396.27
137	Gwinnett	10/26/2009	Divorce	\$ 4,512.28	\$ 1,589.21	\$ 6,101.49					\$ 6,101.49
138	Gwinnett	10/30/2009	Divorce	\$ 3,436.67	\$ 5,000.00	\$ 8,436.67		FP	\$ 3,436.67	\$ 4,550.00	\$ 7,986.67
139	Gwinnett	10/28/2009	Divorce	\$ 4,719.42	\$ 8,430.17	\$13,149.59					\$ 13,149.59
140	Gwinnett	10/9/2009	Modified Divorce	\$ 1,300.00	\$ 2,750.00	\$ 4,050.00					\$ 4,050.00
141	Gwinnett	10/27/2009	Divorce	\$ 1,135.33	\$ 3,260.00	\$ 4,395.33					\$ 4,395.33
142	Gwinnett	10/2/2009	Divorce	\$ 5,916.66	\$ 3,010.00	\$ 8,926.66					\$ 8,926.66
143	Gwinnett	10/8/2009	Divorce	\$ 4,995.20	\$ 5,000.00	\$ 9,995.20					\$ 9,995.20
144	Gwinnett	10/28/2009	Divorce	\$ 2,083.33	\$ 3,000.00	\$ 5,083.33					\$ 5,083.33
145	Gwinnett	10/6/2009	Divorce	\$ 1,257.00	\$ 4,590.89	\$ 5,847.89	M	F	\$ 1,257.00	\$ 4,081.74	\$ 5,338.74
146	Gwinnett	10/29/2009	Modified DCSS	\$ 5,465.91	\$ 5,270.36	\$10,736.27		FP	\$ 5,465.91	\$ 5,011.97	\$ 10,477.88
147	Gwinnett	10/9/2009	Modified DCSS	\$ 1,256.67	\$ 1,754.34	\$ 3,011.01		FQ	\$ 1,256.67	\$ 1,462.60	\$ 2,719.27
148	Gwinnett	10/7/2009	Modified DCSS	\$ 6,296.16	\$ 2,157.56	\$ 8,453.72					\$ 8,453.72
149	Gwinnett	10/26/2009	Modified Divorce	\$ 2,000.00	\$ 8,000.00	\$10,000.00	M				\$ 10,000.00
150	Gwinnett	10/28/2009	Modified Divorce	\$ 565.00	\$ 3,378.03	\$ 3,943.03		FQ	\$ 565.00	\$ 2,862.78	\$ 3,427.78
151	Gwinnett	10/28/2009	Modified Divorce	\$ 1,300.00	\$ 5,500.00	\$ 6,800.00					\$ 6,800.00
152	Gwinnett	10/2/2009	Divorce	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00					\$ 5,000.00

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
117	1	\$ 1,400.00	Father	Father	\$100.00	Mother	\$ 875.00
118	1	\$ 1,050.00	Father	Father to provide	\$ -		\$ -
119	1	\$ 206.67	Father	Mother to provide	\$ -		\$ -
120	2	\$ 1,000.00	Father	Father	\$100.00		\$ -
121	1	\$ 254.00	Father	Father	\$109.83		\$ -
122	2	\$ -	Mother	Father to provide	\$ -		\$ -
123	1	\$ -	Father	Mother	\$121.24		\$ -
124	1	\$ -			\$ -		\$ -
125	2	\$ -	Father	Father to provide	\$ -		\$ -
126	2	\$ 2,029.18	Father	Father	\$123.98	Mother	\$ 1,108.33
127	1	\$ -		Mother to provide	\$ -		\$ -
128	1	\$ 521.00	Father	Mother	\$125.00	Mother	\$ 600.00
129	1	\$ 490.59	Father	Father to provide	\$ -		\$ -
130	2	\$ 2,000.00	Father	Father	\$129.90		\$ -
131	2	\$ 478.02	Father	Mother to provide	\$ -		\$ -
132	2	\$ 1,350.00	Father	Father	\$141.50	Father	\$ 170.84
133	2	\$ 1,308.00	Father	Father	\$145.00		\$ -
134	2	\$ 800.00	Father	Mother	\$170.00		\$ -
135	1	\$ 1,250.00	Father	Father	\$172.00		\$ -
136	1	\$ -	Father	Mother	\$183.68		\$ -
137	2	\$ 450.00	Father	Mother	\$190.00	Mother	\$ 200.00
138	2	\$ 1,076.96	Father	Mother	\$193.40	Mother	\$ 130.00
139	2	\$ 1,476.00	Father	Mother	\$205.06		\$ -
140	3	\$ 918.01	Father	Mother	\$ 60.00		\$ -
141	2	\$ 811.97	Father	Father	\$267.78		\$ -
142	1	\$ 478.48	Father	Mother	\$270.00		\$ -
143	1	\$ 543.75	Father	Mother	\$370.04	Mother	\$ 801.67
144	1	\$ 620.00	Father	Father	\$500.00	Mother	\$ 600.00
145	2	\$ -	Mother	Father	\$520.00		\$ -
146	1	\$ 611.00	Father	Father	\$ 58.35		\$ -
147	1	\$ 304.00	Father	Father to provide	\$ -		\$ -
148	2	\$ 581.00	Father	Mother	\$138.46		\$ -
149	1	\$ 1,000.00	Father	Father	\$ 35.00		\$ -
150	1	\$ 746.67	Father		\$ -	Mother	\$ 200.00
151	2	\$ 1,250.00	Father	Mother	\$ 50.00		\$ -
152	3	\$ 640.00	Father	Mother to provide	\$ -	Mother	\$ 100.00

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
117										(26.99)					(26.99)
118										0.14					0.14
119	(106.65)														(106.65)
120										(22.09)					(22.09)
121										(408.00)					(408.00)
122															
123															
124															
125															
126															
127															
128															
129															
130		42.94													42.94
131															
132											(227.06)			(0.30)	(227.36)
133															
134															
135															
136											(592.61)				(592.61)
137															
138															
139															
140															
141															
142															
143										(782.84)					(782.84)
144															
145										(434.00)					(434.00)
146			13.14												13.14
147															
148			26.46									142.06			168.52
149															
150															
151										20.62					20.62
152															

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
153	Gwinnett	10/20/2009	Modified Divorce	\$ 5,416.00	\$ 4,058.00	\$ 9,474.00					\$ 9,474.00
154	Gwinnett	10/5/2009	Modified Divorce	\$ 1,950.00	\$ 3,044.00	\$ 4,994.00					\$ 4,994.00
155	Gwinnett	10/27/2009	Modified Private	\$ 6,500.00	\$ 4,100.00	\$10,600.00					\$ 10,600.00
156	Gwinnett	10/1/2009	Modified Private	\$ 2,720.00	\$ 1,050.00	\$ 3,770.00		FS	\$ 2,720.00	\$ 969.67	\$ 3,689.67
157	Gwinnett	10/14/2009	Modified Private	\$ 3,000.00	\$ 9,567.00	\$12,567.00					\$ 12,567.00
158	Gwinnett	10/9/2009	Modified Private	\$ 1,256.67	\$ 5,200.00	\$ 6,456.67					\$ 6,456.67
159	Gwinnett	10/30/2009	Divorce	\$ 1,516.00	\$ 3,583.00	\$ 5,099.00					\$ 5,099.00
160	Gwinnett	10/5/2009	Divorce	\$ 2,900.00	\$ 3,416.00	\$ 6,316.00		FS	\$ 2,900.00	\$ 3,154.68	\$ 6,054.68
161	Gwinnett	10/15/2009	Divorce	\$ 2,359.46	\$ 4,146.16	\$ 6,505.62					\$ 6,505.62
162	Gwinnett	10/28/2009	Divorce	\$ 2,096.00	\$ 6,166.66	\$ 8,262.66					\$ 8,262.66
163	Gwinnett	10/8/2009	Divorce	\$ 4,333.33	\$ 5,833.33	\$10,166.66					\$ 10,166.66
164	Gwinnett	10/27/2009	Divorce	\$ 6,666.67	\$ 3,500.00	\$10,166.67					\$ 10,166.67
165	Gwinnett	10/15/2009	Divorce	\$ 8,000.00	\$ 3,333.33	\$11,333.33	F				\$ 11,333.33
166	Gwinnett	10/21/2009	Divorce	\$ -	\$12,760.41	\$12,760.41					\$ 12,760.41
167	Laurens	10/28/2009	Divorce	\$ 3,385.20	\$ 1,760.00	\$ 5,145.20		FQ	\$ 3,385.20	\$ 1,468.25	\$ 4,853.45
168	Laurens	10/21/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
169	Laurens	10/23/2009	DCSS	\$ 1,331.00	\$ 1,740.00	\$ 3,071.00					\$ 3,071.00
170	Laurens	10/23/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
171	Laurens	10/23/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
172	Laurens	10/21/2009	DCSS	\$ 3,315.39	\$ 2,282.73	\$ 5,598.12					\$ 5,598.12
173	Laurens	10/23/2009	DCSS	\$ 3,389.67	\$ 1,664.03	\$ 5,053.70	M				\$ 5,053.70
174	Laurens	10/9/2009	Divorce	\$ 636.18	\$ 2,249.00	\$ 2,885.18		FP	\$ 636.18	\$ 1,849.00	\$ 2,485.18
175	Laurens	10/14/2009	Divorce	\$ 4,131.00	\$ 2,503.00	\$ 6,634.00					\$ 6,634.00
176	Laurens	10/16/2009	Divorce	\$ 1,256.00	\$ 1,256.00	\$ 2,512.00					\$ 2,512.00
177	Laurens	10/28/2009	Divorce	\$ 1,661.40	\$ 540.00	\$ 2,201.40					\$ 2,201.40
178	Laurens	10/8/2009	Modified Divorce	\$ 1,255.70	\$ 2,800.00	\$ 4,055.70					\$ 4,055.70
179	Laurens	10/8/2009	Modified Private	\$ 1,256.57	\$ 1,420.00	\$ 2,676.57	M				\$ 2,676.57
180	Laurens	10/28/2009	Private non divorce	\$ 1,135.33	\$ 1,853.80	\$ 2,989.13					\$ 2,989.13
181	Liberty	10/22/2009	Divorce	\$ -	\$ 4,807.90	\$ 4,807.90					\$ 4,807.90
182	Liberty	10/8/2009	DCSS	\$ 1,610.27	\$ 1,261.60	\$ 2,871.87	F				\$ 2,871.87



	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
153	1	\$ 750.00	Mother	Father	\$ 70.81		\$ -
154	1	\$ 504.00	Father	Father	\$110.50		\$ -
155	2	\$ 450.00	Father	Mother	\$ -		\$ -
156	1	\$ 75.00	Father	Both	\$ -	Mother	\$ 433.00
157	1	\$ 500.00		Mother to provide	\$ -		\$ -
158	2	\$ 1,432.80	Father	Mother	\$207.00	Mother	\$ 140.00
159	3	\$ 1,058.97	Father	Father to provide	\$ -		\$ -
160	3	\$ 700.00	Father	Mother to provide	\$ -		\$ -
161	3	\$ 972.83	Father	Father	\$210.00		\$ -
162	3	\$ 2,575.78	Father	Father to provide	\$ -	Mother	\$ 1,655.41
163	3	\$ 1,200.00	Father	Father	\$286.00		\$ -
164	3	\$ 695.14	Father	Father to provide	\$ -		\$ -
165	3	\$ 1,172.00	Father	Mother	\$607.00	Mother	\$ 1,200.00
166	3	\$ 3,100.00	Father	Father	\$300.00	Mother	\$ 869.17
167	3	\$ 455.27	Father	Mother	\$ 69.00	Both	\$ 75.00
168	1	\$ 264.00		Father to provide	\$ -		\$ -
169	1	\$ 356.00	Father	Father to provide	\$ -		\$ -
170	2	\$ 376.00	Father	Father to provide	\$ -		\$ -
171	1	\$ 427.00	Father	Father to provide	\$ -	Mother	\$ 325.00
172	1	\$ 390.00	Father	Father to provide	\$ -		\$ -
173	3	\$ 495.00	Father	Father to provide	\$ -		\$ -
174	1	\$ 400.00	Father	Father	\$ 50.56		\$ -
175	1	\$ 415.00	Father	Mother	\$ 54.00	Both	\$ 140.00
176	2	\$ 376.00	Mother	Both	\$ -		\$ -
177	1	\$ 75.00	Father	Mother to provide	\$ -		\$ -
178	2	\$ -	Mother	Father to provide	\$ -		\$ -
179	1	\$ 460.00	Father	Father	\$ 95.00	Mother to provide	\$ -
180	1	\$ -	Mother		\$ -		\$ -
181	3	\$ 75.00	Mother	Father	\$ 27.63		\$ -
182	1	\$ 326.00	Father	Father to provide	\$ -	Mother	\$ 150.00

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
153			7.31												7.31
154			(11.38)												(11.38)
155										(259.78)					(259.78)
156	(231.69)														(231.69)
157															
158															
159															
160															
161															
162															
163										163.00					163.00
164															
165															
166															
167															
168															
169															
170															
171															
172															
173															
174															
175															
176															
177	(41.27)														(41.27)
178											(344.89)				(344.89)
179															
180											(117.24)				(117.24)
181	(75.00)														(75.00)
182															

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
183	Liberty	10/5/2009	DCSS	\$ 1,261.50	\$ 3,296.77	\$ 4,558.27	M	FP, FQ	\$ 1,261.50	\$ 2,069.94	\$ 3,331.44
184	Liberty	10/8/2009	DCSS	\$ 3,736.06	\$ 3,236.00	\$ 6,972.06		FQ	\$ 3,736.06	\$ 2,738.75	\$ 6,474.81
185	Liberty	10/5/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
186	Liberty	10/28/2009	DCSS	\$ 1,256.67	\$ 1,256.67	\$ 2,513.34	Both	FP	\$ 1,256.67	\$ 876.67	\$ 2,133.34
187	Liberty	10/3/2009	DCSS	\$ 507.06	\$ 1,261.50	\$ 1,768.56	F				\$ 1,768.56
188	Liberty	10/8/2009	DCSS	\$ 1,200.00	\$ 3,243.00	\$ 4,443.00		FP	\$ 1,200.00	\$ 1,717.67	\$ 2,917.67
189	Liberty	10/28/2009	Divorce	\$ 1,135.33	\$ 4,328.17	\$ 5,463.50	M				\$ 5,463.50
190	Liberty	10/22/2009	Divorce	\$ 1,308.20	\$ 3,431.27	\$ 4,739.47					\$ 4,739.47
191	Liberty	10/5/2009	Divorce	\$ 2,258.00	\$ 5,661.53	\$ 7,919.53		FP	\$ 2,258.00	\$ 4,584.54	\$ 6,842.54
192	Liberty	10/26/2009	Divorce	\$ -	\$ 2,828.00	\$ 2,828.00					\$ 2,828.00
193	Liberty	10/26/2009	Divorce	\$ 3,340.47	\$ 3,766.77	\$ 7,107.24					\$ 7,107.24
194	Liberty	10/5/2009	Divorce	\$ 2,556.67	\$ 5,591.06	\$ 8,147.73					\$ 8,147.73
195	Liberty	10/15/2009	Divorce	\$ 2,800.00	\$ 2,720.00	\$ 5,520.00		FP	\$ 2,800.00	\$ 1,820.00	\$ 4,620.00
196	Liberty	10/19/2009	Divorce	\$ 4,320.00	\$ 4,915.67	\$ 9,235.67					\$ 9,235.67
197	Liberty	10/8/2009	Divorce	\$ 1,256.67	\$ 2,794.12	\$ 4,050.79	M				\$ 4,050.79
198	Liberty	10/1/2009	Divorce	\$ 1,135.00	\$ 4,372.57	\$ 5,507.57	M				\$ 5,507.57
199	Liberty	10/1/2009	Divorce	\$ 3,930.87	\$ 3,328.99	\$ 7,259.86					\$ 7,259.86
200	Liberty	10/1/2009	Divorce	\$ 1,113.33	\$ 2,553.47	\$ 3,666.80					\$ 3,666.80
201	Liberty	10/1/2009	Divorce	\$ 2,659.37	\$ 2,449.37	\$ 5,108.74					\$ 5,108.74
202	Liberty	10/15/2009	Divorce	\$ 2,240.00	\$ 2,800.00	\$ 5,040.00					\$ 5,040.00
203	Liberty	10/26/2009	Divorce	\$ 3,400.87	\$ 3,400.57	\$ 6,801.44					\$ 6,801.44
204	Liberty	10/29/2009	Divorce	\$ 4,787.90	\$ 3,955.77	\$ 8,743.67					\$ 8,743.67
205	Liberty	10/19/2009	Divorce	\$ 1,256.66	\$ 4,290.61	\$ 5,547.27					\$ 5,547.27
206	Liberty	10/8/2009	Divorce	\$ 900.00	\$ 1,600.00	\$ 2,500.00					\$ 2,500.00
207	Liberty	10/21/2009	Modified DCSS	\$ 1,135.34	\$ 1,135.34	\$ 2,270.68	Both				\$ 2,270.68
208	Liberty	10/8/2009	Modified DCSS	\$ 1,256.67	\$ 3,854.94	\$ 5,111.61	M				\$ 5,111.61

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
183	1	\$ 422.00	Father	Father to provide	\$ -		\$ -
184	1	\$ 581.00	Father	Father to provide	\$ -	Mother	\$ 351.00
185	2	\$ 376.00	Father	Father to provide	\$ -		\$ -
186	1	\$ 75.00	Father	Father to provide	\$ -		\$ -
187	1	\$ 277.00	Father	Father to provide	\$ -		\$ -
188	1	\$ 416.00	Father	Father to provide	\$ -		\$ -
189	3	\$ 1,200.00	Father	Father to provide	\$ -		\$ -
190	1	\$ 809.25	Father	Father	\$ 32.50	Mother	\$ 360.00
191	2	\$ 918.71	Father	Father	\$ 36.50		\$ -
192	2	\$ 842.00	Father	Father	\$ 38.00		\$ -
193	1	\$ 783.87	Father	Mother	\$ 50.00	Mother	\$ 350.00
194	1	\$ -	Mother	Father	\$ 50.00		\$ -
195	1	\$ 409.00	Father	Mother	\$ 62.00	Mother	\$ 366.67
196	1	\$ 488.82	Father	Father	\$ 87.60		\$ -
197	1	\$ 475.00	Father	Father to provide	\$ -		\$ -
198	1	\$ 709.59	Father	Father to provide	\$ -		\$ -
199	1	\$ 550.00	Father	Mother to provide	\$ -		\$ -
200	1	\$ 505.59	Father	Father to provide	\$ -		\$ -
201	1	\$ 443.00	Father	Father to provide	\$ -		\$ -
202	1	\$ 541.71	Father	Mother to provide	\$ -		\$ -
203	1	\$ 728.00	Father	Mother to provide	\$ -	Mother	\$ 400.00
204	2	\$ 985.00	Father	Father to provide	\$ -	Mother	\$ 948.00
205	2	\$ 300.00	Mother	Father to provide	\$ -		\$ -
206	1	\$ 323.98	Father	Father to provide	\$ -		\$ -
207	1	\$ 241.50	Mother	Father to provide	\$ -		\$ -
208	1	\$ 500.00	Father	Father to provide	\$ -		\$ -

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
183															
184															
185															
186	(116.07)														(116.07)
187															
188															
189			(30.29)	(32.50)						49.93					(12.86)
190					(87.50)										(87.50)
191			(28.50)	(29.00)											(57.50)
192															
193															
194										(369.97)					(369.97)
195										(10.76)					(10.76)
196			(28.02)	(67.52)											(95.54)
197										(67.17)					(67.17)
198			(12.12)	(32.50)											(44.62)
199															
200															
201															
202															
203															
204			(30.29)	(32.50)		(100.00)									(162.79)
205										(3.00)					(3.00)
206		800.00	210.84	5.66							(14.00)				1,016.50
207															
208						(196.88)									(196.88)

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
209	Liberty	10/8/2009	Modified DCSS	\$ 1,135.34	\$ 3,047.00	\$ 4,182.34	M				\$ 4,182.34
210	Liberty	10/21/2009	Modified DCSS	\$ 1,135.34	\$ 2,827.07	\$ 3,962.41	M				\$ 3,962.41
211	Liberty	10/21/2009	Modified DCSS	\$ 1,176.94	\$ 3,493.30	\$ 4,670.24		FQ	\$ 1,176.94	\$ 2,966.80	\$ 4,143.74
212	Liberty	10/21/2009	Modified DCSS	\$ 4,902.67	\$ 1,430.00	\$ 6,332.67					\$ 6,332.67
213	Liberty	10/8/2009	Modified DCSS	\$ 1,825.18	\$ 3,440.00	\$ 5,265.18		FQ	\$ 1,825.18	\$ 2,919.50	\$ 4,744.68
214	Liberty	10/29/2009	Divorce	\$ 3,931.76	\$ 4,278.67	\$ 8,210.43					\$ 8,210.43
215	Madison	10/15/2009	Modified DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B				\$ 2,523.00
216	Madison	10/22/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	MP	\$ 1,256.00	\$ 1,261.50	\$ 2,517.50
217	Madison	10/17/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	MQ	\$ 1,043.25	\$ 1,261.50	\$ 2,304.75
218	Madison	10/22/2009	Divorce	\$ 2,907.68	\$ 3,948.72	\$ 6,856.40					\$ 6,856.40
219	Madison	10/26/2009	Divorce	\$ 1,256.67	\$ 6,420.75	\$ 7,677.42	M				\$ 7,677.42
220	Madison	10/22/2009	Divorce	\$ 920.00	\$ 1,800.00	\$ 2,720.00					\$ 2,720.00
221	Madison	10/27/2009	Divorce	\$ 2,686.66	\$ 3,472.75	\$ 6,159.41					\$ 6,159.41
222	Madison	10/9/2009	Divorce	\$ 606.20	\$ 2,684.60	\$ 3,290.80					\$ 3,290.80
223	Madison	10/17/2009	Divorce	\$ 1,160.00	\$ 2,400.00	\$ 3,560.00					\$ 3,560.00
224	Madison	10/15/2009	Divorce	\$ 924.17	\$ 2,047.34	\$ 2,971.51					\$ 2,971.51
225	Madison	10/22/2009	Modified DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00		FP	\$ 1,261.50	\$ 1,190.09	\$ 2,451.59
226	Madison	10/22/2009	Modified DCSS	\$ 2,075.27	\$ 1,261.50	\$ 3,336.77	B				\$ 3,336.77
227	Meriwether	10/5/2009	DCSS	\$ 1,256.61	\$ 1,256.61	\$ 2,513.22	B				\$ 2,513.22
228	Meriwether	10/8/2009	Divorce	\$ 1,740.00	\$ 3,200.00	\$ 4,940.00					\$ 4,940.00
229	Meriwether	10/27/2009	Divorce			\$ -					\$ -
230	Sumter	10/20/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
231	Sumter	10/20/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
232	Sumter	10/20/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
233	Sumter	10/28/2009	DCSS	\$ 3,132.00	\$ 1,418.10	\$ 4,550.10					\$ 4,550.10

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
209	1	\$ 589.00	Father	Father to provide	\$ -		\$ -
210	1	\$ 550.00	Father	Father to provide	\$ -		\$ -
211	1	\$ 574.00	Father	Father to provide	\$ -		\$ -
212	1	\$ 322.00	Father	Father to provide	\$ -	Mother	\$ 410.42
213	2	\$ 575.00	Father	Father to provide	\$ -		\$ -
214	3	\$ 1,004.00	Father	Father to provide	\$ -	Mother	\$ 400.00
215	3	\$ 437.00	Father	Father to provide	\$ -		\$ -
216	1	\$ 265.00	Father	Father to provide	\$ -		\$ -
217	1	\$ 269.00	Father	Father to provide	\$ -		\$ -
218	3	\$ 1,320.00	Father	Mother	\$ 87.07	Mother	\$ 180.00
219	1	\$ 918.00	Father	Father	\$105.58		\$ -
220	1		Father		\$ -		\$ -
221	1	\$ 571.54	Father	Father to provide	\$ -	Both	\$ 130.00
222	1	\$ 541.25	Father	Father to provide	\$ -		\$ -
223	2	\$ 679.59	Father	Father to provide	\$ -		\$ -
224	1	\$ 629.33	Father	Father to provide	\$ -		\$ -
225	1	\$ 252.00	Father	Father to provide	\$ -		\$ -
226	1	\$ 257.00	Father	Father to provide	\$ -		\$ -
227	2	\$ 376.00	Mother	Mother to provide	\$ -		\$ -
228	1	\$ -	Father	Father to provide	\$ -	Both	\$ -
229					\$ -		\$ -
230	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
231	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
232	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
233	1	\$ 268.00	Father		\$ -		\$ -

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
209															
210															
211															
212															
213										(201.00)					(201.00)
214					(140.34)										(140.34)
215															
216															
217															
218															
219															
220															
221															
222										2.60					2.60
223															
224															
225															
226															
227															
228										(75.00)	(517.09)				(592.09)
229															
230															
231															
232															
233															



	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
234	Sumter	10/28/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both	FP	\$ 1,261.50	\$ 1,083.50	\$ 2,345.00
235	Sumter	10/28/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both				\$ 2,523.00
236	Sumter	10/28/2009	DCSS	\$ 1,139.70	\$ 1,139.70	\$ 2,279.40	Both				\$ 2,279.40
237	Sumter	10/20/2009	Divorce	\$ 5,618.00	\$ 2,600.00	\$ 8,218.00					\$ 8,218.00
238	Sumter	10/5/2009	Divorce	\$ 1,261.50	\$ 2,812.11	\$ 4,073.61	M				\$ 4,073.61
239	Sumter	10/20/2009	Divorce	\$ 1,545.00	\$ 2,805.00	\$ 4,350.00					\$ 4,350.00
240	Sumter	10/28/2009	Modified DCSS	\$ 1,261.50	\$ 2,723.10	\$ 3,984.60	M	FP	\$ 1,261.50	\$ 2,454.10	\$ 3,715.60
241	Sumter	10/28/2009	Modified DCSS	\$ 500.60	\$ 1,261.50	\$ 1,762.10	F				\$ 1,762.10
242	Sumter	10/28/2009	Modified DCSS	\$ 2,010.47	\$ 1,014.00	\$ 3,024.47	F				\$ 3,024.47
243	Sumter	10/21/2009	Modified Private	\$ 1,167.00	\$ 2,196.00	\$ 3,363.00		FQ	\$ 1,167.00	\$ 1,475.25	\$ 2,642.25
244	Twiggs	10/26/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	Both	FQ	\$ 1,261.50	\$ 1,043.25	\$ 2,304.75
245	Twiggs	10/26/2009	DCSS	\$ 2,392.50	\$ 1,809.60	\$ 4,202.10					\$ 4,202.10
246	Walker	10/20/2009	Modified Divorce	\$ 1,677.00	\$ 758.00	\$ 2,435.00					\$ 2,435.00
247	Walker	10/27/2009	DCSS	\$ 1,261.50	\$ 3,000.00	\$ 4,261.50	M				\$ 4,261.50
248	Walker	10/28/2009	DCSS	\$ 2,479.50	\$ 1,722.60	\$ 4,202.10		FP	\$ 2,479.50	\$ 1,250.02	\$ 3,729.52
249	Walker	10/27/2009	DCSS	\$ 1,392.00	\$ 1,261.50	\$ 2,653.50	F				\$ 2,653.50
250	Walker	10/28/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	M	\$ 1,043.25	\$ 1,261.50	\$ 2,304.75
251	Walker	10/28/2009	DCSS	\$ 1,914.00	\$ 1,261.50	\$ 3,175.50	F				\$ 3,175.50
252	Walker	10/28/2009	DCSS	\$ 1,566.00	\$ 1,261.50	\$ 2,827.50	F				\$ 2,827.50
253	Walker	10/28/2009	DCSS	\$ 1,261.50	\$ 1,605.37	\$ 2,866.87	M				\$ 2,866.87
254	Walker	10/6/2009	Divorce	\$ 2,304.00	\$ 2,398.40	\$ 4,702.40					\$ 4,702.40
255	Walker	10/5/2009	Private non divorce	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00					\$ 2,400.00
256	Ware	10/29/2009	Divorce	\$ 900.00	\$ 1,360.00	\$ 2,260.00					\$ 2,260.00
257	Ware	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	MQ	\$ 1,043.25	\$ 1,261.50	\$ 2,304.75
258	Ware	10/27/2009	DCSS	\$ 1,400.86	\$ 1,261.50	\$ 2,662.36	F				\$ 2,662.36
259	Ware	10/27/2009	DCSS	\$ 1,354.96	\$ 1,261.50	\$ 2,616.46	F				\$ 2,616.46
260	Ware	10/27/2009	DCSS	\$ 1,261.50	\$ 3,786.75	\$ 5,048.25	M				\$ 5,048.25
261	Ware	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B				\$ 2,523.00

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
234	1	\$ 231.00	Father	Father to provide	\$ -		\$ -
235	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
236	1	\$ 246.00	Father	Father to provide	\$ -		\$ -
237	1	\$ 300.00	Father	Mother	\$160.00	Mother	\$ 250.00
238	1	\$ 500.00	Father	Both	\$ -		\$ -
239	2	\$ 240.00	Father	Both	\$ -		\$ -
240	2	\$ 658.00	Father	Father	\$ 72.28		\$ -
241	1	\$ 84.83	Mother		\$ -		\$ -
242	1	\$ 264.00	Father		\$ -		\$ -
243	1	\$ -	Father	Father	\$ 50.79		\$ -
244	1	\$ 223.00	Father	Father to provide	\$ -		\$ -
245	1	\$ 348.00	Father	Father to provide	\$ -		\$ -
246	3	\$ 609.00	Mother	Father to provide	\$ -		\$ -
247	3	\$ 943.00	Father	Father to provide	\$ -		\$ -
248	2	\$ 614.00	Father	Mother	\$129.55	Mother	\$ 650.00
249	1	\$ 292.00	Both	Mother to provide	\$ -		\$ -
250	1	\$ 152.25	Father	Father to provide	\$ -		\$ -
251	1	\$ 260.00	Father	Father to provide	\$ -		\$ -
252	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
253	1	\$ 453.00	Father	Father to provide	\$ -	Mother	\$ 216.67
254	1	\$ -	Father		\$ -		\$ -
255	1	\$ 255.00	Mother		\$ -		\$ -
256	3	\$ 350.00	Both	Both	\$ -		\$ -
257	3	\$ 368.00	Mother	Mother to provide	\$ -		\$ -
258	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
259	1	\$ 264.00	Father	Father to provide	\$ -		\$ -
260	1	\$ 230.00	Mother	Mother to provide	\$ -		\$ -
261	1	\$ 217.50	Father	Father to provide	\$ -		\$ -

	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	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 Noncustodi
234	(47.96)														(47.96)
235															
236															
237											(187.25)				(187.25)
238										(42.58)					(42.58)
239															
240			(5.30)												(5.30)
241															
242	(93.89)														(93.89)
243															
244															
245															
246															
247															
248															
249															
250															
251															
252															
253															
254											(450.33)				(450.33)
255															
256										(448.00)					(448.00)
257															
258															
259															
260															
261															

	A	B	C	D	E	F	G	H	I	J	K
1	267							Combined Adjusted Income			
2	County	Date of Order	Case Type	Mother's Income	Father's Income	Combined Income	Imputed Income?	CAI - Reason	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income
262	Ware	10/27/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B	FP	\$ 1,261.50	\$ 1,049.90	\$ 2,311.40
263	Ware	10/27/2009	DCSS	\$ 1,261.50	\$ 1,769.89	\$ 3,031.39	M	MQ	\$ 1,043.25	\$ 1,769.89	\$ 2,813.14
264	Ware	10/6/2010	Divorce	\$ 1,261.50	\$ 3,268.00	\$ 4,529.50		FP, FS	\$ 1,261.50	\$ 2,256.69	\$ 3,518.19
265	Ware	10/21/2009	Divorce	\$ 1,400.00	\$ 2,381.50	\$ 3,781.50					\$ 3,781.50
266	Ware	10/26/2009	Divorce	\$ 4,250.00	\$ 1,255.00	\$ 5,505.00					\$ 5,505.00
267	Wilkes	10/21/2009	DCSS	\$ 1,261.50	\$ 1,261.50	\$ 2,523.00	B				\$ 2,523.00
268	Wilkes	10/5/2009	DCSS	\$ 1,868.78	\$ 3,276.00	\$ 5,144.78		FP	\$ 1,868.78	\$ 2,684.85	\$ 4,553.63
269	Wilkes	10/1/2009	Divorce	\$ 3,500.00	\$ 680.00	\$ 4,180.00					\$ 4,180.00

	L	M	N	O	P	Q	R
1				Health Insurance		Work Related	Childcare
2	# Children	Child Support Obligation for Non- Custodial Parent As Found In Order	Who is the NCP?	HI - Who Provides	HI - Amount	WRC - Who Provides	WRC - Amount
262	1	\$ 269.00	Father	Mother to provide	\$ -		\$ -
263	1	\$ 216.00	Mother	Mother to provide	\$ -		\$ -
264	2	\$ 500.00	Father	Both	\$ -		\$ -
265	1	\$ 402.69	Father	Both	\$ -		\$ -
266	1	\$ 216.60	Father	Both	\$ -		\$ -
267	3	\$ 300.00	Mother	Mother to provide	\$ -		\$ -
268	1	\$ 800.00	Father	Father	\$ 47.66	Mother	\$ 606.87
269	1	\$ -	Father	Mother to provide	\$ -		\$ -

Addendum B

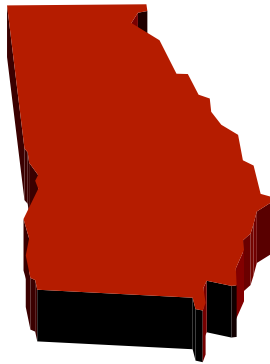
	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG
1	<b>Deviations of Noncustodial Parent's Presumptive Amount of Child Support (Indicate upward or downward amount by a plus or minus)</b>														
2	Low Income Deviation	High Income Deviation	Other Health Related Insurance Dental/Visio	Life Insurance	Child and Dependent Care Tax Credit	Visitation Related Travel Expenses	Alimony Paid	Mortgage	Permanency Plan or Foster Care Plan	Other - Non-specific Deviation	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	<b>Total Deviations for Noncustodi</b>
262															
263															
264															
265										(69.03)					(69.03)
266															
267															
268										(46.00)					(46.00)
269	(56.62)														(56.62)

**ADDENDUM C**  
**Economic Basis for Updating**  
**a Child Support Schedule**  
**for Georgia**





# **Economic Basis for Updating a Child Support Schedule for Georgia**



Submitted to:  
**Georgia Administrative Office of the Courts**

Submitted by:

**CPR**  

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*Center for*  

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**POLICY**  

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**RESEARCH**

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Jane Venohr, Ph.D.

April 11, 2011

Points of view expressed in this document are those of the author and do not necessarily represent the official position of the State or the Courts.



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## Section I Introduction

### PURPOSE OF REPORT

The purpose of this report is to provide information that can be used by the Georgia Child Support Commission (“Commission”) to assess whether the Georgia child support schedule (statutorily known as the Georgia Schedule of Basic Child Support Obligations, and hereinafter referred to as the “schedule”) should be updated. The assessment considers the most current economic data on the cost of child-rearing and other economic data used to develop a child support schedule.

Child support contributes to the financial well-being of many of Georgia’s children. In 2009, the U.S. Census reported that there were 2,582,657 children living in Georgia and about 946,099 of those children did not live in married-couple households.<sup>1</sup> This amounts to almost 37 percent of Georgia’s children living with only one parent, in foster care, or in other situations without both parents. Most of these children are eligible for child support. An unknown number of Georgia’s children living in married-couple households but with step-parents are also eligible for child support. The Georgia Division of Child Support Services (DCSS) collects and distributes about \$589 million in child support annually for many of these children.<sup>2</sup> An unknown amount of additional support is paid to non-DCSS cases.

In Georgia, child support orders are set using the child support guidelines provided under state statute, O.C.G.A. § 19-6-15. The core of the guidelines calculation is a lookup schedule of basic obligations for a range of incomes and number of children. The basic obligations in the schedule reflect economic data on the costs of raising children. The basic obligation is divided into each parent’s pro rata share, with the noncustodial parent’s pro rata share forming the basis of the award amount. To fully determine the presumptive amount of child support, the guidelines provide for additional adjustments for the child’s health insurance coverage, work-related childcare expenses, and other factors. Deviations and adjustments for Title II Social Security Benefits the child may receive are possible further alterations to arrive at the final child support obligation amount.

The existing Georgia schedule is based on the most current economic data available in 2005. It relies on 2005 price levels and federal and state income tax rates and FICA. It is based on the average of two measurements of child-rearing expenditures: one based on the “Rothbarth” methodology and the other based on the “Engel” methodology. (An economic methodology is necessary to separate the children’s share from the adults’ share of total family expenditures.) Economists generally believe that the Rothbarth methodology understates actual child-rearing expenditures, while the Engel methodology overstates actual child-rearing expenditures. The 2005 Commission believed that an average of the Rothbarth

---

<sup>1</sup> U.S. Census American Community Survey (2009). Downloaded from <http://factfinder.census.gov> on October 13, 2010.

<sup>2</sup> Federal Office of Child Support Enforcement, *Report to Congress: Preliminary 2009*, Washington, D.C. Downloaded from [http://www.acf.hhs.gov/prgraoms/cse/pubs/2010/reports/preliminary\\_report\\_fy2009/table\\_4.html](http://www.acf.hhs.gov/prgraoms/cse/pubs/2010/reports/preliminary_report_fy2009/table_4.html) on October 13, 2010.

and Engel estimates is a close approximation of the actual amount of child-rearing expenditures.

This report develops two alternative, updated schedules. One schedule is based on the same measurements of child-rearing expenditures that underlie the existing schedule but updated to 2010 price levels and for 2010 tax rates. The other schedule is based on new Rothbarth measurements of child-rearing expenditures from a 2010 study. The same steps and assumptions used to develop the 2005 schedule are also used to develop the updated schedules.

There are no new Engel measurements available that could be used to update the Georgia schedule.<sup>3</sup> Even though there are no new Engel measurements, the Rothbarth-based, updated schedule serves as a useful benchmark. If existing amounts under the existing Georgia schedule are below the new Rothbarth amounts, this is an indication that these schedule amounts inadequately provide for children.

Federal regulation requires states to periodically review their guidelines.<sup>4</sup> As part of the federal requirement, states must consider economic data on the cost of raising children. The Georgia Administrative Office of the Courts (AOC), which staffs the Commission, contracted with the Center for Policy Research (CPR) to prepare the updated schedules. CPR, a Colorado organization, is nationally recognized for its expertise in child support guidelines. CPR staff were involved with the development of the existing Georgia schedule. However, the Commission is ultimately responsible for making recommendations and any change requires legislative action and is subject to the regular legislative process. This report is just one piece of information that the Commission will be considering.

This report focuses on the child support schedule. It does not address other issues in the child support guidelines, such as the definition of income, the consideration of a parent's other children in the child support calculation, and other factors addressed in the child support guidelines.

## ORGANIZATION OF REPORT

The report is organized into four sections.

- Section I provides an introduction. This includes the purpose of the report, a summary of federal regulations pertaining to state child support guidelines, and an overview of the Georgia child support guidelines relative to other state guidelines.
- Section II reviews estimates of child-rearing expenditures. It reviews those underlying state child support guidelines and the most current estimates available that could be used to update child support schedules.

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<sup>3</sup> A Florida State University study recently produced updated Engel measurements, but they did not publish or otherwise make point estimates available for use by other states. (Thomas S. McCaleb, David A. Macpherson, & Stefan C. Norrbin (2008). *Review and Update of Florida's Child Support Guidelines, Report to the Florida Legislature*, Florida State University, Tallahassee, Florida.)

<sup>4</sup> Title 45, Public Welfare, C.F.R. § 302.56.

- Section III summarizes the economic basis of the current and updated schedules. It identifies underlying steps and assumptions.
- Section IV compares the amounts under the new and updated schedules. It also summarizes the changes in the economic factors underlying the schedule and recommendations.

The updated schedule based on the average of the Engel and Rothbarth measurements is in Appendix A. The updated schedule based on the 2010 Rothbarth measurements is in Appendix B. Side-by-side comparisons of the new and updated schedules are provided in Appendix C.

## FEDERAL REQUIREMENTS

Federal law has required state advisory child support guidelines since 1987.<sup>5</sup> The Family Support Act of 1988 expanded the requirement.<sup>6</sup> As of 1989, each state must have one set of guidelines that are to be applied presumptively rather than on an advisory basis.<sup>7</sup> It also requires each state to establish deviation criteria that allow for the rebuttal of the state's presumptive guidelines. The state-determined criteria must take into consideration the best interest of the child.

Federal regulation requires states to review their child support guidelines at least once every four years [45 C.F.R. § 302.56]. As part of that review, states must consider economic data on the cost of raising children and examine case file data to analyze the application and deviation from the guidelines. For the current review, the Commission Staff ("Staff") conducted the case file review. This report does not contain the findings from the case file review. This report fulfills the requirement to review the economic data on the cost of raising children.

## GUIDELINES MODELS

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

- Be based on specific descriptive and numeric criteria;
- Take all earnings and income of the noncustodial parent into consideration; and
- Address how the parents will provide for the child(ren)'s healthcare needs through health insurance coverage and/or through cash medical support. . . .<sup>8</sup>

Most states, including Georgia, base their guidelines on the income shares model, which was developed through the 1984-87 National Child Support Guidelines Project.<sup>9</sup> Georgia began using the income shares guidelines in 2007.

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<sup>5</sup> Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [Pub. L. No. 98-378].

<sup>6</sup> Pub. L. No. 100-485.

<sup>7</sup> Presumptive guidelines were required as part of the Family Support Act of 1988 [Pub. L. No. 100-485].

<sup>8</sup> 45 C.F.R. § 302.56(c).

## INCOME SHARES MODEL

The 1984-87 National Guidelines project was convened at the request of Congress and tasked with making recommendations to states to help them develop statewide guidelines. At the time, few states had statewide guidelines. The income shares model was developed to embody the principles of state child support guidelines identified by the Guidelines Project's Advisory Panel. (Those principles are shown in Exhibit 1.) It also incorporates economic data on actual child-rearing expenditures. The income shares guidelines model is based on the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the income shares model is a measurement of how much families spend on child rearing. In turn, that amount is often adjusted in a guidelines worksheet for different situations such as parenting-time arrangements, children from other relationships, and other factors.

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

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

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

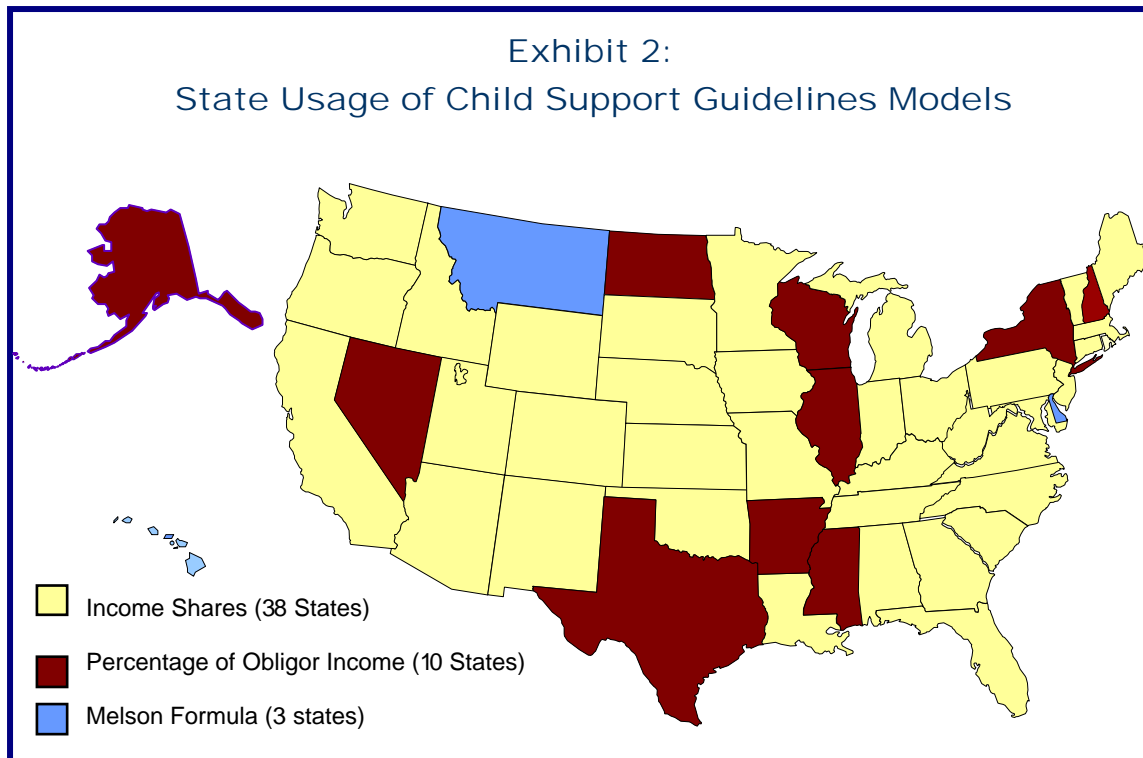
<sup>9</sup> National Center for State Courts (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Dept. of Health and Human Services, Office of Child Support Enforcement, Williamsburg, VA.



As shown in Exhibit 2, there are 38 states that currently rely on the income shares model. Most income shares guidelines relate to measurements of child-rearing expenditures in intact families. This is consistent with the premise that the children are entitled to the same level of expenditures that the children would have received had the parents and children lived together.

### OTHER GUIDELINES MODELS

Exhibit 2 shows that states use two other guidelines models besides the income shares model. Three states (*i.e.*, Delaware, Hawaii, and Montana) use the Melson formula, and 10 states use the percentage-of-obligor income guidelines model.



### Melson Formula

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

### Percentage-of-Obligor Income Model

The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support. It does not consider the obligee's income in the calculation. Prior to 2007, Georgia based its guidelines on a percentage-of-obligor income model. Most percentage-of-obligor income guidelines

also relate to measurements of child-rearing expenditures in intact families like the income shares model does. The difference, however, is that the income shares model presumes that both parents are financially responsible for those expenditures and each parent's responsibility is his or her prorated share.

### Guidelines Models Not in Use

A few alternative guidelines models — the cost shares model introduced by Children's Right Council, the American Law Institute's model (ALI model), and Arizona's Child Outcome-Based Support Model (COBS) — have received significant attention in the last decade, but none have been adopted by any state. All of them are alternatives to guidelines models rooted in measurements of child-rearing expenditures in intact families. The cost shares model considers child-rearing expenditures in single-parent families rather than expenditures in intact families. Advocates of the cost shares model are critical of the income shares model because they believe that the standard of living afforded when the family was intact cannot be maintained when there are now two households to support (*i.e.*, the household that includes the custodial parent and the children and the household that includes the obligor). Further, they believe that if the standard of living of the children and custodial parent is maintained, then the standard of living of the obligor must decrease. This is one reason why the cost shares relies on measurements of child-rearing expenditures in single-parent families rather than measurements in intact families. Nonetheless, one of the criticisms of using expenditures in single-parent families is that it sets a basic needs or poverty-level guidelines because many single-parent families live in poverty and few have high incomes.<sup>10</sup> For instance, in Georgia, 38 percent of female-headed families with children under age 18 live in poverty, while 12 percent of female-headed families with children under age 18 have annual incomes of \$60,000 or more.<sup>11</sup> Cost shares generally produces lower support orders than other guidelines models.

Both the ALI and COBS are "forward-looking methods" of calculating support in that they consider the living standard of each parent and the children after the transfer of child support.<sup>12</sup> This contrasts vastly from the income shares model, which "looks backward" toward what is spent on child-rearing expenditures in intact families. No state has seriously considered the ALI model. One reason is that the ALI exists in concept, but has not fleshed out into an actual set of working guidelines. Although the architects of the COBS model insist it is not an ALI model, it is a close cousin. Arizona, a state where the guidelines are promulgated through judicial rule, is the only state to have seriously considered the COBS. In fact, COBS was developed by Ira Ellman, an Arizona child support guidelines review committee member and legal scholar, who was also involved in the development of the ALI model. In 2010, the

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<sup>10</sup> A more thorough critique of the cost shares guidelines is provided by Jo Michelle Beld and Len Biernat, "Federal Intent for State Child Support Guidelines, Income shares, Cost Shares, and the Realities of Shared Parenting," 37 *Family Law Quarterly* 165 (2003).

<sup>11</sup> Calculated from U.S. Census Bureau American Factfinder, "Selected Economic Characteristics: 2009, American Community Survey 1-Year Estimates," downloaded on December 3, 2010, from <http://factfinder.census.gov>.

<sup>12</sup> More information about COBS can be found in *Arizona Child Support Guidelines Review Committee, Interim Report of the Committee*, Submitted to Arizona Judicial Council, Phoenix, Arizona on October 21, 2009. More information about the ALI can found in the *1999 Child Support Symposium* published by *Family Law Quarterly* (Spring 1999).

Arizona child support guidelines review committee recommended that Arizona adopt COBS,<sup>13</sup> but the Arizona Judicial Council decided it needed further study and referred the issue to a legislative committee. As part of its decision, the Arizona Judicial Council also updated its income shares schedule.

Relative to Arizona's version of income shares, COBS generally produces decreases to guidelines amounts for low-income obligors, increases to guidelines amounts for middle to high-income obligors, and decreases to guidelines amounts in cases where the obligor has less income than the obligee. Arizona's version of income shares produces amounts that are generally less than Georgia income shares guidelines because Arizona relies on the Rothbarth measurements of child-rearing expenditures and includes a timesharing adjustment that is applicable when the child spends at least four overnights per year with the obligated parent. In contrast, Georgia bases its income shares guidelines on the average of the Rothbarth and Engel measurements of child-rearing expenditures, so it has higher schedule amounts, and its guidelines do not contain a presumptive timesharing formula.

### STATE USAGE OF GUIDELINES MODELS

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

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<sup>13</sup> Honorable Bruce Cohen, Chair of the Arizona Child Support Guidelines Review Committee, *Request for Arizona Judicial Council Action*, October 21, 2010. Downloaded from <http://www.azcourts.gov/Portals/74/CSGRC/1%20AJC%20cover%20sheet%20for%20the%20GRC.pdf> on November 4, 2010.

## Section II

# Estimates of Child-Rearing Expenditures and Expenditures Data

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

### ESTIMATES OF CHILD-REARING EXPENDITURES

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

- Jacques van der Gaag (1981). *On Measuring the Cost of Children*. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.
- Thomas J. Espenshade (1984). *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984).
- David M. Betson (1990). *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).
- David M. Betson (2001). "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California (2001). Available at: <http://www.courtinfo.ca.gov/programs/cfcc/1058files2001/CH5.PDF>.
- David M. Betson (2006). "Appendix I: New Estimates of Child-Rearing Costs" in PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, Colorado. Available at: [http://www.dcs.state.or.us/oregon\\_admin\\_rules/psi\\_guidelines\\_review\\_2007.pdf](http://www.dcs.state.or.us/oregon_admin_rules/psi_guidelines_review_2007.pdf).
- Mark Lino (2002). *Expenditures on Children by Families: 2001 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2002. Available at: <http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm>.

In addition, three new studies on child-rearing expenditures have been conducted in the last two years.

- Thomas S. McCaleb, David A. Macpherson, & Stefan C. Norrbin (2008). *Review and Update of Florida's Child Support Guidelines*, Report to the Florida Legislature, Florida State University, Tallahassee.
- Mark Lino (2010). *Expenditures on Children by Families: 2009 Annual Report*, U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2009. Available at: <http://www.cnpp.usda.gov/ExpendituresonChildrenbyFamilies.htm>.
- David M. Betson (2010). "Appendix A: Parental Expenditures on Children: Rothbarth Estimates," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California.

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

### OVERVIEW OF METHODOLOGIES

Most of the above studies measure what families typically spend to raise children.<sup>14</sup> The studies typically develop measurements from examining expenditures data from several thousand families participating in the Consumer Expenditure Survey (CES), the nation's largest and most comprehensive survey of household expenditures.<sup>15</sup>

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

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

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<sup>14</sup> An alternative measurement may be the "costs" of child rearing. Cost studies often measure or reflect the costs of the child's basic needs, such as the federal poverty level. However, measurements of child-rearing expenditures that vary depending on the parents' combined income are more helpful for forming state guidelines because most states premise their guidelines on the precept that child support should not be limited to amounts that cover the child's basic needs; rather, the child should share in the standard of living that can be afforded by the parent(s).

<sup>15</sup> The CES is conducted by the Bureau of Labor Statistics (BLS). More information about the CES can be found at the BLS website: <http://www.bls.gov/cex/>. In addition, CES information that is relevant to child support is discussed later in this section.

tions of Betson 2010 and the Florida 2008 study economists) believe that the Engel estimator overstates actual child-rearing expenditures and the Rothbarth estimator understates actual child-rearing expenditures.<sup>16</sup>

### **van der Gaag (1981) Estimates**

Wisconsin, one of the earliest states to promulgate statewide guidelines, relied on van der Gaag's study to develop its guidelines percentages that are applied to obligor's income only. The Wisconsin guidelines and four other states' guidelines continue to rely on van der Gaag's measurements. Until 2007, the Georgia guidelines, which were a percentage-of-obligor guidelines, also relied on van der Gaag's study. In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. When considering the additional costs of more children, van der Gaag concluded that the second child costs about half as much as the first child; the third child costs about the same as the second child; and subsequent children cost about half as much as the second and third child.

### **Espenshade (1984) Estimates**

Most states relied on Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype income shares model developed through the 1984-87 National Child Support Guidelines Project.<sup>17</sup> About seven states still rely on Espenshade's estimates. Using the Engel methodology, Espenshade found that families spend about \$58,000 to \$138,000 (in 1981 dollars, so about \$140,000 to \$330,000 in 2010 dollars) to raise a child from birth through age 17 years.

### **Betson's Four Studies**

In the past 20 years, Betson has conducted three studies estimating child-rearing expenditures. Each study uses more recent data. His first three studies form the basis of about 28 state guidelines including the Georgia guidelines. Specifically, the Georgia guidelines schedule is based on Betson's second study. His most recent study was conducted for the State of California in 2010.

**Betson (1990) Estimates.** Betson applied five different methodologies to estimate child-rearing expenditures using 1980-86 CES data.<sup>18</sup> This study was conducted for the U.S. Department of Health and Human Services to fulfill a congressional requirement to provide information useful for the development and review of state guidelines. He concluded that estimates using the Rothbarth methodology were the most robust, and hence recommended their use for state guidelines. He rejected his estimates using the Engel methodology, which was used by Espenshade, because they approached implausibly high levels. Betson's application of the Rothbarth estimator finds that the average percentages of total household expenditures devoted to children in intact families are 25 percent for one child, 35 percent

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<sup>16</sup> A more thorough discussion of this is contained in Betson (2010).

<sup>17</sup> National Center for State Courts (1987).

<sup>18</sup> The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (*i.e.*, average cost approach, similar to the USDA approach).

for two children, and 40 percent for three children. Betson's application of the Engel estimator finds that the average percentages of total expenditures devoted to children in intact families are 33 percent for one child, 39 percent for two children, and 49 percent for three children.

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

***Betson (2006) Estimates.*** In 2006, Betson updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004 for Oregon. The 2004 survey was the most recent data available from the CES at that time. Betson did not update the estimates using the Engel methodology or other approaches. (A more complete discussion of Betson's findings using the updated data is available in the 2006 Oregon guidelines review report.) Similar to the 2001 update, he applied the same assumptions and method, but he used more recent data. His findings showed that the child-rearing expenditures as a proportion of total household expenditures are, on average, 25 percent for one child, 37 percent for two children, and 44 percent for three children.

***Betson (2010) Estimates.*** Betson updated his Rothbarth estimates with CES data from 2004 through the first quarter of 2009 for the State of California. The California report contains detailed information about the data, model specification, and other technical details about the estimates. It, however, does not include all of the information necessary to develop a child support schedule (e.g., measurements of child-rearing expenditures for a range of incomes). That information was developed by Betson for North Carolina's guidelines review. Although there were no changes to the application of the Rothbarth methodology, the 2010 Betson-Rothbarth measurements reflect two changes in the CES data used for the estimation. One change is that Betson uses the newly created income data field that the Bureau of Labor Statistics believes corrects some of the problems with income non-reporting in the CES, particularly at low incomes. The other change is the switch from using "expenditures" to "outlays," where outlays capture finance charges and mortgage principal payments while expenditures do not. Betson believes that the first change causes decreases in the estimates of child-rearing expenditures at low incomes and the second change causes increases in the estimates of child-rearing expenditures at high incomes. Nonetheless, the averages are similar to his previous study. The average share of total family expenditures

devoted to children in intact families under the Betson-Rothbarth (forthcoming) estimates are 24 percent for one child, 37 percent for two children, and 45 percent for three children. Betson did not prepare Engel estimates for this study.

### **USDA Estimates**

USDA updates its estimates every year for changes in the price level. Although states frequently examine the most current USDA measurements when reviewing their guidelines, Minnesota is the only state to base its guidelines on the USDA measurements. The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing), then adds them to develop a total. In 2008, the USDA changed its methodology. Economists generally believed that the USDA's approach prior to 2008 overstated actual child-rearing expenditures, but economists have not assessed its new approach yet.

**USDA (Lino 2002) Estimates.** The 2002 USDA measurements of child-rearing expenditures are the economic basis of the Minnesota child support guidelines. However, Minnesota adjusted the housing component of the USDA measurements because Minnesota believed it overstated the child's actual housing expenses. The 2002 USDA measurements rely on 1990-92 CES data and update them to 2001 price levels. They do not include payments on mortgage principal. The USDA estimates indicate that the percentage of family expenditures devoted to child rearing in 2001 are 26 percent for one child, 42 percent for two children, and 48 percent for three children.

**USDA (Lino 2010) Estimates.** Beginning with its 2008 estimates, the USDA changed its underlying data and measurement of the child's housing expenses. The underlying database is now the 2005-06 CES instead of the 1990-92 CES. The USDA still updates the measurements annually for changes in the price level. The USDA's most recent estimates (Lino 2010) reflect price levels in 2009 but are measured from families surveyed in 2005 and/or 2006. In 2008, the USDA also changed how it measured the child's housing expenses. It now uses a marginal cost approach and allocates 15 percent of the child's total housing expenses to mortgage principal payments. In 2010, the USDA measurements indicated that families spend \$160,000 to \$370,000 to raise a child from birth to age 17. As a share of total expenditures, this amounts to 27 percent for one child, 41 percent for two children, and 48 percent for three children.

### **McCaleb, et al. (2008)**

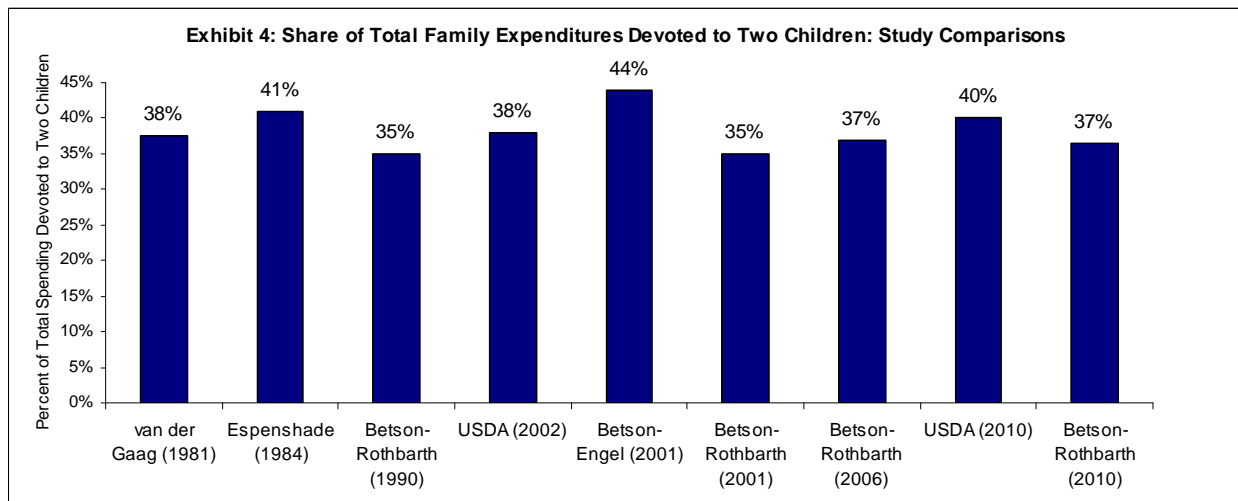
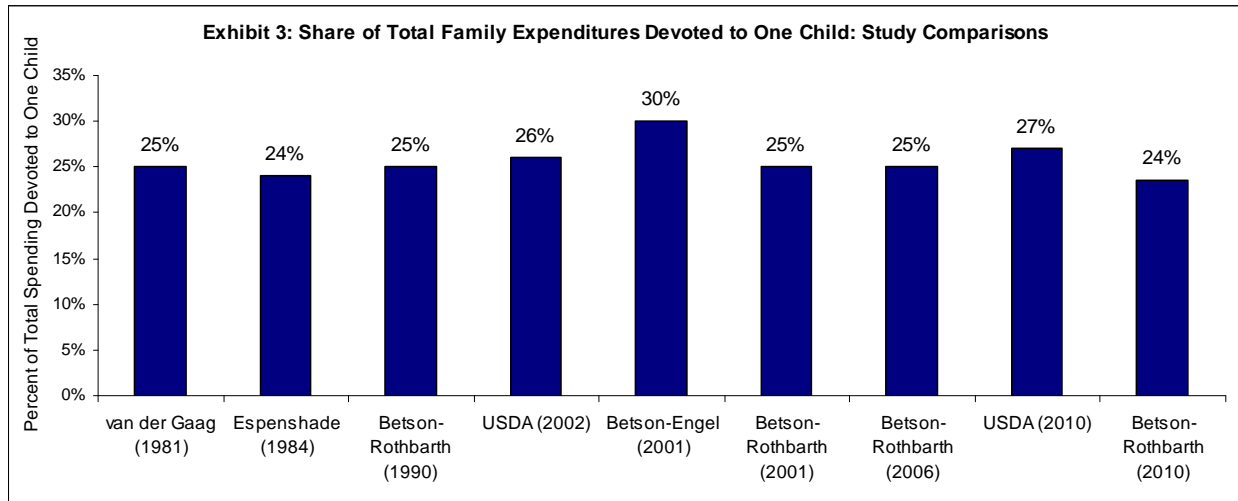
To develop an updated schedule for consideration by the Florida legislature, McCaleb et al. applied the Engel methodology to 2004-06 CES. Although they do not report their average estimates, they do report that their estimates are considerably lower than those of Espen-shade and Betson. In addition, the most recent USDA report includes average estimates from an appendix of the McCaleb, et al. report based on measurements developed from 1999-2001 CES data even though these were not the prime estimates developed from the study. The appendix investigates sensitivity of estimates of child-rearing expenditures to the specification of the estimation equation, the choice of variables included in the estimation equation, and the data series used in the estimates. Florida has not updated its schedule

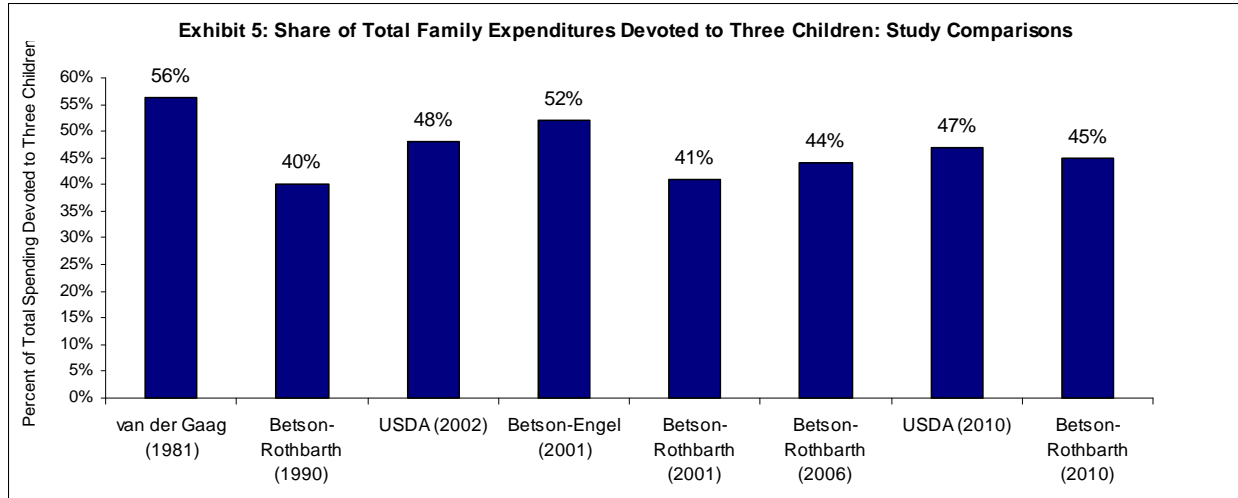


and none of the estimates of child-rearing expenditures in this report form the basis of any state guidelines.

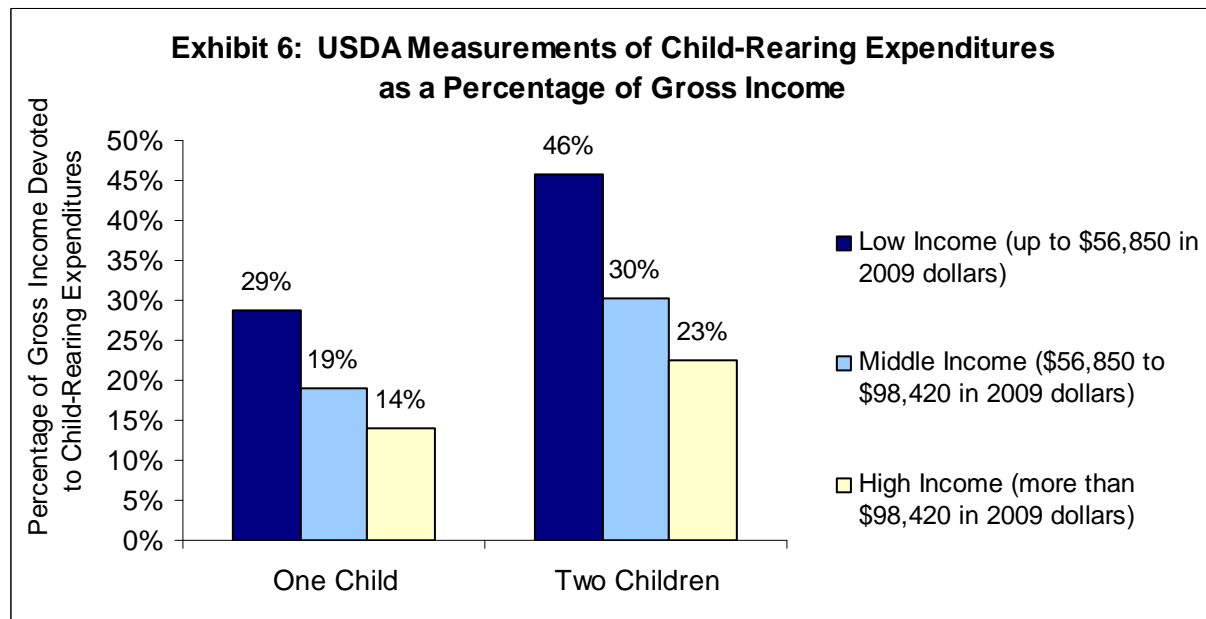
**Comparisons**

Exhibits 3, 4, and 5 compare the estimates of child-rearing expenditures for one, two and three children. Most child support cases involve one or two children. The exhibits show that those estimated with the Engel methodology result in higher amounts on average than those estimated with the Rothbarth methodology. It also shows that the USDA estimates generally fall between the two methodologies.





There are at least three limitations to the measurements presented in Exhibits 3, 4, and 5. One limitation is that they compare the average percentage of total family expenditures devoted to child rearing, while the Georgia child support schedule relates to “gross income” rather than “total family expenditures.” Gross income and total family expenditures differ because of income taxes and some families spend more or less than their after-tax incomes. Later in this report, CPR converts these measurements back to gross income. A second limitation is that the exhibits reflect “average” child-rearing expenditures across all income ranges, so they do not reflect how child-rearing expenditures change when there is more income. Most economists find that the percentage of total family expenditures devoted to child-rearing expenditures declines as income increases. Exhibit 6 illustrated this by comparing the most recent USDA measurements for the Southern region across three income ranges. A final limitation is that some of the measurements (*i.e.*, Lino 2009, Lino 2010 and Betsen 2010) contain mortgage principal payments, while earlier measurements did not.



This year, a few states (California, Illinois, and New York) have used the most recent (2010) USDA and Betson-Rothbarth measurements to assess the adequacy of their guidelines. If the state guidelines amount is below the Betson-Rothbarth measurement, the amount is deemed to inadequately support children. If the state guidelines amount is above the USDA measurement, it is deemed to be possibly inappropriate. This type of bracketing approach was first used by Lewin/ICF, a group that was contracted by the U.S. Department of Health and Human Services in 1990 to review measurements of child-rearing expenditures and help states use the measurements to develop and update their guidelines. Yet, Lewin/ICF used Engel estimates as the upper bound instead of the USDA estimates. The reason for the switch is there are no recent Engel estimates available.

## DATA SOURCE OF THE ESTIMATES

With the exception of the van der Gaag study, all of the economists estimated child-rearing expenditures from the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS).<sup>19</sup> Economists use the CES because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CES surveys about 6,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

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

## SPECIFIC CONSUMPTION ITEMS

The CES asks households about expenditures on over a hundred detailed items. Exhibit 7 shows the major categories of expenditures captured by the CES. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CES has added another measure of “expenditures” called “outlays.” The key difference between CES’s key measure of expenditures and its alternative expenditures measure, outlays, is that outlays essentially include installment plans on purchases, mortgage principal payments, and payments on home equity loans, while expenditures do not. To illustrate the difference, consider a family who purchases a home theatre system during the survey period, puts nothing down, and pays for the home theatre system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theatre system. The outlays measure would only capture the installment payments made in the survey period.

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<sup>19</sup> van der Gaag’s study is more of a literature review of the evidence of child-rearing expenditures that existed in the early 1970s.

<b>Exhibit 7: Partial List of Expenditure Items Considered in the BLS, the Data Source Used to Estimate Child-Rearing Expenditures</b>	
Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest on mortgages, interest on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food restaurant, vending machines).
Transportation	Vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation, leases, parking fees, and other transportation expenditures.
Entertainment	Admission to sporting events, movies, concerts, health clubs, recreational lessons, television/radio/sound equipment, pets, toys, hobbies, and other entertainment equipment and services.
Apparel	Apparel, footwear, uniforms, diapers, alterations and repairs, dry cleaning, sent-out laundry, watches, and jewelry.
Other	Personal care products, reading materials, education fees, banking fees, interest paid on lines of credit, and other expenses.

### **Mortgage Payments**

Outlays include mortgage principal payments, payments on second mortgages and home equity payments, which is what the 2010 Betson-Rothbarth measurement considers. The CES traditional measure of expenditures does not consider these outlays. The merit of using expenditures, which does not include mortgage principal payments, is that any equity in the home should be considered part of the property settlement and not part of the child support payments. The limitations are not all families have substantial equity in their homes and some families have second mortgages or home equity loans that further reduce home equity.<sup>20</sup> The merit of using outlays is that it is more in line with family budgeting on a monthly basis in that it considers the entire mortgage payment including the amounts paid toward both interest and principal, and the amount paid toward a second mortgage or home equity loan if there is such a payment. Both measures include payment of the mortgage interest, rent among households dwelling in apartments, utilities, property taxes, and other housing expenses as indicated in the above table. As shown in Exhibit 8, housing-related items comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.<sup>21</sup>

### **Transportation and Vehicle Payments**

As shown in Exhibit 8, transportation expenses account for about one-fifth of total family expenditures. In the category of "transportation," the CES includes net vehicle outlays; vehicle finance charges; gasoline and motor oil; maintenance and repairs; vehicle insurance;

<sup>20</sup> According to the 2009 U.S. Census American Community Survey, 67 percent of Georgia homeowners have a mortgage and 17 percent also have a second mortgage or home equity loan. These statistics include all Georgia homeowners and are not separated for those with and without children under 18 years old. Downloaded from <http://factfinder.census.gov> on December 1, 2010.

<sup>21</sup> Mortgage principal payments comprise about 4 percent of average after-tax income among two-parent families with children less than 18 years old. Calculated from BLS, *Table 5. Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2008.*

public transportation expenses; and vehicle rentals, leases, licenses, and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. It accounts for about 33 percent of all transportation expenses among families with children in the CES, which is 6 percent of total household expenditures.<sup>22</sup>

<b>Exhibit 8: Composition of Average Spending by Families (adopted from Betson 2010)</b>				
<b>Expenditure Category</b>	<b>Childless Couple</b>	<b>One Child</b>	<b>Two Children</b>	<b>Three or More Children</b>
Total Annual Outlays	\$51,428	\$55,968	\$59,096	\$49,491
<b>Budget Share (Percentage of Total Outlays)</b>				
Food	15.7%	16.0%	16.8%	18.3%
Housing	37.9%	41.2%	41.4%	40.9%
Apparel	2.6%	3.1%	3.2%	3.6%
Transportation	20.3%	19.9%	19.0%	18.4%
Entertainment	7.2%	6.4%	6.8%	6.3%
Healthcare	6.1%	5.3%	5.3%	4.6%
Personnel Care	.7%	.6%	.6%	.5%
Education and Reading	1.9%	1.8%	1.7%	1.7%
Miscellaneous	7.6%	5.7%	5.2%	5.7%

There are three different approaches to the treatment of net vehicle outlays when estimating child-rearing expenditures. Betson excludes net vehicle outlays in his earlier estimates that consider expenditures because including them does not reflect that the vehicle can be sold again later after the survey period. In contrast, Betson's 2010 estimates that consider outlays capture vehicle payments made over the survey period. The USDA, which relies on expenditures, includes all transportation expenses including net vehicle outlays. There are some advantages and disadvantages to each approach. Excluding it makes sense when the vehicle may be part of the property settlement in a divorce. An alternative to that would be to include a value that reflects depreciation of the vehicle over time, but that information is not available. Including the entire net vehicle outlay when expenditures are used as the basis of the estimate likely overstates depreciation. When the basis of the estimates is outlays, it includes only vehicle installment payments rather than net vehicle outlays. This effectively avoids the issues of vehicle equity and depreciation.

### **OTHER ADJUSTMENTS TO THE CES**

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

### **Net Income**

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms "income before

<sup>22</sup> Bureau of Labor Statistics, *Table 5: Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditures Survey 2008.*

taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary, self-employment income, Social Security benefits, pensions income, rental income, unemployment compensation, workers’ compensation, veterans’ benefits, public assistance, and other sources of income. Income and taxes are based on self-reports and not checked against actual records.

The BLS has concerns that income may be underreported in the CES. Although underreporting of income is a problem inherent to surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CES. The BLS does not know whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, the primary earner is a student, or the household is otherwise withdrawing from its savings. In an effort to improve income information, the BLS added and revised income questions in 2001. The new questions impute income when households do not report income. The 2010 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

### **The Relationship of Expenditures to Income**

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures, nor precisely measuring income, are not part of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes, and at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the new income questions used by the BLS ameliorate some of this perceived anomaly at low incomes. The consideration of outlays rather than expenditures at high incomes lessens some of the perceived anomaly at high incomes.

In developing child support schedules, a long-standing assumption has been that at higher incomes the difference between after-tax income and expenditures is a form of “savings.” This includes traditional savings (*i.e.*, deposits into a bank account) and other contributions to family wealth such as mortgage principal payments, which are included in CES measurement of expenditures but not in the CES measurement of outlays. For example, according to the most recent CES, high-income households (*i.e.*, households with incomes over \$150,000 per year), the ratio of expenditures to after-tax income is 55 percent.<sup>23</sup> This suggests a considerable amount of “savings.”

A high level of “savings” seems to contradict reports about the national savings rate being low. However, economists calculate the national savings rate using a different methodology.<sup>24</sup> Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference

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<sup>23</sup> Calculated from BLS, *Table 2301. Higher income before taxes: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2009*. Downloaded on October 18, 2010 from <http://www.bls.gov/cex/tables.htm>.

<sup>24</sup> More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the value of all medical services received even though there was insurance coverage and the family incurred no out-of-pocket expense. These imputed values increase consumption considerably and hence, reduce the national savings rate. In fact, the escalating cost of health services contributes significantly to the declining national savings rate.<sup>25</sup>

## USAGE OF ESTIMATES IN STATE GUIDELINES

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

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

- The van der Gaag (1981) estimates form the basis of five state guidelines (*i.e.*, California, Idaho, Nevada, New York, and Wisconsin). Most states that rely or have relied on the van der Gaag estimates use a flat percentage of the obligor's gross income to compute the child support obligation; that is, there is no consideration of the custodial parent's income. (California and Idaho are exceptions.)
- The Espenshade (1984) estimates form the basis of about seven state guidelines, including Florida and Virginia. Most of the states that still use Espenshade have never updated their child support schedule. A notable exception is Michigan, which uses Espenshade's estimates for older children as the basis of its guidelines. Michigan updates Espenshade's estimates almost annually for changes in the price level.
- The Betson-Rothbarth (1990) estimates form the basis of about five state guidelines. Many states that updated their guidelines beginning in the mid-1990s relied on these estimates.
- The Betson-Rothbarth (2001) estimates form the basis of about ten state guidelines. Many states that updated their guidelines at least twice since the mid-1990s rely on the second set of Betson-Rothbarth estimates. Georgia's neighbors, Tennessee and South Carolina, rely on these measurements.

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<sup>25</sup> *Ibid.*

- The Betson-Rothbarth (2006) estimates form the basis of 13 state guidelines, including Georgia's neighbors, Alabama and North Carolina.
- North Carolina will be the first state to use the Betson-Rothbarth (2010) measurements, effective January 2011.
- The average of the Betson-Rothbarth and the Betson-Engel (2001) estimates form the basis of Georgia's guidelines.
- Lino's USDA estimates form the basis of the Minnesota guidelines. CPR believes it is the USDA estimates from 2002. Minnesota is the only state to rely on the USDA estimates.
- Kansas bases its guidelines on per-capita estimates of child-rearing expenditures that are adjusted for routine parenting time (also called the "dissolution factor").

The above list accounts for the economic basis of about 40 state guidelines. In the remaining states, the economic basis is unknown or the basis is a combination of factors including previous county guidelines amounts and guidelines amounts in bordering states among others.

*State-Specific Data.* CPR knows of no state that uses state-specific data as the basis of its guidelines formula.<sup>26</sup>

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

### **SWITCH FROM ESPENSHADE-ENGEL TO BETSON-ROTHBARTH ESTIMATES**

When most states were first adopting guidelines, the Espenshade estimates were the most current and credible estimates of child-rearing expenditures available. About 20 states originally based their guidelines on the Espenshade estimates. Many states that updated their guidelines after 1990 switched to the Rothbarth estimates for several reasons, one of which is they reflect more current economic data. Betson recommended the Rothbarth estimate for state guidelines above the other four estimates he developed. Other economists with expertise in child-rearing expenditures have also recommended it (Barnow 1994).<sup>27</sup> Another reason that states switched was that the new Rothbarth estimates produced less price-sticker shock than the new Engel estimates would.

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<sup>26</sup> Some states have attempted to estimate child-rearing costs for their state but have not used the study findings to develop their guidelines.

<sup>27</sup> Barnow (1994) wrote, "The Rothbarth estimator then emerges as the closest to a consensus estimator, although, as noted above, it may well underestimate expenditures on children. States should bear in mind the potential bias of the Rothbarth estimator, and they may wish to consider increasing the Rothbarth figures slightly to account for the bias."



### USE OF OTHER ESTIMATES

Several states have seriously considered the Betson-Engel and USDA estimates when reviewing their guidelines formulas. States that consider the Betson-Engel estimates typically adapt the Lewin/ICF (1990) framework for analyzing the appropriateness of their schedule amounts by comparing their guidelines amounts to the most recent Rothbarth and Engel estimates. Since Lewin/ICF found that the Rothbarth and Engel estimators formed the lower and upper bounds of credible estimates, they concluded that any amount in between these estimates is an appropriate guidelines amount.<sup>28</sup> Starting with this framework, Georgia eventually adopted a schedule based on the average of the Betson-Rothbarth and Betson-Engel estimates. As discussed earlier, the decision-makers assumed that the average would be the closest to actual child-rearing expenditures. As also discussed earlier, states still use this bracketing approach to assess the adequacy of their guidelines, but they now use the Betson-Rothbarth estimates and the USDA measurements as the lower and upper bound, respectively. No other state relies on an average from more than one estimate.

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

### ADJUSTMENTS TO THE ESTIMATES

Most state guidelines schedules incorporate adjustments to the estimates.

- Most states adjust the estimates to reflect current price levels. There is a lag between the expenditure survey year and when a schedule is developed.
- Many states with gross-income based guidelines adjust the Betson estimates that relate to family expenditures to amounts that relate to gross or net income. States vary in their tax assumptions used to convert net to gross income.
- States vary in the amount of out-of-pocket medical expenses that they include in the schedule. The variations range from no medical expenses to 6 percent to \$480 per child per year.
- Many states adjust the estimates at very low incomes to include a self-support reserve.
- Some states with above- or below-average income realign the estimates, which are based on national data, to the income of their state. New Mexico is an example of a state that realigns the Betson-Rothbarth estimates for New Mexico's below-average income. Connecticut is an example of a state with above-average income that realigns the Betson-Rothbarth estimates for its above-average income.

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<sup>28</sup> When using this approach in 1990, Lewin found that most state guidelines were within the range of the estimates. Only eight state guidelines contained amounts below the low estimate and no state guidelines contained amounts above the high estimate. A subsequent study (Venohr & Griffith, 2005) partially updated the Lewin study. It found that the number of state guidelines containing amounts below the low estimate increased to 22 states. They attributed this to states not updating their schedules.

- The District of Columbia applies the Betson-Rothbarth estimates to all after-tax income, including what an intact family would spend on mortgage principal and “savings.”
- Rhode Island bases its schedule on the Betson-Rothbarth estimates with a modest upward adjustment to account for Rhode Island’s relatively high housing costs.
- In the Louisiana schedule, the Betson-Rothbarth estimates have been adjusted to incorporate a “dissolution factor” similar to the Kansas schedule. The dissolution factor acknowledges that the obligated parent makes direct child-rearing expenditures when the child is in his or her care (*i.e.*, during standard visitation).
- New Mexico splits the difference between its existing and updated schedules when it last updated its schedule.

## Section III

# Economic Basis of Existing and Updated Schedules and Assumptions

The 2005 report (Venohr 2005) that documents the economic basis of the current Georgia schedule identifies eight economic considerations that were involved in the development of the existing schedule.

1. Select estimate of child-rearing expenditures.
2. Adjust to current price levels.
3. Realign estimates to account for state and national differences, if significant.
4. Subtract expenditures on items considered elsewhere in guidelines calculation.
5. Extend the estimates to four and more children.
6. Extrapolate estimates to higher incomes.
7. Back out estimates to net income.
8. Back out estimates to gross income.

This section reviews those considerations, identifies the 2005 Commission's decision regarding each consideration, and notes what decision was made regarding each consideration to develop the two alternative, updated schedules presented in this report. This section concludes by summarizing the major assumptions used to develop the schedule including assumptions about each parent's direct child-rearing expenditures in joint physical custody situations or when there is considerable timesharing.

### SELECTION OF CHILD-REARING EXPENDITURES

As discussed earlier, the 2005 Commission recommended basing the Georgia schedule on the average of the 2001 Betson-Rothbarth and Betson-Engel measurements because the Rothbarth estimator is known to understate actual child-rearing expenditures and the Engel estimator is known to overstate actual child-rearing expenditures. The Commission presumed that the average would be a close proxy to actual child-rearing expenditures. There are new Rothbarth estimates (Betson 2010), but no new Engel measurements available to update the Georgia schedule. So, two schedules are developed in this report. One uses the average of the 2001 Betson-Rothbarth and Betson-Engel measurements but updates it to 2010 price levels and tax rates. The other uses the 2010 Betson-Rothbarth measurements and 2010 price levels and tax rates. Appendix A contains the first schedule and Appendix B contains the second schedule. The updated schedule based on the average of the Betson-Rothbarth and Betson-Engel measurements of child-rearing expenditures is also called "Schedule A," and the updated schedule based on the 2010 Betson-Rothbarth measurements is also called "Schedule B."

The purpose of the first schedule is to show the 2010 Commission how an updated schedule would look if it were only updated for changes in price levels and effective tax rates. The purpose of the second schedule is to show the Commission what the credible, lower bound of a schedule based on the most current measurements of child-rearing expenditures would

be. If amounts of the existing schedule are below the 2010 Rothbarth-based schedule, it implies that these amounts are below what intact families typically spend on their children currently. Another reason for considering the Betson-Rothbarth measurements separately is that most of Georgia's neighboring states (*i.e.*, Alabama, North Carolina, South Carolina, and Tennessee), rely on the Betson-Rothbarth measurements, but from earlier studies. As a consequence, most of these states have lower schedule amounts than Georgia.

A third alternative would be to develop an updated schedule using the 2010 USDA measurements or the average of the 2010 Betson-Rothbarth and USDA measurements, but is beyond the scope of the project. It would likely yield schedule amounts similar to the updated Betson-Rothbarth/Betson-Engel schedule.

## ADJUST FOR CURRENT PRICE LEVELS

The existing schedule is based on September 2005 price levels. Both Schedule A and Schedule B are based on September 2010 price levels. Price levels have increased by 10 percent between September 2005 and September 2010. As shown in the next section, the actual increase to the schedule amounts is less because income also increased. The Georgia Department of Labor finds that average annual wages increased from \$37,352 in 2005 to \$41,339 in 2009.<sup>29</sup> This is almost an 11 percent increase in the average wage.

## REALIGN NATIONAL ESTIMATES

The Betson estimates consider national data, hence reflect national measurements of child-rearing expenditures. Some states with incomes or housing expenses extremely below or above the national average realign the measurements to account for their state's differences. The 2005 Commission elected not to adjust the national measurements for Georgia's income. At the time, the most current Census data (2002) found that median family income in Georgia and the U.S. was \$49,745 and \$53,692, respectively. The most current Census data (2009) finds that median family income in Georgia and the U.S. is \$56,176 and \$61,082, respectively. Stated somewhat differently, U.S. median family income was 7.9 percent more than Georgia median family income in 2002 and was 8.7 percent more in 2009. Nonetheless, Schedules A and B do not include adjustments for Georgia's below average income.

## SUBTRACT EXPENDITURES ON ITEMS CONSIDERED ELSEWHERE

The studies measuring child-rearing expenditures include all expenditures on the children, including work-related childcare expenses, the cost of the child's health insurance benefit, and the child's uninsured, extraordinary medical expenses. In contrast, the Georgia child support guidelines consider the actual amount of these expenses on a case-by-case basis. The guidelines worksheet factors the actual amounts of these expenses as an addition to the schedule amount. Each parent is responsible for his or her prorated share of the schedule amount and these additional expenses. Because these expenses are considered in the

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<sup>29</sup> Downloaded from the Georgia Labormarket Explorer provided by the Georgia Department of Labor: <http://explorer.dol.state.ga.us/mis/wages.htm>.

worksheet, the 2005 Commission directed its technical consultant to take these expenses out of the schedule. The same assumption is made to develop Schedules A and B.

Betson provided supplemental information to CPR in order to subtract these expenses from his total estimates of child-rearing expenditures. Using the same subset of the CES that he used to measure child-rearing expenditures, he measured the percentage of total expenditures devoted to childcare expenses; the percentage of total expenditures devoted to extraordinary, uninsured healthcare expenses; including the cost of the child's health insurance benefits; and expenditures to net income ratios. The measurements that relate to the CES data he used for his 2010 study are shown in Exhibit 9. The comparable measurements for the 2001 Betson-Rothbarth and Betson-Engel measurements is provided in the 2005 technical report that documents the development of the existing schedule.

### **CHILDCARE EXPENSES**

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

The data on childcare expenses are limited because childcare expenses that are "necessary" (e.g., those incurred to allow someone to work) cannot be distinguished from "discretionary" childcare expenses. This is a limitation because most state guidelines only consider *work-related* childcare expenses in the calculation of the child support order. Some state guidelines also consider childcare expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since work-related and non-work-related childcare expenses cannot be distinguished, work-related childcare expenses may be somewhat overstated. If so, too much childcare expenses may be subtracted from the estimates. In turn, this would cause the amounts in the obligation schedule to be somewhat less than if work-related and discretionary childcare expenses could be separated. Nonetheless, since most childcare expenses are work-related, discretionary childcare expenses are likely to compose an infinitesimal share of total expenditures. As a consequence, the magnitude of any bias is likely to be negligible.

**Exhibit 9:  
Parental Expenditures on Children**

Annual Net Income Ranges (2010 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures-Outlays (Rothbarth (2004-2009 data))			Childcare \$ as a % of Consumption (per child)	Extraordinary Medical \$ as a % of Consumption
			1 Child	2 Children	3 Children		
Less than \$15,000	244	> 100%	21.66%	33.77%	41.67%	0.34%	0.13%
\$15,001 - \$20,000	239	> 100%	22.48%	34.99%	43.12%	0.47%	0.31%
\$20,001 - \$25,000	312	> 100%	22.71%	35.32%	43.51%	0.43%	0.65%
\$25,001 - \$30,000	324	> 100%	22.88%	35.57%	43.81%	0.53%	0.43%
\$30,001 - \$35,000	387	> 100%	23.02%	35.78%	44.05%	0.72%	0.64%
\$35,001 - \$40,000	463	> 100%	23.13%	35.95%	44.25%	0.75%	0.72%
\$40,001 - \$45,000	432	98.8%	23.22%	36.08%	44.41%	0.87%	0.73%
\$45,001 - \$50,000	468	95.7%	23.28%	36.17%	44.52%	1.13%	0.70%
\$50,001 - \$60,000	821	89.2%	23.34%	36.26%	44.62%	1.25%	0.82%
\$60,001 - \$70,000	868	83.9%	23.42%	36.37%	44.76%	1.32%	0.85%
\$70,001 - \$80,000	724	76.8%	23.47%	36.44%	44.83%	1.46%	0.82%
\$80,001 - \$90,000	618	75.6%	23.55%	36.55%	44.97%	1.49%	0.80%
\$90,001 - \$100,000	493	72.7%	23.60%	36.63%	45.06%	1.58%	1.05%
\$100,001 - \$110,000	378	70.1%	23.65%	36.70%	45.14%	1.82%	0.86%
\$110,001 - \$120,000	292	66.4%	23.67%	36.74%	45.18%	1.45%	0.84%
\$120,001 - \$130,000	220	66.3%	23.73%	36.82%	45.28%	1.92%	0.74%
\$130,001 - \$140,000	167	60.6%	23.72%	36.81%	45.27%	1.84%	0.78%
\$140,001 - \$150,000	121	62.2%	23.79%	36.91%	45.38%	1.89%	0.61%
More than \$150,001	350	55.1%	23.86%	37.02%	45.51%	2.01%	0.71%

Source: Calculated by David Betson.

## HEALTHCARE EXPENSES

Like childcare expenses, actual healthcare expenses for the children (*i.e.*, insurance coverage and extraordinary, uninsured medical expenses) are to be considered in the worksheet, so they are removed from the Betson-Rothbarth measurements when developing the schedule. In the CES, healthcare expenses consider all out-of-pocket health-related expenses. This includes both prescription and over-the-counter medicines (e.g., aspirin); the employee's share of health insurance premiums, co-pays, and deductibles; orthodontia; and other health-related expenses. In the CES, healthcare expenses on children cannot be distinguished from expenses no adult household members, so it is assumed that the child's share is the same as the child's share of total household expenditures. Betson's measurements of total family healthcare expenses, which are shown in Exhibit 9, represent the average percentage of total expenditures devoted to out-of-pocket healthcare expenses above \$250 per family member per year. If the child's healthcare expenses actually cost more, on average, this will result in downward biases to the amounts in the obligation schedule because too little is subtracted from the estimates than the actual amount expended on the child's healthcare. Conversely, if the child's healthcare expenses actually cost less, on average, this will result in upward biases to the amounts in the obligation schedule. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured healthcare expenses only compose a small portion of those expenditures.

The purpose of the \$250 per family member/child per year is to cover ordinary, uninsured medical expenses (e.g., bandages and over-the-counter medicines). In effect, a limited amount of ordinary, uninsured medical expenses are considered in the schedule. Specifically, the schedule includes ordinary, uninsured medical expenses of \$250 per child per year up to \$750 for three children and smaller amounts for four or more children. The amounts for four or more children are based on the same equivalence scales used to extend the estimates of child-rearing expenditures from three children that are discussed later in the report.<sup>30</sup>

The 2005 Commission used the \$250 per child per year amount for three reasons. It approximated typical out-of-pocket expenditures for children's healthcare, several other states use these amounts, and the data needed to make the adjustment in the schedule was readily available. The most current data on out-of-pocket medical expenses are from the 2007 National Medical Expenditure Survey (NMES), which is conducted by the U.S. Department of Health and Human Services through the Agency of Healthcare Research and Quality (AHRQ).<sup>31</sup> The NMES found that healthcare expenses were incurred for 89 percent of children who were younger than five years old and among 84 percent of children who were five

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<sup>30</sup> Betson develops estimates for child-rearing expenditures for one, two, and three children. He does not develop estimates for four or more children because there are not a sufficient number of large families in the data set. As a consequence, an equivalence scale is used to extend the three-children amount to four and more children. In effect, this means the four-children amount is 11.7 percent more than the three-children amount, the five-children amount is 10.0 percent more than the four-children amount and the six-children amount is 8.7 percent more than the five-children amount. Application of these percentages to the \$750 in ordinary medical expenses for three children yields \$88 in ordinary medical expenses per year for the fourth child, \$84 in ordinary medical expenses per year for the fifth child, and \$84 in ordinary medical expenses per year for the sixth child.

<sup>31</sup> Data from the National Medical Expenditures Survey are available from <http://www.meps.ahrq.gov/mepsweb/>.

years old or more. Among those with expenses, the average out-of-pocket expense amounted to \$279 per child per year among children younger than five years of age and \$429 per child per year among children who were five years old and older. The expenses per child varied considerably based on source of healthcare coverage (e.g., private insurance and Medicaid), family income, and other factors. For example, little out-of-pocket expenses were incurred for children enrolled in Medicaid and high out-of-pocket expenses were incurred for children with private insurance.

Healthcare reform will undoubtedly change these patterns in the future. Due to this, the same assumption used by the 2005 Commission is used to develop Schedules A and B (i.e., \$250 per year per child for the first three children). This intends to cover the child's ordinary healthcare expenses in the course of the year, such as co-pays for doctor well visits, over-the-counter medicines, and other ordinary medical expenses.

To illustrate these adjustments, look at the one-child expenditures for a family with \$100,000 annual income in 2010 in Exhibit 9. This information would be used to develop Schedule B. The average family of that income spends 23.60 percent of the total family expenditures on the one child and 1.58 percentage of expenditures is devoted to childcare expenses and 1.05 percent is the amount of medical expenses after consideration of health insurance and ordinary medical expenses.<sup>32</sup> Hence, the adjusted amount is 23.60 percent minus 1.58 percent minus 0.248 (1.05 percent multiplied by 23.60 percent). The remainder is 21.77 percent.

## EXTEND THE ESTIMATES TO FOUR AND MORE CHILDREN

Betson's estimates only cover one, two, and three children, yet the schedule covers up to six children. The number of families in the CES with four or more children is insufficient to produce reliable estimates. For both Schedule A and B, the National Research Council (NRC)'s equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.<sup>33</sup>

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

Application of the equivalence schedule implies that expenditures on four children are 11.7 percent more than the expenditures for three children, expenditures on five children are 10.0 percent more than the expenditures for four children, and expenditures on six children are 8.7 percent more than the expenditures for five children.

There are few alternatives to the NRC. Moreover, the NRC developed its equivalence scale after extensive research and in consultation with its members, who are national experts on poverty and measurements of economic well-being. The 2005 Commission recommended use of the NRC equivalence scale.

<sup>32</sup> As previously discussed, the childcare expenses are averaged across families that incur and do incur childcare expenses. If only families that incur childcare expenses were included, the percentage would be much higher. Families with older children, one working parent, relative care, and other situations will not incur childcare expenses. These families must be considered also.

<sup>33</sup> Citro & Michael (1995).



## EXTRAPOLATE ESTIMATES TO HIGHER INCOMES

The Betson measurements of child-rearing expenditures used to develop the existing schedule were only estimated for families with combined gross incomes of about \$23,000 per month. There were an insufficient number of families with higher incomes to produce measurements at higher incomes. Nonetheless, the 2005 Commission directed its technical consultant to extrapolate the measurements to gross incomes of \$30,000 per month.

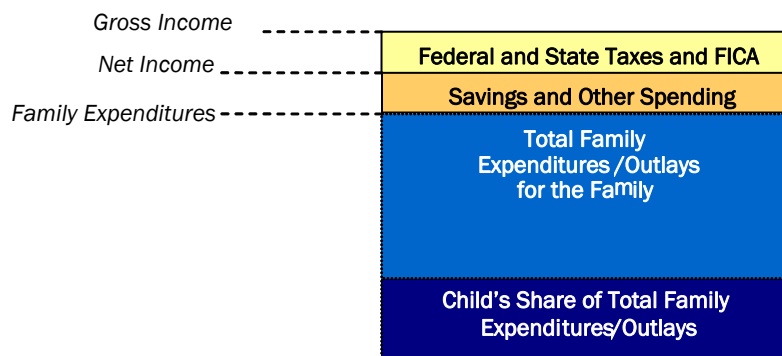
A similar issue exists with the 2010 Betson-Rothbarth measurements. The Betson-Rothbarth estimates are based on about 8,000 families with children that participated in the CES. Only 350 of those families had net incomes of more than \$150,000 per year. The median income of that range was \$15,170 net per month in current dollars, which is about \$24,000 gross per month. Nonetheless, because the existing schedule is extended to \$30,000 gross per month, Schedule B is also extended to \$30,000 gross per month. The extension assumes that families of incomes above \$24,000 gross per month spend the same proportion as families with gross incomes of \$24,000 per month.

## BACK OUT ESTIMATES TO NET INCOME

The Betson-Rothbarth estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. Various assumptions can be made to back out the measurements to a net-income base. One assumption is that families spend all of their after-tax income. Under this assumption, family expenditures and after-tax income are equal and no additional adjustment is necessary. The District of Columbia is the only state using the Betson estimates to make this assumption. Instead, most states, including Georgia, use the expenditures to consumption ratios observed by the CES. This assumption is also used to develop Schedules A and B. (Exhibit 9 shows this information for the same subset of the CES that Betson used for his 2010 study. The 2005 report that provides technical documentation of the existing schedule provides similar information for the subset of the CES that Betson used for the 2002 study.) As illustrated in Exhibit 10, some families do not spend all of their net income on current consumption items. The District of Columbia assumption produces larger schedule amounts, particularly at higher incomes, than using the expenditures to income ratio observed in the CES.

## Exhibit 10:

## Family Consumption and Net and Gross Income



To illustrate this adjustment, continue with the above example, which considers one child from a family with \$100,000 in annual net income. Exhibit 9 shows that families with \$100,000 in annual income (2010 dollars) spend 72.7 percent of their net income on current expenditures items, which is \$72,700 per year. In turn, a family spends a proportion of that on child-rearing expenditures.

Another way to express this, which is more useful for the development of guidelines, is the percentage of net income devoted to child-rearing expenditures. Continuing with our example, this is derived by multiplying the amount from Step 2 (21.77%) by the consumption ratio (72.7%). This results in the percentage of net income devoted to child-rearing expenditures without childcare, health insurance premiums, and uninsured, extraordinary medical expenses (15.83%).

The consumption rate used in this calculation is capped at 100 percent. This effectively assumes that families should not be required to spend more than their income. However, the actual data finds that on average, families with incomes below about \$40,000 net per year spend more than their income. When the adjustment for Georgia's housing is included, it is assumed that families with incomes below about \$40,000 net per year spend more than their income.

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to six children that do not include childcare expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, CPR created marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 11. The amounts for four or more children are calculated using the multipliers shown in the previous step.

The marginal percentages are blank in the law row of Exhibit 11 because this is the highest income considered and there is no phase-in to the next income range.

Exhibit 11: Table of Support Proportions						
Midpoint of Monthly Net Income Range	One Child		Two Children		Three Children	
	Midpoint	Marginal	Midpoint	Marginal	Midpoint	Marginal
626	0.2129	0.2243	0.3303	0.3457	0.4057	0.4220
1461	0.2194	0.2280	0.3391	0.3505	0.4150	0.4274
1879	0.2213	0.2279	0.3416	0.3498	0.4178	0.4259
2296	0.2225	0.2161	0.3431	0.3257	0.4192	0.3883
2714	0.2215	0.2261	0.3405	0.3458	0.4145	0.4184
3131	0.2221	0.1967	0.3412	0.2966	0.4150	0.3551
3549	0.2191	0.1362	0.3359	0.1979	0.4080	0.2272
3966	0.2104	0.0998	0.3214	0.1478	0.3889	0.1726
4592	0.1953	0.1200	0.2977	0.1803	0.3594	0.2155
5427	0.1837	0.0623	0.2797	0.0908	0.3373	0.1042
6262	0.1676	0.1488	0.2545	0.2244	0.3062	0.2695
7097	0.1653	0.0982	0.2509	0.1444	0.3019	0.1671
7932	0.1583	0.0881	0.2397	0.1261	0.2877	0.1424
8767	0.1516	0.0897	0.2289	0.1502	0.2739	0.1965
9602	0.1462	0.1114	0.2221	0.1505	0.2672	0.1593
10437	0.1434	0.0468	0.2163	0.0726	0.2585	0.0890
11690	0.1331	0.0737	0.2009	0.1095	0.2404	0.1286
15169	0.1195		0.1800		0.2147	

The table of proportions shown in Exhibit 11 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 11. The marginal percentage is applied to any net income above that amount and less than the net income in the next row. For example, if there is \$3,000 in net monthly income and one child, 22.15 percent is applied to the first \$2,714 in net income and 22.61 percent is applied to the remainder (\$286 = \$3,000 - \$2,714). The result is \$666, which is the sum of \$601 (\$601 = 22.15% x \$2,714) and \$65 (\$65 = \$286 x 22.61%).

## BACK OUT ESTIMATES TO GROSS INCOME

The results from the previous consideration are child-rearing expenditures that are still expressed as a percentage of after-tax income. The final consideration is to back them out to gross income. This requires tax assumptions. The most common assumption used among states, including Georgia, is to assume that all income is earned and is taxed at the rate of a single taxpayer with no dependents. An alternative assumption is to assume that the filing status is married and the number of dependents is equivalent to the number of dependents for whom support is being determined. Still another alternative is to base the schedule on net income and use the actual tax filing status of each parent or prescribe the tax filing status of each parent in the guidelines (e.g., the obligor files as a single taxpayer with no dependents and the obligee files as a head-of-household with the number of de-

pendents equivalent to the number of children for whom support is being determined). The 2005 Commission favored a gross-income based schedule and assumed all income was earned and taxed at the rate of a single taxpayer with no dependents. Federal and state employer withholding formulas were used to calculate the tax rates.<sup>34</sup> The same assumptions were used to develop Schedules A and B.

To be clear, the basic obligation is calculated for net incomes first from the table of support proportions shown in Exhibit 11, then backed out to gross income. Specifically, there is a hidden column for the net income equivalent to gross income in the schedule to which the Exhibit 12 table of proportions are applied. Exhibit 12 shows an excerpt of the hidden column to help illustrate how an obligation table based on gross income is developed.

Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children
3041.14	4000	675	1037	1262
3071.81	4050	682	1048	1275
3102.49	4100	689	1058	1287
3133.16	4150	696	1069	1300
3163.84	4200	702	1078	1311
3194.51	4250	708	1087	1322
3225.19	4300	714	1096	1333
3255.86	4350	720	1105	1344
3286.54	4400	726	1114	1355
3317.21	4450	732	1123	1366
3347.89	4500	738	1133	1376

## MAJOR ASSUMPTIONS

There are several major assumptions made in the course of developing the existing and updated schedules from Betson's measurements of child-rearing expenditures.

- The schedules do not include childcare expenses, the cost of the child's insurance benefits, and the child's extraordinary, out-of-pocket medical expenses. The actual amount of these expenses is considered in the guidelines worksheet on a case-by-case basis.
- The schedules include all other child-rearing expenditures that are *typically* incurred for children, including food consumed at home and away from home, housing, home furnishings, utilities, transportation, clothing, education, and recreation. The amount expended for these items is also typical for parents of that income and family size. In other words, they *do not include* extraordinary education and recreation expenses such as private tuition.

<sup>34</sup> The federal and FICA tax withholding formulas are provided in IRS (20109) *Circular E; Employer's Tax Guide*. The IRS employer withholding formula is the same for single persons as it is for heads of household. The Georgia withholding formula is available from State of Georgia Department of Revenue, *Employer's Tax Guide* (Revised January 2010).

- The schedules cover the child's ordinary healthcare expenses. All children are likely to incur some healthcare expenses, such as aspirin, band-aids, and other common expenses. The schedule includes these expenses, but does not include extraordinary healthcare expenses such as orthodontia, vision care, and other uninsured healthcare expenses that are highly variable from case to case.
- The schedules are based on average expenditures on children from ages 0 through 17 years. Betson found no evidence that expenditures were more or less for children of a particular age.
- The schedules do not factor in an adjustment for the obligor's direct expenditures on the child in shared physical custody situations or during routine visitation. Most state guidelines provide shared physical custody formulas. Most state guidelines also require at least 20 to 30 percent timesharing before the adjustment is applied. Most states do not apply the adjustment at very low levels of timesharing because the obligee's direct child-rearing expenses are not always reduced just because the children are with the obligor. For example, the obligee must still pay for the child's housing expenses even though the child is with the obligor. Further, most states recognize that it costs more to raise a child in two households rather than one household, and do not apply the timesharing adjustment until the obligor incurs a substantial amount of direct child-rearing expenses and the obligee's direct expenses for the child are actually reduced.

## Section IV

# Comparisons and Conclusions

This report fulfills the federal requirement that states must consider the economic evidence on the cost of raising children as part of a state's review of its child support guidelines. This report identifies and discusses six studies measuring child-rearing expenditures that underlie state guidelines and three additional studies measuring child-rearing expenditures that have been released in the last two years. The existing Georgia schedule is based on the average of two measurements of child-rearing expenditures developed by Professor David Betson. Economists believe that measurements developed using the Rothbarth methodology understate actual child-rearing expenditures and that measurements developed using the Engel methodology overstate actual child-rearing expenditures. The 2005 Commission favored use of the average of the Rothbarth and Engel estimates for developing a Georgia schedule because they believed it would be a close approximation of actual child-rearing expenditures. Betson's 2001 study contained both Rothbarth and Engel estimates of child-rearing expenditures. Both were developed from expenditures survey data gathered from families surveyed in 1996 through 1999. The measurements were updated to 2005 price levels and translated into a Georgia schedule that considered 2005 federal and state income taxes and FICA.

### COMPARISONS

There are no new Engel measurements available to update the Georgia schedule. Instead, two updated schedules are developed. One retains the average measurement that forms the basis of the existing schedule but updates it to 2010 price levels and tax rates. The other relies on the 2010 Betson-Rothbarth measurements of child-rearing expenditures and 2010 price levels and taxes. (These schedules are shown in Appendices A and B, respectively.) Exhibit 13 shows the similarities and differences in the data used to develop the existing schedule and the two updated schedules.

Georgia is the only state to use the average of the Engel and Rothbarth estimates. Most states (e.g., Florida and Virginia) that still rely on Engel estimates have not updated their schedules for almost 20 years. No state other than Georgia uses the Betson-Engel estimates. Most states neighboring Georgia (e.g., Alabama, North Carolina, South Carolina, and Tennessee) rely on Betson-Rothbarth estimates. In effect, the Georgia schedule is much higher than the schedules of its neighboring states. However, incomes and housing expenses are not considerably more in Georgia than they are in neighboring states.<sup>35</sup> The 2009 median family income was \$56,176 in Georgia while it was \$50,779 in Alabama, \$53,509 in Florida, \$54,288 in North Carolina, \$52,406 in South Carolina, and \$51,344 in Tennessee. The 2009 median monthly housing costs as a percentage of household income for owner-occupied housing units was 21.1 percent in Georgia while it was 18.5 percent in Alabama, 24.5 percent in Florida, 20.0 percent in North Carolina, 19.1 percent in South Carolina, and 19.5 percent in Tennessee.

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<sup>35</sup> 2009 Census American Community Survey, downloaded from <http://factfinder.census.gov>.

## Economic Basis for Updating a Georgia Child Support Schedule

Exhibit 13: Data Used to Develop and Update the Georgia Child Support Schedule			
Economic Data	Data Source		
	Existing Schedule	Updated Schedule A	Updated Schedule B
Economic estimates of child-rearing expenditures	Average of the 2001 Betson-Rothbarth and 2001 Betson-Engel	Average of the 2001 Betson-Rothbarth and 2001 Betson-Engel	2010 Betson-Rothbarth
Years of Consumer Expenditure Survey (CES)	1996-1999	1996-1999	2004-2009
Price levels	Consumer Price Index (Sept. 2001)	Consumer Price Index (Sept. 2010)	Consumer Price Index (Sept. 2010)
Tax rates	2005 federal and state withholding formula and FICA	2010 federal and state withholding formula and FICA	2010 federal and state withholding formula and FICA
Equivalence scale to extend measurements to 4+ children	National Research Council	National Research Council	National Research Council
Ordinary medical expenses included in the schedule for the first three children	\$250 per child per year	\$250 per child per year	\$250 per child per year

Exhibit 14 shows the average difference between the existing schedule and Schedule A is about 5 percent. The difference reflects changes in price levels and changes in the effective tax rates. Prices have increased by about 10 percent since the existing schedule was developed, but some of that increase has been offset by increases in income. As shown in Exhibit 14, the increase varies somewhat by income range and number of children.

Exhibit 14: Summary of Differences between Existing Schedule and Schedule A (Note that this is the change to the basic obligation owed by <i>both</i> parents, the actual change in order amounts will be less due to the obligated parent's prorated share)						
	1 Child	2 Children	3 Children	4 Children	5 Children	6 Children
Percentage of Orders (According to 2010 case file review data) <sup>36</sup>	63% of orders	24% of orders	12% of orders	1% of orders	0% of orders	0% of orders
Percentage of Orders (According to Census data) <sup>37</sup>	51% of orders	32% of orders	12% of orders	5% of orders involve 4, 5 or 6 children		
<b>Percentage Change</b>						
• Average	4.7%	4.8%	5.0%	5.0%	5.0%	5.0%
• Median	4.5%	4.7%	4.8%	4.9%	4.9%	4.9%
• Range	0.7% to 8.2%	0.7% to 8.4%	0.7% to 8.4%	0.7% to 8.7%	0.7% to 8.7%	0.7% to 8.7%
<b>Average Change</b>						
• Combined Gross Incomes						
\$3,500/month or less	2.7%	2.7%	2.8%	2.8%	2.8%	2.8%
\$3,501-\$7,000/month	4.7%	4.9%	5.1%	5.1%	5.1%	5.1%
\$7,001-\$15,000/month	4.2%	4.2%	4.3%	4.3%	4.3%	4.3%
\$15,001-\$30,000/month	5.3%	5.5%	5.7%	5.7%	5.7%	5.7%

<sup>36</sup> Information provided in email from Jill Radwin, Georgia Administrative Office of the Courts, to Jane Venohr on December 2, 2010. Information is based on a sample of 267 cases.

<sup>37</sup> U.S. Census Bureau, *Custodial Mothers and Fathers and their Child Support: 2007*, Current Population Survey, P60-237, Washington, D.C. <http://www.census.gov/hhes/www/childsupport/chldsuo7.pdf>.

### Comparison to 2010 Betson-Rothbarth Measurements

The Betson-Rothbarth measurements are often used to gauge whether the amounts of a state's guidelines are inadequate. This is the primary purpose of developing an updated schedule from the 2010 Betson-Rothbarth measurements (*i.e.*, Schedule B, which is contained in Appendix B). Appendix C provides a side-by-side comparison of the existing schedule to Schedule B. Note that Schedule B stops at combined gross incomes of \$24,000 per month because the 2010 Betson-Rothbarth measurements do not apply to higher incomes.

The existing Georgia schedule is lower than Schedule B in the following areas of the schedule.

- *Three-children amounts at combined gross incomes of \$5,450 to \$17,600 per month.* Schedule B suggests that these amounts should be increased by 0.1 to 1.9 percent, with a suggested average increase of 1.4 percent and a median increase of 1.5 percent.
- *Four- and more children amounts at combined gross incomes of \$5,400 to \$17,800 per month.* Schedule B suggests that these amounts should be increased by 0.1 to 4.5 percent, with a suggested average increase of 1.6 percent and a median increase of 1.6 percent.
- *Three- and more children amounts at combined gross incomes of \$22,400 to \$24,000 per month.* Schedule B suggests that these amounts should be increased by 0.1 to 2.3 percent.

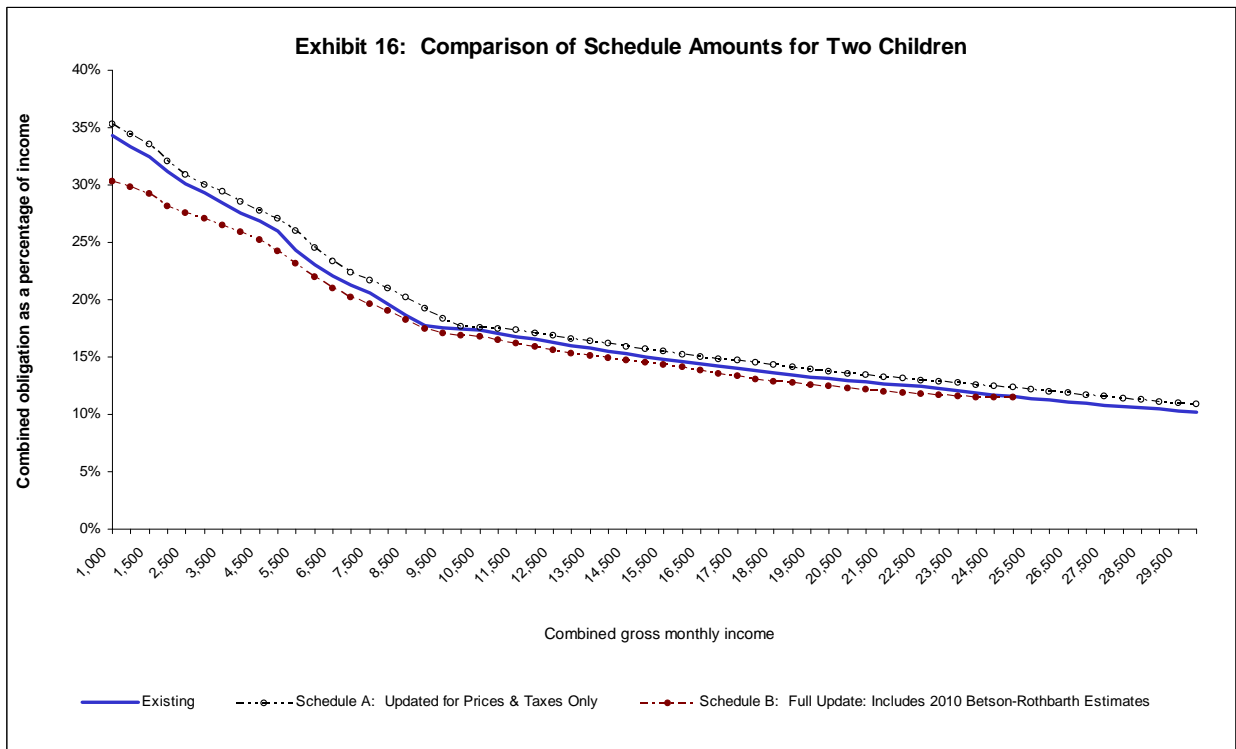
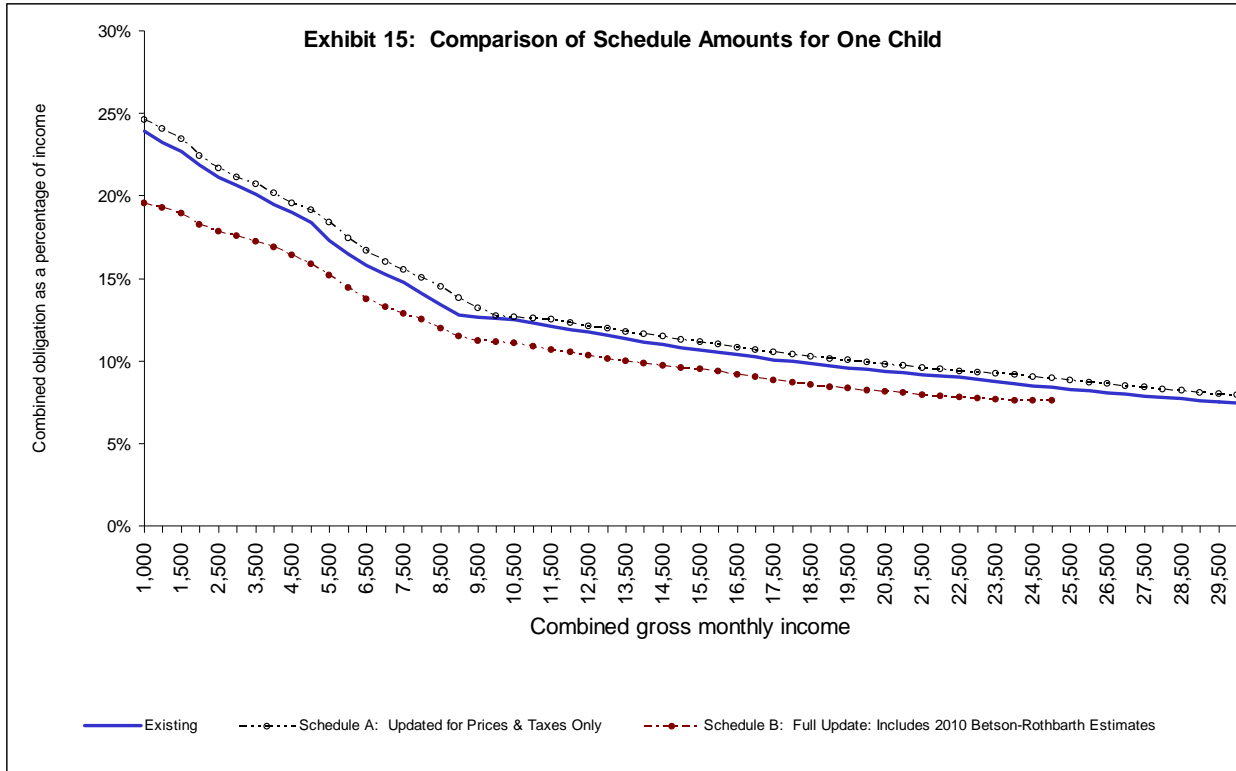
Nonetheless, based on the case file review data, few cases are likely to fall into the schedule areas identified in the above bullets. As shown in Exhibit 14, 12 percent of the orders cover three children, 1 percent of the orders involve four children, and none of the orders cover five or more children. Just over one-third (39 percent) of three-children orders involve parents with a combined gross income of more than \$5,000 per month, and exactly one-third of four-children orders involve parents with a combined gross income of more than \$5,000 per month. This suggests that the areas of the schedule that are assessed as inadequate based on the 2010 Betson-Rothbarth comparisons account for less than 5 percent of the caseload.

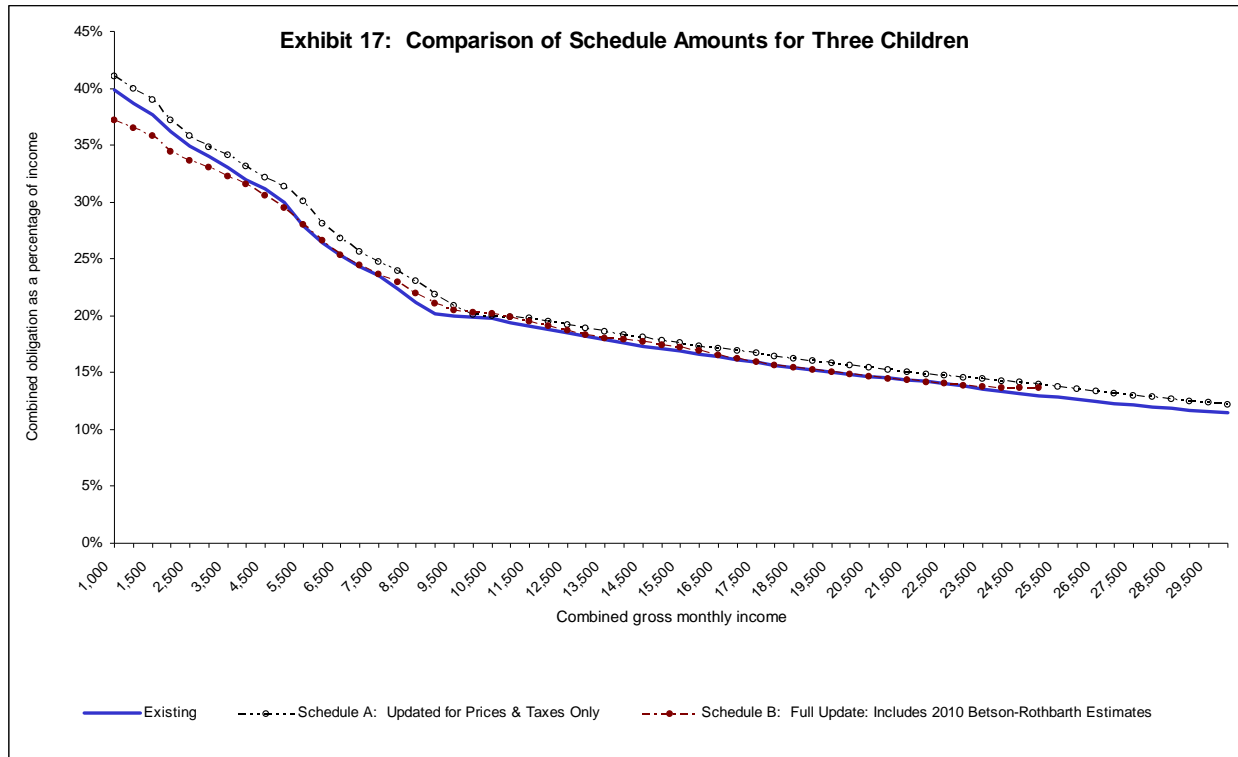
### Graphical Comparisons

Exhibits 15, 16, and 17 illustrate the schedule differences for one, two, and three children, respectively. These amounts also apply to the combined parental income and reflect the total basic obligation owed by both parents. They do not include add-ons or other adjustments. The patterns identified above are apparent in the graphs. Specifically, there is a small gap between the existing schedule amounts and Schedule A amounts, and there are some areas in the three-child comparisons where Schedule B exceeds the existing schedule.



Economic Basis for Updating a Georgia Child Support Schedule





## CONCLUSION

Retaining the assumptions and framework used by the 2005 Commission but updating the schedule to 2010 prices and tax rates would increase the schedule by an average of 5 percent. Nonetheless, there are several reasons that justify *no increase* to the schedule. Some states (e.g., Indiana) have rationalized *no increase* if the average increase is less than the modification threshold provided for in that state's guidelines (e.g., 15 percent in Indiana). Although Georgia guidelines do not provide an analogous threshold, it does indirectly indicate that a 15-percent difference would be substantial. The Georgia guidelines provide that a court may gradually phase in the new order amount if there is at least a 15-percent difference between an order award based on the old guidelines and an order award based on the new guidelines when a modification to an order based on the old guidelines is appropriate. In short, a five-percent increase is small relative to the 15-percent threshold.

Moreover, the existing Georgia schedule amounts generally exceed the lower bound of the most current estimate of child-rearing expenditures (*i.e.*, the 2010 Betson-Rothbarth measurements). This implies that the current schedule amounts are generally adequate. The few areas of the schedule that are below the lower bound are likely to be atypical case scenarios (*i.e.*, larger families and higher incomes) and comprise few cases (*i.e.*, less than five percent of the caseload).

Further, the Georgia schedule is higher than schedules of neighboring states while Georgia incomes and housing expenses are not substantially more. Two factors explain why Georgia has a higher schedule. Georgia uses higher estimates of child-rearing expenditures as the basis of its schedule than many of its neighboring states do. The few neighboring states

(i.e., Florida and Virginia) that do use higher estimates as the basis of their schedules have not updated their guidelines for changes in price levels in nearly 20 years, so any edge gained from using the higher estimate has effectively eroded.

In all, the existing Georgia schedule is generally adequate and the economic evidence does not overwhelmingly suggest that an updated schedule is warranted.

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**APPENDIX A**

<b>Georgia</b>						
<b>Proposed Updated Schedule of Basic Support Obligations</b>						
Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates						
Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
800	198	285	332	370	407	443
850	210	302	352	392	432	470
900	222	319	371	414	455	496
950	234	336	391	436	479	521
1000	246	353	410	457	503	547
1050	258	369	429	479	527	573
1100	269	386	449	500	550	599
1150	280	401	466	520	572	622
1200	290	416	483	539	592	645
1250	301	430	500	557	613	667
1300	311	445	517	576	634	690
1350	321	460	534	595	655	712
1400	332	474	551	614	676	735
1450	342	489	568	633	696	758
1500	352	503	584	652	717	780
1550	362	517	600	669	736	801
1600	371	531	616	687	756	822
1650	381	544	632	705	775	843
1700	391	558	648	722	794	864
1750	400	572	664	740	814	886
1800	410	586	679	758	833	907
1850	420	599	695	775	853	928
1900	429	613	711	793	872	949
1950	439	627	727	811	892	970
2000	448	640	743	828	911	991
2050	458	654	759	846	931	1012
2100	468	668	775	864	950	1034
2150	477	682	790	881	969	1055
2200	487	695	806	899	989	1076
2250	496	708	821	915	1007	1096
2300	505	721	836	932	1025	1115
2350	514	734	851	949	1043	1135
2400	523	746	866	965	1062	1155
2450	533	759	881	982	1080	1175
2500	542	772	895	998	1098	1195
2550	551	785	910	1015	1116	1215
2600	560	798	925	1032	1135	1235
2650	569	810	940	1048	1153	1254
2700	578	823	955	1065	1171	1274
2750	587	836	970	1081	1189	1294
2800	596	849	985	1098	1208	1314
2850	605	862	1000	1115	1226	1334
2900	615	875	1014	1131	1244	1354
2950	624	887	1029	1148	1262	1374
3000	633	900	1044	1164	1281	1393
3050	642	913	1059	1181	1299	1413
3100	651	926	1074	1197	1317	1433
3150	660	939	1089	1214	1335	1453
3200	669	951	1104	1230	1353	1473
3250	679	964	1118	1247	1372	1492
3300	688	977	1133	1264	1390	1512
3350	697	990	1148	1280	1408	1532
3400	706	1003	1163	1297	1426	1552
3450	715	1016	1178	1313	1444	1572
3500	724	1028	1193	1330	1463	1591
3550	733	1041	1207	1346	1481	1611

# Georgia

## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3600	742	1054	1222	1363	1499	1631
3650	751	1065	1236	1378	1515	1649
3700	759	1077	1248	1392	1531	1666
3750	766	1088	1261	1406	1547	1683
3800	774	1099	1274	1420	1562	1700
3850	782	1110	1287	1435	1578	1717
3900	790	1121	1299	1449	1594	1734
3950	798	1132	1312	1463	1609	1751
4000	806	1143	1325	1477	1625	1768
4050	813	1154	1338	1491	1640	1785
4100	821	1164	1350	1505	1655	1801
4150	828	1175	1362	1518	1670	1817
4200	836	1185	1374	1532	1685	1833
4250	843	1196	1386	1545	1700	1849
4300	851	1206	1398	1559	1715	1866
4350	858	1216	1410	1572	1729	1882
4400	866	1227	1422	1586	1744	1898
4450	873	1237	1434	1599	1759	1914
4500	881	1248	1446	1613	1774	1930
4550	888	1258	1458	1626	1789	1946
4600	896	1269	1470	1640	1804	1962
4650	903	1279	1483	1653	1818	1978
4700	911	1290	1495	1667	1833	1995
4750	918	1300	1507	1680	1848	2011
4800	925	1311	1519	1694	1863	2027
4850	933	1321	1531	1707	1878	2043
4900	940	1332	1543	1720	1893	2059
4950	948	1342	1555	1734	1907	2075
5000	955	1353	1567	1747	1922	2091
5050	963	1363	1579	1761	1937	2107
5100	970	1374	1591	1774	1952	2124
5150	978	1384	1603	1788	1967	2140
5200	985	1395	1616	1801	1981	2156
5250	993	1405	1628	1815	1996	2172
5300	1000	1415	1639	1827	2010	2187
5350	1003	1419	1642	1831	2014	2191
5400	1006	1422	1646	1835	2018	2196
5450	1009	1426	1649	1839	2023	2201
5500	1013	1430	1653	1843	2027	2205
5550	1016	1434	1656	1847	2031	2210
5600	1019	1438	1660	1851	2036	2215
5650	1022	1441	1663	1855	2040	2220
5700	1025	1445	1667	1858	2044	2224
5750	1029	1449	1670	1862	2049	2229
5800	1032	1453	1674	1866	2053	2234
5850	1035	1457	1677	1870	2057	2238
5900	1038	1460	1681	1874	2062	2243
5950	1042	1464	1684	1878	2066	2248
6000	1045	1468	1688	1882	2070	2252
6050	1048	1472	1691	1886	2075	2257
6100	1051	1476	1695	1890	2079	2262
6150	1055	1480	1699	1895	2084	2268
6200	1059	1485	1705	1901	2092	2276
6250	1063	1491	1711	1908	2099	2283
6300	1066	1496	1717	1914	2106	2291
6350	1070	1501	1722	1920	2113	2298



# Georgia

## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
6400	1074	1506	1728	1927	2119	2306
6450	1078	1511	1734	1933	2126	2313
6500	1082	1516	1739	1939	2133	2321
6550	1085	1522	1745	1946	2140	2329
6600	1089	1527	1751	1952	2147	2336
6650	1093	1532	1756	1958	2154	2344
6700	1097	1537	1762	1964	2161	2351
6750	1101	1542	1767	1971	2168	2359
6800	1104	1547	1773	1977	2175	2366
6850	1108	1552	1779	1983	2182	2374
6900	1112	1558	1784	1990	2189	2381
6950	1116	1563	1790	1996	2195	2389
7000	1120	1568	1796	2002	2203	2396
7050	1124	1573	1802	2009	2210	2405
7100	1128	1579	1808	2016	2218	2413
7150	1132	1584	1814	2023	2225	2421
7200	1136	1590	1820	2030	2233	2429
7250	1140	1596	1827	2037	2240	2438
7300	1145	1601	1833	2044	2248	2446
7350	1149	1607	1839	2050	2255	2454
7400	1153	1612	1845	2057	2263	2462
7450	1157	1618	1851	2064	2271	2470
7500	1161	1623	1857	2071	2278	2479
7550	1165	1629	1864	2078	2286	2487
7600	1169	1634	1870	2085	2293	2495
7650	1173	1640	1876	2092	2301	2503
7700	1177	1645	1882	2098	2308	2511
7750	1181	1650	1888	2105	2315	2519
7800	1185	1655	1893	2111	2322	2527
7850	1189	1661	1899	2118	2329	2534
7900	1193	1666	1905	2124	2337	2542
7950	1197	1671	1911	2131	2344	2550
8000	1201	1677	1917	2138	2351	2558
8050	1205	1682	1923	2144	2359	2566
8100	1209	1688	1929	2151	2366	2574
8150	1213	1693	1935	2158	2374	2583
8200	1217	1698	1941	2165	2381	2591
8250	1221	1704	1947	2171	2389	2599
8300	1225	1709	1953	2178	2396	2606
8350	1226	1710	1954	2179	2397	2608
8400	1228	1712	1956	2181	2399	2610
8450	1229	1713	1957	2182	2400	2611
8500	1230	1714	1958	2183	2402	2613
8550	1231	1716	1959	2185	2403	2615
8600	1232	1717	1961	2186	2405	2616
8650	1233	1718	1962	2188	2406	2618
8700	1234	1720	1963	2189	2408	2620
8750	1235	1721	1964	2190	2409	2621
8800	1236	1722	1966	2192	2411	2623
8850	1237	1723	1967	2193	2412	2625
8900	1239	1725	1968	2195	2414	2626
8950	1240	1726	1970	2196	2416	2628
9000	1241	1728	1971	2198	2417	2630
9050	1242	1729	1972	2199	2419	2632
9100	1243	1731	1974	2201	2421	2634
9150	1245	1732	1975	2202	2422	2636

# Georgia

## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9200	1246	1733	1976	2204	2424	2637
9250	1247	1735	1978	2205	2426	2639
9300	1248	1736	1979	2207	2428	2641
9350	1250	1738	1981	2208	2429	2643
9400	1251	1739	1982	2210	2431	2645
9450	1252	1741	1983	2211	2433	2647
9500	1253	1742	1985	2213	2434	2649
9550	1254	1744	1986	2215	2436	2650
9600	1256	1745	1988	2216	2438	2652
9650	1257	1746	1989	2218	2439	2654
9700	1258	1748	1990	2219	2441	2656
9750	1259	1749	1992	2221	2443	2658
9800	1261	1751	1993	2222	2444	2660
9850	1262	1752	1994	2224	2446	2661
9900	1263	1754	1996	2225	2448	2663
9950	1265	1756	1999	2229	2452	2667
10000	1271	1764	2008	2239	2462	2679
10050	1276	1772	2017	2249	2473	2691
10100	1282	1780	2026	2259	2484	2703
10150	1287	1788	2035	2268	2495	2715
10200	1293	1795	2043	2278	2506	2727
10250	1298	1803	2052	2288	2517	2739
10300	1304	1811	2061	2298	2528	2751
10350	1310	1819	2070	2308	2539	2763
10400	1315	1826	2079	2318	2550	2775
10450	1321	1834	2088	2328	2561	2786
10500	1326	1842	2097	2338	2572	2798
10550	1332	1850	2106	2348	2583	2810
10600	1337	1857	2115	2358	2594	2822
10650	1343	1865	2124	2368	2605	2834
10700	1348	1873	2133	2378	2616	2846
10750	1354	1881	2142	2388	2627	2858
10800	1360	1889	2151	2398	2638	2870
10850	1365	1896	2160	2408	2649	2882
10900	1371	1904	2169	2418	2660	2894
10950	1376	1912	2177	2428	2671	2906
11000	1382	1920	2186	2438	2682	2918
11050	1387	1927	2195	2448	2693	2929
11100	1393	1935	2204	2458	2703	2941
11150	1399	1943	2213	2468	2714	2953
11200	1404	1951	2222	2478	2725	2965
11250	1410	1958	2231	2488	2736	2977
11300	1415	1966	2240	2498	2747	2989
11350	1421	1974	2249	2508	2758	3001
11400	1426	1982	2258	2517	2769	3013
11450	1432	1990	2267	2527	2780	3025
11500	1437	1997	2276	2537	2791	3037
11550	1442	2004	2283	2546	2800	3046
11600	1446	2009	2289	2552	2807	3054
11650	1450	2014	2295	2559	2814	3062
11700	1454	2020	2300	2565	2822	3070
11750	1457	2025	2306	2572	2829	3078
11800	1461	2030	2312	2578	2836	3085
11850	1465	2035	2318	2585	2843	3093
11900	1469	2041	2324	2591	2850	3101
11950	1473	2046	2330	2597	2857	3109

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## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
12000	1476	2051	2335	2604	2864	3116
12050	1480	2056	2341	2610	2872	3124
12100	1484	2062	2347	2617	2879	3132
12150	1488	2067	2353	2623	2886	3140
12200	1492	2072	2359	2630	2893	3148
12250	1496	2077	2365	2636	2900	3155
12300	1499	2083	2370	2643	2907	3163
12350	1503	2088	2376	2649	2914	3171
12400	1507	2093	2382	2656	2922	3179
12450	1511	2098	2388	2662	2929	3186
12500	1515	2104	2394	2669	2936	3194
12550	1519	2109	2399	2675	2943	3202
12600	1522	2114	2405	2682	2950	3210
12650	1526	2119	2411	2688	2957	3218
12700	1530	2125	2417	2695	2964	3225
12750	1534	2130	2423	2701	2972	3233
12800	1538	2135	2429	2708	2979	3241
12850	1542	2140	2434	2714	2986	3249
12900	1545	2146	2440	2721	2993	3256
12950	1549	2151	2446	2727	3000	3264
13000	1553	2156	2452	2734	3007	3272
13050	1557	2161	2458	2740	3014	3280
13100	1561	2167	2464	2747	3022	3287
13150	1564	2172	2469	2753	3029	3295
13200	1568	2177	2475	2760	3036	3303
13250	1572	2182	2481	2766	3043	3311
13300	1576	2188	2487	2773	3050	3319
13350	1580	2193	2493	2779	3057	3326
13400	1584	2198	2499	2786	3064	3334
13450	1587	2203	2504	2792	3072	3342
13500	1591	2209	2510	2799	3079	3350
13550	1595	2214	2516	2805	3086	3357
13600	1599	2219	2522	2812	3093	3365
13650	1603	2224	2528	2818	3100	3373
13700	1607	2230	2533	2825	3107	3381
13750	1610	2235	2539	2831	3114	3389
13800	1614	2240	2545	2838	3122	3396
13850	1618	2245	2551	2844	3129	3404
13900	1622	2251	2557	2851	3136	3412
13950	1625	2255	2562	2857	3142	3419
14000	1628	2260	2567	2863	3149	3426
14050	1632	2265	2573	2869	3156	3433
14100	1635	2269	2578	2875	3162	3440
14150	1638	2274	2584	2881	3169	3448
14200	1642	2279	2589	2887	3175	3455
14250	1645	2283	2594	2893	3182	3462
14300	1648	2288	2600	2899	3188	3469
14350	1651	2292	2605	2904	3195	3476
14400	1655	2297	2610	2910	3201	3483
14450	1658	2302	2616	2916	3208	3490
14500	1661	2306	2621	2922	3215	3498
14550	1665	2311	2626	2928	3221	3505
14600	1668	2316	2632	2934	3228	3512
14650	1671	2320	2637	2940	3234	3519
14700	1675	2325	2642	2946	3241	3526
14750	1678	2330	2648	2952	3247	3533

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## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
14800	1681	2334	2653	2958	3254	3540
14850	1684	2339	2658	2964	3261	3547
14900	1688	2343	2664	2970	3267	3555
14950	1691	2348	2669	2976	3274	3562
15000	1694	2353	2674	2982	3280	3569
15050	1698	2357	2680	2988	3287	3576
15100	1701	2362	2685	2994	3293	3583
15150	1704	2366	2690	2999	3299	3590
15200	1707	2371	2695	3005	3305	3596
15250	1710	2375	2700	3010	3311	3603
15300	1713	2379	2705	3016	3318	3609
15350	1716	2383	2710	3021	3324	3616
15400	1719	2388	2715	3027	3330	3623
15450	1722	2392	2720	3032	3336	3629
15500	1725	2396	2725	3038	3342	3636
15550	1728	2400	2730	3043	3348	3642
15600	1731	2405	2734	3049	3354	3649
15650	1734	2409	2739	3054	3360	3656
15700	1737	2413	2744	3060	3366	3662
15750	1740	2418	2749	3065	3372	3669
15800	1743	2422	2754	3071	3378	3675
15850	1746	2426	2759	3076	3384	3682
15900	1749	2430	2764	3082	3390	3689
15950	1753	2435	2769	3087	3396	3695
16000	1756	2439	2774	3093	3402	3702
16050	1759	2443	2779	3098	3408	3708
16100	1762	2448	2784	3104	3414	3715
16150	1765	2452	2789	3109	3420	3721
16200	1768	2456	2794	3115	3426	3728
16250	1771	2460	2799	3120	3433	3735
16300	1774	2465	2804	3126	3439	3741
16350	1777	2469	2809	3131	3445	3748
16400	1780	2473	2813	3137	3451	3754
16450	1783	2477	2818	3143	3457	3761
16500	1786	2482	2823	3148	3463	3768
16550	1789	2486	2828	3154	3469	3774
16600	1792	2490	2833	3159	3475	3781
16650	1795	2495	2838	3165	3481	3787
16700	1798	2499	2843	3170	3487	3794
16750	1801	2503	2848	3176	3493	3800
16800	1804	2507	2853	3181	3499	3807
16850	1807	2512	2858	3187	3505	3814
16900	1810	2516	2863	3192	3511	3820
16950	1813	2520	2868	3198	3517	3827
17000	1816	2525	2873	3203	3523	3833
17050	1819	2529	2878	3209	3529	3840
17100	1822	2533	2883	3214	3535	3847
17150	1825	2537	2887	3220	3541	3853
17200	1828	2542	2892	3225	3548	3860
17250	1832	2546	2897	3231	3554	3866
17300	1835	2550	2902	3236	3560	3873
17350	1838	2554	2907	3242	3566	3879
17400	1841	2559	2912	3247	3572	3886
17450	1844	2563	2917	3253	3578	3893
17500	1847	2567	2922	3258	3584	3899
17550	1850	2572	2927	3264	3590	3906

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## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17600	1853	2576	2932	3269	3596	3912
17650	1856	2580	2937	3275	3602	3919
17700	1859	2584	2941	3279	3607	3924
17750	1861	2587	2945	3283	3612	3930
17800	1864	2591	2949	3288	3616	3935
17850	1866	2594	2952	3292	3621	3940
17900	1869	2598	2956	3296	3626	3945
17950	1872	2601	2960	3300	3630	3950
18000	1874	2605	2964	3305	3635	3955
18050	1877	2608	2968	3309	3640	3960
18100	1880	2612	2971	3313	3644	3965
18150	1882	2615	2975	3317	3649	3970
18200	1885	2619	2979	3322	3654	3975
18250	1888	2622	2983	3326	3658	3980
18300	1890	2626	2987	3330	3663	3985
18350	1893	2629	2990	3334	3668	3991
18400	1896	2633	2994	3339	3672	3996
18450	1898	2636	2998	3343	3677	4001
18500	1901	2640	3002	3347	3682	4006
18550	1904	2643	3006	3351	3686	4011
18600	1906	2647	3009	3356	3691	4016
18650	1909	2650	3013	3360	3696	4021
18700	1911	2654	3017	3364	3700	4026
18750	1914	2657	3021	3368	3705	4031
18800	1917	2661	3025	3373	3710	4036
18850	1919	2664	3029	3377	3714	4041
18900	1922	2668	3032	3381	3719	4046
18950	1925	2671	3036	3385	3724	4052
19000	1927	2675	3040	3390	3729	4057
19050	1930	2678	3044	3394	3733	4062
19100	1933	2682	3048	3398	3738	4067
19150	1935	2685	3051	3402	3743	4072
19200	1938	2688	3055	3407	3747	4077
19250	1941	2692	3059	3411	3752	4082
19300	1943	2695	3063	3415	3757	4087
19350	1946	2699	3067	3419	3761	4092
19400	1948	2702	3070	3424	3766	4097
19450	1951	2706	3074	3428	3771	4102
19500	1954	2709	3078	3432	3775	4107
19550	1956	2713	3082	3436	3780	4113
19600	1959	2716	3086	3441	3785	4118
19650	1962	2720	3089	3445	3789	4123
19700	1964	2723	3093	3449	3794	4128
19750	1967	2727	3097	3453	3799	4133
19800	1970	2730	3101	3458	3803	4138
19850	1972	2734	3105	3462	3808	4143
19900	1975	2737	3109	3466	3813	4148
19950	1978	2741	3112	3470	3817	4153
20000	1980	2744	3116	3474	3822	4158
20050	1983	2748	3120	3479	3827	4163
20100	1985	2751	3124	3483	3831	4168
20150	1988	2755	3128	3487	3836	4174
20200	1991	2758	3131	3491	3841	4179
20250	1993	2762	3135	3496	3845	4184
20300	1996	2765	3139	3500	3850	4189
20350	1999	2769	3143	3504	3855	4194

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## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20400	2001	2772	3147	3508	3859	4199
20450	2004	2776	3150	3513	3864	4204
20500	2007	2779	3154	3517	3869	4209
20550	2009	2783	3158	3521	3873	4214
20600	2012	2786	3162	3525	3878	4219
20650	2015	2790	3166	3530	3883	4224
20700	2017	2793	3169	3534	3887	4229
20750	2020	2797	3173	3538	3892	4235
20800	2023	2800	3177	3542	3897	4240
20850	2025	2804	3181	3547	3901	4245
20900	2028	2807	3185	3551	3906	4250
20950	2030	2811	3189	3555	3911	4255
21000	2033	2814	3192	3559	3915	4260
21050	2036	2818	3196	3564	3920	4265
21100	2038	2821	3200	3568	3925	4270
21150	2041	2825	3204	3572	3929	4275
21200	2044	2828	3208	3576	3934	4280
21250	2046	2832	3211	3581	3939	4285
21300	2049	2835	3215	3585	3943	4290
21350	2052	2839	3219	3589	3948	4296
21400	2054	2842	3223	3593	3953	4301
21450	2057	2845	3227	3598	3957	4306
21500	2060	2849	3230	3602	3962	4311
21550	2062	2852	3234	3606	3967	4316
21600	2065	2856	3238	3610	3971	4321
21650	2067	2859	3242	3615	3976	4326
21700	2070	2863	3246	3619	3981	4331
21750	2073	2866	3249	3623	3985	4336
21800	2075	2870	3253	3627	3990	4341
21850	2078	2873	3257	3632	3995	4346
21900	2081	2877	3261	3636	3999	4351
21950	2083	2880	3265	3640	4004	4357
22000	2086	2884	3268	3644	4009	4362
22050	2089	2887	3272	3649	4013	4367
22100	2091	2891	3276	3653	4018	4372
22150	2094	2894	3280	3657	4023	4377
22200	2097	2898	3284	3661	4028	4382
22250	2099	2901	3288	3666	4032	4387
22300	2102	2905	3291	3670	4037	4392
22350	2105	2908	3295	3674	4042	4397
22400	2107	2912	3299	3678	4046	4402
22450	2110	2915	3303	3683	4051	4407
22500	2112	2919	3307	3687	4056	4412
22550	2115	2922	3310	3691	4060	4418
22600	2118	2926	3314	3695	4065	4423
22650	2120	2929	3318	3700	4070	4428
22700	2123	2933	3322	3704	4074	4433
22750	2126	2936	3326	3708	4079	4438
22800	2128	2940	3329	3712	4084	4443
22850	2131	2943	3333	3717	4088	4448
22900	2134	2947	3337	3721	4093	4453
22950	2136	2950	3341	3725	4098	4458
23000	2139	2954	3345	3729	4102	4463
23050	2142	2957	3348	3734	4107	4468
23100	2144	2961	3352	3738	4112	4473
23150	2147	2964	3356	3742	4116	4478

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## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23200	2149	2968	3360	3746	4121	4484
23250	2152	2971	3364	3751	4126	4489
23300	2155	2975	3368	3755	4130	4494
23350	2157	2978	3371	3759	4135	4499
23400	2160	2982	3375	3763	4140	4504
23450	2163	2985	3379	3768	4144	4509
23500	2165	2989	3383	3772	4149	4514
23550	2168	2992	3387	3776	4154	4519
23600	2171	2995	3390	3780	4158	4524
23650	2173	2999	3394	3785	4163	4529
23700	2176	3002	3398	3789	4168	4534
23750	2179	3006	3402	3793	4172	4539
23800	2181	3009	3406	3797	4177	4545
23850	2184	3013	3409	3802	4182	4550
23900	2186	3016	3413	3806	4186	4555
23950	2189	3020	3417	3810	4191	4560
24000	2192	3023	3421	3814	4196	4565
24050	2194	3027	3425	3819	4200	4570
24100	2197	3030	3428	3823	4205	4575
24150	2200	3034	3432	3827	4210	4580
24200	2202	3037	3436	3831	4214	4585
24250	2205	3041	3440	3835	4219	4590
24300	2208	3044	3444	3840	4224	4595
24350	2210	3048	3448	3844	4228	4600
24400	2213	3051	3451	3848	4233	4606
24450	2216	3055	3455	3852	4238	4611
24500	2218	3058	3459	3857	4242	4616
24550	2221	3062	3463	3861	4247	4621
24600	2222	3064	3465	3863	4250	4623
24650	2224	3066	3467	3865	4252	4626
24700	2225	3067	3468	3867	4254	4628
24750	2227	3069	3470	3869	4256	4631
24800	2228	3071	3472	3871	4259	4633
24850	2229	3073	3474	3873	4261	4636
24900	2231	3075	3476	3876	4263	4638
24950	2232	3077	3478	3878	4265	4641
25000	2234	3078	3479	3880	4268	4643
25050	2235	3080	3481	3882	4270	4646
25100	2237	3082	3483	3884	4272	4648
25150	2238	3084	3485	3886	4275	4651
25200	2239	3086	3487	3888	4277	4653
25250	2241	3088	3489	3890	4279	4656
25300	2242	3090	3491	3892	4281	4658
25350	2244	3091	3492	3894	4284	4661
25400	2245	3093	3494	3896	4286	4663
25450	2246	3095	3496	3898	4288	4666
25500	2248	3097	3498	3900	4291	4668
25550	2249	3099	3500	3902	4293	4671
25600	2251	3101	3502	3904	4295	4673
25650	2252	3102	3503	3906	4297	4676
25700	2254	3104	3505	3908	4300	4678
25750	2255	3106	3507	3910	4302	4681
25800	2256	3108	3509	3913	4304	4683
25850	2258	3110	3511	3915	4307	4686
25900	2259	3112	3513	3917	4309	4688
25950	2261	3114	3515	3919	4311	4691

# Georgia

## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26000	2262	3115	3516	3921	4313	4693
26050	2263	3117	3518	3923	4316	4695
26100	2265	3119	3520	3925	4318	4698
26150	2266	3121	3522	3927	4320	4700
26200	2268	3123	3524	3929	4323	4703
26250	2269	3125	3526	3931	4325	4705
26300	2271	3126	3527	3933	4327	4708
26350	2272	3128	3529	3935	4329	4710
26400	2273	3130	3531	3937	4332	4713
26450	2275	3132	3533	3939	4334	4715
26500	2276	3134	3535	3941	4336	4718
26550	2278	3136	3537	3943	4339	4720
26600	2279	3137	3538	3945	4341	4723
26650	2280	3139	3540	3947	4343	4725
26700	2282	3141	3542	3950	4345	4728
26750	2283	3143	3544	3952	4348	4730
26800	2285	3145	3546	3954	4350	4733
26850	2286	3147	3548	3956	4352	4735
26900	2288	3149	3550	3958	4355	4738
26950	2289	3150	3551	3960	4357	4740
27000	2290	3152	3553	3962	4359	4743
27050	2292	3154	3555	3964	4361	4745
27100	2293	3156	3557	3966	4364	4748
27150	2295	3158	3559	3968	4366	4750
27200	2296	3160	3561	3970	4368	4753
27250	2297	3161	3562	3972	4370	4755
27300	2299	3163	3564	3974	4373	4758
27350	2300	3165	3566	3976	4375	4760
27400	2302	3167	3568	3978	4377	4763
27450	2303	3169	3570	3980	4380	4765
27500	2304	3171	3572	3982	4382	4768
27550	2306	3173	3574	3984	4384	4770
27600	2307	3174	3575	3987	4386	4772
27650	2309	3176	3577	3989	4389	4775
27700	2310	3178	3579	3991	4391	4777
27750	2312	3180	3581	3993	4393	4780
27800	2313	3182	3583	3995	4396	4782
27850	2314	3184	3585	3997	4398	4785
27900	2316	3185	3586	3999	4400	4787
27950	2317	3187	3588	4001	4402	4790
28000	2319	3189	3590	4003	4405	4792
28050	2320	3191	3592	4005	4407	4795
28100	2321	3193	3594	4007	4409	4797
28150	2323	3195	3596	4009	4412	4800
28200	2324	3197	3598	4011	4414	4802
28250	2326	3198	3599	4013	4416	4805
28300	2327	3200	3601	4015	4418	4807
28350	2329	3202	3603	4017	4421	4810
28400	2330	3204	3605	4019	4423	4812
28450	2331	3206	3607	4022	4425	4815
28500	2333	3208	3609	4024	4428	4817
28550	2334	3209	3610	4026	4430	4820
28600	2336	3211	3612	4028	4432	4822
28650	2337	3213	3614	4030	4434	4825
28700	2338	3215	3616	4032	4437	4827
28750	2340	3217	3618	4034	4439	4830



# Georgia

## Proposed Updated Schedule of Basic Support Obligations

Average of the Betson-Engel & Betson-Rothbarth Estimates Updated to 2010 Prices & Tax Rates

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28800	2341	3219	3620	4036	4441	4832
28850	2343	3220	3621	4038	4444	4835
28900	2344	3222	3623	4040	4446	4837
28950	2346	3224	3625	4042	4448	4840
29000	2347	3226	3627	4044	4450	4842
29050	2348	3228	3629	4046	4453	4844
29100	2350	3230	3631	4048	4455	4847
29150	2351	3232	3633	4050	4457	4849
29200	2353	3233	3634	4052	4459	4852
29250	2354	3235	3636	4054	4462	4854
29300	2355	3237	3638	4056	4464	4857
29350	2357	3239	3640	4059	4466	4859
29400	2358	3241	3642	4061	4469	4862
29450	2360	3243	3644	4063	4471	4864
29500	2361	3244	3645	4065	4473	4867
29550	2363	3246	3647	4067	4475	4869
29600	2364	3248	3649	4069	4478	4872
29650	2365	3250	3651	4071	4480	4874
29700	2367	3252	3653	4073	4482	4877
29750	2368	3254	3655	4075	4485	4879
29800	2370	3256	3657	4077	4487	4882
29850	2371	3257	3658	4079	4489	4884
29900	2372	3259	3660	4081	4491	4887
29950	2374	3261	3662	4083	4494	4889
30000	2375	3263	3664	4085	4496	4892

## APPENDIX B

**Georgia**Proposed Updated Schedule of Basic Support Obligations  
(2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
800	156	242	297	332	365	397
850	166	258	316	353	388	422
900	176	273	335	374	411	447
950	186	288	353	394	434	471
1000	196	303	371	415	456	496
1050	205	318	390	435	479	520
1100	215	333	408	456	501	545
1150	224	346	424	474	522	567
1200	232	360	441	492	541	588
1250	241	373	457	510	561	610
1300	250	386	473	528	581	631
1350	258	399	489	546	601	653
1400	267	412	505	564	621	674
1450	275	426	521	582	640	696
1500	284	438	537	600	660	717
1550	292	451	552	616	678	737
1600	300	463	567	633	697	757
1650	308	475	582	650	715	777
1700	316	488	597	667	734	797
1750	324	500	612	684	752	818
1800	332	513	627	701	771	838
1850	340	525	643	718	790	858
1900	348	538	658	735	808	879
1950	356	550	673	752	827	899
2000	364	563	688	769	846	919
2050	372	575	704	786	865	940
2100	381	588	719	803	883	960
2150	389	600	734	820	902	980
2200	397	613	749	837	921	1001
2250	405	625	765	854	939	1021
2300	413	638	780	871	958	1042
2350	421	650	795	888	977	1062
2400	429	663	810	905	996	1082
2450	438	675	825	922	1014	1102
2500	446	688	841	939	1033	1123
2550	454	700	856	956	1052	1143
2600	462	713	871	973	1070	1163
2650	470	725	886	990	1089	1184
2700	478	738	901	1007	1108	1204
2750	486	750	917	1024	1126	1224
2800	494	763	932	1041	1145	1245
2850	503	775	947	1058	1164	1265
2900	511	787	962	1075	1182	1285
2950	518	799	976	1090	1199	1304
3000	526	811	990	1106	1216	1322
3050	534	822	1004	1121	1233	1341
3100	542	834	1018	1137	1250	1359
3150	549	846	1031	1152	1267	1378
3200	557	857	1045	1168	1284	1396

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
3250	565	869	1059	1183	1301	1415
3300	572	880	1073	1199	1318	1433
3350	580	892	1087	1214	1335	1452
3400	588	904	1101	1230	1352	1470
3450	595	915	1115	1245	1369	1489
3500	603	927	1129	1261	1387	1508
3550	611	939	1144	1277	1405	1527
3600	619	952	1159	1294	1424	1547
3650	627	963	1172	1309	1440	1565
3700	634	973	1185	1323	1456	1582
3750	641	984	1198	1338	1471	1600
3800	647	995	1210	1352	1487	1617
3850	654	1005	1223	1366	1503	1634
3900	661	1016	1236	1381	1519	1651
3950	668	1027	1249	1395	1535	1668
4000	675	1037	1262	1409	1550	1685
4050	682	1048	1275	1424	1566	1702
4100	689	1058	1287	1438	1582	1720
4150	696	1069	1300	1452	1597	1736
4200	702	1078	1311	1464	1611	1751
4250	708	1087	1322	1477	1624	1766
4300	714	1096	1333	1489	1638	1780
4350	720	1105	1344	1501	1651	1795
4400	726	1114	1355	1513	1664	1809
4450	732	1123	1366	1525	1678	1824
4500	738	1133	1376	1537	1691	1838
4550	744	1142	1387	1550	1705	1853
4600	750	1151	1398	1562	1718	1867
4650	756	1160	1409	1574	1731	1882
4700	762	1169	1420	1586	1745	1897
4750	768	1178	1431	1598	1758	1911
4800	774	1187	1442	1610	1772	1926
4850	780	1195	1451	1621	1783	1938
4900	784	1201	1458	1628	1791	1947
4950	788	1207	1465	1636	1800	1956
5000	792	1213	1472	1644	1808	1966
5050	796	1219	1479	1652	1817	1975
5100	800	1225	1486	1660	1826	1984
5150	805	1231	1493	1667	1834	1994
5200	809	1237	1500	1675	1843	2003
5250	813	1243	1507	1683	1851	2012
5300	817	1249	1514	1691	1860	2022
5350	821	1256	1521	1698	1868	2031
5400	826	1262	1528	1706	1877	2040
5450	830	1268	1535	1714	1885	2050
5500	834	1274	1541	1722	1894	2059
5550	837	1279	1547	1728	1901	2066
5600	840	1283	1552	1734	1907	2073
5650	843	1288	1558	1740	1914	2080

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
5700	846	1292	1563	1746	1920	2087
5750	849	1297	1568	1752	1927	2095
5800	852	1301	1574	1758	1933	2102
5850	855	1306	1579	1764	1940	2109
5900	859	1310	1584	1769	1946	2116
5950	862	1315	1589	1775	1953	2123
6000	865	1319	1595	1781	1959	2130
6050	868	1324	1600	1787	1966	2137
6100	871	1328	1605	1793	1972	2144
6150	874	1333	1611	1799	1979	2151
6200	877	1337	1616	1805	1985	2158
6250	880	1342	1621	1811	1992	2165
6300	883	1346	1626	1817	1998	2172
6350	886	1351	1631	1822	2005	2179
6400	889	1355	1637	1828	2011	2186
6450	892	1360	1642	1834	2017	2193
6500	895	1364	1647	1839	2023	2199
6550	898	1369	1652	1846	2030	2207
6600	901	1374	1659	1853	2038	2215
6650	905	1379	1665	1860	2046	2224
6700	909	1385	1671	1867	2054	2232
6750	912	1390	1678	1874	2062	2241
6800	916	1395	1684	1881	2069	2249
6850	919	1401	1691	1888	2077	2258
6900	923	1406	1697	1896	2085	2267
6950	926	1411	1703	1903	2093	2275
7000	930	1417	1710	1910	2101	2284
7050	934	1422	1716	1917	2109	2292
7100	937	1427	1723	1924	2117	2301
7150	941	1433	1729	1931	2124	2309
7200	944	1438	1735	1938	2132	2318
7250	948	1443	1742	1946	2140	2326
7300	951	1449	1748	1953	2148	2335
7350	955	1454	1755	1960	2156	2343
7400	958	1460	1761	1967	2164	2352
7450	962	1465	1767	1974	2172	2360
7500	966	1470	1774	1981	2179	2369
7550	969	1476	1780	1988	2187	2378
7600	973	1481	1787	1996	2195	2386
7650	976	1486	1793	2003	2203	2395
7700	980	1491	1799	2009	2210	2403
7750	983	1496	1805	2016	2218	2411
7800	986	1501	1811	2023	2225	2419
7850	990	1507	1817	2030	2233	2427
7900	993	1512	1823	2037	2240	2435
7950	997	1517	1830	2044	2248	2443
8000	999	1520	1833	2048	2252	2448
8050	1001	1523	1836	2051	2256	2452
8100	1002	1525	1839	2054	2260	2456

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
8150	1004	1528	1842	2058	2264	2461
8200	1006	1531	1845	2061	2267	2465
8250	1008	1533	1848	2065	2271	2469
8300	1010	1536	1851	2068	2275	2473
8350	1011	1538	1854	2071	2279	2477
8400	1013	1541	1857	2075	2282	2481
8450	1015	1544	1861	2078	2286	2485
8500	1017	1546	1864	2082	2290	2489
8550	1019	1549	1867	2085	2293	2493
8600	1021	1552	1870	2088	2297	2497
8650	1022	1554	1873	2092	2301	2501
8700	1024	1557	1876	2095	2305	2505
8750	1026	1560	1879	2099	2308	2509
8800	1028	1562	1882	2102	2312	2513
8850	1030	1565	1885	2105	2316	2517
8900	1031	1568	1888	2109	2320	2521
8950	1033	1571	1891	2112	2324	2526
9000	1036	1574	1895	2116	2328	2530
9050	1038	1576	1898	2120	2332	2535
9100	1040	1579	1901	2124	2336	2539
9150	1042	1582	1905	2128	2340	2544
9200	1044	1585	1908	2131	2344	2548
9250	1046	1588	1911	2135	2349	2553
9300	1048	1591	1915	2139	2353	2557
9350	1050	1595	1919	2143	2358	2563
9400	1055	1602	1928	2153	2368	2574
9450	1060	1609	1936	2163	2379	2586
9500	1064	1616	1945	2173	2390	2598
9550	1069	1624	1954	2182	2400	2609
9600	1074	1631	1962	2192	2411	2621
9650	1079	1638	1971	2202	2422	2633
9700	1084	1645	1980	2211	2433	2644
9750	1088	1653	1988	2221	2443	2656
9800	1093	1660	1997	2231	2454	2667
9850	1098	1667	2006	2241	2465	2679
9900	1103	1674	2015	2250	2475	2691
9950	1108	1682	2023	2260	2486	2702
10000	1112	1689	2032	2270	2497	2714
10050	1117	1696	2041	2279	2507	2726
10100	1122	1703	2049	2289	2518	2737
10150	1127	1711	2058	2299	2529	2749
10200	1132	1718	2067	2309	2539	2760
10250	1136	1725	2075	2318	2550	2772
10300	1141	1732	2084	2328	2561	2784
10350	1146	1739	2093	2338	2572	2795
10400	1151	1747	2102	2347	2582	2807
10450	1156	1754	2110	2357	2593	2818
10500	1160	1761	2119	2367	2604	2830
10550	1165	1768	2128	2377	2614	2842

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
10600	1170	1776	2136	2386	2625	2853
10650	1174	1782	2144	2395	2635	2864
10700	1178	1787	2150	2401	2641	2871
10750	1181	1792	2155	2407	2648	2878
10800	1184	1796	2160	2413	2654	2885
10850	1187	1801	2166	2419	2661	2893
10900	1190	1806	2171	2425	2668	2900
10950	1193	1810	2177	2431	2674	2907
11000	1197	1815	2182	2437	2681	2914
11050	1200	1820	2187	2443	2688	2921
11100	1203	1824	2193	2449	2694	2929
11150	1206	1829	2198	2455	2701	2936
11200	1209	1834	2204	2461	2707	2943
11250	1212	1838	2209	2467	2714	2950
11300	1216	1843	2214	2473	2721	2957
11350	1219	1847	2220	2479	2727	2965
11400	1222	1852	2225	2485	2734	2972
11450	1225	1857	2230	2491	2741	2979
11500	1228	1861	2236	2497	2747	2986
11550	1231	1866	2241	2504	2754	2993
11600	1235	1871	2247	2510	2760	3001
11650	1238	1875	2252	2516	2767	3008
11700	1241	1880	2257	2522	2774	3015
11750	1244	1885	2263	2528	2780	3022
11800	1247	1889	2268	2534	2787	3029
11850	1250	1894	2274	2540	2794	3037
11900	1254	1899	2279	2546	2800	3044
11950	1257	1903	2284	2551	2806	3051
12000	1260	1907	2289	2556	2812	3057
12050	1262	1911	2293	2562	2818	3063
12100	1265	1915	2298	2567	2823	3069
12150	1268	1919	2303	2572	2829	3075
12200	1271	1924	2307	2577	2835	3081
12250	1274	1928	2312	2582	2840	3087
12300	1277	1932	2316	2587	2846	3094
12350	1279	1936	2321	2592	2852	3100
12400	1282	1940	2325	2598	2857	3106
12450	1285	1944	2330	2603	2863	3112
12500	1288	1948	2335	2608	2869	3118
12550	1291	1952	2339	2613	2874	3124
12600	1294	1956	2344	2618	2880	3130
12650	1297	1960	2348	2623	2886	3137
12700	1299	1964	2353	2628	2891	3143
12750	1302	1968	2358	2633	2897	3149
12800	1305	1972	2362	2639	2902	3155
12850	1308	1976	2367	2644	2908	3161
12900	1311	1980	2371	2649	2914	3167
12950	1314	1985	2376	2654	2919	3173
13000	1316	1989	2381	2659	2925	3180

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13050	1319	1993	2385	2664	2931	3186
13100	1322	1997	2390	2669	2936	3192
13150	1325	2001	2394	2675	2942	3198
13200	1328	2005	2399	2680	2948	3204
13250	1331	2009	2405	2686	2954	3211
13300	1334	2014	2411	2693	2962	3220
13350	1336	2019	2417	2700	2970	3228
13400	1339	2024	2424	2707	2978	3237
13450	1342	2029	2430	2714	2986	3245
13500	1345	2034	2436	2721	2993	3254
13550	1348	2038	2443	2728	3001	3262
13600	1351	2043	2449	2735	3009	3271
13650	1354	2048	2455	2743	3017	3279
13700	1357	2053	2462	2750	3025	3288
13750	1360	2058	2468	2757	3032	3296
13800	1363	2063	2474	2764	3040	3305
13850	1365	2068	2481	2771	3048	3313
13900	1368	2072	2487	2778	3056	3322
13950	1371	2077	2493	2785	3064	3330
14000	1374	2082	2500	2792	3071	3339
14050	1377	2087	2506	2799	3079	3347
14100	1380	2092	2512	2806	3087	3355
14150	1383	2097	2519	2813	3095	3364
14200	1386	2101	2525	2820	3102	3372
14250	1389	2106	2531	2828	3110	3381
14300	1391	2111	2538	2835	3118	3389
14350	1394	2116	2544	2842	3126	3398
14400	1397	2121	2550	2849	3134	3406
14450	1400	2126	2557	2856	3141	3415
14500	1403	2131	2563	2863	3149	3423
14550	1406	2135	2569	2869	3156	3431
14600	1410	2140	2574	2875	3162	3438
14650	1414	2145	2579	2881	3169	3444
14700	1417	2150	2584	2886	3175	3451
14750	1421	2155	2589	2892	3181	3458
14800	1424	2160	2594	2898	3188	3465
14850	1428	2165	2599	2904	3194	3472
14900	1432	2169	2605	2909	3200	3479
14950	1435	2174	2610	2915	3207	3486
15000	1439	2179	2615	2921	3213	3492
15050	1442	2184	2620	2927	3219	3499
15100	1446	2189	2625	2932	3226	3506
15150	1449	2193	2630	2938	3231	3513
15200	1453	2198	2635	2943	3237	3519
15250	1456	2202	2639	2948	3243	3525
15300	1459	2207	2644	2954	3249	3532
15350	1463	2211	2649	2959	3255	3538
15400	1466	2216	2654	2964	3261	3544
15450	1469	2220	2658	2969	3266	3551

## Georgia

### Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15500	1473	2225	2663	2975	3272	3557
15550	1476	2229	2668	2980	3278	3563
15600	1479	2234	2673	2985	3284	3570
15650	1482	2238	2677	2991	3290	3576
15700	1486	2243	2682	2996	3296	3582
15750	1489	2247	2687	3001	3301	3589
15800	1492	2252	2692	3007	3307	3595
15850	1496	2256	2696	3012	3313	3601
15900	1498	2259	2700	3016	3317	3606
15950	1499	2261	2703	3019	3321	3609
16000	1501	2263	2705	3022	3324	3613
16050	1502	2266	2708	3025	3327	3617
16100	1503	2268	2710	3028	3330	3620
16150	1505	2270	2713	3031	3334	3624
16200	1506	2272	2716	3033	3337	3627
16250	1508	2274	2718	3036	3340	3631
16300	1509	2276	2721	3039	3343	3634
16350	1510	2279	2724	3042	3347	3638
16400	1512	2281	2726	3045	3350	3641
16450	1513	2283	2729	3048	3353	3645
16500	1515	2285	2732	3051	3356	3648
16550	1516	2287	2734	3054	3360	3652
16600	1517	2289	2737	3057	3363	3655
16650	1519	2292	2740	3060	3366	3659
16700	1520	2294	2742	3063	3369	3663
16750	1522	2296	2745	3066	3373	3666
16800	1523	2298	2748	3069	3376	3670
16850	1524	2300	2750	3072	3379	3673
16900	1526	2302	2753	3075	3382	3677
16950	1527	2305	2755	3078	3386	3680
17000	1529	2307	2758	3081	3389	3684
17050	1530	2309	2761	3084	3392	3687
17100	1531	2311	2763	3087	3395	3691
17150	1533	2313	2766	3090	3399	3694
17200	1534	2315	2769	3093	3402	3698
17250	1536	2318	2771	3096	3405	3701
17300	1537	2320	2774	3099	3408	3705
17350	1538	2322	2777	3102	3412	3709
17400	1540	2324	2779	3105	3415	3712
17450	1541	2326	2782	3107	3418	3716
17500	1543	2328	2785	3110	3421	3719
17550	1544	2331	2787	3113	3425	3723
17600	1545	2333	2790	3116	3428	3726
17650	1547	2335	2793	3119	3431	3730
17700	1548	2337	2795	3122	3435	3733
17750	1549	2339	2798	3125	3438	3737
17800	1551	2341	2801	3128	3441	3740
17850	1552	2343	2803	3131	3444	3744
17900	1554	2346	2806	3134	3448	3747



# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17950	1555	2348	2808	3137	3451	3751
18000	1557	2351	2812	3141	3455	3755
18050	1559	2354	2816	3145	3460	3761
18100	1561	2357	2819	3149	3464	3766
18150	1563	2360	2823	3154	3469	3771
18200	1566	2364	2827	3158	3474	3776
18250	1568	2367	2831	3162	3478	3781
18300	1570	2370	2835	3166	3483	3786
18350	1572	2373	2839	3171	3488	3791
18400	1574	2377	2842	3175	3492	3796
18450	1577	2380	2846	3179	3497	3801
18500	1579	2383	2850	3184	3502	3807
18550	1581	2386	2854	3188	3507	3812
18600	1583	2390	2858	3192	3511	3817
18650	1585	2393	2862	3196	3516	3822
18700	1588	2396	2865	3201	3521	3827
18750	1590	2399	2869	3205	3525	3832
18800	1592	2403	2873	3209	3530	3837
18850	1594	2406	2877	3213	3535	3842
18900	1596	2409	2881	3218	3540	3847
18950	1599	2413	2885	3222	3544	3853
19000	1601	2416	2888	3226	3549	3858
19050	1603	2419	2892	3231	3554	3863
19100	1605	2422	2896	3235	3558	3868
19150	1607	2426	2900	3239	3563	3873
19200	1610	2429	2904	3243	3568	3878
19250	1612	2432	2908	3248	3572	3883
19300	1614	2435	2911	3252	3577	3888
19350	1616	2439	2915	3256	3582	3894
19400	1618	2442	2919	3261	3587	3899
19450	1620	2445	2923	3265	3591	3904
19500	1623	2448	2927	3269	3596	3909
19550	1625	2452	2930	3273	3601	3914
19600	1627	2455	2934	3278	3605	3919
19650	1629	2458	2938	3282	3610	3924
19700	1631	2461	2942	3286	3615	3929
19750	1634	2465	2946	3290	3620	3934
19800	1636	2468	2950	3295	3624	3940
19850	1638	2471	2953	3299	3629	3945
19900	1640	2474	2957	3303	3634	3950
19950	1642	2478	2961	3308	3638	3955
20000	1645	2481	2965	3312	3643	3960
20050	1647	2484	2969	3316	3648	3965
20100	1649	2488	2973	3320	3652	3970
20150	1651	2491	2976	3325	3657	3975
20200	1653	2494	2980	3329	3662	3980
20250	1656	2497	2984	3333	3667	3986
20300	1658	2501	2988	3338	3671	3991
20350	1660	2504	2992	3342	3676	3996

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
20400	1662	2507	2996	3346	3681	4001
20450	1664	2510	2999	3350	3685	4006
20500	1667	2514	3003	3355	3690	4011
20550	1669	2517	3007	3359	3695	4016
20600	1671	2520	3011	3363	3700	4021
20650	1673	2523	3015	3367	3704	4027
20700	1675	2527	3019	3372	3709	4032
20750	1678	2530	3022	3376	3714	4037
20800	1680	2533	3026	3380	3718	4042
20850	1682	2536	3030	3385	3723	4047
20900	1684	2540	3034	3389	3728	4052
20950	1686	2543	3038	3393	3732	4057
21000	1689	2546	3042	3397	3737	4062
21050	1691	2549	3045	3402	3742	4067
21100	1693	2553	3049	3406	3747	4073
21150	1695	2556	3053	3410	3751	4078
21200	1697	2559	3057	3415	3756	4083
21250	1699	2563	3061	3419	3761	4088
21300	1702	2566	3065	3423	3765	4093
21350	1704	2569	3068	3427	3770	4098
21400	1706	2572	3072	3432	3775	4103
21450	1708	2576	3076	3436	3780	4108
21500	1710	2579	3080	3440	3784	4113
21550	1713	2582	3084	3444	3789	4119
21600	1715	2585	3088	3449	3794	4124
21650	1717	2589	3091	3453	3798	4129
21700	1719	2592	3095	3457	3803	4134
21750	1721	2595	3099	3462	3808	4139
21800	1724	2598	3103	3466	3812	4144
21850	1726	2602	3107	3470	3817	4149
21900	1728	2605	3111	3474	3822	4154
21950	1730	2608	3114	3479	3827	4160
22000	1732	2611	3118	3483	3831	4165
22050	1735	2615	3122	3487	3836	4170
22100	1737	2618	3126	3492	3841	4175
22150	1739	2621	3130	3496	3845	4180
22200	1741	2624	3133	3500	3850	4185
22250	1743	2628	3137	3504	3855	4190
22300	1746	2631	3141	3509	3860	4195
22350	1748	2634	3145	3513	3864	4200
22400	1750	2637	3149	3517	3869	4206
22450	1752	2641	3153	3521	3874	4211
22500	1754	2644	3156	3526	3878	4216
22550	1757	2647	3160	3530	3883	4221
22600	1759	2651	3164	3534	3888	4226
22650	1761	2654	3168	3539	3892	4231
22700	1763	2657	3172	3543	3897	4236
22750	1765	2660	3176	3547	3902	4241
22800	1767	2664	3179	3551	3907	4246

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22850	1770	2667	3183	3556	3911	4252
22900	1772	2670	3187	3560	3916	4257
22950	1774	2673	3191	3564	3921	4262
23000	1776	2677	3195	3569	3925	4267
23050	1778	2680	3199	3573	3930	4272
23100	1781	2683	3202	3577	3935	4277
23150	1783	2686	3206	3581	3940	4282
23200	1785	2690	3210	3586	3944	4287
23250	1787	2693	3214	3590	3949	4293
23300	1789	2696	3218	3594	3954	4298
23350	1792	2699	3222	3599	3958	4303
23400	1794	2703	3225	3603	3963	4308
23450	1796	2706	3229	3607	3968	4313
23500	1798	2709	3233	3611	3972	4318
23550	1800	2712	3237	3616	3977	4323
23600	1803	2716	3241	3620	3982	4328
23650	1805	2719	3245	3624	3987	4333
23700	1807	2722	3248	3628	3991	4339
23750	1809	2726	3252	3633	3996	4344
23800	1811	2729	3256	3637	4001	4349
23850	1814	2733	3262	3643	4008	4356
23900	1818	2739	3268	3650	4015	4365
23950	1822	2744	3274	3658	4023	4373
24000	1825	2750	3281	3665	4031	4382
24050	1829	2755	3287	3672	4039	4390
24100	1832	2760	3294	3679	4047	4399
24150	1836	2766	3300	3686	4055	4407
24200	1839	2771	3306	3693	4063	4416
24250	1843	2776	3313	3700	4070	4425
24300	1847	2782	3319	3708	4078	4433
24350	1850	2787	3326	3715	4086	4442
24400	1854	2792	3332	3722	4094	4450
24450	1857	2798	3338	3729	4102	4459
24500	1861	2803	3345	3736	4110	4467
24550	1864	2808	3351	3743	4118	4476
24600	1868	2814	3358	3750	4125	4484
24650	1871	2819	3364	3758	4133	4493
24700	1875	2825	3370	3765	4141	4501
24750	1879	2830	3377	3772	4149	4510
24800	1882	2835	3383	3779	4157	4518
24850	1886	2841	3389	3786	4165	4527
24900	1889	2846	3396	3793	4173	4536
24950	1893	2851	3402	3800	4180	4544
25000	1896	2857	3409	3807	4188	4553
25050	1900	2862	3415	3815	4196	4561
25100	1903	2867	3421	3822	4204	4570
25150	1907	2873	3428	3829	4212	4578
25200	1911	2878	3434	3836	4220	4587
25250	1914	2884	3441	3843	4228	4595

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
25300	1918	2889	3447	3850	4235	4604
25350	1921	2894	3453	3857	4243	4612
25400	1925	2900	3460	3865	4251	4621
25450	1928	2905	3466	3872	4259	4629
25500	1932	2910	3473	3879	4267	4638
25550	1935	2916	3479	3886	4275	4647
25600	1939	2921	3485	3893	4283	4655
25650	1943	2926	3492	3900	4290	4664
25700	1946	2932	3498	3907	4298	4672
25750	1950	2937	3505	3915	4306	4681
25800	1953	2942	3511	3922	4314	4689
25850	1957	2948	3517	3929	4322	4698
25900	1960	2953	3524	3936	4330	4706
25950	1964	2959	3530	3943	4338	4715
26000	1967	2964	3537	3950	4345	4723
26050	1971	2969	3543	3957	4353	4732
26100	1975	2975	3549	3965	4361	4740
26150	1978	2980	3556	3972	4369	4749
26200	1982	2985	3562	3979	4377	4758
26250	1985	2991	3569	3986	4385	4766
26300	1989	2996	3575	3993	4392	4775
26350	1992	3001	3581	4000	4400	4783
26400	1996	3007	3588	4007	4408	4792
26450	1999	3012	3594	4015	4416	4800
26500	2003	3017	3600	4022	4424	4809
26550	2007	3023	3607	4029	4432	4817
26600	2010	3028	3613	4036	4440	4826
26650	2014	3034	3620	4043	4447	4834
26700	2017	3039	3626	4050	4455	4843
26750	2021	3044	3632	4057	4463	4852
26800	2024	3050	3639	4065	4471	4860
26850	2028	3055	3645	4072	4479	4869
26900	2031	3060	3652	4079	4487	4877
26950	2035	3066	3658	4086	4495	4886
27000	2039	3071	3664	4093	4502	4894
27050	2042	3076	3671	4100	4510	4903
27100	2046	3082	3677	4107	4518	4911
27150	2049	3087	3684	4115	4526	4920
27200	2053	3092	3690	4122	4534	4928
27250	2056	3098	3696	4129	4542	4937
27300	2060	3103	3703	4136	4550	4945
27350	2063	3109	3709	4143	4557	4954
27400	2067	3114	3716	4150	4565	4963
27450	2071	3119	3722	4157	4573	4971
27500	2074	3125	3728	4165	4581	4980
27550	2078	3130	3735	4172	4589	4988
27600	2081	3135	3741	4179	4597	4997
27650	2085	3141	3748	4186	4605	5005
27700	2088	3146	3754	4193	4612	5014

# Georgia

## Proposed Updated Schedule of Basic Support Obligations (2010 Betson-Rothbarth measurements)

Combined gross income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
27750	2092	3151	3760	4200	4620	5022
27800	2095	3157	3767	4207	4628	5031
27850	2099	3162	3773	4215	4636	5039
27900	2103	3168	3780	4222	4644	5048
27950	2106	3173	3786	4229	4652	5056
28000	2110	3178	3792	4236	4660	5065
28050	2113	3184	3799	4243	4667	5074
28100	2117	3189	3805	4250	4675	5082
28150	2120	3194	3811	4257	4683	5091
28200	2124	3200	3818	4265	4691	5099
28250	2127	3205	3824	4272	4699	5108
28300	2131	3210	3831	4279	4707	5116
28350	2135	3216	3837	4286	4715	5125
28400	2138	3221	3843	4293	4722	5133
28450	2142	3226	3850	4300	4730	5142
28500	2145	3232	3856	4307	4738	5150
28550	2149	3237	3863	4315	4746	5159
28600	2152	3243	3869	4322	4754	5167
28650	2156	3248	3875	4329	4762	5176
28700	2160	3253	3882	4336	4770	5185
28750	2163	3259	3888	4343	4777	5193
28800	2167	3264	3895	4350	4785	5202
28850	2170	3269	3901	4357	4793	5210
28900	2174	3275	3907	4365	4801	5219
28950	2177	3280	3914	4372	4809	5227
29000	2181	3285	3920	4379	4817	5236
29050	2184	3291	3927	4386	4825	5244
29100	2188	3296	3933	4393	4832	5253
29150	2192	3301	3939	4400	4840	5261
29200	2195	3307	3946	4407	4848	5270
29250	2199	3312	3952	4415	4856	5278
29300	2202	3318	3959	4422	4864	5287
29350	2206	3323	3965	4429	4872	5296
29400	2209	3328	3971	4436	4880	5304
29450	2213	3334	3978	4443	4887	5313
29500	2216	3339	3984	4450	4895	5321
29550	2220	3344	3991	4457	4903	5330
29600	2224	3350	3997	4465	4911	5338
29650	2227	3355	4003	4472	4919	5347
29700	2231	3360	4010	4479	4927	5355
29750	2234	3366	4016	4486	4935	5364
29800	2238	3371	4022	4493	4942	5372
29850	2241	3376	4029	4500	4950	5381
29900	2245	3382	4035	4507	4958	5389
29950	2248	3387	4042	4515	4966	5398
30000	2252	3393	4048	4522	4974	5407

APPENDIX C

Comparison of Existing and Updated, Alternative Schedules

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Updated for Prices & Taxes Only					Updated for Prices & Taxes Only					Updated for Prices & Taxes Only		
800	197	198	156	0.7%	-20.7%	283	285	242	0.7%	-14.3%	330	332	297	0.7%	-9.7%
850	208	210	166	1.3%	-20.0%	298	302	258	1.4%	-13.5%	347	352	316	1.4%	-8.9%
900	218	222	176	1.9%	-19.3%	313	319	273	1.9%	-12.8%	364	371	335	2.0%	-8.1%
950	229	234	186	2.4%	-18.7%	328	336	288	2.4%	-12.2%	381	391	353	2.5%	-7.4%
1,000	239	246	196	2.8%	-18.2%	343	353	303	2.9%	-11.6%	398	410	371	2.9%	-6.8%
1,050	250	258	205	3.3%	-17.7%	357	369	318	3.3%	-11.0%	415	429	390	3.3%	-6.2%
1,100	260	269	215	3.6%	-17.2%	372	386	333	3.7%	-10.5%	432	449	408	3.7%	-5.7%
1,150	270	280	224	3.6%	-17.1%	387	401	346	3.7%	-10.4%	449	466	424	3.7%	-5.5%
1,200	280	290	232	3.5%	-17.1%	401	416	360	3.5%	-10.4%	466	483	441	3.6%	-5.5%
1,250	291	301	241	3.4%	-17.1%	416	430	373	3.4%	-10.4%	483	500	457	3.4%	-5.5%
1,300	301	311	250	3.3%	-17.1%	431	445	386	3.3%	-10.4%	500	517	473	3.3%	-5.5%
1,350	311	321	258	3.1%	-17.1%	445	460	399	3.2%	-10.4%	517	534	489	3.2%	-5.5%
1,400	321	332	267	3.3%	-16.9%	459	474	412	3.3%	-10.2%	533	551	505	3.3%	-5.3%
1,450	331	342	275	3.4%	-16.8%	473	489	426	3.4%	-10.0%	549	568	521	3.4%	-5.1%
1,500	340	352	284	3.4%	-16.7%	487	503	438	3.4%	-9.9%	565	584	537	3.4%	-5.0%
1,550	350	362	292	3.3%	-16.7%	500	517	451	3.3%	-9.9%	581	600	552	3.4%	-5.0%
1,600	360	371	300	3.2%	-16.7%	514	531	463	3.2%	-9.9%	597	616	567	3.3%	-5.0%
1,650	369	381	308	3.1%	-16.7%	528	544	475	3.2%	-9.9%	612	632	582	3.2%	-5.0%
1,700	379	391	316	3.0%	-16.7%	542	558	488	3.1%	-9.9%	628	648	597	3.1%	-5.0%
1,750	389	400	324	3.0%	-16.7%	555	572	500	3.0%	-9.9%	644	664	612	3.0%	-5.0%
1,800	398	410	332	2.9%	-16.7%	569	586	513	2.9%	-9.9%	660	679	627	3.0%	-4.9%
1,850	408	420	340	2.8%	-16.7%	583	599	525	2.9%	-9.9%	676	695	643	2.9%	-4.9%
1,900	418	429	348	2.8%	-16.7%	596	613	538	2.8%	-9.8%	692	711	658	2.8%	-4.9%
1,950	427	439	356	2.7%	-16.7%	610	627	550	2.7%	-9.8%	708	727	673	2.8%	-4.9%
2,000	437	448	364	2.6%	-16.6%	624	640	563	2.7%	-9.8%	723	743	688	2.7%	-4.8%
2,050	446	458	372	2.6%	-16.6%	637	654	575	2.7%	-9.7%	739	759	704	2.7%	-4.8%
2,100	455	468	381	2.7%	-16.4%	650	668	588	2.8%	-9.6%	754	775	719	2.8%	-4.6%
2,150	465	477	389	2.8%	-16.3%	663	682	600	2.9%	-9.4%	769	790	734	2.8%	-4.5%
2,200	474	487	397	2.8%	-16.2%	676	695	613	2.9%	-9.3%	783	806	749	2.9%	-4.3%
2,250	483	496	405	2.8%	-16.1%	688	708	625	2.9%	-9.2%	798	821	765	2.8%	-4.2%
2,300	492	505	413	2.7%	-16.0%	701	721	638	2.8%	-9.0%	813	836	780	2.8%	-4.1%
2,350	501	514	421	2.7%	-15.9%	714	734	650	2.8%	-8.9%	828	851	795	2.7%	-4.0%
2,400	510	523	429	2.6%	-15.8%	727	746	663	2.7%	-8.8%	843	866	810	2.7%	-3.9%
2,450	519	533	438	2.6%	-15.7%	740	759	675	2.7%	-8.7%	858	881	825	2.6%	-3.8%
2,500	528	542	446	2.5%	-15.7%	752	772	688	2.6%	-8.6%	873	895	841	2.6%	-3.7%
2,550	537	551	454	2.5%	-15.6%	765	785	700	2.6%	-8.5%	888	910	856	2.6%	-3.6%
2,600	547	560	462	2.4%	-15.5%	778	798	713	2.5%	-8.4%	902	925	871	2.5%	-3.5%
2,650	556	569	470	2.4%	-15.4%	791	810	725	2.5%	-8.3%	917	940	886	2.5%	-3.4%
2,700	565	578	478	2.4%	-15.3%	804	823	738	2.4%	-8.2%	932	955	901	2.4%	-3.3%
2,750	574	587	486	2.3%	-15.3%	816	836	750	2.4%	-8.1%	947	970	917	2.4%	-3.2%
2,800	583	596	494	2.3%	-15.2%	829	849	763	2.4%	-8.0%	962	985	932	2.4%	-3.1%
2,850	592	605	503	2.2%	-15.1%	842	862	775	2.3%	-8.0%	977	1000	947	2.3%	-3.0%
2,900	601	615	511	2.2%	-15.1%	855	875	787	2.3%	-7.9%	992	1014	962	2.3%	-3.0%
2,950	611	624	518	2.2%	-15.1%	868	887	799	2.3%	-7.9%	1006	1029	976	2.3%	-3.0%
3,000	620	633	526	2.1%	-15.1%	881	900	811	2.2%	-7.9%	1021	1044	990	2.2%	-3.1%
3,050	629	642	534	2.1%	-15.1%	893	913	822	2.2%	-7.9%	1036	1059	1004	2.2%	-3.1%
3,100	638	651	542	2.1%	-15.1%	906	926	834	2.2%	-8.0%	1051	1074	1018	2.2%	-3.2%
3,150	647	660	549	2.0%	-15.1%	919	939	846	2.1%	-8.0%	1066	1089	1031	2.1%	-3.2%
3,200	655	669	557	2.2%	-15.0%	930	951	857	2.3%	-7.9%	1079	1104	1045	2.3%	-3.1%
3,250	663	679	565	2.3%	-14.8%	941	964	869	2.4%	-7.7%	1092	1118	1059	2.4%	-3.0%
3,300	671	688	572	2.5%	-14.7%	952	977	880	2.6%	-7.5%	1104	1133	1073	2.6%	-2.8%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates		Estimates			Estimates		Estimates					
3,350	679	697	580	2.7%	-14.5%	963	990	892	2.8%	-7.4%	1117	1148	1087	2.8%	-2.7%
3,400	687	706	588	2.8%	-14.4%	974	1003	904	2.9%	-7.3%	1130	1163	1101	2.9%	-2.6%
3,450	694	715	595	3.0%	-14.2%	985	1016	915	3.1%	-7.1%	1143	1178	1115	3.1%	-2.5%
3,500	702	724	603	3.1%	-14.1%	996	1028	927	3.2%	-7.0%	1155	1193	1129	3.2%	-2.3%
3,550	710	733	611	3.3%	-13.9%	1008	1041	939	3.3%	-6.8%	1168	1207	1144	3.4%	-2.1%
3,600	718	742	619	3.4%	-13.7%	1019	1054	952	3.5%	-6.5%	1181	1222	1159	3.5%	-1.9%
3,650	726	751	627	3.4%	-13.7%	1030	1065	963	3.5%	-6.5%	1194	1236	1172	3.5%	-1.8%
3,700	734	759	634	3.4%	-13.6%	1041	1077	973	3.5%	-6.4%	1207	1248	1185	3.5%	-1.8%
3,750	741	766	641	3.4%	-13.6%	1051	1088	984	3.4%	-6.4%	1219	1261	1198	3.4%	-1.8%
3,800	749	774	647	3.4%	-13.5%	1062	1099	995	3.4%	-6.3%	1231	1274	1210	3.5%	-1.7%
3,850	756	782	654	3.4%	-13.5%	1072	1110	1005	3.5%	-6.3%	1243	1287	1223	3.5%	-1.6%
3,900	764	790	661	3.4%	-13.4%	1083	1121	1016	3.5%	-6.2%	1255	1299	1236	3.5%	-1.5%
3,950	771	798	668	3.4%	-13.4%	1093	1132	1027	3.5%	-6.1%	1267	1312	1249	3.5%	-1.5%
4,000	779	806	675	3.5%	-13.3%	1104	1143	1037	3.5%	-6.0%	1280	1325	1262	3.5%	-1.4%
4,050	786	813	682	3.5%	-13.2%	1114	1154	1048	3.5%	-6.0%	1292	1338	1275	3.6%	-1.3%
4,100	794	821	689	3.4%	-13.2%	1125	1164	1058	3.5%	-5.9%	1304	1350	1287	3.5%	-1.2%
4,150	801	828	696	3.4%	-13.1%	1135	1175	1069	3.5%	-5.9%	1316	1362	1300	3.5%	-1.2%
4,200	809	836	702	3.4%	-13.2%	1146	1185	1078	3.4%	-5.9%	1328	1374	1311	3.5%	-1.3%
4,250	816	843	708	3.3%	-13.2%	1156	1196	1087	3.4%	-6.0%	1340	1386	1322	3.4%	-1.3%
4,300	824	851	714	3.3%	-13.3%	1167	1206	1096	3.4%	-6.0%	1352	1398	1333	3.4%	-1.4%
4,350	831	858	720	3.3%	-13.4%	1177	1216	1105	3.3%	-6.1%	1364	1410	1344	3.4%	-1.5%
4,400	839	866	726	3.2%	-13.4%	1188	1227	1114	3.3%	-6.2%	1376	1422	1355	3.3%	-1.6%
4,450	846	873	732	3.2%	-13.5%	1198	1237	1123	3.3%	-6.2%	1388	1434	1366	3.3%	-1.6%
4,500	853	881	738	3.2%	-13.5%	1209	1248	1133	3.3%	-6.3%	1400	1446	1376	3.3%	-1.7%
4,550	861	888	744	3.2%	-13.6%	1219	1258	1142	3.2%	-6.4%	1412	1458	1387	3.3%	-1.8%
4,600	868	896	750	3.1%	-13.6%	1230	1269	1151	3.2%	-6.4%	1425	1470	1398	3.2%	-1.9%
4,650	876	903	756	3.1%	-13.7%	1240	1279	1160	3.2%	-6.5%	1437	1483	1409	3.2%	-1.9%
4,700	883	911	762	3.1%	-13.7%	1251	1290	1169	3.1%	-6.5%	1449	1495	1420	3.2%	-2.0%
4,750	891	918	768	3.1%	-13.7%	1261	1300	1178	3.1%	-6.6%	1461	1507	1431	3.1%	-2.1%
4,800	898	925	774	3.0%	-13.8%	1271	1311	1187	3.1%	-6.6%	1473	1519	1442	3.1%	-2.1%
4,850	906	933	780	3.0%	-13.9%	1282	1321	1195	3.1%	-6.8%	1485	1531	1451	3.1%	-2.3%
4,900	911	940	784	3.2%	-14.0%	1289	1332	1201	3.3%	-6.8%	1493	1543	1458	3.4%	-2.3%
4,950	914	948	788	3.7%	-13.8%	1293	1342	1207	3.8%	-6.6%	1496	1555	1465	3.9%	-2.1%
5,000	917	955	792	4.1%	-13.7%	1297	1353	1213	4.3%	-6.4%	1500	1567	1472	4.5%	-1.9%
5,050	921	963	796	4.6%	-13.5%	1300	1363	1219	4.8%	-6.3%	1503	1579	1479	5.1%	-1.6%
5,100	924	970	800	5.0%	-13.4%	1304	1374	1225	5.3%	-6.1%	1507	1591	1486	5.6%	-1.4%
5,150	927	978	805	5.5%	-13.2%	1308	1384	1231	5.8%	-5.9%	1510	1603	1493	6.2%	-1.2%
5,200	930	985	809	5.9%	-13.1%	1312	1395	1237	6.3%	-5.7%	1514	1616	1500	6.7%	-0.9%
5,250	934	993	813	6.3%	-12.9%	1316	1405	1243	6.8%	-5.5%	1517	1628	1507	7.3%	-0.7%
5,300	937	1000	817	6.7%	-12.8%	1320	1415	1249	7.2%	-5.3%	1521	1639	1514	7.7%	-0.5%
5,350	940	1003	821	6.7%	-12.6%	1323	1419	1256	7.2%	-5.1%	1524	1642	1521	7.7%	-0.2%
5,400	943	1006	826	6.7%	-12.5%	1327	1422	1262	7.2%	-4.9%	1528	1646	1528	7.7%	0.0%
5,450	947	1009	830	6.6%	-12.3%	1331	1426	1268	7.2%	-4.8%	1531	1649	1535	7.7%	0.2%
5,500	950	1013	834	6.6%	-12.2%	1335	1430	1274	7.1%	-4.6%	1535	1653	1541	7.7%	0.4%
5,550	953	1016	837	6.6%	-12.2%	1339	1434	1279	7.1%	-4.5%	1538	1656	1547	7.7%	0.6%
5,600	956	1019	840	6.6%	-12.1%	1342	1438	1283	7.1%	-4.4%	1542	1660	1552	7.6%	0.7%
5,650	960	1022	843	6.5%	-12.1%	1347	1441	1288	7.0%	-4.4%	1546	1663	1558	7.6%	0.7%
5,700	964	1025	846	6.4%	-12.2%	1352	1445	1292	6.9%	-4.4%	1552	1667	1563	7.4%	0.7%
5,750	968	1029	849	6.3%	-12.2%	1357	1449	1297	6.8%	-4.5%	1558	1670	1568	7.2%	0.7%
5,800	971	1032	852	6.2%	-12.3%	1363	1453	1301	6.6%	-4.5%	1564	1674	1574	7.0%	0.6%
5,850	975	1035	855	6.1%	-12.3%	1368	1457	1306	6.5%	-4.5%	1570	1677	1579	6.9%	0.6%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child						Two Children					Three Children				
	Dollar Amount			Percentage Change			Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	
			Updated for Prices & Taxes Only					Updated for Prices & Taxes Only					Updated for Prices & Taxes Only			
5,900	979	1038	859	6.0%	-12.3%	1373	1460	1310	6.4%	-4.6%	1575	1681	1584	6.7%	0.6%	
5,950	983	1042	862	5.9%	-12.4%	1379	1464	1315	6.2%	-4.6%	1581	1684	1589	6.5%	0.5%	
6,000	987	1045	865	5.8%	-12.4%	1384	1468	1319	6.1%	-4.7%	1587	1688	1595	6.4%	0.5%	
6,050	991	1048	868	5.7%	-12.4%	1389	1472	1324	6.0%	-4.7%	1593	1691	1600	6.2%	0.4%	
6,100	995	1051	871	5.7%	-12.5%	1394	1476	1328	5.8%	-4.7%	1599	1695	1605	6.0%	0.4%	
6,150	999	1055	874	5.6%	-12.5%	1400	1480	1333	5.7%	-4.8%	1605	1699	1611	5.9%	0.4%	
6,200	1003	1059	877	5.6%	-12.6%	1405	1485	1337	5.7%	-4.8%	1610	1705	1616	5.9%	0.3%	
6,250	1007	1063	880	5.5%	-12.6%	1410	1491	1342	5.7%	-4.8%	1616	1711	1621	5.9%	0.3%	
6,300	1011	1066	883	5.5%	-12.6%	1416	1496	1346	5.7%	-4.9%	1622	1717	1626	5.8%	0.3%	
6,350	1015	1070	886	5.5%	-12.7%	1421	1501	1351	5.6%	-4.9%	1628	1722	1631	5.8%	0.2%	
6,400	1018	1074	889	5.5%	-12.7%	1426	1506	1355	5.6%	-5.0%	1633	1728	1637	5.8%	0.2%	
6,450	1023	1078	892	5.4%	-12.8%	1432	1511	1360	5.6%	-5.0%	1639	1734	1642	5.7%	0.1%	
6,500	1027	1082	895	5.4%	-12.8%	1437	1516	1364	5.5%	-5.1%	1646	1739	1647	5.7%	0.1%	
6,550	1031	1085	898	5.3%	-12.9%	1442	1522	1369	5.5%	-5.1%	1652	1745	1652	5.7%	0.0%	
6,600	1035	1089	901	5.3%	-12.9%	1448	1527	1374	5.5%	-5.1%	1658	1751	1659	5.6%	0.1%	
6,650	1039	1093	905	5.2%	-12.9%	1453	1532	1379	5.4%	-5.1%	1664	1756	1665	5.6%	0.1%	
6,700	1043	1097	909	5.2%	-12.9%	1459	1537	1385	5.4%	-5.1%	1670	1762	1671	5.5%	0.1%	
6,750	1047	1101	912	5.1%	-12.9%	1464	1542	1390	5.3%	-5.1%	1676	1767	1678	5.5%	0.1%	
6,800	1051	1104	916	5.1%	-12.9%	1470	1547	1395	5.3%	-5.0%	1682	1773	1684	5.4%	0.1%	
6,850	1055	1108	919	5.1%	-12.9%	1475	1552	1401	5.3%	-5.0%	1688	1779	1691	5.4%	0.2%	
6,900	1059	1112	923	5.0%	-12.9%	1480	1558	1406	5.2%	-5.0%	1694	1784	1697	5.3%	0.2%	
6,950	1063	1116	926	5.0%	-12.9%	1486	1563	1411	5.2%	-5.0%	1700	1790	1703	5.3%	0.2%	
7,000	1067	1120	930	4.9%	-12.9%	1491	1568	1417	5.1%	-5.0%	1706	1796	1710	5.3%	0.2%	
7,050	1071	1124	934	4.9%	-12.9%	1497	1573	1422	5.1%	-5.0%	1712	1802	1716	5.2%	0.2%	
7,100	1075	1128	937	4.9%	-12.9%	1502	1579	1427	5.1%	-5.0%	1718	1808	1723	5.2%	0.3%	
7,150	1079	1132	941	4.9%	-12.8%	1508	1584	1433	5.1%	-5.0%	1724	1814	1729	5.2%	0.3%	
7,200	1083	1136	944	4.9%	-12.8%	1513	1590	1438	5.1%	-4.9%	1730	1820	1735	5.2%	0.3%	
7,250	1087	1140	948	4.9%	-12.8%	1518	1596	1443	5.1%	-4.9%	1736	1827	1742	5.2%	0.3%	
7,300	1092	1145	951	4.9%	-12.8%	1524	1601	1449	5.1%	-4.9%	1742	1833	1748	5.2%	0.3%	
7,350	1096	1149	955	4.8%	-12.8%	1529	1607	1454	5.1%	-4.9%	1748	1839	1755	5.2%	0.3%	
7,400	1100	1153	958	4.8%	-12.8%	1535	1612	1460	5.0%	-4.9%	1755	1845	1761	5.2%	0.4%	
7,450	1104	1157	962	4.8%	-12.8%	1540	1618	1465	5.0%	-4.9%	1761	1851	1767	5.2%	0.4%	
7,500	1108	1161	966	4.8%	-12.8%	1546	1623	1470	5.0%	-4.9%	1767	1857	1774	5.1%	0.4%	
7,550	1112	1165	969	4.8%	-12.9%	1552	1629	1476	5.0%	-4.9%	1773	1864	1780	5.1%	0.4%	
7,600	1116	1169	973	4.8%	-12.8%	1556	1634	1481	5.0%	-4.8%	1778	1870	1787	5.2%	0.5%	
7,650	1117	1173	976	5.1%	-12.6%	1557	1640	1486	5.3%	-4.6%	1779	1876	1793	5.4%	0.8%	
7,700	1118	1177	980	5.3%	-12.4%	1559	1645	1491	5.5%	-4.3%	1781	1882	1799	5.7%	1.0%	
7,750	1119	1181	983	5.5%	-12.2%	1560	1650	1496	5.8%	-4.1%	1782	1888	1805	5.9%	1.3%	
7,800	1120	1185	986	5.8%	-12.0%	1562	1655	1501	6.0%	-3.9%	1784	1893	1811	6.2%	1.5%	
7,850	1122	1189	990	6.0%	-11.8%	1563	1661	1507	6.2%	-3.6%	1785	1899	1817	6.4%	1.8%	
7,900	1123	1193	993	6.3%	-11.6%	1565	1666	1512	6.5%	-3.4%	1786	1905	1823	6.6%	2.1%	
7,950	1124	1197	997	6.5%	-11.3%	1566	1671	1517	6.7%	-3.1%	1788	1911	1830	6.9%	2.3%	
8,000	1125	1201	999	6.7%	-11.2%	1567	1677	1520	7.0%	-3.0%	1789	1917	1833	7.2%	2.5%	
8,050	1127	1205	1001	7.0%	-11.2%	1569	1682	1523	7.2%	-3.0%	1790	1923	1836	7.4%	2.6%	
8,100	1128	1209	1002	7.2%	-11.1%	1570	1688	1525	7.5%	-2.9%	1792	1929	1839	7.7%	2.6%	
8,150	1129	1213	1004	7.5%	-11.1%	1572	1693	1528	7.7%	-2.8%	1793	1935	1842	7.9%	2.7%	
8,200	1130	1217	1006	7.7%	-11.0%	1573	1698	1531	8.0%	-2.7%	1795	1941	1845	8.2%	2.8%	
8,250	1131	1221	1008	8.0%	-10.9%	1575	1704	1533	8.2%	-2.6%	1796	1947	1848	8.4%	2.9%	
8,300	1133	1225	1010	8.2%	-10.9%	1576	1709	1536	8.4%	-2.6%	1797	1953	1851	8.7%	3.0%	
8,350	1134	1226	1011	8.2%	-10.8%	1578	1710	1538	8.4%	-2.5%	1799	1954	1854	8.7%	3.1%	
8,400	1135	1228	1013	8.1%	-10.7%	1579	1712	1541	8.4%	-2.4%	1800	1956	1857	8.6%	3.2%	



**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates		Estimates			Estimates		Estimates					
8,450	1136	1229	1015	8.1%	-10.7%	1580	1713	1544	8.4%	-2.3%	1802	1957	1861	8.6%	3.3%
8,500	1138	1230	1017	8.1%	-10.6%	1582	1714	1546	8.4%	-2.2%	1803	1958	1864	8.6%	3.4%
8,550	1139	1231	1019	8.1%	-10.5%	1583	1716	1549	8.4%	-2.2%	1804	1959	1867	8.6%	3.5%
8,600	1140	1232	1021	8.1%	-10.5%	1585	1717	1552	8.3%	-2.1%	1806	1961	1870	8.6%	3.5%
8,650	1141	1233	1022	8.0%	-10.4%	1586	1718	1554	8.3%	-2.0%	1807	1962	1873	8.6%	3.6%
8,700	1142	1234	1024	8.0%	-10.3%	1588	1720	1557	8.3%	-1.9%	1808	1963	1876	8.6%	3.7%
8,750	1144	1235	1026	8.0%	-10.3%	1589	1721	1560	8.3%	-1.9%	1810	1964	1879	8.5%	3.8%
8,800	1145	1236	1028	8.0%	-10.2%	1591	1722	1562	8.3%	-1.8%	1811	1966	1882	8.5%	3.9%
8,850	1146	1237	1030	8.0%	-10.2%	1592	1723	1565	8.3%	-1.7%	1813	1967	1885	8.5%	4.0%
8,900	1147	1239	1031	8.0%	-10.1%	1593	1725	1568	8.2%	-1.6%	1814	1968	1888	8.5%	4.1%
8,950	1149	1240	1033	7.9%	-10.0%	1595	1726	1571	8.2%	-1.5%	1815	1970	1891	8.5%	4.2%
9,000	1150	1241	1036	7.9%	-9.9%	1596	1728	1574	8.2%	-1.4%	1817	1971	1895	8.5%	4.3%
9,050	1153	1242	1038	7.7%	-10.0%	1601	1729	1576	8.0%	-1.5%	1822	1972	1898	8.2%	4.2%
9,100	1159	1243	1040	7.3%	-10.3%	1609	1731	1579	7.6%	-1.8%	1831	1974	1901	7.8%	3.8%
9,150	1164	1245	1042	6.9%	-10.5%	1617	1732	1582	7.1%	-2.1%	1840	1975	1905	7.3%	3.5%
9,200	1170	1246	1044	6.5%	-10.8%	1624	1733	1585	6.7%	-2.4%	1849	1976	1908	6.9%	3.2%
9,250	1175	1247	1046	6.1%	-11.1%	1632	1735	1588	6.3%	-2.7%	1858	1978	1911	6.5%	2.9%
9,300	1181	1248	1048	5.7%	-11.3%	1640	1736	1591	5.9%	-3.0%	1867	1979	1915	6.0%	2.6%
9,350	1187	1250	1050	5.3%	-11.5%	1648	1738	1595	5.5%	-3.2%	1876	1981	1919	5.6%	2.3%
9,400	1192	1251	1055	4.9%	-11.5%	1656	1739	1602	5.1%	-3.2%	1885	1982	1928	5.2%	2.3%
9,450	1198	1252	1060	4.5%	-11.5%	1663	1741	1609	4.6%	-3.3%	1894	1983	1936	4.7%	2.3%
9,500	1203	1253	1064	4.2%	-11.5%	1671	1742	1616	4.2%	-3.3%	1902	1985	1945	4.3%	2.2%
9,550	1209	1254	1069	3.8%	-11.6%	1679	1744	1624	3.9%	-3.3%	1911	1986	1954	3.9%	2.2%
9,600	1214	1256	1074	3.4%	-11.6%	1687	1745	1631	3.5%	-3.3%	1920	1988	1962	3.5%	2.2%
9,650	1220	1257	1079	3.0%	-11.6%	1694	1746	1638	3.1%	-3.3%	1929	1989	1971	3.1%	2.2%
9,700	1226	1258	1084	2.7%	-11.6%	1702	1748	1645	2.7%	-3.3%	1938	1990	1980	2.7%	2.1%
9,750	1231	1259	1088	2.3%	-11.6%	1710	1749	1653	2.3%	-3.4%	1947	1992	1988	2.3%	2.1%
9,800	1237	1261	1093	1.9%	-11.6%	1718	1751	1660	1.9%	-3.4%	1956	1993	1997	1.9%	2.1%
9,850	1242	1262	1098	1.6%	-11.6%	1725	1752	1667	1.5%	-3.4%	1965	1994	2006	1.5%	2.1%
9,900	1248	1263	1103	1.2%	-11.6%	1733	1754	1674	1.2%	-3.4%	1974	1996	2015	1.1%	2.1%
9,950	1253	1265	1108	0.9%	-11.6%	1741	1756	1682	0.9%	-3.4%	1983	1999	2023	0.8%	2.0%
10,000	1259	1271	1112	0.9%	-11.6%	1749	1764	1689	0.9%	-3.4%	1992	2008	2032	0.8%	2.0%
10,050	1264	1276	1117	0.9%	-11.6%	1757	1772	1696	0.9%	-3.4%	2001	2017	2041	0.8%	2.0%
10,100	1270	1282	1122	0.9%	-11.7%	1764	1780	1703	0.9%	-3.5%	2010	2026	2049	0.8%	2.0%
10,150	1276	1287	1127	0.9%	-11.7%	1772	1788	1711	0.9%	-3.5%	2019	2035	2058	0.8%	2.0%
10,200	1281	1293	1132	0.9%	-11.7%	1780	1795	1718	0.9%	-3.5%	2028	2043	2067	0.8%	1.9%
10,250	1287	1298	1136	0.9%	-11.7%	1788	1803	1725	0.9%	-3.5%	2036	2052	2075	0.8%	1.9%
10,300	1292	1304	1141	0.9%	-11.7%	1795	1811	1732	0.9%	-3.5%	2045	2061	2084	0.8%	1.9%
10,350	1298	1310	1146	0.9%	-11.7%	1803	1819	1739	0.9%	-3.5%	2054	2070	2093	0.8%	1.9%
10,400	1303	1315	1151	0.9%	-11.7%	1811	1826	1747	0.9%	-3.5%	2063	2079	2102	0.8%	1.9%
10,450	1309	1321	1156	0.9%	-11.7%	1819	1834	1754	0.8%	-3.6%	2072	2088	2110	0.8%	1.8%
10,500	1313	1326	1160	1.0%	-11.6%	1825	1842	1761	0.9%	-3.5%	2079	2097	2119	0.9%	1.9%
10,550	1317	1332	1165	1.1%	-11.5%	1830	1850	1768	1.1%	-3.4%	2085	2106	2128	1.0%	2.1%
10,600	1321	1337	1170	1.2%	-11.4%	1835	1857	1776	1.2%	-3.2%	2091	2115	2136	1.2%	2.2%
10,650	1325	1343	1174	1.4%	-11.3%	1841	1865	1782	1.3%	-3.2%	2096	2124	2144	1.3%	2.3%
10,700	1329	1348	1178	1.5%	-11.4%	1846	1873	1787	1.5%	-3.2%	2102	2133	2150	1.5%	2.2%
10,750	1332	1354	1181	1.6%	-11.4%	1851	1881	1792	1.6%	-3.2%	2108	2142	2155	1.6%	2.2%
10,800	1336	1360	1184	1.8%	-11.4%	1856	1889	1796	1.7%	-3.2%	2114	2151	2160	1.7%	2.2%
10,850	1340	1365	1187	1.9%	-11.4%	1862	1896	1801	1.9%	-3.3%	2120	2160	2166	1.9%	2.2%
10,900	1344	1371	1190	2.0%	-11.4%	1867	1904	1806	2.0%	-3.3%	2126	2169	2171	2.0%	2.1%
10,950	1348	1376	1193	2.1%	-11.4%	1872	1912	1810	2.1%	-3.3%	2131	2177	2177	2.2%	2.1%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
11,000	1351	1382	1197	2.2%	-11.5%	1877	1920	1815	2.3%	-3.3%	2137	2186	2182	2.3%	2.1%
11,050	1355	1387	1200	2.4%	-11.5%	1883	1927	1820	2.4%	-3.3%	2143	2195	2187	2.4%	2.1%
11,100	1359	1393	1203	2.5%	-11.5%	1888	1935	1824	2.5%	-3.4%	2149	2204	2193	2.6%	2.0%
11,150	1363	1399	1206	2.6%	-11.5%	1893	1943	1829	2.6%	-3.4%	2155	2213	2198	2.7%	2.0%
11,200	1367	1404	1209	2.7%	-11.5%	1898	1951	1834	2.8%	-3.4%	2161	2222	2204	2.8%	2.0%
11,250	1371	1410	1212	2.8%	-11.5%	1904	1958	1838	2.9%	-3.4%	2166	2231	2209	3.0%	2.0%
11,300	1374	1415	1216	3.0%	-11.6%	1909	1966	1843	3.0%	-3.5%	2172	2240	2214	3.1%	1.9%
11,350	1378	1421	1219	3.1%	-11.6%	1914	1974	1847	3.1%	-3.5%	2178	2249	2220	3.3%	1.9%
11,400	1382	1426	1222	3.2%	-11.6%	1919	1982	1852	3.3%	-3.5%	2184	2258	2225	3.4%	1.9%
11,450	1386	1432	1225	3.3%	-11.6%	1925	1990	1857	3.4%	-3.5%	2190	2267	2230	3.5%	1.9%
11,500	1390	1437	1228	3.4%	-11.6%	1930	1997	1861	3.5%	-3.5%	2195	2276	2236	3.7%	1.8%
11,550	1394	1442	1231	3.5%	-11.6%	1935	2004	1866	3.6%	-3.6%	2201	2283	2241	3.7%	1.8%
11,600	1397	1446	1235	3.5%	-11.6%	1940	2009	1871	3.5%	-3.6%	2207	2289	2247	3.7%	1.8%
11,650	1401	1450	1238	3.5%	-11.7%	1946	2014	1875	3.5%	-3.6%	2213	2295	2252	3.7%	1.8%
11,700	1405	1454	1241	3.5%	-11.7%	1951	2020	1880	3.5%	-3.6%	2219	2300	2257	3.7%	1.7%
11,750	1409	1457	1244	3.4%	-11.7%	1956	2025	1885	3.5%	-3.6%	2225	2306	2263	3.7%	1.7%
11,800	1413	1461	1247	3.4%	-11.7%	1961	2030	1889	3.5%	-3.7%	2230	2312	2268	3.7%	1.7%
11,850	1417	1465	1250	3.4%	-11.7%	1967	2035	1894	3.5%	-3.7%	2236	2318	2274	3.7%	1.7%
11,900	1420	1469	1254	3.4%	-11.7%	1972	2041	1899	3.5%	-3.7%	2242	2324	2279	3.6%	1.6%
11,950	1424	1473	1257	3.4%	-11.8%	1977	2046	1903	3.5%	-3.7%	2248	2330	2284	3.6%	1.6%
12,000	1428	1476	1260	3.4%	-11.8%	1982	2051	1907	3.5%	-3.8%	2254	2335	2289	3.6%	1.6%
12,050	1432	1480	1262	3.4%	-11.8%	1988	2056	1911	3.5%	-3.8%	2260	2341	2293	3.6%	1.5%
12,100	1436	1484	1265	3.4%	-11.9%	1993	2062	1915	3.4%	-3.9%	2265	2347	2298	3.6%	1.4%
12,150	1439	1488	1268	3.4%	-11.9%	1998	2067	1919	3.4%	-3.9%	2271	2353	2303	3.6%	1.4%
12,200	1443	1492	1271	3.4%	-11.9%	2003	2072	1924	3.4%	-4.0%	2277	2359	2307	3.6%	1.3%
12,250	1447	1496	1274	3.4%	-12.0%	2009	2077	1928	3.4%	-4.0%	2283	2365	2312	3.6%	1.3%
12,300	1451	1499	1277	3.3%	-12.0%	2014	2083	1932	3.4%	-4.1%	2289	2370	2316	3.6%	1.2%
12,350	1455	1503	1279	3.3%	-12.1%	2019	2088	1936	3.4%	-4.1%	2295	2376	2321	3.6%	1.1%
12,400	1459	1507	1282	3.3%	-12.1%	2024	2093	1940	3.4%	-4.2%	2300	2382	2325	3.6%	1.1%
12,450	1462	1511	1285	3.3%	-12.1%	2030	2098	1944	3.4%	-4.2%	2306	2388	2330	3.5%	1.0%
12,500	1466	1515	1288	3.3%	-12.2%	2035	2104	1948	3.4%	-4.3%	2312	2394	2335	3.5%	1.0%
12,550	1470	1519	1291	3.3%	-12.2%	2040	2109	1952	3.4%	-4.3%	2318	2399	2339	3.5%	0.9%
12,600	1474	1522	1294	3.3%	-12.2%	2045	2114	1956	3.4%	-4.4%	2324	2405	2344	3.5%	0.9%
12,650	1477	1526	1297	3.3%	-12.2%	2050	2119	1960	3.4%	-4.4%	2329	2411	2348	3.5%	0.8%
12,700	1481	1530	1299	3.3%	-12.3%	2055	2125	1964	3.4%	-4.4%	2335	2417	2353	3.5%	0.8%
12,750	1484	1534	1302	3.4%	-12.3%	2060	2130	1968	3.4%	-4.4%	2340	2423	2358	3.5%	0.8%
12,800	1487	1538	1305	3.4%	-12.3%	2064	2135	1972	3.4%	-4.5%	2345	2429	2362	3.6%	0.7%
12,850	1491	1542	1308	3.4%	-12.3%	2069	2140	1976	3.5%	-4.5%	2351	2434	2367	3.6%	0.7%
12,900	1494	1545	1311	3.4%	-12.3%	2074	2146	1980	3.5%	-4.5%	2356	2440	2371	3.6%	0.7%
12,950	1497	1549	1314	3.5%	-12.3%	2078	2151	1985	3.5%	-4.5%	2361	2446	2376	3.6%	0.6%
13,000	1501	1553	1316	3.5%	-12.3%	2083	2156	1989	3.5%	-4.5%	2367	2452	2381	3.6%	0.6%
13,050	1504	1557	1319	3.5%	-12.3%	2087	2161	1993	3.5%	-4.5%	2372	2458	2385	3.6%	0.6%
13,100	1507	1561	1322	3.6%	-12.3%	2092	2167	1997	3.6%	-4.6%	2377	2464	2390	3.6%	0.5%
13,150	1510	1564	1325	3.6%	-12.3%	2097	2172	2001	3.6%	-4.6%	2383	2469	2394	3.6%	0.5%
13,200	1514	1568	1328	3.6%	-12.3%	2101	2177	2005	3.6%	-4.6%	2388	2475	2399	3.6%	0.5%
13,250	1517	1572	1331	3.7%	-12.3%	2106	2182	2009	3.6%	-4.6%	2393	2481	2405	3.7%	0.5%
13,300	1520	1576	1334	3.7%	-12.3%	2110	2188	2014	3.7%	-4.5%	2398	2487	2411	3.7%	0.5%
13,350	1523	1580	1336	3.7%	-12.2%	2114	2193	2019	3.7%	-4.5%	2403	2493	2417	3.7%	0.6%
13,400	1526	1584	1339	3.8%	-12.2%	2118	2198	2024	3.8%	-4.5%	2408	2499	2424	3.8%	0.7%
13,450	1529	1587	1342	3.8%	-12.2%	2123	2203	2029	3.8%	-4.4%	2413	2504	2430	3.8%	0.7%
13,500	1532	1591	1345	3.9%	-12.2%	2127	2209	2034	3.8%	-4.4%	2418	2510	2436	3.8%	0.8%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates		Estimates			Estimates		Estimates					
13,550	1535	1595	1348	3.9%	-12.2%	2131	2214	2038	3.9%	-4.4%	2423	2516	2443	3.9%	0.8%
13,600	1538	1599	1351	4.0%	-12.2%	2136	2219	2043	3.9%	-4.3%	2428	2522	2449	3.9%	0.9%
13,650	1541	1603	1354	4.0%	-12.1%	2140	2224	2048	4.0%	-4.3%	2432	2528	2455	3.9%	0.9%
13,700	1544	1607	1357	4.0%	-12.1%	2144	2230	2053	4.0%	-4.3%	2437	2533	2462	3.9%	1.0%
13,750	1547	1610	1360	4.1%	-12.1%	2148	2235	2058	4.0%	-4.2%	2442	2539	2468	4.0%	1.0%
13,800	1550	1614	1363	4.1%	-12.1%	2153	2240	2063	4.1%	-4.2%	2447	2545	2474	4.0%	1.1%
13,850	1553	1618	1365	4.2%	-12.1%	2157	2245	2068	4.1%	-4.1%	2452	2551	2481	4.0%	1.2%
13,900	1556	1622	1368	4.2%	-12.1%	2161	2251	2072	4.1%	-4.1%	2457	2557	2487	4.1%	1.2%
13,950	1559	1625	1371	4.2%	-12.1%	2166	2255	2077	4.1%	-4.1%	2462	2562	2493	4.1%	1.3%
14,000	1562	1628	1374	4.2%	-12.0%	2170	2260	2082	4.2%	-4.0%	2467	2567	2500	4.1%	1.3%
14,050	1565	1632	1377	4.2%	-12.0%	2174	2265	2087	4.2%	-4.0%	2472	2573	2506	4.1%	1.4%
14,100	1568	1635	1380	4.3%	-12.0%	2178	2269	2092	4.2%	-4.0%	2477	2578	2512	4.1%	1.4%
14,150	1571	1638	1383	4.3%	-12.0%	2183	2274	2097	4.2%	-3.9%	2482	2584	2519	4.1%	1.5%
14,200	1574	1642	1386	4.3%	-12.0%	2187	2279	2101	4.2%	-3.9%	2487	2589	2525	4.1%	1.5%
14,250	1577	1645	1389	4.3%	-12.0%	2191	2283	2106	4.2%	-3.9%	2492	2594	2531	4.1%	1.6%
14,300	1581	1648	1391	4.3%	-12.0%	2195	2288	2111	4.2%	-3.8%	2497	2600	2538	4.1%	1.6%
14,350	1584	1651	1394	4.3%	-11.9%	2200	2292	2116	4.2%	-3.8%	2502	2605	2544	4.1%	1.7%
14,400	1587	1655	1397	4.3%	-11.9%	2204	2297	2121	4.2%	-3.8%	2506	2610	2550	4.1%	1.8%
14,450	1590	1658	1400	4.3%	-11.9%	2208	2302	2126	4.2%	-3.7%	2511	2616	2557	4.1%	1.8%
14,500	1593	1661	1403	4.3%	-11.9%	2213	2306	2131	4.2%	-3.7%	2516	2621	2563	4.2%	1.9%
14,550	1596	1665	1406	4.3%	-11.9%	2217	2311	2135	4.2%	-3.7%	2521	2626	2569	4.2%	1.9%
14,600	1599	1668	1410	4.3%	-11.8%	2221	2316	2140	4.3%	-3.6%	2526	2632	2574	4.2%	1.9%
14,650	1602	1671	1414	4.3%	-11.7%	2225	2320	2145	4.3%	-3.6%	2531	2637	2579	4.2%	1.9%
14,700	1605	1675	1417	4.3%	-11.7%	2230	2325	2150	4.3%	-3.6%	2536	2642	2584	4.2%	1.9%
14,750	1608	1678	1421	4.4%	-11.6%	2234	2330	2155	4.3%	-3.5%	2541	2648	2589	4.2%	1.9%
14,800	1611	1681	1424	4.4%	-11.6%	2238	2334	2160	4.3%	-3.5%	2546	2653	2594	4.2%	1.9%
14,850	1614	1684	1428	4.4%	-11.5%	2243	2339	2165	4.3%	-3.5%	2551	2658	2599	4.2%	1.9%
14,900	1617	1688	1432	4.4%	-11.5%	2247	2343	2169	4.3%	-3.4%	2556	2664	2605	4.2%	1.9%
14,950	1620	1691	1435	4.4%	-11.4%	2251	2348	2174	4.3%	-3.4%	2561	2669	2610	4.2%	1.9%
15,000	1623	1694	1439	4.4%	-11.4%	2255	2353	2179	4.3%	-3.4%	2566	2674	2615	4.2%	1.9%
15,050	1626	1698	1442	4.4%	-11.3%	2260	2357	2184	4.3%	-3.3%	2571	2680	2620	4.2%	1.9%
15,100	1629	1701	1446	4.4%	-11.2%	2264	2362	2189	4.3%	-3.3%	2576	2685	2625	4.3%	1.9%
15,150	1632	1704	1449	4.4%	-11.2%	2268	2366	2193	4.3%	-3.3%	2581	2690	2630	4.2%	1.9%
15,200	1635	1707	1453	4.4%	-11.2%	2272	2371	2198	4.3%	-3.3%	2585	2695	2635	4.2%	1.9%
15,250	1638	1710	1456	4.4%	-11.1%	2277	2375	2202	4.3%	-3.3%	2590	2700	2639	4.2%	1.9%
15,300	1641	1713	1459	4.4%	-11.1%	2281	2379	2207	4.3%	-3.3%	2595	2705	2644	4.2%	1.9%
15,350	1644	1716	1463	4.4%	-11.1%	2285	2383	2211	4.3%	-3.2%	2600	2710	2649	4.2%	1.9%
15,400	1647	1719	1466	4.4%	-11.0%	2290	2388	2216	4.3%	-3.2%	2605	2715	2654	4.2%	1.9%
15,450	1650	1722	1469	4.3%	-11.0%	2294	2392	2220	4.3%	-3.2%	2610	2720	2658	4.2%	1.8%
15,500	1653	1725	1473	4.3%	-10.9%	2298	2396	2225	4.3%	-3.2%	2615	2725	2663	4.2%	1.8%
15,550	1656	1728	1476	4.3%	-10.9%	2302	2400	2229	4.3%	-3.2%	2620	2730	2668	4.2%	1.8%
15,600	1659	1731	1479	4.3%	-10.9%	2307	2405	2234	4.3%	-3.2%	2625	2734	2673	4.2%	1.8%
15,650	1663	1734	1482	4.3%	-10.8%	2311	2409	2238	4.2%	-3.2%	2630	2739	2677	4.2%	1.8%
15,700	1666	1737	1486	4.3%	-10.8%	2315	2413	2243	4.2%	-3.1%	2635	2744	2682	4.2%	1.8%
15,750	1669	1740	1489	4.3%	-10.8%	2320	2418	2247	4.2%	-3.1%	2640	2749	2687	4.2%	1.8%
15,800	1672	1743	1492	4.3%	-10.7%	2324	2422	2252	4.2%	-3.1%	2645	2754	2692	4.1%	1.8%
15,850	1675	1746	1496	4.3%	-10.7%	2328	2426	2256	4.2%	-3.1%	2650	2759	2696	4.1%	1.8%
15,900	1678	1749	1498	4.3%	-10.7%	2332	2430	2259	4.2%	-3.1%	2655	2764	2700	4.1%	1.7%
15,950	1681	1753	1499	4.3%	-10.8%	2337	2435	2261	4.2%	-3.2%	2659	2769	2703	4.1%	1.6%
16,000	1684	1756	1501	4.3%	-10.9%	2341	2439	2263	4.2%	-3.3%	2664	2774	2705	4.1%	1.5%
16,050	1687	1759	1502	4.3%	-11.0%	2345	2443	2266	4.2%	-3.4%	2669	2779	2708	4.1%	1.4%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
16,100	1690	1762	1503	4.2%	-11.0%	2349	2448	2268	4.2%	-3.5%	2674	2784	2710	4.1%	1.4%
16,150	1692	1765	1505	4.3%	-11.1%	2353	2452	2270	4.2%	-3.5%	2678	2789	2713	4.1%	1.3%
16,200	1695	1768	1506	4.3%	-11.1%	2356	2456	2272	4.2%	-3.6%	2682	2794	2716	4.2%	1.3%
16,250	1698	1771	1508	4.3%	-11.2%	2360	2460	2274	4.3%	-3.6%	2686	2799	2718	4.2%	1.2%
16,300	1700	1774	1509	4.3%	-11.3%	2363	2465	2276	4.3%	-3.7%	2689	2804	2721	4.2%	1.2%
16,350	1703	1777	1510	4.3%	-11.3%	2367	2469	2279	4.3%	-3.7%	2693	2809	2724	4.3%	1.1%
16,400	1706	1780	1512	4.3%	-11.4%	2370	2473	2281	4.3%	-3.8%	2697	2813	2726	4.3%	1.1%
16,450	1708	1783	1513	4.4%	-11.4%	2374	2477	2283	4.4%	-3.8%	2701	2818	2729	4.4%	1.0%
16,500	1711	1786	1515	4.4%	-11.5%	2377	2482	2285	4.4%	-3.9%	2705	2823	2732	4.4%	1.0%
16,550	1714	1789	1516	4.4%	-11.5%	2381	2486	2287	4.4%	-3.9%	2708	2828	2734	4.4%	1.0%
16,600	1716	1792	1517	4.4%	-11.6%	2384	2490	2289	4.4%	-4.0%	2712	2833	2737	4.5%	0.9%
16,650	1719	1795	1519	4.4%	-11.6%	2388	2495	2292	4.5%	-4.0%	2716	2838	2740	4.5%	0.9%
16,700	1722	1798	1520	4.4%	-11.7%	2391	2499	2294	4.5%	-4.1%	2720	2843	2742	4.5%	0.8%
16,750	1724	1801	1522	4.5%	-11.8%	2395	2503	2296	4.5%	-4.1%	2724	2848	2745	4.6%	0.8%
16,800	1727	1804	1523	4.5%	-11.8%	2398	2507	2298	4.6%	-4.2%	2728	2853	2748	4.6%	0.7%
16,850	1730	1807	1524	4.5%	-11.9%	2402	2512	2300	4.6%	-4.2%	2731	2858	2750	4.6%	0.7%
16,900	1732	1810	1526	4.5%	-11.9%	2405	2516	2302	4.6%	-4.3%	2735	2863	2753	4.7%	0.6%
16,950	1735	1813	1527	4.5%	-12.0%	2409	2520	2305	4.6%	-4.3%	2739	2868	2755	4.7%	0.6%
17,000	1737	1816	1529	4.5%	-12.0%	2412	2525	2307	4.7%	-4.4%	2743	2873	2758	4.7%	0.6%
17,050	1740	1819	1530	4.6%	-12.1%	2416	2529	2309	4.7%	-4.4%	2747	2878	2761	4.8%	0.5%
17,100	1743	1822	1531	4.6%	-12.1%	2419	2533	2311	4.7%	-4.5%	2750	2883	2763	4.8%	0.5%
17,150	1745	1825	1533	4.6%	-12.2%	2423	2537	2313	4.7%	-4.5%	2754	2887	2766	4.8%	0.4%
17,200	1748	1828	1534	4.6%	-12.2%	2426	2542	2315	4.8%	-4.6%	2758	2892	2769	4.9%	0.4%
17,250	1751	1832	1536	4.6%	-12.3%	2430	2546	2318	4.8%	-4.6%	2762	2897	2771	4.9%	0.3%
17,300	1753	1835	1537	4.6%	-12.3%	2433	2550	2320	4.8%	-4.7%	2766	2902	2774	4.9%	0.3%
17,350	1756	1838	1538	4.6%	-12.4%	2437	2554	2322	4.8%	-4.7%	2769	2907	2777	5.0%	0.3%
17,400	1759	1841	1540	4.7%	-12.4%	2440	2559	2324	4.9%	-4.8%	2773	2912	2779	5.0%	0.2%
17,450	1761	1844	1541	4.7%	-12.5%	2444	2563	2326	4.9%	-4.8%	2777	2917	2782	5.0%	0.2%
17,500	1764	1847	1543	4.7%	-12.6%	2447	2567	2328	4.9%	-4.9%	2781	2922	2785	5.1%	0.1%
17,550	1767	1850	1544	4.7%	-12.6%	2451	2572	2331	4.9%	-4.9%	2785	2927	2787	5.1%	0.1%
17,600	1769	1853	1545	4.7%	-12.7%	2454	2576	2333	5.0%	-4.9%	2788	2932	2790	5.1%	0.1%
17,650	1772	1856	1547	4.7%	-12.7%	2458	2580	2335	5.0%	-5.0%	2792	2937	2793	5.2%	0.0%
17,700	1774	1859	1548	4.7%	-12.8%	2461	2584	2337	5.0%	-5.0%	2796	2941	2795	5.2%	0.0%
17,750	1777	1861	1549	4.7%	-12.8%	2465	2587	2339	5.0%	-5.1%	2800	2945	2798	5.2%	-0.1%
17,800	1780	1864	1551	4.7%	-12.9%	2468	2591	2341	5.0%	-5.1%	2804	2949	2801	5.2%	-0.1%
17,850	1782	1866	1552	4.7%	-12.9%	2472	2594	2343	5.0%	-5.2%	2808	2952	2803	5.2%	-0.2%
17,900	1785	1869	1554	4.7%	-13.0%	2475	2598	2346	5.0%	-5.2%	2811	2956	2806	5.2%	-0.2%
17,950	1788	1872	1555	4.7%	-13.0%	2478	2601	2348	5.0%	-5.3%	2815	2960	2808	5.1%	-0.2%
18,000	1790	1874	1557	4.7%	-13.0%	2482	2605	2351	4.9%	-5.3%	2819	2964	2812	5.1%	-0.3%
18,050	1793	1877	1559	4.7%	-13.0%	2485	2608	2354	4.9%	-5.3%	2823	2968	2816	5.1%	-0.3%
18,100	1796	1880	1561	4.7%	-13.1%	2489	2612	2357	4.9%	-5.3%	2827	2971	2819	5.1%	-0.3%
18,150	1798	1882	1563	4.7%	-13.1%	2492	2615	2360	4.9%	-5.3%	2830	2975	2823	5.1%	-0.3%
18,200	1801	1885	1566	4.7%	-13.1%	2496	2619	2364	4.9%	-5.3%	2834	2979	2827	5.1%	-0.3%
18,250	1804	1888	1568	4.7%	-13.1%	2499	2622	2367	4.9%	-5.3%	2838	2983	2831	5.1%	-0.2%
18,300	1806	1890	1570	4.7%	-13.1%	2503	2626	2370	4.9%	-5.3%	2842	2987	2835	5.1%	-0.2%
18,350	1809	1893	1572	4.6%	-13.1%	2506	2629	2373	4.9%	-5.3%	2846	2990	2839	5.1%	-0.2%
18,400	1812	1896	1574	4.6%	-13.1%	2510	2633	2377	4.9%	-5.3%	2849	2994	2842	5.1%	-0.2%
18,450	1814	1898	1577	4.6%	-13.1%	2513	2636	2380	4.9%	-5.3%	2853	2998	2846	5.1%	-0.2%
18,500	1817	1901	1579	4.6%	-13.1%	2517	2640	2383	4.9%	-5.3%	2857	3002	2850	5.1%	-0.2%
18,550	1819	1904	1581	4.6%	-13.1%	2520	2643	2386	4.9%	-5.3%	2861	3006	2854	5.1%	-0.2%
18,600	1822	1906	1583	4.6%	-13.1%	2524	2647	2390	4.9%	-5.3%	2865	3009	2858	5.1%	-0.2%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
18,650	1825	1909	1585	4.6%	-13.1%	2527	2650	2393	4.9%	-5.3%	2868	3013	2862	5.0%	-0.2%
18,700	1827	1911	1588	4.6%	-13.1%	2531	2654	2396	4.9%	-5.3%	2872	3017	2865	5.0%	-0.2%
18,750	1830	1914	1590	4.6%	-13.1%	2534	2657	2399	4.8%	-5.3%	2876	3021	2869	5.0%	-0.2%
18,800	1833	1917	1592	4.6%	-13.1%	2538	2661	2403	4.8%	-5.3%	2880	3025	2873	5.0%	-0.2%
18,850	1835	1919	1594	4.6%	-13.1%	2541	2664	2406	4.8%	-5.3%	2884	3029	2877	5.0%	-0.2%
18,900	1838	1922	1596	4.6%	-13.1%	2545	2668	2409	4.8%	-5.3%	2888	3032	2881	5.0%	-0.2%
18,950	1841	1925	1599	4.6%	-13.1%	2548	2671	2413	4.8%	-5.3%	2891	3036	2885	5.0%	-0.2%
19,000	1843	1927	1601	4.6%	-13.2%	2552	2675	2416	4.8%	-5.3%	2895	3040	2888	5.0%	-0.2%
19,050	1846	1930	1603	4.6%	-13.2%	2555	2678	2419	4.8%	-5.3%	2899	3044	2892	5.0%	-0.2%
19,100	1849	1933	1605	4.5%	-13.2%	2559	2682	2422	4.8%	-5.3%	2903	3048	2896	5.0%	-0.2%
19,150	1851	1935	1607	4.5%	-13.2%	2562	2685	2426	4.8%	-5.3%	2907	3051	2900	5.0%	-0.2%
19,200	1854	1938	1610	4.5%	-13.2%	2566	2688	2429	4.8%	-5.3%	2910	3055	2904	5.0%	-0.2%
19,250	1856	1941	1612	4.5%	-13.2%	2569	2692	2432	4.8%	-5.3%	2914	3059	2908	5.0%	-0.2%
19,300	1859	1943	1614	4.5%	-13.2%	2573	2695	2435	4.8%	-5.3%	2918	3063	2911	5.0%	-0.2%
19,350	1862	1946	1616	4.5%	-13.2%	2576	2699	2439	4.8%	-5.3%	2922	3067	2915	5.0%	-0.2%
19,400	1864	1948	1618	4.5%	-13.2%	2580	2702	2442	4.8%	-5.3%	2926	3070	2919	5.0%	-0.2%
19,450	1867	1951	1620	4.5%	-13.2%	2583	2706	2445	4.8%	-5.3%	2929	3074	2923	4.9%	-0.2%
19,500	1870	1954	1623	4.5%	-13.2%	2587	2709	2448	4.7%	-5.3%	2933	3078	2927	4.9%	-0.2%
19,550	1872	1956	1625	4.5%	-13.2%	2590	2713	2452	4.7%	-5.3%	2937	3082	2930	4.9%	-0.2%
19,600	1875	1959	1627	4.5%	-13.2%	2594	2716	2455	4.7%	-5.3%	2941	3086	2934	4.9%	-0.2%
19,650	1878	1962	1629	4.5%	-13.2%	2597	2720	2458	4.7%	-5.3%	2945	3089	2938	4.9%	-0.2%
19,700	1880	1964	1631	4.5%	-13.2%	2601	2723	2461	4.7%	-5.4%	2948	3093	2942	4.9%	-0.2%
19,750	1883	1967	1634	4.5%	-13.2%	2604	2727	2465	4.7%	-5.4%	2952	3097	2946	4.9%	-0.2%
19,800	1886	1970	1636	4.5%	-13.2%	2608	2730	2468	4.7%	-5.4%	2956	3101	2950	4.9%	-0.2%
19,850	1888	1972	1638	4.5%	-13.2%	2611	2734	2471	4.7%	-5.4%	2960	3105	2953	4.9%	-0.2%
19,900	1891	1975	1640	4.4%	-13.3%	2615	2737	2474	4.7%	-5.4%	2964	3109	2957	4.9%	-0.2%
19,950	1893	1978	1642	4.4%	-13.3%	2618	2741	2478	4.7%	-5.4%	2967	3112	2961	4.9%	-0.2%
20,000	1896	1980	1645	4.4%	-13.3%	2622	2744	2481	4.7%	-5.4%	2971	3116	2965	4.9%	-0.2%
20,050	1899	1983	1647	4.4%	-13.3%	2625	2748	2484	4.7%	-5.4%	2975	3120	2969	4.9%	-0.2%
20,100	1901	1985	1649	4.4%	-13.3%	2628	2751	2488	4.7%	-5.4%	2979	3124	2973	4.9%	-0.2%
20,150	1904	1988	1651	4.4%	-13.3%	2632	2755	2491	4.7%	-5.4%	2983	3128	2976	4.9%	-0.2%
20,200	1907	1991	1653	4.4%	-13.3%	2635	2758	2494	4.7%	-5.4%	2987	3131	2980	4.8%	-0.2%
20,250	1909	1993	1656	4.4%	-13.3%	2639	2762	2497	4.7%	-5.4%	2990	3135	2984	4.8%	-0.2%
20,300	1912	1996	1658	4.4%	-13.3%	2642	2765	2501	4.6%	-5.4%	2994	3139	2988	4.8%	-0.2%
20,350	1915	1999	1660	4.4%	-13.3%	2646	2769	2504	4.6%	-5.4%	2998	3143	2992	4.8%	-0.2%
20,400	1917	2001	1662	4.4%	-13.3%	2649	2772	2507	4.6%	-5.4%	3002	3147	2996	4.8%	-0.2%
20,450	1920	2004	1664	4.4%	-13.3%	2653	2776	2510	4.6%	-5.4%	3006	3150	2999	4.8%	-0.2%
20,500	1923	2007	1667	4.4%	-13.3%	2656	2779	2514	4.6%	-5.4%	3009	3154	3003	4.8%	-0.2%
20,550	1925	2009	1669	4.4%	-13.3%	2660	2783	2517	4.6%	-5.4%	3013	3158	3007	4.8%	-0.2%
20,600	1928	2012	1671	4.4%	-13.3%	2663	2786	2520	4.6%	-5.4%	3017	3162	3011	4.8%	-0.2%
20,650	1931	2015	1673	4.4%	-13.3%	2667	2790	2523	4.6%	-5.4%	3021	3166	3015	4.8%	-0.2%
20,700	1933	2017	1675	4.3%	-13.3%	2670	2793	2527	4.6%	-5.4%	3025	3169	3019	4.8%	-0.2%
20,750	1936	2020	1678	4.3%	-13.3%	2674	2797	2530	4.6%	-5.4%	3028	3173	3022	4.8%	-0.2%
20,800	1938	2023	1680	4.3%	-13.3%	2677	2800	2533	4.6%	-5.4%	3032	3177	3026	4.8%	-0.2%
20,850	1941	2025	1682	4.3%	-13.4%	2681	2804	2536	4.6%	-5.4%	3036	3181	3030	4.8%	-0.2%
20,900	1944	2028	1684	4.3%	-13.4%	2684	2807	2540	4.6%	-5.4%	3040	3185	3034	4.8%	-0.2%
20,950	1946	2030	1686	4.3%	-13.4%	2688	2811	2543	4.6%	-5.4%	3044	3189	3038	4.8%	-0.2%
21,000	1949	2033	1689	4.3%	-13.4%	2691	2814	2546	4.6%	-5.4%	3047	3192	3042	4.8%	-0.2%
21,050	1952	2036	1691	4.3%	-13.4%	2695	2818	2549	4.6%	-5.4%	3051	3196	3045	4.7%	-0.2%
21,100	1954	2038	1693	4.3%	-13.4%	2698	2821	2553	4.6%	-5.4%	3055	3200	3049	4.7%	-0.2%
21,150	1957	2041	1695	4.3%	-13.4%	2702	2825	2556	4.5%	-5.4%	3059	3204	3053	4.7%	-0.2%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates		Estimates			Estimates		Estimates					
21,200	1960	2044	1697	4.3%	-13.4%	2705	2828	2559	4.5%	-5.4%	3063	3208	3057	4.7%	-0.2%
21,250	1962	2046	1699	4.3%	-13.4%	2709	2832	2563	4.5%	-5.4%	3067	3211	3061	4.7%	-0.2%
21,300	1965	2049	1702	4.3%	-13.4%	2712	2835	2566	4.5%	-5.4%	3070	3215	3065	4.7%	-0.2%
21,350	1968	2052	1704	4.3%	-13.4%	2716	2839	2569	4.5%	-5.4%	3074	3219	3068	4.7%	-0.2%
21,400	1970	2054	1706	4.3%	-13.4%	2719	2842	2572	4.5%	-5.4%	3078	3223	3072	4.7%	-0.2%
21,450	1973	2057	1708	4.3%	-13.4%	2723	2845	2576	4.5%	-5.4%	3082	3227	3076	4.7%	-0.2%
21,500	1975	2060	1710	4.3%	-13.4%	2726	2849	2579	4.5%	-5.4%	3086	3230	3080	4.7%	-0.2%
21,550	1978	2062	1713	4.3%	-13.4%	2730	2852	2582	4.5%	-5.4%	3089	3234	3084	4.7%	-0.2%
21,600	1981	2065	1715	4.2%	-13.4%	2733	2856	2585	4.5%	-5.4%	3093	3238	3088	4.7%	-0.2%
21,650	1983	2067	1717	4.2%	-13.4%	2737	2859	2589	4.5%	-5.4%	3097	3242	3091	4.7%	-0.2%
21,700	1986	2070	1719	4.2%	-13.4%	2740	2863	2592	4.5%	-5.4%	3101	3246	3095	4.7%	-0.2%
21,750	1989	2073	1721	4.2%	-13.4%	2744	2866	2595	4.5%	-5.4%	3105	3249	3099	4.7%	-0.2%
21,800	1991	2075	1724	4.2%	-13.4%	2747	2870	2598	4.5%	-5.4%	3108	3253	3103	4.7%	-0.2%
21,850	1994	2078	1726	4.2%	-13.4%	2751	2873	2602	4.5%	-5.4%	3112	3257	3107	4.7%	-0.2%
21,900	1997	2081	1728	4.2%	-13.5%	2754	2877	2605	4.5%	-5.4%	3116	3261	3111	4.6%	-0.2%
21,950	1999	2083	1730	4.2%	-13.5%	2758	2880	2608	4.5%	-5.4%	3120	3265	3114	4.6%	-0.2%
22,000	2002	2086	1732	4.2%	-13.5%	2761	2884	2611	4.4%	-5.4%	3124	3268	3118	4.6%	-0.2%
22,050	2005	2089	1735	4.2%	-13.5%	2765	2887	2615	4.4%	-5.4%	3127	3272	3122	4.6%	-0.2%
22,100	2007	2091	1737	4.2%	-13.5%	2768	2891	2618	4.4%	-5.4%	3131	3276	3126	4.6%	-0.2%
22,150	2010	2094	1739	4.2%	-13.5%	2772	2894	2621	4.4%	-5.4%	3135	3280	3130	4.6%	-0.2%
22,200	2012	2097	1741	4.2%	-13.5%	2775	2898	2624	4.4%	-5.4%	3139	3284	3133	4.6%	-0.2%
22,250	2015	2099	1743	4.2%	-13.5%	2779	2901	2628	4.4%	-5.4%	3143	3288	3137	4.6%	-0.2%
22,300	2018	2102	1746	4.2%	-13.5%	2782	2905	2631	4.4%	-5.4%	3147	3291	3141	4.6%	-0.2%
22,350	2020	2105	1748	4.2%	-13.5%	2785	2908	2634	4.4%	-5.4%	3150	3295	3145	4.6%	-0.2%
22,400	2022	2107	1750	4.2%	-13.5%	2788	2912	2637	4.4%	-5.4%	3153	3299	3149	4.6%	-0.1%
22,450	2024	2110	1752	4.3%	-13.4%	2790	2915	2641	4.5%	-5.3%	3155	3303	3153	4.7%	-0.1%
22,500	2025	2112	1754	4.3%	-13.4%	2792	2919	2644	4.6%	-5.3%	3157	3307	3156	4.8%	0.0%
22,550	2027	2115	1757	4.4%	-13.3%	2793	2922	2647	4.6%	-5.2%	3158	3310	3160	4.8%	0.1%
22,600	2028	2118	1759	4.4%	-13.3%	2795	2926	2651	4.7%	-5.2%	3160	3314	3164	4.9%	0.1%
22,650	2029	2120	1761	4.5%	-13.2%	2797	2929	2654	4.7%	-5.1%	3162	3318	3168	4.9%	0.2%
22,700	2031	2123	1763	4.5%	-13.2%	2799	2933	2657	4.8%	-5.1%	3164	3322	3172	5.0%	0.2%
22,750	2032	2126	1765	4.6%	-13.1%	2801	2936	2660	4.8%	-5.0%	3166	3326	3176	5.0%	0.3%
22,800	2034	2128	1767	4.7%	-13.1%	2803	2940	2664	4.9%	-5.0%	3168	3329	3179	5.1%	0.4%
22,850	2035	2131	1770	4.7%	-13.0%	2804	2943	2667	4.9%	-4.9%	3169	3333	3183	5.2%	0.4%
22,900	2036	2134	1772	4.8%	-13.0%	2806	2947	2670	5.0%	-4.9%	3171	3337	3187	5.2%	0.5%
22,950	2038	2136	1774	4.8%	-12.9%	2808	2950	2673	5.1%	-4.8%	3173	3341	3191	5.3%	0.6%
23,000	2039	2139	1776	4.9%	-12.9%	2810	2954	2677	5.1%	-4.7%	3175	3345	3195	5.3%	0.6%
23,050	2041	2142	1778	4.9%	-12.8%	2812	2957	2680	5.2%	-4.7%	3177	3348	3199	5.4%	0.7%
23,100	2042	2144	1781	5.0%	-12.8%	2814	2961	2683	5.2%	-4.6%	3179	3352	3202	5.5%	0.7%
23,150	2044	2147	1783	5.1%	-12.8%	2816	2964	2686	5.3%	-4.6%	3181	3356	3206	5.5%	0.8%
23,200	2045	2149	1785	5.1%	-12.7%	2817	2968	2690	5.3%	-4.5%	3182	3360	3210	5.6%	0.9%
23,250	2046	2152	1787	5.2%	-12.7%	2819	2971	2693	5.4%	-4.5%	3184	3364	3214	5.6%	0.9%
23,300	2048	2155	1789	5.2%	-12.6%	2821	2975	2696	5.4%	-4.4%	3186	3368	3218	5.7%	1.0%
23,350	2049	2157	1792	5.3%	-12.6%	2823	2978	2699	5.5%	-4.4%	3188	3371	3222	5.8%	1.1%
23,400	2051	2160	1794	5.3%	-12.5%	2825	2982	2703	5.5%	-4.3%	3190	3375	3225	5.8%	1.1%
23,450	2052	2163	1796	5.4%	-12.5%	2827	2985	2706	5.6%	-4.3%	3192	3379	3229	5.9%	1.2%
23,500	2053	2165	1798	5.4%	-12.4%	2828	2989	2709	5.7%	-4.2%	3193	3383	3233	5.9%	1.2%
23,550	2055	2168	1800	5.5%	-12.4%	2830	2992	2712	5.7%	-4.2%	3195	3387	3237	6.0%	1.3%
23,600	2056	2171	1803	5.6%	-12.3%	2832	2995	2716	5.8%	-4.1%	3197	3390	3241	6.0%	1.4%
23,650	2058	2173	1805	5.6%	-12.3%	2834	2999	2719	5.8%	-4.1%	3199	3394	3245	6.1%	1.4%
23,700	2059	2176	1807	5.7%	-12.2%	2836	3002	2722	5.9%	-4.0%	3201	3398	3248	6.2%	1.5%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates		Estimates			Estimates		Estimates			Estimates		Estimates
23,750	2061	2179	1809	5.7%	-12.2%	2838	3006	2726	5.9%	-4.0%	3203	3402	3252	6.2%	1.5%
23,800	2062	2181	1811	5.8%	-12.2%	2840	3009	2729	6.0%	-3.9%	3204	3406	3256	6.3%	1.6%
23,850	2063	2184	1814	5.8%	-12.1%	2841	3013	2733	6.0%	-3.8%	3206	3409	3262	6.3%	1.7%
23,900	2065	2186	1818	5.9%	-11.9%	2843	3016	2739	6.1%	-3.7%	3208	3413	3268	6.4%	1.9%
23,950	2066	2189	1822	6.0%	-11.8%	2845	3020	2744	6.1%	-3.5%	3210	3417	3274	6.4%	2.0%
24,000	2068	2192	1825	6.0%	-11.7%	2847	3023	2750	6.2%	-3.4%	3212	3421	3281	6.5%	2.1%
24,050	2069	2194		6.1%		2849	3027		6.3%		3214	3425		6.6%	
24,100	2070	2197		6.1%		2851	3030		6.3%		3216	3428		6.6%	
24,150	2072	2200		6.2%		2852	3034		6.4%		3217	3432		6.7%	
24,200	2073	2202		6.2%		2854	3037		6.4%		3219	3436		6.7%	
24,250	2075	2205		6.3%		2856	3041		6.5%		3221	3440		6.8%	
24,300	2076	2208		6.3%		2858	3044		6.5%		3223	3444		6.9%	
24,350	2077	2210		6.4%		2860	3048		6.6%		3225	3448		6.9%	
24,400	2079	2213		6.4%		2862	3051		6.6%		3227	3451		7.0%	
24,450	2080	2216		6.5%		2864	3055		6.7%		3228	3455		7.0%	
24,500	2082	2218		6.6%		2865	3058		6.7%		3230	3459		7.1%	
24,550	2083	2221		6.6%		2867	3062		6.8%		3232	3463		7.1%	
24,600	2085	2222		6.6%		2869	3064		6.8%		3234	3465		7.1%	
24,650	2086	2224		6.6%		2871	3066		6.8%		3236	3467		7.1%	
24,700	2087	2225		6.6%		2873	3067		6.8%		3238	3468		7.1%	
24,750	2089	2227		6.6%		2875	3069		6.8%		3240	3470		7.1%	
24,800	2090	2228		6.6%		2876	3071		6.8%		3241	3472		7.1%	
24,850	2092	2229		6.6%		2878	3073		6.8%		3243	3474		7.1%	
24,900	2093	2231		6.6%		2880	3075		6.8%		3245	3476		7.1%	
24,950	2094	2232		6.6%		2882	3077		6.8%		3247	3478		7.1%	
25,000	2096	2234		6.6%		2884	3078		6.8%		3249	3479		7.1%	
25,050	2097	2235		6.6%		2886	3080		6.7%		3251	3481		7.1%	
25,100	2099	2237		6.6%		2887	3082		6.7%		3252	3483		7.1%	
25,150	2100	2238		6.6%		2889	3084		6.7%		3254	3485		7.1%	
25,200	2102	2239		6.6%		2891	3086		6.7%		3256	3487		7.1%	
25,250	2103	2241		6.6%		2893	3088		6.7%		3258	3489		7.1%	
25,300	2104	2242		6.5%		2895	3090		6.7%		3260	3491		7.1%	
25,350	2106	2244		6.5%		2897	3091		6.7%		3262	3492		7.1%	
25,400	2107	2245		6.5%		2899	3093		6.7%		3264	3494		7.1%	
25,450	2109	2246		6.5%		2900	3095		6.7%		3265	3496		7.1%	
25,500	2110	2248		6.5%		2902	3097		6.7%		3267	3498		7.1%	
25,550	2111	2249		6.5%		2904	3099		6.7%		3269	3500		7.1%	
25,600	2113	2251		6.5%		2906	3101		6.7%		3271	3502		7.1%	
25,650	2114	2252		6.5%		2908	3102		6.7%		3273	3503		7.0%	
25,700	2116	2254		6.5%		2910	3104		6.7%		3275	3505		7.0%	
25,750	2117	2255		6.5%		2911	3106		6.7%		3276	3507		7.0%	
25,800	2119	2256		6.5%		2913	3108		6.7%		3278	3509		7.0%	
25,850	2120	2258		6.5%		2915	3110		6.7%		3280	3511		7.0%	
25,900	2121	2259		6.5%		2917	3112		6.7%		3282	3513		7.0%	
25,950	2123	2261		6.5%		2919	3114		6.7%		3284	3515		7.0%	
26,000	2124	2262		6.5%		2921	3115		6.7%		3286	3516		7.0%	
26,050	2126	2263		6.5%		2923	3117		6.7%		3287	3518		7.0%	
26,100	2127	2265		6.5%		2924	3119		6.7%		3289	3520		7.0%	
26,150	2128	2266		6.5%		2926	3121		6.7%		3291	3522		7.0%	
26,200	2130	2268		6.5%		2928	3123		6.6%		3293	3524		7.0%	
26,250	2131	2269		6.5%		2930	3125		6.6%		3295	3526		7.0%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
26,300	2133	2271		6.5%	2932	3126		6.6%		3297	3527		7.0%		
26,350	2134	2272		6.5%	2934	3128		6.6%		3299	3529		7.0%		
26,400	2136	2273		6.5%	2935	3130		6.6%		3300	3531		7.0%		
26,450	2137	2275		6.4%	2937	3132		6.6%		3302	3533		7.0%		
26,500	2138	2276		6.4%	2939	3134		6.6%		3304	3535		7.0%		
26,550	2140	2278		6.4%	2941	3136		6.6%		3306	3537		7.0%		
26,600	2141	2279		6.4%	2943	3137		6.6%		3308	3538		7.0%		
26,650	2143	2280		6.4%	2945	3139		6.6%		3310	3540		7.0%		
26,700	2144	2282		6.4%	2947	3141		6.6%		3311	3542		7.0%		
26,750	2145	2283		6.4%	2948	3143		6.6%		3313	3544		7.0%		
26,800	2147	2285		6.4%	2950	3145		6.6%		3315	3546		7.0%		
26,850	2148	2286		6.4%	2952	3147		6.6%		3317	3548		7.0%		
26,900	2150	2288		6.4%	2954	3149		6.6%		3319	3550		7.0%		
26,950	2151	2289		6.4%	2956	3150		6.6%		3321	3551		6.9%		
27,000	2153	2290		6.4%	2958	3152		6.6%		3323	3553		6.9%		
27,050	2154	2292		6.4%	2959	3154		6.6%		3324	3555		6.9%		
27,100	2155	2293		6.4%	2961	3156		6.6%		3326	3557		6.9%		
27,150	2157	2295		6.4%	2963	3158		6.6%		3328	3559		6.9%		
27,200	2158	2296		6.4%	2965	3160		6.6%		3330	3561		6.9%		
27,250	2160	2297		6.4%	2967	3161		6.6%		3332	3562		6.9%		
27,300	2161	2299		6.4%	2969	3163		6.6%		3334	3564		6.9%		
27,350	2162	2300		6.4%	2970	3165		6.6%		3335	3566		6.9%		
27,400	2164	2302		6.4%	2972	3167		6.5%		3337	3568		6.9%		
27,450	2165	2303		6.4%	2974	3169		6.5%		3339	3570		6.9%		
27,500	2167	2304		6.4%	2976	3171		6.5%		3341	3572		6.9%		
27,550	2168	2306		6.4%	2978	3173		6.5%		3343	3574		6.9%		
27,600	2170	2307		6.4%	2980	3174		6.5%		3345	3575		6.9%		
27,650	2171	2309		6.3%	2982	3176		6.5%		3347	3577		6.9%		
27,700	2172	2310		6.3%	2983	3178		6.5%		3348	3579		6.9%		
27,750	2174	2312		6.3%	2985	3180		6.5%		3350	3581		6.9%		
27,800	2175	2313		6.3%	2987	3182		6.5%		3352	3583		6.9%		
27,850	2177	2314		6.3%	2989	3184		6.5%		3354	3585		6.9%		
27,900	2178	2316		6.3%	2991	3185		6.5%		3356	3586		6.9%		
27,950	2179	2317		6.3%	2993	3187		6.5%		3357	3588		6.9%		
28,000	2181	2319		6.3%	2994	3189		6.5%		3359	3590		6.9%		
28,050	2182	2320		6.3%	2996	3191		6.5%		3361	3592		6.9%		
28,100	2184	2321		6.3%	2998	3193		6.5%		3363	3594		6.9%		
28,150	2185	2323		6.3%	3000	3195		6.5%		3365	3596		6.9%		
28,200	2186	2324		6.3%	3001	3197		6.5%		3366	3598		6.9%		
28,250	2188	2326		6.3%	3003	3198		6.5%		3368	3599		6.9%		
28,300	2189	2327		6.3%	3005	3200		6.5%		3370	3601		6.9%		
28,350	2190	2329		6.3%	3007	3202		6.5%		3372	3603		6.9%		
28,400	2192	2330		6.3%	3009	3204		6.5%		3374	3605		6.9%		
28,450	2193	2331		6.3%	3010	3206		6.5%		3375	3607		6.9%		
28,500	2194	2333		6.3%	3012	3208		6.5%		3377	3609		6.9%		
28,550	2196	2334		6.3%	3014	3209		6.5%		3379	3610		6.9%		
28,600	2197	2336		6.3%	3016	3211		6.5%		3381	3612		6.9%		
28,650	2199	2337		6.3%	3017	3213		6.5%		3382	3614		6.8%		
28,700	2200	2338		6.3%	3019	3215		6.5%		3384	3616		6.8%		
28,750	2201	2340		6.3%	3021	3217		6.5%		3386	3618		6.8%		
28,800	2203	2341		6.3%	3023	3219		6.5%		3388	3620		6.8%		



**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	One Child					Two Children					Three Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
28,850	2204	2343		6.3%		3025	3220		6.5%		3390	3621		6.8%	
28,900	2205	2344		6.3%		3026	3222		6.5%		3391	3623		6.8%	
28,950	2207	2346		6.3%		3028	3224		6.5%		3393	3625		6.8%	
29,000	2208	2347		6.3%		3030	3226		6.5%		3395	3627		6.8%	
29,050	2210	2348		6.3%		3032	3228		6.5%		3397	3629		6.8%	
29,100	2211	2350		6.3%		3034	3230		6.5%		3398	3631		6.8%	
29,150	2212	2351		6.3%		3035	3232		6.5%		3400	3633		6.8%	
29,200	2214	2353		6.3%		3037	3233		6.5%		3402	3634		6.8%	
29,250	2215	2354		6.3%		3039	3235		6.5%		3404	3636		6.8%	
29,300	2216	2355		6.3%		3041	3237		6.5%		3406	3638		6.8%	
29,350	2218	2357		6.3%		3042	3239		6.5%		3407	3640		6.8%	
29,400	2219	2358		6.3%		3044	3241		6.5%		3409	3642		6.8%	
29,450	2220	2360		6.3%		3046	3243		6.5%		3411	3644		6.8%	
29,500	2222	2361		6.3%		3048	3244		6.5%		3413	3645		6.8%	
29,550	2223	2363		6.3%		3050	3246		6.5%		3415	3647		6.8%	
29,600	2225	2364		6.3%		3051	3248		6.4%		3416	3649		6.8%	
29,650	2226	2365		6.3%		3053	3250		6.4%		3418	3651		6.8%	
29,700	2227	2367		6.3%		3055	3252		6.4%		3420	3653		6.8%	
29,750	2229	2368		6.3%		3057	3254		6.4%		3422	3655		6.8%	
29,800	2230	2370		6.3%		3058	3256		6.4%		3423	3657		6.8%	
29,850	2231	2371		6.3%		3060	3257		6.4%		3425	3658		6.8%	
29,900	2233	2372		6.3%		3062	3259		6.4%		3427	3660		6.8%	
29,950	2234	2374		6.3%		3064	3261		6.4%		3429	3662		6.8%	
30,000	2236	2375		6.3%		3066	3263		6.4%		3431	3664		6.8%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children						Five Children					Six Children				
	Dollar Amount			Percentage Change			Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	
			Estimates					Estimates					Estimates			Estimates
800	367	370	332	0.7%	-9.6%	404	407	365	0.7%	-9.6%	440	443	397	0.7%	-9.7%	
850	387	392	353	1.4%	-8.7%	425	432	388	1.4%	-8.7%	463	470	422	1.4%	-8.8%	
900	406	414	374	2.0%	-8.0%	447	455	411	2.0%	-8.0%	486	496	447	2.0%	-8.0%	
950	425	436	394	2.5%	-7.3%	468	479	434	2.5%	-7.3%	509	521	471	2.5%	-7.4%	
1,000	444	457	415	2.9%	-6.6%	489	503	456	2.9%	-6.6%	532	547	496	2.9%	-6.7%	
1,050	463	479	435	3.3%	-6.1%	510	527	479	3.3%	-6.1%	554	573	520	3.3%	-6.1%	
1,100	482	500	456	3.7%	-5.5%	530	550	501	3.7%	-5.5%	577	599	545	3.7%	-5.6%	
1,150	501	520	474	3.7%	-5.4%	551	572	522	3.7%	-5.4%	600	622	567	3.7%	-5.5%	
1,200	520	539	492	3.6%	-5.4%	572	592	541	3.6%	-5.4%	622	645	588	3.6%	-5.4%	
1,250	539	557	510	3.4%	-5.3%	593	613	561	3.4%	-5.3%	645	667	610	3.4%	-5.4%	
1,300	558	576	528	3.3%	-5.3%	614	634	581	3.3%	-5.3%	668	690	631	3.3%	-5.4%	
1,350	577	595	546	3.2%	-5.3%	634	655	601	3.2%	-5.3%	690	712	653	3.2%	-5.4%	
1,400	594	614	564	3.3%	-5.1%	654	676	621	3.3%	-5.1%	711	735	674	3.3%	-5.2%	
1,450	612	633	582	3.4%	-4.9%	673	696	640	3.4%	-4.9%	733	758	696	3.4%	-5.0%	
1,500	630	652	600	3.4%	-4.8%	693	717	660	3.4%	-4.8%	754	780	717	3.4%	-4.9%	
1,550	647	669	616	3.4%	-4.8%	712	736	678	3.4%	-4.8%	775	801	737	3.4%	-4.9%	
1,600	665	687	633	3.3%	-4.8%	732	756	697	3.3%	-4.8%	796	822	757	3.3%	-4.9%	
1,650	683	705	650	3.2%	-4.8%	751	775	715	3.2%	-4.8%	817	843	777	3.2%	-4.9%	
1,700	701	722	667	3.1%	-4.8%	771	794	734	3.1%	-4.8%	838	864	797	3.1%	-4.9%	
1,750	718	740	684	3.0%	-4.8%	790	814	752	3.0%	-4.8%	860	886	818	3.0%	-4.9%	
1,800	736	758	701	3.0%	-4.8%	809	833	771	3.0%	-4.8%	881	907	838	3.0%	-4.9%	
1,850	754	775	718	2.9%	-4.7%	829	853	790	2.9%	-4.7%	902	928	858	2.9%	-4.8%	
1,900	771	793	735	2.8%	-4.7%	848	872	808	2.8%	-4.7%	923	949	879	2.8%	-4.8%	
1,950	789	811	752	2.8%	-4.7%	868	892	827	2.8%	-4.7%	944	970	899	2.8%	-4.8%	
2,000	807	828	769	2.7%	-4.7%	887	911	846	2.7%	-4.7%	965	991	919	2.7%	-4.8%	
2,050	824	846	786	2.7%	-4.6%	906	931	865	2.7%	-4.6%	986	1012	940	2.7%	-4.7%	
2,100	840	864	803	2.8%	-4.4%	924	950	883	2.8%	-4.4%	1006	1034	960	2.8%	-4.5%	
2,150	857	881	820	2.8%	-4.3%	943	969	902	2.8%	-4.3%	1026	1055	980	2.8%	-4.4%	
2,200	873	899	837	2.9%	-4.2%	961	989	921	2.9%	-4.2%	1045	1076	1001	2.9%	-4.3%	
2,250	890	915	854	2.8%	-4.0%	979	1007	939	2.8%	-4.0%	1065	1096	1021	2.8%	-4.1%	
2,300	907	932	871	2.8%	-3.9%	997	1025	958	2.8%	-3.9%	1085	1115	1042	2.8%	-4.0%	
2,350	923	949	888	2.7%	-3.8%	1016	1043	977	2.7%	-3.8%	1105	1135	1062	2.7%	-3.9%	
2,400	940	965	905	2.7%	-3.7%	1034	1062	996	2.7%	-3.7%	1125	1155	1082	2.7%	-3.8%	
2,450	956	982	922	2.6%	-3.6%	1052	1080	1014	2.6%	-3.6%	1145	1175	1102	2.6%	-3.7%	
2,500	973	998	939	2.6%	-3.5%	1070	1098	1033	2.6%	-3.5%	1165	1195	1123	2.6%	-3.6%	
2,550	990	1015	956	2.6%	-3.4%	1089	1116	1052	2.6%	-3.4%	1184	1215	1143	2.6%	-3.5%	
2,600	1006	1032	973	2.5%	-3.3%	1107	1135	1070	2.5%	-3.3%	1204	1235	1163	2.5%	-3.4%	
2,650	1023	1048	990	2.5%	-3.2%	1125	1153	1089	2.5%	-3.2%	1224	1254	1184	2.5%	-3.3%	
2,700	1039	1065	1007	2.4%	-3.1%	1143	1171	1108	2.4%	-3.1%	1244	1274	1204	2.4%	-3.2%	
2,750	1056	1081	1024	2.4%	-3.0%	1162	1189	1126	2.4%	-3.0%	1264	1294	1224	2.4%	-3.1%	
2,800	1073	1098	1041	2.4%	-3.0%	1180	1208	1145	2.4%	-3.0%	1284	1314	1245	2.4%	-3.0%	
2,850	1089	1115	1058	2.3%	-2.9%	1198	1226	1164	2.3%	-2.9%	1303	1334	1265	2.3%	-3.0%	
2,900	1106	1131	1075	2.3%	-2.8%	1216	1244	1182	2.3%	-2.8%	1323	1354	1285	2.3%	-2.9%	
2,950	1122	1148	1090	2.3%	-2.8%	1234	1262	1199	2.3%	-2.8%	1343	1374	1304	2.3%	-2.9%	
3,000	1139	1164	1106	2.2%	-2.9%	1253	1281	1216	2.2%	-2.9%	1363	1393	1322	2.2%	-3.0%	
3,050	1155	1181	1121	2.2%	-2.9%	1271	1299	1233	2.2%	-2.9%	1383	1413	1341	2.2%	-3.0%	
3,100	1172	1197	1137	2.2%	-3.0%	1289	1317	1250	2.2%	-3.0%	1402	1433	1359	2.2%	-3.1%	
3,150	1188	1214	1152	2.1%	-3.0%	1307	1335	1267	2.1%	-3.0%	1422	1453	1378	2.1%	-3.1%	
3,200	1203	1230	1168	2.3%	-2.9%	1323	1353	1284	2.3%	-2.9%	1440	1473	1396	2.3%	-3.0%	
3,250	1217	1247	1183	2.4%	-2.8%	1339	1372	1301	2.4%	-2.8%	1457	1492	1415	2.4%	-2.9%	
3,300	1231	1264	1199	2.6%	-2.7%	1355	1390	1318	2.6%	-2.7%	1474	1512	1433	2.6%	-2.8%	
3,350	1246	1280	1214	2.8%	-2.5%	1370	1408	1335	2.8%	-2.5%	1491	1532	1452	2.8%	-2.6%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
3,400	1260	1297	1230	2.9%	-2.4%	1386	1426	1352	2.9%	-2.4%	1508	1552	1470	2.9%	-2.5%
3,450	1274	1313	1245	3.1%	-2.3%	1402	1444	1369	3.1%	-2.3%	1525	1572	1489	3.1%	-2.4%
3,500	1288	1330	1261	3.2%	-2.1%	1417	1463	1387	3.2%	-2.1%	1542	1591	1508	3.2%	-2.2%
3,550	1303	1346	1277	3.4%	-1.9%	1433	1481	1405	3.4%	-1.9%	1559	1611	1527	3.4%	-2.0%
3,600	1317	1363	1294	3.5%	-1.7%	1448	1499	1424	3.5%	-1.7%	1576	1631	1547	3.5%	-1.8%
3,650	1331	1378	1309	3.5%	-1.7%	1464	1515	1440	3.5%	-1.7%	1593	1649	1565	3.5%	-1.7%
3,700	1345	1392	1323	3.5%	-1.6%	1480	1531	1456	3.5%	-1.6%	1610	1666	1582	3.5%	-1.7%
3,750	1359	1406	1338	3.4%	-1.6%	1495	1547	1471	3.4%	-1.6%	1627	1683	1600	3.4%	-1.7%
3,800	1373	1420	1352	3.5%	-1.5%	1510	1562	1487	3.5%	-1.5%	1643	1700	1617	3.5%	-1.6%
3,850	1386	1435	1366	3.5%	-1.4%	1525	1578	1503	3.5%	-1.4%	1659	1717	1634	3.5%	-1.5%
3,900	1400	1449	1381	3.5%	-1.4%	1540	1594	1519	3.5%	-1.4%	1675	1734	1651	3.5%	-1.4%
3,950	1413	1463	1395	3.5%	-1.3%	1555	1609	1535	3.5%	-1.3%	1691	1751	1668	3.5%	-1.4%
4,000	1427	1477	1409	3.5%	-1.2%	1569	1625	1550	3.5%	-1.2%	1707	1768	1685	3.5%	-1.3%
4,050	1440	1491	1424	3.6%	-1.1%	1584	1640	1566	3.6%	-1.1%	1724	1785	1702	3.6%	-1.2%
4,100	1454	1505	1438	3.5%	-1.1%	1599	1655	1582	3.5%	-1.1%	1740	1801	1720	3.5%	-1.2%
4,150	1467	1518	1452	3.5%	-1.0%	1614	1670	1597	3.5%	-1.0%	1756	1817	1736	3.5%	-1.1%
4,200	1481	1532	1464	3.5%	-1.1%	1629	1685	1611	3.5%	-1.1%	1772	1833	1751	3.5%	-1.2%
4,250	1494	1545	1477	3.4%	-1.2%	1643	1700	1624	3.4%	-1.2%	1788	1849	1766	3.4%	-1.3%
4,300	1508	1559	1489	3.4%	-1.2%	1658	1715	1638	3.4%	-1.2%	1804	1866	1780	3.4%	-1.3%
4,350	1521	1572	1501	3.4%	-1.3%	1673	1729	1651	3.4%	-1.3%	1820	1882	1795	3.4%	-1.4%
4,400	1534	1586	1513	3.3%	-1.4%	1688	1744	1664	3.3%	-1.4%	1836	1898	1809	3.3%	-1.5%
4,450	1548	1599	1525	3.3%	-1.5%	1703	1759	1678	3.3%	-1.5%	1853	1914	1824	3.3%	-1.6%
4,500	1561	1613	1537	3.3%	-1.5%	1718	1774	1691	3.3%	-1.5%	1869	1930	1838	3.3%	-1.6%
4,550	1575	1626	1550	3.3%	-1.6%	1732	1789	1705	3.3%	-1.6%	1885	1946	1853	3.3%	-1.7%
4,600	1588	1640	1562	3.2%	-1.7%	1747	1804	1718	3.2%	-1.7%	1901	1962	1867	3.2%	-1.8%
4,650	1602	1653	1574	3.2%	-1.7%	1762	1818	1731	3.2%	-1.7%	1917	1978	1882	3.2%	-1.8%
4,700	1615	1667	1586	3.2%	-1.8%	1777	1833	1745	3.2%	-1.8%	1933	1995	1897	3.2%	-1.9%
4,750	1629	1680	1598	3.1%	-1.9%	1792	1848	1758	3.1%	-1.9%	1949	2011	1911	3.1%	-2.0%
4,800	1642	1694	1610	3.1%	-1.9%	1807	1863	1772	3.1%	-1.9%	1966	2027	1926	3.1%	-2.0%
4,850	1656	1707	1621	3.1%	-2.1%	1821	1878	1783	3.1%	-2.1%	1982	2043	1938	3.1%	-2.2%
4,900	1664	1720	1628	3.4%	-2.2%	1831	1893	1791	3.4%	-2.2%	1992	2059	1947	3.4%	-2.3%
4,950	1668	1734	1636	3.9%	-1.9%	1835	1907	1800	3.9%	-1.9%	1997	2075	1956	3.9%	-2.0%
5,000	1672	1747	1644	4.5%	-1.7%	1839	1922	1808	4.5%	-1.7%	2001	2091	1966	4.5%	-1.8%
5,050	1676	1761	1652	5.1%	-1.5%	1844	1937	1817	5.1%	-1.5%	2006	2107	1975	5.1%	-1.5%
5,100	1680	1774	1660	5.6%	-1.2%	1848	1952	1826	5.6%	-1.2%	2011	2124	1984	5.6%	-1.3%
5,150	1684	1788	1667	6.2%	-1.0%	1852	1967	1834	6.2%	-1.0%	2015	2140	1994	6.2%	-1.1%
5,200	1688	1801	1675	6.7%	-0.8%	1857	1981	1843	6.7%	-0.8%	2020	2156	2003	6.7%	-0.8%
5,250	1692	1815	1683	7.3%	-0.5%	1861	1996	1851	7.3%	-0.5%	2025	2172	2012	7.3%	-0.6%
5,300	1696	1827	1691	7.7%	-0.3%	1865	2010	1860	7.7%	-0.3%	2029	2187	2022	7.7%	-0.4%
5,350	1700	1831	1698	7.7%	-0.1%	1870	2014	1868	7.7%	-0.1%	2034	2191	2031	7.7%	-0.2%
5,400	1704	1835	1706	7.7%	0.2%	1874	2018	1877	7.7%	0.2%	2039	2196	2040	7.7%	0.1%
5,450	1708	1839	1714	7.7%	0.4%	1878	2023	1885	7.7%	0.4%	2044	2201	2050	7.7%	0.3%
5,500	1711	1843	1722	7.7%	0.6%	1883	2027	1894	7.7%	0.6%	2048	2205	2059	7.7%	0.5%
5,550	1715	1847	1728	7.7%	0.7%	1887	2031	1901	7.7%	0.7%	2053	2210	2066	7.7%	0.6%
5,600	1719	1851	1734	7.6%	0.9%	1891	2036	1907	7.6%	0.9%	2058	2215	2073	7.6%	0.8%
5,650	1724	1855	1740	7.6%	0.9%	1896	2040	1914	7.6%	0.9%	2063	2220	2080	7.6%	0.8%
5,700	1731	1858	1746	7.4%	0.9%	1904	2044	1920	7.4%	0.9%	2071	2224	2087	7.4%	0.8%
5,750	1737	1862	1752	7.2%	0.8%	1911	2049	1927	7.2%	0.8%	2079	2229	2095	7.2%	0.8%
5,800	1744	1866	1758	7.0%	0.8%	1918	2053	1933	7.0%	0.8%	2087	2234	2102	7.0%	0.7%
5,850	1750	1870	1764	6.9%	0.8%	1925	2057	1940	6.9%	0.8%	2094	2238	2109	6.9%	0.7%
5,900	1757	1874	1769	6.7%	0.7%	1932	2062	1946	6.7%	0.7%	2102	2243	2116	6.7%	0.6%
5,950	1763	1878	1775	6.5%	0.7%	1939	2066	1953	6.5%	0.7%	2110	2248	2123	6.5%	0.6%
6,000	1770	1882	1781	6.4%	0.7%	1947	2070	1959	6.4%	0.7%	2118	2252	2130	6.4%	0.6%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
6,050	1776	1886	1787	6.2%	0.6%	1954	2075	1966	6.2%	0.6%	2126	2257	2137	6.2%	0.5%
6,100	1783	1890	1793	6.0%	0.6%	1961	2079	1972	6.0%	0.6%	2133	2262	2144	6.0%	0.5%
6,150	1789	1895	1799	5.9%	0.6%	1968	2084	1979	5.9%	0.6%	2141	2268	2151	5.9%	0.5%
6,200	1796	1901	1805	5.9%	0.5%	1975	2092	1985	5.9%	0.5%	2149	2276	2158	5.9%	0.4%
6,250	1802	1908	1811	5.9%	0.5%	1982	2099	1992	5.9%	0.5%	2157	2283	2165	5.9%	0.4%
6,300	1809	1914	1817	5.8%	0.4%	1989	2106	1998	5.8%	0.4%	2164	2291	2172	5.8%	0.4%
6,350	1815	1920	1822	5.8%	0.4%	1996	2113	2005	5.8%	0.4%	2172	2298	2179	5.8%	0.3%
6,400	1821	1927	1828	5.8%	0.4%	2003	2119	2011	5.8%	0.4%	2180	2306	2186	5.8%	0.3%
6,450	1828	1933	1834	5.7%	0.3%	2011	2126	2017	5.7%	0.3%	2188	2313	2193	5.7%	0.2%
6,500	1835	1939	1839	5.7%	0.3%	2018	2133	2023	5.7%	0.3%	2196	2321	2199	5.7%	0.2%
6,550	1841	1946	1846	5.7%	0.2%	2026	2140	2030	5.7%	0.2%	2204	2329	2207	5.7%	0.1%
6,600	1848	1952	1853	5.6%	0.2%	2033	2147	2038	5.6%	0.2%	2212	2336	2215	5.6%	0.1%
6,650	1855	1958	1860	5.6%	0.3%	2040	2154	2046	5.6%	0.3%	2220	2344	2224	5.6%	0.2%
6,700	1862	1964	1867	5.5%	0.3%	2048	2161	2054	5.5%	0.3%	2228	2351	2232	5.5%	0.2%
6,750	1869	1971	1874	5.5%	0.3%	2055	2168	2062	5.5%	0.3%	2236	2359	2241	5.5%	0.2%
6,800	1875	1977	1881	5.4%	0.3%	2063	2175	2069	5.4%	0.3%	2244	2366	2249	5.4%	0.2%
6,850	1882	1983	1888	5.4%	0.3%	2070	2182	2077	5.4%	0.3%	2252	2374	2258	5.4%	0.2%
6,900	1889	1990	1896	5.3%	0.4%	2078	2189	2085	5.3%	0.4%	2260	2381	2267	5.3%	0.3%
6,950	1896	1996	1903	5.3%	0.4%	2085	2195	2093	5.3%	0.4%	2269	2389	2275	5.3%	0.3%
7,000	1902	2002	1910	5.3%	0.4%	2092	2203	2101	5.3%	0.4%	2277	2396	2284	5.3%	0.3%
7,050	1909	2009	1917	5.2%	0.4%	2100	2210	2109	5.2%	0.4%	2285	2405	2292	5.2%	0.3%
7,100	1916	2016	1924	5.2%	0.4%	2107	2218	2117	5.2%	0.4%	2293	2413	2301	5.2%	0.3%
7,150	1923	2023	1931	5.2%	0.5%	2115	2225	2124	5.2%	0.5%	2301	2421	2309	5.2%	0.4%
7,200	1929	2030	1938	5.2%	0.5%	2122	2233	2132	5.2%	0.5%	2309	2429	2318	5.2%	0.4%
7,250	1936	2037	1946	5.2%	0.5%	2130	2240	2140	5.2%	0.5%	2317	2438	2326	5.2%	0.4%
7,300	1943	2044	1953	5.2%	0.5%	2137	2248	2148	5.2%	0.5%	2325	2446	2335	5.2%	0.4%
7,350	1950	2050	1960	5.2%	0.5%	2144	2255	2156	5.2%	0.5%	2333	2454	2343	5.2%	0.4%
7,400	1956	2057	1967	5.2%	0.5%	2152	2263	2164	5.2%	0.5%	2341	2462	2352	5.2%	0.5%
7,450	1963	2064	1974	5.2%	0.6%	2159	2271	2172	5.2%	0.6%	2349	2470	2360	5.2%	0.5%
7,500	1970	2071	1981	5.1%	0.6%	2167	2278	2179	5.1%	0.6%	2357	2479	2369	5.1%	0.5%
7,550	1977	2078	1988	5.1%	0.6%	2175	2286	2187	5.1%	0.6%	2366	2487	2378	5.1%	0.5%
7,600	1983	2085	1996	5.2%	0.7%	2181	2293	2195	5.2%	0.7%	2373	2495	2386	5.2%	0.6%
7,650	1984	2092	2003	5.4%	0.9%	2182	2301	2203	5.4%	0.9%	2375	2503	2395	5.4%	0.8%
7,700	1986	2098	2009	5.7%	1.2%	2184	2308	2210	5.7%	1.2%	2376	2511	2403	5.7%	1.1%
7,750	1987	2105	2016	5.9%	1.5%	2186	2315	2218	5.9%	1.5%	2378	2519	2411	5.9%	1.4%
7,800	1989	2111	2023	6.2%	1.7%	2188	2322	2225	6.2%	1.7%	2380	2527	2419	6.2%	1.6%
7,850	1990	2118	2030	6.4%	2.0%	2189	2329	2233	6.4%	2.0%	2382	2534	2427	6.4%	1.9%
7,900	1992	2124	2037	6.6%	2.3%	2191	2337	2240	6.6%	2.3%	2384	2542	2435	6.6%	2.2%
7,950	1993	2131	2044	6.9%	2.5%	2193	2344	2248	6.9%	2.5%	2386	2550	2443	6.9%	2.4%
8,000	1995	2138	2048	7.2%	2.6%	2194	2351	2252	7.2%	2.6%	2387	2558	2448	7.2%	2.6%
8,050	1996	2144	2051	7.4%	2.7%	2196	2359	2256	7.4%	2.7%	2389	2566	2452	7.4%	2.6%
8,100	1998	2151	2054	7.7%	2.8%	2198	2366	2260	7.7%	2.8%	2391	2574	2456	7.7%	2.7%
8,150	1999	2158	2058	7.9%	2.9%	2199	2374	2264	7.9%	2.9%	2393	2583	2461	7.9%	2.8%
8,200	2001	2165	2061	8.2%	3.0%	2201	2381	2267	8.2%	3.0%	2395	2591	2465	8.2%	2.9%
8,250	2003	2171	2065	8.4%	3.1%	2203	2389	2271	8.4%	3.1%	2397	2599	2469	8.4%	3.0%
8,300	2004	2178	2068	8.7%	3.2%	2204	2396	2275	8.7%	3.2%	2398	2606	2473	8.7%	3.1%
8,350	2006	2179	2071	8.7%	3.3%	2206	2397	2279	8.7%	3.3%	2400	2608	2477	8.7%	3.2%
8,400	2007	2181	2075	8.6%	3.4%	2208	2399	2282	8.6%	3.4%	2402	2610	2481	8.6%	3.3%
8,450	2009	2182	2078	8.6%	3.5%	2210	2400	2286	8.6%	3.5%	2404	2611	2485	8.6%	3.4%
8,500	2010	2183	2082	8.6%	3.5%	2211	2402	2290	8.6%	3.5%	2406	2613	2489	8.6%	3.5%
8,550	2012	2185	2085	8.6%	3.6%	2213	2403	2293	8.6%	3.6%	2408	2615	2493	8.6%	3.5%
8,600	2013	2186	2088	8.6%	3.7%	2215	2405	2297	8.6%	3.7%	2410	2616	2497	8.6%	3.6%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
8,650	2015	2188	2092	8.6%	3.8%	2216	2406	2301	8.6%	3.8%	2411	2618	2501	8.6%	3.7%
8,700	2016	2189	2095	8.6%	3.9%	2218	2408	2305	8.6%	3.9%	2413	2620	2505	8.6%	3.8%
8,750	2018	2190	2099	8.5%	4.0%	2220	2409	2308	8.5%	4.0%	2415	2621	2509	8.5%	3.9%
8,800	2019	2192	2102	8.5%	4.1%	2221	2411	2312	8.5%	4.1%	2417	2623	2513	8.5%	4.0%
8,850	2021	2193	2105	8.5%	4.2%	2223	2412	2316	8.5%	4.2%	2419	2625	2517	8.5%	4.1%
8,900	2023	2195	2109	8.5%	4.3%	2225	2414	2320	8.5%	4.3%	2421	2626	2521	8.5%	4.2%
8,950	2024	2196	2112	8.5%	4.4%	2226	2416	2324	8.5%	4.4%	2422	2628	2526	8.5%	4.3%
9,000	2026	2198	2116	8.5%	4.5%	2228	2417	2328	8.5%	4.5%	2424	2630	2530	8.5%	4.4%
9,050	2032	2199	2120	8.2%	4.4%	2235	2419	2332	8.2%	4.4%	2431	2632	2535	8.2%	4.3%
9,100	2042	2201	2124	7.8%	4.0%	2246	2421	2336	7.8%	4.0%	2443	2634	2539	7.8%	3.9%
9,150	2052	2202	2128	7.3%	3.7%	2257	2422	2340	7.3%	3.7%	2455	2636	2544	7.3%	3.6%
9,200	2062	2204	2131	6.9%	3.4%	2268	2424	2344	6.9%	3.4%	2467	2637	2548	6.9%	3.3%
9,250	2071	2205	2135	6.5%	3.1%	2279	2426	2349	6.5%	3.1%	2479	2639	2553	6.5%	3.0%
9,300	2081	2207	2139	6.0%	2.8%	2290	2428	2353	6.0%	2.8%	2491	2641	2557	6.0%	2.7%
9,350	2091	2208	2143	5.6%	2.5%	2301	2429	2358	5.6%	2.5%	2503	2643	2563	5.6%	2.4%
9,400	2101	2210	2153	5.2%	2.5%	2311	2431	2368	5.2%	2.5%	2515	2645	2574	5.2%	2.4%
9,450	2111	2211	2163	4.7%	2.4%	2322	2433	2379	4.7%	2.4%	2527	2647	2586	4.7%	2.3%
9,500	2121	2213	2173	4.3%	2.4%	2333	2434	2390	4.3%	2.4%	2539	2649	2598	4.3%	2.3%
9,550	2131	2215	2182	3.9%	2.4%	2344	2436	2400	3.9%	2.4%	2551	2650	2609	3.9%	2.3%
9,600	2141	2216	2192	3.5%	2.4%	2355	2438	2411	3.5%	2.4%	2563	2652	2621	3.5%	2.3%
9,650	2151	2218	2202	3.1%	2.3%	2366	2439	2422	3.1%	2.3%	2574	2654	2633	3.1%	2.3%
9,700	2161	2219	2211	2.7%	2.3%	2377	2441	2433	2.7%	2.3%	2586	2656	2644	2.7%	2.2%
9,750	2171	2221	2221	2.3%	2.3%	2388	2443	2443	2.3%	2.3%	2598	2658	2656	2.3%	2.2%
9,800	2181	2222	2231	1.9%	2.3%	2399	2444	2454	1.9%	2.3%	2610	2660	2667	1.9%	2.2%
9,850	2191	2224	2241	1.5%	2.3%	2410	2446	2465	1.5%	2.3%	2622	2661	2679	1.5%	2.2%
9,900	2201	2225	2250	1.1%	2.2%	2421	2448	2475	1.1%	2.2%	2634	2663	2691	1.1%	2.1%
9,950	2211	2229	2260	0.8%	2.2%	2432	2452	2486	0.8%	2.2%	2646	2667	2702	0.8%	2.1%
10,000	2221	2239	2270	0.8%	2.2%	2443	2462	2497	0.8%	2.2%	2658	2679	2714	0.8%	2.1%
10,050	2231	2249	2279	0.8%	2.2%	2454	2473	2507	0.8%	2.2%	2670	2691	2726	0.8%	2.1%
10,100	2241	2259	2289	0.8%	2.2%	2465	2484	2518	0.8%	2.2%	2682	2703	2737	0.8%	2.1%
10,150	2251	2268	2299	0.8%	2.1%	2476	2495	2529	0.8%	2.1%	2694	2715	2749	0.8%	2.0%
10,200	2261	2278	2309	0.8%	2.1%	2487	2506	2539	0.8%	2.1%	2706	2727	2760	0.8%	2.0%
10,250	2271	2288	2318	0.8%	2.1%	2498	2517	2550	0.8%	2.1%	2718	2739	2772	0.8%	2.0%
10,300	2281	2298	2328	0.8%	2.1%	2509	2528	2561	0.8%	2.1%	2729	2751	2784	0.8%	2.0%
10,350	2291	2308	2338	0.8%	2.1%	2520	2539	2572	0.8%	2.1%	2741	2763	2795	0.8%	2.0%
10,400	2301	2318	2347	0.8%	2.0%	2531	2550	2582	0.8%	2.0%	2753	2775	2807	0.8%	1.9%
10,450	2311	2328	2357	0.8%	2.0%	2542	2561	2593	0.8%	2.0%	2765	2786	2818	0.8%	1.9%
10,500	2318	2338	2367	0.9%	2.1%	2550	2572	2604	0.9%	2.1%	2774	2798	2830	0.9%	2.0%
10,550	2325	2348	2377	1.0%	2.2%	2557	2583	2614	1.0%	2.2%	2782	2810	2842	1.0%	2.1%
10,600	2331	2358	2386	1.2%	2.4%	2564	2594	2625	1.2%	2.4%	2790	2822	2853	1.2%	2.3%
10,650	2338	2368	2395	1.3%	2.5%	2571	2605	2635	1.3%	2.5%	2798	2834	2864	1.3%	2.4%
10,700	2344	2378	2401	1.5%	2.4%	2578	2616	2641	1.5%	2.4%	2805	2846	2871	1.5%	2.3%
10,750	2351	2388	2407	1.6%	2.4%	2586	2627	2648	1.6%	2.4%	2813	2858	2878	1.6%	2.3%
10,800	2357	2398	2413	1.7%	2.4%	2593	2638	2654	1.7%	2.4%	2821	2870	2885	1.7%	2.3%
10,850	2364	2408	2419	1.9%	2.4%	2600	2649	2661	1.9%	2.4%	2829	2882	2893	1.9%	2.3%
10,900	2370	2418	2425	2.0%	2.3%	2607	2660	2668	2.0%	2.3%	2836	2894	2900	2.0%	2.2%
10,950	2377	2428	2431	2.2%	2.3%	2614	2671	2674	2.2%	2.3%	2844	2906	2907	2.2%	2.2%
11,000	2383	2438	2437	2.3%	2.3%	2621	2682	2681	2.3%	2.3%	2852	2918	2914	2.3%	2.2%
11,050	2390	2448	2443	2.4%	2.2%	2628	2693	2688	2.4%	2.2%	2860	2929	2921	2.4%	2.2%
11,100	2396	2458	2449	2.6%	2.2%	2636	2703	2694	2.6%	2.2%	2868	2941	2929	2.6%	2.1%
11,150	2403	2468	2455	2.7%	2.2%	2643	2714	2701	2.7%	2.2%	2875	2953	2936	2.7%	2.1%
11,200	2409	2478	2461	2.8%	2.2%	2650	2725	2707	2.8%	2.2%	2883	2965	2943	2.8%	2.1%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
11,250	2415	2488	2467	3.0%	2.1%	2657	2736	2714	3.0%	2.1%	2891	2977	2950	3.0%	2.1%
11,300	2422	2498	2473	3.1%	2.1%	2664	2747	2721	3.1%	2.1%	2899	2989	2957	3.1%	2.0%
11,350	2428	2508	2479	3.3%	2.1%	2671	2758	2727	3.3%	2.1%	2906	3001	2965	3.3%	2.0%
11,400	2435	2517	2485	3.4%	2.1%	2678	2769	2734	3.4%	2.1%	2914	3013	2972	3.4%	2.0%
11,450	2441	2527	2491	3.5%	2.0%	2686	2780	2741	3.5%	2.0%	2922	3025	2979	3.5%	2.0%
11,500	2448	2537	2497	3.7%	2.0%	2693	2791	2747	3.7%	2.0%	2930	3037	2986	3.7%	1.9%
11,550	2454	2546	2504	3.7%	2.0%	2700	2800	2754	3.7%	2.0%	2938	3046	2993	3.7%	1.9%
11,600	2461	2552	2510	3.7%	2.0%	2707	2807	2760	3.7%	2.0%	2945	3054	3001	3.7%	1.9%
11,650	2467	2559	2516	3.7%	1.9%	2714	2814	2767	3.7%	1.9%	2953	3062	3008	3.7%	1.9%
11,700	2474	2565	2522	3.7%	1.9%	2721	2822	2774	3.7%	1.9%	2961	3070	3015	3.7%	1.8%
11,750	2480	2572	2528	3.7%	1.9%	2728	2829	2780	3.7%	1.9%	2969	3078	3022	3.7%	1.8%
11,800	2487	2578	2534	3.7%	1.9%	2736	2836	2787	3.7%	1.9%	2976	3085	3029	3.7%	1.8%
11,850	2493	2585	2540	3.7%	1.9%	2743	2843	2794	3.7%	1.9%	2984	3093	3037	3.7%	1.8%
11,900	2500	2591	2546	3.6%	1.8%	2750	2850	2800	3.6%	1.8%	2992	3101	3044	3.6%	1.7%
11,950	2506	2597	2551	3.6%	1.8%	2757	2857	2806	3.6%	1.8%	3000	3109	3051	3.6%	1.7%
12,000	2513	2604	2556	3.6%	1.7%	2764	2864	2812	3.6%	1.7%	3007	3116	3057	3.6%	1.6%
12,050	2519	2610	2562	3.6%	1.7%	2771	2872	2818	3.6%	1.7%	3015	3124	3063	3.6%	1.6%
12,100	2526	2617	2567	3.6%	1.6%	2779	2879	2823	3.6%	1.6%	3023	3132	3069	3.6%	1.5%
12,150	2532	2623	2572	3.6%	1.6%	2786	2886	2829	3.6%	1.6%	3031	3140	3075	3.6%	1.5%
12,200	2539	2630	2577	3.6%	1.5%	2793	2893	2835	3.6%	1.5%	3039	3148	3081	3.6%	1.4%
12,250	2545	2636	2582	3.6%	1.4%	2800	2900	2840	3.6%	1.4%	3046	3155	3087	3.6%	1.4%
12,300	2552	2643	2587	3.6%	1.4%	2807	2907	2846	3.6%	1.4%	3054	3163	3094	3.6%	1.3%
12,350	2558	2649	2592	3.6%	1.3%	2814	2914	2852	3.6%	1.3%	3062	3171	3100	3.6%	1.2%
12,400	2565	2656	2598	3.6%	1.3%	2821	2922	2857	3.6%	1.3%	3070	3179	3106	3.6%	1.2%
12,450	2571	2662	2603	3.5%	1.2%	2829	2929	2863	3.5%	1.2%	3077	3186	3112	3.5%	1.1%
12,500	2578	2669	2608	3.5%	1.2%	2836	2936	2869	3.5%	1.2%	3085	3194	3118	3.5%	1.1%
12,550	2584	2675	2613	3.5%	1.1%	2843	2943	2874	3.5%	1.1%	3093	3202	3124	3.5%	1.0%
12,600	2591	2682	2618	3.5%	1.1%	2850	2950	2880	3.5%	1.1%	3101	3210	3130	3.5%	1.0%
12,650	2597	2688	2623	3.5%	1.0%	2857	2957	2886	3.5%	1.0%	3108	3218	3137	3.5%	0.9%
12,700	2603	2695	2628	3.5%	1.0%	2863	2964	2891	3.5%	1.0%	3115	3225	3143	3.5%	0.9%
12,750	2609	2701	2633	3.5%	0.9%	2870	2972	2897	3.5%	0.9%	3123	3233	3149	3.5%	0.8%
12,800	2615	2708	2639	3.6%	0.9%	2877	2979	2902	3.6%	0.9%	3130	3241	3155	3.6%	0.8%
12,850	2621	2714	2644	3.6%	0.9%	2883	2986	2908	3.6%	0.9%	3137	3249	3161	3.6%	0.8%
12,900	2627	2721	2649	3.6%	0.8%	2890	2993	2914	3.6%	0.8%	3144	3256	3167	3.6%	0.7%
12,950	2633	2727	2654	3.6%	0.8%	2896	3000	2919	3.6%	0.8%	3151	3264	3173	3.6%	0.7%
13,000	2639	2734	2659	3.6%	0.8%	2903	3007	2925	3.6%	0.8%	3158	3272	3180	3.6%	0.7%
13,050	2645	2740	2664	3.6%	0.7%	2909	3014	2931	3.6%	0.7%	3165	3280	3186	3.6%	0.6%
13,100	2651	2747	2669	3.6%	0.7%	2916	3022	2936	3.6%	0.7%	3172	3287	3192	3.6%	0.6%
13,150	2657	2753	2675	3.6%	0.7%	2922	3029	2942	3.6%	0.7%	3180	3295	3198	3.6%	0.6%
13,200	2663	2760	2680	3.6%	0.6%	2929	3036	2948	3.6%	0.6%	3187	3303	3204	3.6%	0.5%
13,250	2668	2766	2686	3.7%	0.7%	2935	3043	2954	3.7%	0.7%	3193	3311	3211	3.7%	0.6%
13,300	2674	2773	2693	3.7%	0.7%	2941	3050	2962	3.7%	0.7%	3200	3319	3220	3.7%	0.6%
13,350	2679	2779	2700	3.7%	0.8%	2947	3057	2970	3.7%	0.8%	3206	3326	3228	3.7%	0.7%
13,400	2685	2786	2707	3.8%	0.8%	2953	3064	2978	3.8%	0.8%	3213	3334	3237	3.8%	0.7%
13,450	2690	2792	2714	3.8%	0.9%	2959	3072	2986	3.8%	0.9%	3220	3342	3245	3.8%	0.8%
13,500	2696	2799	2721	3.8%	0.9%	2965	3079	2993	3.8%	0.9%	3226	3350	3254	3.8%	0.9%
13,550	2701	2805	2728	3.9%	1.0%	2971	3086	3001	3.9%	1.0%	3233	3357	3262	3.9%	0.9%
13,600	2707	2812	2735	3.9%	1.1%	2977	3093	3009	3.9%	1.1%	3239	3365	3271	3.9%	1.0%
13,650	2712	2818	2743	3.9%	1.1%	2983	3100	3017	3.9%	1.1%	3246	3373	3279	3.9%	1.0%
13,700	2718	2825	2750	3.9%	1.2%	2989	3107	3025	3.9%	1.2%	3253	3381	3288	3.9%	1.1%
13,750	2723	2831	2757	4.0%	1.2%	2996	3114	3032	4.0%	1.2%	3259	3389	3296	4.0%	1.1%
13,800	2729	2838	2764	4.0%	1.3%	3002	3122	3040	4.0%	1.3%	3266	3396	3305	4.0%	1.2%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
13,850	2734	2844	2771	4.0%	1.3%	3008	3129	3048	4.0%	1.3%	3272	3404	3313	4.0%	1.2%
13,900	2740	2851	2778	4.1%	1.4%	3014	3136	3056	4.1%	1.4%	3279	3412	3322	4.1%	1.3%
13,950	2745	2857	2785	4.1%	1.4%	3020	3142	3064	4.1%	1.4%	3285	3419	3330	4.1%	1.4%
14,000	2751	2863	2792	4.1%	1.5%	3026	3149	3071	4.1%	1.5%	3292	3426	3339	4.1%	1.4%
14,050	2756	2869	2799	4.1%	1.6%	3032	3156	3079	4.1%	1.6%	3299	3433	3347	4.1%	1.5%
14,100	2762	2875	2806	4.1%	1.6%	3038	3162	3087	4.1%	1.6%	3305	3440	3355	4.1%	1.5%
14,150	2767	2881	2813	4.1%	1.7%	3044	3169	3095	4.1%	1.7%	3312	3448	3364	4.1%	1.6%
14,200	2773	2887	2820	4.1%	1.7%	3050	3175	3102	4.1%	1.7%	3318	3455	3372	4.1%	1.6%
14,250	2778	2893	2828	4.1%	1.8%	3056	3182	3110	4.1%	1.8%	3325	3462	3381	4.1%	1.7%
14,300	2784	2899	2835	4.1%	1.8%	3062	3188	3118	4.1%	1.8%	3332	3469	3389	4.1%	1.7%
14,350	2789	2904	2842	4.1%	1.9%	3068	3195	3126	4.1%	1.9%	3338	3476	3398	4.1%	1.8%
14,400	2795	2910	2849	4.1%	1.9%	3074	3201	3134	4.1%	1.9%	3345	3483	3406	4.1%	1.8%
14,450	2800	2916	2856	4.1%	2.0%	3080	3208	3141	4.1%	2.0%	3351	3490	3415	4.1%	1.9%
14,500	2806	2922	2863	4.2%	2.0%	3086	3215	3149	4.2%	2.0%	3358	3498	3423	4.2%	1.9%
14,550	2811	2928	2869	4.2%	2.1%	3092	3221	3156	4.2%	2.1%	3365	3505	3431	4.2%	2.0%
14,600	2817	2934	2875	4.2%	2.1%	3098	3228	3162	4.2%	2.1%	3371	3512	3438	4.2%	2.0%
14,650	2822	2940	2881	4.2%	2.1%	3104	3234	3169	4.2%	2.1%	3378	3519	3444	4.2%	2.0%
14,700	2828	2946	2886	4.2%	2.1%	3111	3241	3175	4.2%	2.1%	3384	3526	3451	4.2%	2.0%
14,750	2833	2952	2892	4.2%	2.1%	3117	3247	3181	4.2%	2.1%	3391	3533	3458	4.2%	2.0%
14,800	2839	2958	2898	4.2%	2.1%	3123	3254	3188	4.2%	2.1%	3397	3540	3465	4.2%	2.0%
14,850	2844	2964	2904	4.2%	2.1%	3129	3261	3194	4.2%	2.1%	3404	3547	3472	4.2%	2.0%
14,900	2850	2970	2909	4.2%	2.1%	3135	3267	3200	4.2%	2.1%	3411	3555	3479	4.2%	2.0%
14,950	2855	2976	2915	4.2%	2.1%	3141	3274	3207	4.2%	2.1%	3417	3562	3486	4.2%	2.0%
15,000	2861	2982	2921	4.2%	2.1%	3147	3280	3213	4.2%	2.1%	3424	3569	3492	4.2%	2.0%
15,050	2866	2988	2927	4.2%	2.1%	3153	3287	3219	4.2%	2.1%	3430	3576	3499	4.2%	2.0%
15,100	2872	2994	2932	4.3%	2.1%	3159	3293	3226	4.3%	2.1%	3437	3583	3506	4.3%	2.0%
15,150	2877	2999	2938	4.2%	2.1%	3165	3299	3231	4.2%	2.1%	3444	3590	3513	4.2%	2.0%
15,200	2883	3005	2943	4.2%	2.1%	3171	3305	3237	4.2%	2.1%	3450	3596	3519	4.2%	2.0%
15,250	2888	3010	2948	4.2%	2.1%	3177	3311	3243	4.2%	2.1%	3457	3603	3525	4.2%	2.0%
15,300	2894	3016	2954	4.2%	2.1%	3183	3318	3249	4.2%	2.1%	3463	3609	3532	4.2%	2.0%
15,350	2899	3021	2959	4.2%	2.1%	3189	3324	3255	4.2%	2.1%	3470	3616	3538	4.2%	2.0%
15,400	2905	3027	2964	4.2%	2.0%	3195	3330	3261	4.2%	2.0%	3476	3623	3544	4.2%	1.9%
15,450	2910	3032	2969	4.2%	2.0%	3201	3336	3266	4.2%	2.0%	3483	3629	3551	4.2%	1.9%
15,500	2916	3038	2975	4.2%	2.0%	3207	3342	3272	4.2%	2.0%	3490	3636	3557	4.2%	1.9%
15,550	2921	3043	2980	4.2%	2.0%	3213	3348	3278	4.2%	2.0%	3496	3642	3563	4.2%	1.9%
15,600	2927	3049	2985	4.2%	2.0%	3219	3354	3284	4.2%	2.0%	3503	3649	3570	4.2%	1.9%
15,650	2932	3054	2991	4.2%	2.0%	3226	3360	3290	4.2%	2.0%	3509	3656	3576	4.2%	1.9%
15,700	2938	3060	2996	4.2%	2.0%	3232	3366	3296	4.2%	2.0%	3516	3662	3582	4.2%	1.9%
15,750	2943	3065	3001	4.2%	2.0%	3238	3372	3301	4.2%	2.0%	3523	3669	3589	4.2%	1.9%
15,800	2949	3071	3007	4.1%	2.0%	3244	3378	3307	4.1%	2.0%	3529	3675	3595	4.1%	1.9%
15,850	2954	3076	3012	4.1%	1.9%	3250	3384	3313	4.1%	1.9%	3536	3682	3601	4.1%	1.9%
15,900	2960	3082	3016	4.1%	1.9%	3256	3390	3317	4.1%	1.9%	3542	3689	3606	4.1%	1.8%
15,950	2965	3087	3019	4.1%	1.8%	3262	3396	3321	4.1%	1.8%	3549	3695	3609	4.1%	1.7%
16,000	2971	3093	3022	4.1%	1.7%	3268	3402	3324	4.1%	1.7%	3555	3702	3613	4.1%	1.6%
16,050	2976	3098	3025	4.1%	1.6%	3274	3408	3327	4.1%	1.6%	3562	3708	3617	4.1%	1.5%
16,100	2982	3104	3028	4.1%	1.5%	3280	3414	3330	4.1%	1.5%	3569	3715	3620	4.1%	1.4%
16,150	2986	3109	3031	4.1%	1.5%	3285	3420	3334	4.1%	1.5%	3574	3721	3624	4.1%	1.4%
16,200	2990	3115	3033	4.2%	1.4%	3289	3426	3337	4.2%	1.4%	3579	3728	3627	4.2%	1.4%
16,250	2994	3120	3036	4.2%	1.4%	3294	3433	3340	4.2%	1.4%	3584	3735	3631	4.2%	1.3%
16,300	2999	3126	3039	4.2%	1.4%	3299	3439	3343	4.2%	1.4%	3589	3741	3634	4.2%	1.3%
16,350	3003	3131	3042	4.3%	1.3%	3303	3445	3347	4.3%	1.3%	3594	3748	3638	4.3%	1.2%
16,400	3007	3137	3045	4.3%	1.3%	3308	3451	3350	4.3%	1.3%	3599	3754	3641	4.3%	1.2%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
16,450	3011	3143	3048	4.4%	1.2%	3313	3457	3353	4.4%	1.2%	3604	3761	3645	4.4%	1.1%
16,500	3016	3148	3051	4.4%	1.2%	3317	3463	3356	4.4%	1.2%	3609	3768	3648	4.4%	1.1%
16,550	3020	3154	3054	4.4%	1.1%	3322	3469	3360	4.4%	1.1%	3614	3774	3652	4.4%	1.0%
16,600	3024	3159	3057	4.5%	1.1%	3327	3475	3363	4.5%	1.1%	3619	3781	3655	4.5%	1.0%
16,650	3028	3165	3060	4.5%	1.0%	3331	3481	3366	4.5%	1.0%	3624	3787	3659	4.5%	1.0%
16,700	3033	3170	3063	4.5%	1.0%	3336	3487	3369	4.5%	1.0%	3630	3794	3663	4.5%	0.9%
16,750	3037	3176	3066	4.6%	1.0%	3341	3493	3373	4.6%	1.0%	3635	3800	3666	4.6%	0.9%
16,800	3041	3181	3069	4.6%	0.9%	3345	3499	3376	4.6%	0.9%	3640	3807	3670	4.6%	0.8%
16,850	3045	3187	3072	4.6%	0.9%	3350	3505	3379	4.6%	0.9%	3645	3814	3673	4.6%	0.8%
16,900	3050	3192	3075	4.7%	0.8%	3355	3511	3382	4.7%	0.8%	3650	3820	3677	4.7%	0.7%
16,950	3054	3198	3078	4.7%	0.8%	3359	3517	3386	4.7%	0.8%	3655	3827	3680	4.7%	0.7%
17,000	3058	3203	3081	4.7%	0.7%	3364	3523	3389	4.7%	0.7%	3660	3833	3684	4.7%	0.6%
17,050	3062	3209	3084	4.8%	0.7%	3369	3529	3392	4.8%	0.7%	3665	3840	3687	4.8%	0.6%
17,100	3067	3214	3087	4.8%	0.7%	3373	3535	3395	4.8%	0.7%	3670	3847	3691	4.8%	0.6%
17,150	3071	3220	3090	4.8%	0.6%	3378	3541	3399	4.8%	0.6%	3675	3853	3694	4.8%	0.5%
17,200	3075	3225	3093	4.9%	0.6%	3383	3548	3402	4.9%	0.6%	3680	3860	3698	4.9%	0.5%
17,250	3079	3231	3096	4.9%	0.5%	3387	3554	3405	4.9%	0.5%	3685	3866	3701	4.9%	0.4%
17,300	3084	3236	3099	4.9%	0.5%	3392	3560	3408	4.9%	0.5%	3691	3873	3705	4.9%	0.4%
17,350	3088	3242	3102	5.0%	0.4%	3397	3566	3412	5.0%	0.4%	3696	3879	3709	5.0%	0.4%
17,400	3092	3247	3105	5.0%	0.4%	3401	3572	3415	5.0%	0.4%	3701	3886	3712	5.0%	0.3%
17,450	3096	3253	3107	5.0%	0.4%	3406	3578	3418	5.0%	0.4%	3706	3893	3716	5.0%	0.3%
17,500	3101	3258	3110	5.1%	0.3%	3411	3584	3421	5.1%	0.3%	3711	3899	3719	5.1%	0.2%
17,550	3105	3264	3113	5.1%	0.3%	3415	3590	3425	5.1%	0.3%	3716	3906	3723	5.1%	0.2%
17,600	3109	3269	3116	5.1%	0.2%	3420	3596	3428	5.1%	0.2%	3721	3912	3726	5.1%	0.1%
17,650	3113	3275	3119	5.2%	0.2%	3425	3602	3431	5.2%	0.2%	3726	3919	3730	5.2%	0.1%
17,700	3118	3279	3122	5.2%	0.1%	3429	3607	3435	5.2%	0.1%	3731	3924	3733	5.2%	0.1%
17,750	3122	3283	3125	5.2%	0.1%	3434	3612	3438	5.2%	0.1%	3736	3930	3737	5.2%	0.0%
17,800	3126	3288	3128	5.2%	0.1%	3439	3616	3441	5.2%	0.1%	3741	3935	3740	5.2%	0.0%
17,850	3130	3292	3131	5.2%	0.0%	3443	3621	3444	5.2%	0.0%	3746	3940	3744	5.2%	-0.1%
17,900	3135	3296	3134	5.2%	0.0%	3448	3626	3448	5.2%	0.0%	3752	3945	3747	5.2%	-0.1%
17,950	3139	3300	3137	5.1%	-0.1%	3453	3630	3451	5.1%	-0.1%	3757	3950	3751	5.1%	-0.1%
18,000	3143	3305	3141	5.1%	-0.1%	3457	3635	3455	5.1%	-0.1%	3762	3955	3755	5.1%	-0.2%
18,050	3147	3309	3145	5.1%	-0.1%	3462	3640	3460	5.1%	-0.1%	3767	3960	3761	5.1%	-0.2%
18,100	3152	3313	3149	5.1%	-0.1%	3467	3644	3464	5.1%	-0.1%	3772	3965	3766	5.1%	-0.2%
18,150	3156	3317	3154	5.1%	-0.1%	3471	3649	3469	5.1%	-0.1%	3777	3970	3771	5.1%	-0.2%
18,200	3160	3322	3158	5.1%	-0.1%	3476	3654	3474	5.1%	-0.1%	3782	3975	3776	5.1%	-0.2%
18,250	3164	3326	3162	5.1%	-0.1%	3481	3658	3478	5.1%	-0.1%	3787	3980	3781	5.1%	-0.2%
18,300	3169	3330	3166	5.1%	-0.1%	3485	3663	3483	5.1%	-0.1%	3792	3985	3786	5.1%	-0.2%
18,350	3173	3334	3171	5.1%	-0.1%	3490	3668	3488	5.1%	-0.1%	3797	3991	3791	5.1%	-0.2%
18,400	3177	3339	3175	5.1%	-0.1%	3495	3672	3492	5.1%	-0.1%	3802	3996	3796	5.1%	-0.2%
18,450	3181	3343	3179	5.1%	-0.1%	3499	3677	3497	5.1%	-0.1%	3807	4001	3801	5.1%	-0.2%
18,500	3186	3347	3184	5.1%	-0.1%	3504	3682	3502	5.1%	-0.1%	3813	4006	3807	5.1%	-0.2%
18,550	3190	3351	3188	5.1%	-0.1%	3509	3686	3507	5.1%	-0.1%	3818	4011	3812	5.1%	-0.2%
18,600	3194	3356	3192	5.1%	-0.1%	3513	3691	3511	5.1%	-0.1%	3823	4016	3817	5.1%	-0.2%
18,650	3198	3360	3196	5.0%	-0.1%	3518	3696	3516	5.0%	-0.1%	3828	4021	3822	5.0%	-0.2%
18,700	3203	3364	3201	5.0%	-0.1%	3523	3700	3521	5.0%	-0.1%	3833	4026	3827	5.0%	-0.2%
18,750	3207	3368	3205	5.0%	-0.1%	3528	3705	3525	5.0%	-0.1%	3838	4031	3832	5.0%	-0.2%
18,800	3211	3373	3209	5.0%	-0.1%	3532	3710	3530	5.0%	-0.1%	3843	4036	3837	5.0%	-0.2%
18,850	3215	3377	3213	5.0%	-0.1%	3537	3714	3535	5.0%	-0.1%	3848	4041	3842	5.0%	-0.1%
18,900	3220	3381	3218	5.0%	-0.1%	3542	3719	3540	5.0%	-0.1%	3853	4046	3847	5.0%	-0.1%
18,950	3224	3385	3222	5.0%	-0.1%	3546	3724	3544	5.0%	-0.1%	3858	4052	3853	5.0%	-0.1%
19,000	3228	3390	3226	5.0%	-0.1%	3551	3729	3549	5.0%	-0.1%	3863	4057	3858	5.0%	-0.1%



**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
19,050	3232	3394	3231	5.0%	-0.1%	3556	3733	3554	5.0%	-0.1%	3868	4062	3863	5.0%	-0.1%
19,100	3237	3398	3235	5.0%	-0.1%	3560	3738	3558	5.0%	-0.1%	3874	4067	3868	5.0%	-0.1%
19,150	3241	3402	3239	5.0%	-0.1%	3565	3743	3563	5.0%	-0.1%	3879	4072	3873	5.0%	-0.1%
19,200	3245	3407	3243	5.0%	-0.1%	3570	3747	3568	5.0%	-0.1%	3884	4077	3878	5.0%	-0.1%
19,250	3249	3411	3248	5.0%	0.0%	3574	3752	3572	5.0%	0.0%	3889	4082	3883	5.0%	-0.1%
19,300	3254	3415	3252	5.0%	0.0%	3579	3757	3577	5.0%	0.0%	3894	4087	3888	5.0%	-0.1%
19,350	3258	3419	3256	5.0%	0.0%	3584	3761	3582	5.0%	0.0%	3899	4092	3894	5.0%	-0.1%
19,400	3262	3424	3261	5.0%	0.0%	3588	3766	3587	5.0%	0.0%	3904	4097	3899	5.0%	-0.1%
19,450	3266	3428	3265	4.9%	0.0%	3593	3771	3591	4.9%	0.0%	3909	4102	3904	4.9%	-0.1%
19,500	3271	3432	3269	4.9%	0.0%	3598	3775	3596	4.9%	0.0%	3914	4107	3909	4.9%	-0.1%
19,550	3275	3436	3273	4.9%	0.0%	3602	3780	3601	4.9%	0.0%	3919	4113	3914	4.9%	-0.1%
19,600	3279	3441	3278	4.9%	0.0%	3607	3785	3605	4.9%	0.0%	3924	4118	3919	4.9%	-0.1%
19,650	3283	3445	3282	4.9%	0.0%	3612	3789	3610	4.9%	0.0%	3929	4123	3924	4.9%	-0.1%
19,700	3288	3449	3286	4.9%	0.0%	3616	3794	3615	4.9%	0.0%	3935	4128	3929	4.9%	-0.1%
19,750	3292	3453	3290	4.9%	0.0%	3621	3799	3620	4.9%	0.0%	3940	4133	3934	4.9%	-0.1%
19,800	3296	3458	3295	4.9%	0.0%	3626	3803	3624	4.9%	0.0%	3945	4138	3940	4.9%	-0.1%
19,850	3300	3462	3299	4.9%	0.0%	3630	3808	3629	4.9%	0.0%	3950	4143	3945	4.9%	-0.1%
19,900	3305	3466	3303	4.9%	0.0%	3635	3813	3634	4.9%	0.0%	3955	4148	3950	4.9%	-0.1%
19,950	3309	3470	3308	4.9%	0.0%	3640	3817	3638	4.9%	0.0%	3960	4153	3955	4.9%	-0.1%
20,000	3313	3474	3312	4.9%	0.0%	3644	3822	3643	4.9%	0.0%	3965	4158	3960	4.9%	-0.1%
20,050	3317	3479	3316	4.9%	0.0%	3649	3827	3648	4.9%	0.0%	3970	4163	3965	4.9%	-0.1%
20,100	3321	3483	3320	4.9%	0.0%	3654	3831	3652	4.9%	0.0%	3975	4168	3970	4.9%	-0.1%
20,150	3326	3487	3325	4.9%	0.0%	3658	3836	3657	4.9%	0.0%	3980	4174	3975	4.9%	-0.1%
20,200	3330	3491	3329	4.8%	0.0%	3663	3841	3662	4.8%	0.0%	3985	4179	3980	4.8%	-0.1%
20,250	3334	3496	3333	4.8%	0.0%	3668	3845	3667	4.8%	0.0%	3990	4184	3986	4.8%	-0.1%
20,300	3338	3500	3338	4.8%	0.0%	3672	3850	3671	4.8%	0.0%	3996	4189	3991	4.8%	-0.1%
20,350	3343	3504	3342	4.8%	0.0%	3677	3855	3676	4.8%	0.0%	4001	4194	3996	4.8%	-0.1%
20,400	3347	3508	3346	4.8%	0.0%	3682	3859	3681	4.8%	0.0%	4006	4199	4001	4.8%	-0.1%
20,450	3351	3513	3350	4.8%	0.0%	3686	3864	3685	4.8%	0.0%	4011	4204	4006	4.8%	-0.1%
20,500	3355	3517	3355	4.8%	0.0%	3691	3869	3690	4.8%	0.0%	4016	4209	4011	4.8%	-0.1%
20,550	3360	3521	3359	4.8%	0.0%	3696	3873	3695	4.8%	0.0%	4021	4214	4016	4.8%	-0.1%
20,600	3364	3525	3363	4.8%	0.0%	3700	3878	3700	4.8%	0.0%	4026	4219	4021	4.8%	-0.1%
20,650	3368	3530	3367	4.8%	0.0%	3705	3883	3704	4.8%	0.0%	4031	4224	4027	4.8%	-0.1%
20,700	3372	3534	3372	4.8%	0.0%	3710	3887	3709	4.8%	0.0%	4036	4229	4032	4.8%	-0.1%
20,750	3377	3538	3376	4.8%	0.0%	3714	3892	3714	4.8%	0.0%	4041	4235	4037	4.8%	-0.1%
20,800	3381	3542	3380	4.8%	0.0%	3719	3897	3718	4.8%	0.0%	4046	4240	4042	4.8%	-0.1%
20,850	3385	3547	3385	4.8%	0.0%	3724	3901	3723	4.8%	0.0%	4051	4245	4047	4.8%	-0.1%
20,900	3389	3551	3389	4.8%	0.0%	3728	3906	3728	4.8%	0.0%	4056	4250	4052	4.8%	-0.1%
20,950	3394	3555	3393	4.8%	0.0%	3733	3911	3732	4.8%	0.0%	4062	4255	4057	4.8%	-0.1%
21,000	3398	3559	3397	4.8%	0.0%	3738	3915	3737	4.8%	0.0%	4067	4260	4062	4.8%	-0.1%
21,050	3402	3564	3402	4.7%	0.0%	3742	3920	3742	4.7%	0.0%	4072	4265	4067	4.7%	-0.1%
21,100	3406	3568	3406	4.7%	0.0%	3747	3925	3747	4.7%	0.0%	4077	4270	4073	4.7%	-0.1%
21,150	3411	3572	3410	4.7%	0.0%	3752	3929	3751	4.7%	0.0%	4082	4275	4078	4.7%	-0.1%
21,200	3415	3576	3415	4.7%	0.0%	3756	3934	3756	4.7%	0.0%	4087	4280	4083	4.7%	-0.1%
21,250	3419	3581	3419	4.7%	0.0%	3761	3939	3761	4.7%	0.0%	4092	4285	4088	4.7%	-0.1%
21,300	3423	3585	3423	4.7%	0.0%	3766	3943	3765	4.7%	0.0%	4097	4290	4093	4.7%	-0.1%
21,350	3428	3589	3427	4.7%	0.0%	3770	3948	3770	4.7%	0.0%	4102	4296	4098	4.7%	-0.1%
21,400	3432	3593	3432	4.7%	0.0%	3775	3953	3775	4.7%	0.0%	4107	4301	4103	4.7%	-0.1%
21,450	3436	3598	3436	4.7%	0.0%	3780	3957	3780	4.7%	0.0%	4112	4306	4108	4.7%	-0.1%
21,500	3440	3602	3440	4.7%	0.0%	3784	3962	3784	4.7%	0.0%	4117	4311	4113	4.7%	-0.1%
21,550	3445	3606	3444	4.7%	0.0%	3789	3967	3789	4.7%	0.0%	4123	4316	4119	4.7%	-0.1%
21,600	3449	3610	3449	4.7%	0.0%	3794	3971	3794	4.7%	0.0%	4128	4321	4124	4.7%	-0.1%

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
			Estimates					Estimates					Estimates		
21,650	3453	3615	3453	4.7%	0.0%	3798	3976	3798	4.7%	0.0%	4133	4326	4129	4.7%	-0.1%
21,700	3457	3619	3457	4.7%	0.0%	3803	3981	3803	4.7%	0.0%	4138	4331	4134	4.7%	-0.1%
21,750	3462	3623	3462	4.7%	0.0%	3808	3985	3808	4.7%	0.0%	4143	4336	4139	4.7%	-0.1%
21,800	3466	3627	3466	4.7%	0.0%	3812	3990	3812	4.7%	0.0%	4148	4341	4144	4.7%	-0.1%
21,850	3470	3632	3470	4.7%	0.0%	3817	3995	3817	4.7%	0.0%	4153	4346	4149	4.7%	-0.1%
21,900	3474	3636	3474	4.6%	0.0%	3822	3999	3822	4.6%	0.0%	4158	4351	4154	4.6%	-0.1%
21,950	3479	3640	3479	4.6%	0.0%	3827	4004	3827	4.6%	0.0%	4163	4357	4160	4.6%	-0.1%
22,000	3483	3644	3483	4.6%	0.0%	3831	4009	3831	4.6%	0.0%	4168	4362	4165	4.6%	-0.1%
22,050	3487	3649	3487	4.6%	0.0%	3836	4013	3836	4.6%	0.0%	4173	4367	4170	4.6%	-0.1%
22,100	3491	3653	3492	4.6%	0.0%	3841	4018	3841	4.6%	0.0%	4178	4372	4175	4.6%	-0.1%
22,150	3496	3657	3496	4.6%	0.0%	3845	4023	3845	4.6%	0.0%	4184	4377	4180	4.6%	-0.1%
22,200	3500	3661	3500	4.6%	0.0%	3850	4028	3850	4.6%	0.0%	4189	4382	4185	4.6%	-0.1%
22,250	3504	3666	3504	4.6%	0.0%	3855	4032	3855	4.6%	0.0%	4194	4387	4190	4.6%	-0.1%
22,300	3508	3670	3509	4.6%	0.0%	3859	4037	3860	4.6%	0.0%	4199	4392	4195	4.6%	-0.1%
22,350	3513	3674	3513	4.6%	0.0%	3864	4042	3864	4.6%	0.0%	4204	4397	4200	4.6%	-0.1%
22,400	3515	3678	3517	4.6%	0.1%	3867	4046	3869	4.6%	0.1%	4207	4402	4206	4.6%	0.0%
22,450	3517	3683	3521	4.7%	0.1%	3869	4051	3874	4.7%	0.1%	4210	4407	4211	4.7%	0.0%
22,500	3520	3687	3526	4.8%	0.2%	3872	4056	3878	4.8%	0.2%	4212	4412	4216	4.8%	0.1%
22,550	3522	3691	3530	4.8%	0.2%	3874	4060	3883	4.8%	0.2%	4215	4418	4221	4.8%	0.1%
22,600	3524	3695	3534	4.9%	0.3%	3876	4065	3888	4.9%	0.3%	4217	4423	4226	4.9%	0.2%
22,650	3526	3700	3539	4.9%	0.4%	3878	4070	3892	4.9%	0.4%	4220	4428	4231	4.9%	0.3%
22,700	3528	3704	3543	5.0%	0.4%	3881	4074	3897	5.0%	0.4%	4222	4433	4236	5.0%	0.3%
22,750	3530	3708	3547	5.0%	0.5%	3883	4079	3902	5.0%	0.5%	4225	4438	4241	5.0%	0.4%
22,800	3532	3712	3551	5.1%	0.6%	3885	4084	3907	5.1%	0.5%	4227	4443	4246	5.1%	0.5%
22,850	3534	3717	3556	5.2%	0.6%	3888	4088	3911	5.2%	0.6%	4230	4448	4252	5.2%	0.5%
22,900	3536	3721	3560	5.2%	0.7%	3890	4093	3916	5.2%	0.7%	4232	4453	4257	5.2%	0.6%
22,950	3538	3725	3564	5.3%	0.7%	3892	4098	3921	5.3%	0.7%	4235	4458	4262	5.3%	0.6%
23,000	3540	3729	3569	5.3%	0.8%	3894	4102	3925	5.3%	0.8%	4237	4463	4267	5.3%	0.7%
23,050	3542	3734	3573	5.4%	0.9%	3897	4107	3930	5.4%	0.9%	4240	4468	4272	5.4%	0.8%
23,100	3544	3738	3577	5.5%	0.9%	3899	4112	3935	5.5%	0.9%	4242	4473	4277	5.5%	0.8%
23,150	3546	3742	3581	5.5%	1.0%	3901	4116	3940	5.5%	1.0%	4245	4478	4282	5.5%	0.9%
23,200	3548	3746	3586	5.6%	1.1%	3904	4121	3944	5.6%	1.0%	4247	4484	4287	5.6%	1.0%
23,250	3550	3751	3590	5.6%	1.1%	3906	4126	3949	5.6%	1.1%	4250	4489	4293	5.6%	1.0%
23,300	3552	3755	3594	5.7%	1.2%	3908	4130	3954	5.7%	1.2%	4252	4494	4298	5.7%	1.1%
23,350	3555	3759	3599	5.8%	1.2%	3910	4135	3958	5.7%	1.2%	4254	4499	4303	5.7%	1.1%
23,400	3557	3763	3603	5.8%	1.3%	3913	4140	3963	5.8%	1.3%	4257	4504	4308	5.8%	1.2%
23,450	3559	3768	3607	5.9%	1.4%	3915	4144	3968	5.9%	1.3%	4259	4509	4313	5.9%	1.3%
23,500	3561	3772	3611	5.9%	1.4%	3917	4149	3972	5.9%	1.4%	4262	4514	4318	5.9%	1.3%
23,550	3563	3776	3616	6.0%	1.5%	3919	4154	3977	6.0%	1.5%	4264	4519	4323	6.0%	1.4%
23,600	3565	3780	3620	6.0%	1.5%	3922	4158	3982	6.0%	1.5%	4267	4524	4328	6.0%	1.4%
23,650	3567	3785	3624	6.1%	1.6%	3924	4163	3987	6.1%	1.6%	4269	4529	4333	6.1%	1.5%
23,700	3569	3789	3628	6.2%	1.7%	3926	4168	3991	6.1%	1.7%	4272	4534	4339	6.1%	1.6%
23,750	3571	3793	3633	6.2%	1.7%	3929	4172	3996	6.2%	1.7%	4274	4539	4344	6.2%	1.6%
23,800	3573	3797	3637	6.3%	1.8%	3931	4177	4001	6.3%	1.8%	4277	4545	4349	6.3%	1.7%
23,850	3575	3802	3643	6.3%	1.9%	3933	4182	4008	6.3%	1.9%	4279	4550	4356	6.3%	1.8%
23,900	3577	3806	3650	6.4%	2.0%	3935	4186	4015	6.4%	2.0%	4282	4555	4365	6.4%	1.9%
23,950	3579	3810	3658	6.4%	2.2%	3938	4191	4023	6.4%	2.2%	4284	4560	4373	6.4%	2.1%
24,000	3581	3814	3665	6.5%	2.3%	3940	4196	4031	6.5%	2.3%	4287	4565	4382	6.5%	2.2%
24,050	3583	3819		6.6%		3942	4200		6.5%		4289	4570		6.5%	
24,100	3585	3823		6.6%		3945	4205		6.6%		4292	4575		6.6%	
24,150	3587	3827		6.7%		3947	4210		6.7%		4294	4580		6.7%	
24,200	3589	3831		6.7%		3949	4214		6.7%		4297	4585		6.7%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates
24,250	3592	3835		6.8%		3951	4219		6.8%		4299	4590		6.8%	
24,300	3594	3840		6.9%		3954	4224		6.8%		4302	4595		6.8%	
24,350	3596	3844		6.9%		3956	4228		6.9%		4304	4600		6.9%	
24,400	3598	3848		7.0%		3958	4233		6.9%		4307	4606		6.9%	
24,450	3600	3852		7.0%		3961	4238		7.0%		4309	4611		7.0%	
24,500	3602	3857		7.1%		3963	4242		7.1%		4312	4616		7.1%	
24,550	3604	3861		7.1%		3965	4247		7.1%		4314	4621		7.1%	
24,600	3606	3863		7.1%		3967	4250		7.1%		4317	4623		7.1%	
24,650	3608	3865		7.1%		3970	4252		7.1%		4319	4626		7.1%	
24,700	3610	3867		7.1%		3972	4254		7.1%		4322	4628		7.1%	
24,750	3612	3869		7.1%		3974	4256		7.1%		4324	4631		7.1%	
24,800	3614	3871		7.1%		3977	4259		7.1%		4326	4633		7.1%	
24,850	3616	3873		7.1%		3979	4261		7.1%		4329	4636		7.1%	
24,900	3618	3876		7.1%		3981	4263		7.1%		4331	4638		7.1%	
24,950	3620	3878		7.1%		3983	4265		7.1%		4334	4641		7.1%	
25,000	3622	3880		7.1%		3986	4268		7.1%		4336	4643		7.1%	
25,050	3624	3882		7.1%		3988	4270		7.1%		4339	4646		7.1%	
25,100	3626	3884		7.1%		3990	4272		7.1%		4341	4648		7.1%	
25,150	3629	3886		7.1%		3993	4275		7.1%		4344	4651		7.1%	
25,200	3631	3888		7.1%		3995	4277		7.1%		4346	4653		7.1%	
25,250	3633	3890		7.1%		3997	4279		7.1%		4349	4656		7.1%	
25,300	3635	3892		7.1%		3999	4281		7.1%		4351	4658		7.1%	
25,350	3637	3894		7.1%		4002	4284		7.0%		4354	4661		7.0%	
25,400	3639	3896		7.1%		4004	4286		7.0%		4356	4663		7.0%	
25,450	3641	3898		7.1%		4006	4288		7.0%		4359	4666		7.0%	
25,500	3643	3900		7.1%		4009	4291		7.0%		4361	4668		7.0%	
25,550	3645	3902		7.1%		4011	4293		7.0%		4364	4671		7.0%	
25,600	3647	3904		7.1%		4013	4295		7.0%		4366	4673		7.0%	
25,650	3649	3906		7.0%		4015	4297		7.0%		4369	4676		7.0%	
25,700	3651	3908		7.0%		4018	4300		7.0%		4371	4678		7.0%	
25,750	3653	3910		7.0%		4020	4302		7.0%		4374	4681		7.0%	
25,800	3655	3913		7.0%		4022	4304		7.0%		4376	4683		7.0%	
25,850	3657	3915		7.0%		4024	4307		7.0%		4379	4686		7.0%	
25,900	3659	3917		7.0%		4027	4309		7.0%		4381	4688		7.0%	
25,950	3661	3919		7.0%		4029	4311		7.0%		4384	4691		7.0%	
26,000	3663	3921		7.0%		4031	4313		7.0%		4386	4693		7.0%	
26,050	3666	3923		7.0%		4034	4316		7.0%		4389	4695		7.0%	
26,100	3668	3925		7.0%		4036	4318		7.0%		4391	4698		7.0%	
26,150	3670	3927		7.0%		4038	4320		7.0%		4394	4700		7.0%	
26,200	3672	3929		7.0%		4040	4323		7.0%		4396	4703		7.0%	
26,250	3674	3931		7.0%		4043	4325		7.0%		4399	4705		7.0%	
26,300	3676	3933		7.0%		4045	4327		7.0%		4401	4708		7.0%	
26,350	3678	3935		7.0%		4047	4329		7.0%		4403	4710		7.0%	
26,400	3680	3937		7.0%		4050	4332		7.0%		4406	4713		7.0%	
26,450	3682	3939		7.0%		4052	4334		7.0%		4408	4715		7.0%	
26,500	3684	3941		7.0%		4054	4336		7.0%		4411	4718		7.0%	
26,550	3686	3943		7.0%		4056	4339		7.0%		4413	4720		7.0%	
26,600	3688	3945		7.0%		4059	4341		7.0%		4416	4723		7.0%	
26,650	3690	3947		7.0%		4061	4343		6.9%		4418	4725		6.9%	
26,700	3692	3950		7.0%		4063	4345		6.9%		4421	4728		6.9%	
26,750	3694	3952		7.0%		4066	4348		6.9%		4423	4730		6.9%	
26,800	3696	3954		7.0%		4068	4350		6.9%		4426	4733		6.9%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson-Rothbarth Estimates
26,850	3698	3956		7.0%		4070	4352		6.9%		4428	4735		6.9%	
26,900	3701	3958		7.0%		4072	4355		6.9%		4431	4738		6.9%	
26,950	3703	3960		6.9%		4075	4357		6.9%		4433	4740		6.9%	
27,000	3705	3962		6.9%		4077	4359		6.9%		4436	4743		6.9%	
27,050	3707	3964		6.9%		4079	4361		6.9%		4438	4745		6.9%	
27,100	3709	3966		6.9%		4082	4364		6.9%		4441	4748		6.9%	
27,150	3711	3968		6.9%		4084	4366		6.9%		4443	4750		6.9%	
27,200	3713	3970		6.9%		4086	4368		6.9%		4446	4753		6.9%	
27,250	3715	3972		6.9%		4088	4370		6.9%		4448	4755		6.9%	
27,300	3717	3974		6.9%		4091	4373		6.9%		4451	4758		6.9%	
27,350	3719	3976		6.9%		4093	4375		6.9%		4453	4760		6.9%	
27,400	3721	3978		6.9%		4095	4377		6.9%		4456	4763		6.9%	
27,450	3723	3980		6.9%		4098	4380		6.9%		4458	4765		6.9%	
27,500	3725	3982		6.9%		4100	4382		6.9%		4461	4768		6.9%	
27,550	3727	3984		6.9%		4102	4384		6.9%		4463	4770		6.9%	
27,600	3729	3987		6.9%		4104	4386		6.9%		4466	4772		6.9%	
27,650	3731	3989		6.9%		4107	4389		6.9%		4468	4775		6.9%	
27,700	3733	3991		6.9%		4109	4391		6.9%		4471	4777		6.9%	
27,750	3735	3993		6.9%		4111	4393		6.9%		4473	4780		6.9%	
27,800	3738	3995		6.9%		4114	4396		6.9%		4475	4782		6.9%	
27,850	3740	3997		6.9%		4116	4398		6.9%		4478	4785		6.9%	
27,900	3742	3999		6.9%		4118	4400		6.9%		4480	4787		6.9%	
27,950	3744	4001		6.9%		4120	4402		6.8%		4483	4790		6.8%	
28,000	3746	4003		6.9%		4122	4405		6.8%		4485	4792		6.8%	
28,050	3748	4005		6.9%		4125	4407		6.8%		4488	4795		6.8%	
28,100	3750	4007		6.9%		4127	4409		6.8%		4490	4797		6.8%	
28,150	3752	4009		6.9%		4129	4412		6.8%		4492	4800		6.8%	
28,200	3754	4011		6.9%		4131	4414		6.8%		4495	4802		6.8%	
28,250	3756	4013		6.9%		4133	4416		6.8%		4497	4805		6.8%	
28,300	3758	4015		6.9%		4136	4418		6.8%		4500	4807		6.8%	
28,350	3759	4017		6.9%		4138	4421		6.8%		4502	4810		6.8%	
28,400	3761	4019		6.9%		4140	4423		6.8%		4504	4812		6.8%	
28,450	3763	4022		6.9%		4142	4425		6.8%		4507	4815		6.8%	
28,500	3765	4024		6.9%		4145	4428		6.8%		4509	4817		6.8%	
28,550	3767	4026		6.9%		4147	4430		6.8%		4512	4820		6.8%	
28,600	3769	4028		6.9%		4149	4432		6.8%		4514	4822		6.8%	
28,650	3771	4030		6.8%		4151	4434		6.8%		4516	4825		6.8%	
28,700	3773	4032		6.8%		4153	4437		6.8%		4519	4827		6.8%	
28,750	3775	4034		6.8%		4156	4439		6.8%		4521	4830		6.8%	
28,800	3777	4036		6.8%		4158	4441		6.8%		4524	4832		6.8%	
28,850	3779	4038		6.8%		4160	4444		6.8%		4526	4835		6.8%	
28,900	3781	4040		6.8%		4162	4446		6.8%		4528	4837		6.8%	
28,950	3783	4042		6.8%		4164	4448		6.8%		4531	4840		6.8%	
29,000	3785	4044		6.8%		4167	4450		6.8%		4533	4842		6.8%	
29,050	3787	4046		6.8%		4169	4453		6.8%		4536	4844		6.8%	
29,100	3789	4048		6.8%		4171	4455		6.8%		4538	4847		6.8%	
29,150	3791	4050		6.8%		4173	4457		6.8%		4540	4849		6.8%	
29,200	3793	4052		6.8%		4175	4459		6.8%		4543	4852		6.8%	
29,250	3795	4054		6.8%		4178	4462		6.8%		4545	4854		6.8%	
29,300	3797	4056		6.8%		4180	4464		6.8%		4548	4857		6.8%	
29,350	3799	4059		6.8%		4182	4466		6.8%		4550	4859		6.8%	
29,400	3801	4061		6.8%		4184	4469		6.8%		4552	4862		6.8%	

**Comparison of Existing and Updated, Alternative Schedules**

Combined Adjusted Gross Income	Four Children					Five Children					Six Children				
	Dollar Amount			Percentage Change		Dollar Amount			Percentage Change		Dollar Amount			Percentage Change	
	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Existing	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates	Updated for Prices & Taxes Only	Full Update: Includes 2010 Betson- Rothbarth Estimates
29,450	3803	4063		6.8%		4186	4471		6.8%		4555	4864		6.8%	
29,500	3805	4065		6.8%		4189	4473		6.8%		4557	4867		6.8%	
29,550	3807	4067		6.8%		4191	4475		6.8%		4560	4869		6.8%	
29,600	3809	4069		6.8%		4193	4478		6.8%		4562	4872		6.8%	
29,650	3811	4071		6.8%		4195	4480		6.8%		4564	4874		6.8%	
29,700	3813	4073		6.8%		4197	4482		6.8%		4567	4877		6.8%	
29,750	3815	4075		6.8%		4200	4485		6.8%		4569	4879		6.8%	
29,800	3817	4077		6.8%		4202	4487		6.8%		4572	4882		6.8%	
29,850	3819	4079		6.8%		4204	4489		6.8%		4574	4884		6.8%	
29,900	3821	4081		6.8%		4206	4491		6.8%		4576	4887		6.8%	
29,950	3823	4083		6.8%		4208	4494		6.8%		4579	4889		6.8%	
30,000	3825	4085		6.8%		4211	4496		6.8%		4581	4892		6.8%	