

Georgia
Commission
On
Child Support

FINAL REPORT

2018

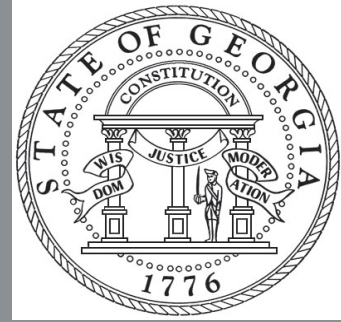
TABLE OF CONTENTS

CHILD SUPPORT COMMISSION REPORT, DECEMBER 2018 SECTION I

ADDENDUM A
CHILD SUPPORT GUIDELINES
AND BASIC CHILD SUPPORT OBLIGATION TABLE SECTION II

ADDENDUM B
CASE SAMPLING DATA
(OCTOBER 2018) SECTION III

ADDENDUM C
ECONOMIC STUDY:
REVIEW OF THE GEORGIA CHILD SUPPORT GUIDELINES SECTION IV



SECTION I

Child Support
Commission Report
December 2018



GEORGIA COMMISSION ON CHILD SUPPORT

Honorable R. Michael Key, Chair

The Child Support Commission Report

December 2018

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 Commission was created and charged with the duties of collecting and studying information and data relating to awards of child support and creating a child support obligation table. The Commission is also responsible for conducting a comprehensive review of the child support guidelines, economic conditions, and all matters relevant to maintaining effective and efficient child support guidelines that will serve the best interest of Georgia’s children and take into account the changing dynamics of family life. The other duties of the Child Support Commission include, but are not limited to: evaluating and considering the experiences and results in other states which utilize child support guidelines; developing

or causing to be developed software and a calculator associated with the use of the child support obligation table and guidelines; developing and publishing the child support obligation table and worksheets; developing training manuals and information to educate judges, attorneys and litigants on the use of the guidelines; collaborating with the Institute of Continuing Legal Education and 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.

Federal regulations and statutes require each state to review child support guidelines every four years. See 42 U.S.C. 667 and 45 C.F.R. 302.56. The Child Support Commission is charged with certifying the appropriateness and effectiveness of the state's guidelines. Pursuant to O.C.G.A. § 19-6-51, the Commission is staffed administratively to the Department of Human Services, but through an interagency contract, the Commission is staffed and housed at the Georgia Administrative Office of the Courts ("AOC").

History. The first Commission meeting was held on June 1, 2005. The Commission had an Economic Study ("Study") conducted as required by federal law, and the economists who conducted 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 the Table, and the Governor signed the bill (SB 382) that codified the full Basic Child Support Obligation Table. The Table became the central mechanism to calculate child support obligations in Georgia.

The statute creating the Child Support Commission in 2005 also changed the method by which child support is calculated; Georgia went from a flat percentage method to an income shares method. The Commission also made recommendations for extensive revisions to the original child support statute (HB 221) 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.

Between the passage of the statute and its effective date, the 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 judges, 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.

As required every four years by federal law (42 U.S.C. 667 and 45 C.F.R. 302.56), the Commission submitted its first report detailing the economic study, data gathering, and analysis of the guidelines and child support obligation table on June 30, 2006 to the Administration of Children and Families, U.S. Department of Health and Human Services. Subsequent reports were submitted in January of 2011 and 2015.

Time Span and Purpose of this Report. This report covers the activities of the Child Support Commission from January 2015 through October 2018. The report details the Child Support Commission's review of its guidelines, recommendations for legislative revisions, extensive training, as well as, an update on the online child support calculator and the retirement of the two Excel calculators and the EZ paper worksheet. Most importantly, 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, this report will include the mandated review of the 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 in Georgia.

Current Membership. The Commission consists of fifteen members including: three superior court judges; a member of Georgia's appellate court; two members of the Georgia Senate and two members of the Georgia House of Representatives; and seven other members. Each member is appointed for a four year term, except that members of the legislature shall serve until completion of their current term.

The current members of the Child Support Commission are: Superior Court Judge Shawn LaGrua; Superior Court Judge Todd Markle; Superior Court Judge Emory Palmer; Georgia Court of Appeals Judge Anne Elizabeth Barnes; Representative Beth Beskin; Representative Timothy Barr; State Senator Chuck Hufstetler; State Senator Emanuel Jones; Juvenile Court Judge Lisa C. Jones; Juvenile Court Judge R. Michael Key; Mr. Chuck Clay; Ms. Katie Connell; Mr. Rick Smith; Dr. Roger Tutterow; and Ms. Wendy Williamson. Judge R. Michael Key serves as Chair of the Commission.

The Staff of the Commission, housed at the AOC, consists of the Staff Attorney, the Executive Program Manager and the Program Coordinator. In September of 2018, the Commission lost two long-serving staff members: Staff Attorney, Patricia Buonodono, began work in October of 2012 and resigned to return to private practice; and Program Coordinator, Bruce Shaw, transitioned to a new position with the Judicial Council, AOC. The current Commission staff members are: Aimee Maxwell, Staff Attorney; Elaine Johnson, Executive Program Manager; and Latoinna Lawrence, Program Coordinator. The new Staff Attorney and Program Coordinator were hired effective November 1, 2018 and have assumed staff duties to the Commission.

Work of the Commission, 2015-2018.

A. Training.

During the years 2015 through 2018, staff continued training Georgia's judges, judicial staff, attorneys, mediators, Division of Child Support Services (DCSS) staff on the Child Support Guidelines, worksheets and calculators. In 2015, Commission staff held eighteen trainings, including nine of which were for Division of Child Support Services agents and attorneys; one training provided specifically for the Council of Superior Court Judges at their July training conference; three regional trainings for lawyers and judicial staff; and one training for the Office of State Administrative Hearings (OSAH) Administrative Law Judges. In 2016, similar trainings were offered in sixteen separate locations including three for the Division of Child Support Services (DCSS); three to mediators; and three to judges and judicial staff. A statewide training conference was held in November in Columbus with ninety-seven in attendance, including judges,

judicial staff, attorneys, legal staff, mediators and DCSS staff. Similar statewide trainings continued in 2017 and Commission staff added court district trainings for judges, attorneys, legal and judicial staff, mediators, and DCSS agents. A total of 19 child support training opportunities were provided by the Commission in 2017. In the year 2018, we continued the court district training offerings and conducted a total of 20 trainings during the year, including seven trainings for DCSS staff and four trainings for mediators. During the four years, we also continued to produce and maintain online training materials and resources for the public and self-represented litigants to assist them in preparing their worksheets on the Child Support Commission website, as well as on the Income Deduction Order website. As part of most of the trainings between 2014 and 2018, we included a one-hour presentation on Georgia's Income Deduction Order (IDO) process for judges, judicial staff, lawyers and their legal staff.

B. Legislation.

2016 Legislative Session. The Statute Review Committee of the Commission, chaired by Fulton County Superior Court Judge Shawn LaGrua, proposed legislation to achieve the following:

- Repeal voluntary acknowledgments of legitimation.
- Clarify provisions relating to judicial petitions for legitimation.
- Provide provisions for witnesses to the signing of acknowledgments of paternity.
- Provide access to signed acknowledgments of paternity and voluntary acknowledgments of legitimation.

Change provisions relating to hospital programs for establishing paternity. These provisions were among those included in SB 64 during the 2016 Legislative Session, which passed the Georgia General Assembly and was signed by the governor. The legislative changes went into effect July 1, 2016.

2017 Legislative Session. The Statute Review Committee of the Commission, again chaired by Fulton County Superior Court Judge Shawn LaGrua, proposed legislation to achieve the following:

- Clean up language in the statute following the U.S. Supreme Court ruling in the *Obergefell* case to ensure Gender Neutrality by use of “parent” to describe each parent in an action.
- Change the Parenting Time Deviation so it may be used to increase or decrease the amount of child support.
- Provide Form Filing Requirements directing the worksheet and all relevant schedules must be filed.
- Provide for Multiple Worksheets and ensure the appropriate amount of support is being paid based upon the number of children in the home.
- Change Work Related Child Care for situations in which costs may be variable, allowing the judge or jury, at its discretion, to remove work related child care costs from the calculation of support.

- Change and clarify provisions relating to income deduction orders, including: the entry of a separate income deduction order; requirements upon the obligee to furnish documents; and provisions relating to the family support registry.

These provisions were among those included in SB 137 during the 2017 Legislative Session, which passed the Georgia General Assembly and was signed by the governor. The legislative changes went into effect July 1, 2017.

2018 Legislative Session. The Statute Review Committee of the Commission, chaired again by Fulton County Superior Court Judge Shawn LaGrua, proposed legislation to achieve the following:

- Clean up language in the statute to clarify that when, within two years of a final order being entered, there is a likelihood that a child will become ineligible to receive support, the court may allow the use of separate worksheets.
- Pursuant to the Final Federal Rule or Modernization Rule:
 - Change Imputed Income for compliance with as set forth in 45 CFR 302.56(c)(iii).
 - Add that incarceration may not be treated as voluntary unemployment as set forth in 45 CFR 302.56(c)(3).
 - Change provision regarding health insurance coverage, stating insurance may be private or public coverage and/or through cash medical support as set forth in 45 CFR 302.56(c)(2).

These provisions were among those included in SB 427 during the 2018 Legislative Session, which passed the Georgia General Assembly and was signed by the governor. The legislative changes went into effect July 1, 2018.

See **Addendum A** for the current version of the Child Support Guidelines, O.C.G.A. § 19-6-15.

C. Maintenance of the Child Support Calculators.

Georgia currently maintains one online child support calculator available on the Internet. The calculator may be accessed from the Commission's website:

<http://csc.georgiacourts.gov/>.

Amazing advances in technology have allowed improvements to our child support calculator. In 2014, the Commission's Technology and Calculator Committee studied and considered the future of the Excel calculators. Using Excel became a challenge. The worksheet had to be constantly updated to be compatible with each new version of Excel Microsoft released. The Committee began investigating the development of a new calculator to be accessible as an online application and brought in experts in the Information Technology field for guidance. The key considerations were the overall trajectory of technology and life expectancy of the Excel calculators. Upon consideration of all factors, the Commission voted to bid out the design and build our own online child support calculator. The process took approximately two years and, on August 8, 2016, the online child support calculator was released for public access.

The online calculator requires a person to set up a user account that is password protected and accessible using the Internet. The person simply enters information in

fields as prompted, and the calculator automatically populates the worksheets based upon the information entered. An advantage of this calculator over the Excel versions is that the most current version of the online child support forms is always available and there is no need to update software or create a new version each January.

Once the online calculator was released, the Commission considered when to retire the two downloadable Excel-based child support calculators and the Pen and Paper EZ worksheet. The retirement date was set for October 1, 2018. During the intervening two year period, Commission staff alerted the public, judiciary, lawyers, mediators, and the Division of Child Support Services of the retirement date. Training was conducted with a focus on teaching attendees how to establish a user account, navigate the calculator, create new worksheets, search for saved worksheets, how to print, and make the worksheets available to the court.

The staff received much feedback concerning the online child support calculator and overall the message is that the calculator is intuitive and easy to learn. For those who reach out for assistance, staff is available and glad to assist. Several helpful training resources have been developed and are available on the home page of the calculator. On each screen of the calculator is a link titled, "Technical Support Issue." A person can click the link and write a message to staff, including the issue and their contact information, and staff will respond promptly.

The calculator is continually being maintained and updated when needed by the Child Support Commission staff, with the assistance of a maintenance vendor.

Review of the Basic Child Support Obligation Table, 2018.

A. Case Sampling.

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

In February 2018, the Child Support Commission staff began gathering data to assist DCSS with their federal report. As with the previous reviews, twelve counties were chosen through scientific means with the assistance of Commission member Dr. Roger Tutterow, a noted economist. The counties included in the 2018 case sampling were: Brooks, Chatham, Chattahoochee, Dawson, Evans, Hancock, Heard, Henry, Oconee, Pickens, Putnam and Worth. These counties represent a cross section of the socio-economic makeup of Georgia. A request was made to the clerk of court for each of the chosen counties to submit their temporary and final child support orders and worksheets for the month of October 2017 to Child Support Commission staff.

October 2017 was chosen because it is a month consisting of 31 days and sufficient time had passed in the next year for the filing of temporary and final orders. A total of 184 child support orders and worksheets were furnished for the case sampling. Three of the twelve counties, Dawson, Heard, and Oconee, had no temporary or final orders filed in October 2017.

There was a new requisite in this study as set forth in the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs, (45 CFR 302.56(h)(2)), requiring states to include a comparison of child support payments. In order to obtain orders with child support payment information, the Division of Child Support Services (DCSS) provided an additional 175 orders collected from five counties: Clayton, Cobb, DeKalb, Fulton, and Gwinnett that were entered in the year 2016. Executive Program Manager Elaine Johnson and Program Coordinator Bruce Shaw gathered, organized, and entered the data in a report. Bruce Shaw analyzed and assembled the data that was then reviewed by all Commission staff. The 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:

1. 184 orders were received from nine of the twelve counties in the first case sampling for the 2018 study.

Sample 1: Count by Case Type by County			
County	DCSS Total	Private Total	Grand Total
Brooks	4	0	
Chatham	55	41	
Chattahoochee	0	2	
Dawson	0	0	
Evans	3	2	
Hancock	2	0	
Heard	0	0	
Henry	15	44	
Oconee	0	0	
Pickens	3	1	
Putnam	3	4	
Worth	2	3	
Grand Total	87	97	184

In the 2014 case sampling, 235 orders were reviewed in twelve different counties.

2. Eighty-two (82) orders in the first case sampling of 184 orders had one or more deviations noted. There were a total of 95 deviations for the 82 orders. This breaks down to forty-five percent (45%) of the orders reviewed having a deviation noted.

Sample 1: Count by Case Type by County			
County	Case Count	Count of Cases With Deviations	% of County Cases With Deviations
Brooks	4	1	25%
Chatham	96	43	46%
Chattahoochee	2	1	5%
Dawson	0	0	0%
Evans	5	1	2%
Hancock	2	1	5%
Heard	0	0	0%
Henry	60	29	48%
Oconee	0	0	0%
Pickens	3	0	0%
Putnam	7	3	43%
Worth	5	3	6%
Grand Total	184	82	45%

In the 2014 case sampling 26% of the orders reviewed had a deviation noted.

3. Eighty-eight percent (88%) or 72 of the orders with deviations reflected downward deviations. “Other – Nonspecific deviation” was used in 65% of the deviated cases and low income deviations were granted in 2% of the deviated cases.

In the 2014 case sampling, 88% were set as downward deviations. Seventy-five percent (75%) of those were listed as nonspecific deviations; 5% were low income deviations.

The level of deviation in the first study is higher than 2014. This higher percentage of deviation may reflect low income deviations and Georgia judges’ desire to individualize child support orders.

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

B. Economic Study.

The Commission/AOC contracted with Dr. Jane Venohr and her organization, the Center for Policy Research (“CPR”), for a formal assessment on 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 factors used to develop a child support schedule. The case sampling data was furnished to CPR for the study.

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’s report explains Georgia’s current schedule remains “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.” (See **Addendum C** for Dr. Venohr’s “Economic Review of the Georgia Schedule of Basic Child Support Obligations,” (2014) (hereinafter referred to as “2014 Report”), p. 3). The 2005 schedule was based on the average of two measurements of child-rearing expenditures: one based on the Betson-Rothbarth Methodology (“Rothbarth”) and the other based on the Betson-Engle Methodology (“Engle”). Dr. Venohr states in her current report that, “Economists generally believe that the Rothbarth methodology underestimates actual child-rearing expenditures, while the Engle methodology overestimates actual child-rearing expenditures.

The 2014 Report contains two alternative schedules for the Commission’s review, based upon the most recent Betson-Rothbarth measurements, known as the BR4 (see 2014 Report, p. 16) and the United States Department of Agriculture (USDA) study (see 2014 Report, p. 10). Dr. Venohr concludes that “[i]n general, the Georgia schedule is within range of the measurements of child-rearing expenditures produced by these three [Rothbarth, Engle and USDA] studies. This suggests that the Georgia schedule amounts are appropriate. When the Georgia schedule is compared to those of neighboring states, however, the Georgia schedule is relatively high. This is because most of the neighboring states use the lower bound of the range of credible measurements of childrearing expenditures.” (See 2014 Report, p. 22).

The 2018 Report was presented to the Commission on September 21, 2018. 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 “Review of the Georgia Child Support Guidelines (2018),” see **Addendum C**.

C. Child Support Commission’s Recommendation to Maintain Current Tables.

In both the 2018 Report and Dr. Venohr’s presentation of the report to the Commission on September 21, 2018, the conclusion is Georgia’s schedule is based on acceptable measurements of child-rearing expenditures. Dr. Venohr and CPR recommend no changes should be made to the schedule at this time. Dr. Venohr does point out Georgia’s schedule for very high incomes and for three or more children is “slipping into the low range.” (p. 48).

Prior to accepting the Economic Report and Dr. Venohr's recommendation, the Commission sought public comment. Comments were accepting in writing, via the website, and at a public meeting conducted on November 1, 2018.

On November 6, 2018, the Economic Study Committee accepted Dr. Venohr's recommendation and by a unanimous vote decided to retain the current Basic Child Support Obligation Table. This recommendation was submitted to the full Commission on November 16, 2018, where, in a unanimous vote, the Commission accepted the study to retain the current Basic Child Support Obligation Table. Additionally, the Commission voted to create two study committees: the Parenting Time Deviation study committee, chaired by Commission member Kathleen (Katie) Connell, and the Low Income Deviation study committee, chaired by Commission member and Superior Court Judge, Emory Palmer, Coweta Judicial Circuit. The committees will be assisted in their work by the Commission staff.

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

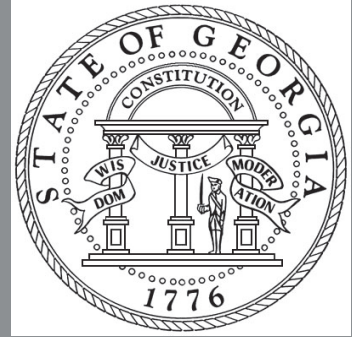
Dated this 12th day of December, 2018.

R. Michael Key

Judge R. Michael Key
Chair, Child Support Commission

Aimee Maxwell

Aimee Maxwell
Staff Attorney, Child Support Commission



SECTION II

ADDENDUM A

Child Support Guidelines and Basic Child Support Obligation Table

O.C.G.A. § 19-6-15

Copy Citation

Current through the 2018 Regular Session of the General Assembly

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

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

(1) Reserved.

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

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

(4) "Child" means child or children.

(5) Reserved.

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

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

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

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

(9) "Custodial parent" means the parent with whom the child resides more than 50 percent of the time. 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 amount" means the presumptive amount of child support adjusted by any deviations.

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

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

(14) "Noncustodial parent" means the parent with whom the child resides less than 50 percent of the time or the parent who has the greater payment obligation for child support. 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) "Parenting time deviation" means a deviation allowed for the noncustodial parent based upon the noncustodial parent's court ordered visitation with the child. For further reference see subsections (g) and (i) of this Code section.

(18) "Preexisting order" means:

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

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

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

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

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

(B) 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 document used to record information necessary to determine and calculate monthly child support. For further reference see subsection (m) of this Code section.

(b) Process of calculating child support. Pursuant to this Code section, the determination of monthly child support shall be calculated as follows:

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

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

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

(B) Preexisting orders; and

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

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

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

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

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

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

(8) In accordance with subsection (i) of this Code section, deviations subtracted from or added to the presumptive amount of child support shall be applied, if applicable, and if supported by the required findings of fact and application of the best interest of the child standard. The proposed

deviations shall be entered on the Child Support Schedule E -- Deviations. In the court's or the jury's discretion, deviations may include, but shall not be limited to, the following:

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

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

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

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

(12) When there is more than one child for whom support is being determined, the court shall establish the amount of support and the duration

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

(c) Applicability and required findings.

(1) The child support guidelines contained in this Code section are a minimum basis for determining the amount of child support and shall apply as a rebuttable presumption in all legal proceedings involving the child support responsibility of a parent. This Code section shall be used when the court enters a temporary or permanent child support order in a contested or noncontested hearing or order in a civil action filed pursuant to Code Section 19-13-4. The rebuttable presumptive amount of child support provided by this Code section may be increased or decreased according to the best interest of the child for whom support is being considered, the circumstances of the parties, the grounds for deviation set forth in subsection (i) of this Code section, and to achieve the state policy of affording to children of unmarried parents, to the extent possible, the same economic standard of living enjoyed by children living in intact families consisting of parents with similar financial means.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(d) Nature of guidelines; court's discretion. In the event of a hearing or trial on the issue of child support, the guidelines enumerated in this Code section are intended by the General Assembly to be guidelines only and any court so applying 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. A court's final determination of child support shall take into account the obligor's earnings,

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

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

(f) Gross income.

(1) Inclusion to gross income.

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

- (i)** Salaries;
- (ii)** Commissions, fees, and tips;
- (iii)** Income from self-employment;
- (iv)** Bonuses;
- (v)** Overtime payments;
- (vi)** Severance pay;

(vii) Recurring income from pensions or retirement plans including, but not limited to, United States Department of Veterans Affairs, Railroad Retirement Board, Keoghs, and individual retirement accounts;

(viii) Interest income;

(ix) Dividend income;

(x) Trust income;

(xi) Income from annuities;

(xii) Capital gains;

(xiii) Disability or retirement benefits that are received from the Social Security Administration pursuant to Title II of the federal Social Security Act;

(xiv) Disability benefits that are received pursuant to the federal Veterans' Benefits Act of 2010, 38 U.S.C. Section 101, et seq.;

(xv) Workers' compensation benefits, whether temporary or permanent;

(xvi) Unemployment insurance benefits;

(xvii) Judgments recovered for personal injuries and awards from other civil actions;

(xviii) Gifts that consist of cash or other liquid instruments, or which can be converted to cash;

(xix) Prizes;

(xx) Lottery winnings;

(xxi) Alimony or maintenance received from persons other than parties to the proceeding before the court;

(xxii) Assets which are used for the support of the family; and

(xxiii) Other income.

(B) Self-employment income. Income from self-employment includes income from, but not limited to, business operations, work as an independent contractor or consultant, sales of goods or services, and rental properties, less ordinary and reasonable expenses necessary to produce such income. Income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership, limited liability company, or closely held corporation is defined as gross receipts minus ordinary and reasonable expenses required for self-employment or business operations. Ordinary and reasonable expenses of self-employment or business operations necessary to produce income do not include:

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

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

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

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

(D) Variable income. Variable income such as commissions, bonuses, overtime pay, military bonuses, and dividends shall be averaged by the court or the jury over a reasonable period of time consistent with the circumstances of the case and added to a parent's fixed salary or wages to determine gross income. When income is received on an irregular, nonrecurring, or one-time basis, the court or the jury may, but

is not required to, average or prorate the income over a reasonable specified period of time or require the parent to pay as a one-time support amount a percentage of his or her nonrecurring income, taking into consideration the percentage of recurring income of that parent.

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

(i) Base pay;

(ii) Drill pay;

(iii) Basic allowance for subsistence, whether paid directly to the parent or received in-kind; and

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

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

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

(A) Child support payments received by either parent for the benefit of a child of another relationship;

(B) Benefits received from means-tested public assistance programs such as, but not limited to:

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

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

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

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

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

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

(D) 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 amount to be paid by the obligor for the child.

(B) After calculating the obligor's monthly gross income, including the countable social security benefits as specified in division (1)(A)(xiii) of this subsection, and after calculating the amount of child support, if the presumptive amount of child support, as increased or decreased by deviations, is greater than the social security benefits paid on behalf of the child on the obligor's account, the obligor shall be required to pay the amount exceeding the social security benefit as part of the final order in the case.

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

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

(4) Reliable evidence of income.

(A) Imputed income. When establishing the amount of child support, if a parent fails to produce reliable evidence of income, such as tax returns for prior years, check stubs, or other information for determining current ability to pay child support or ability to pay child support in prior years, and the court or the jury has no other reliable evidence of the parent's income or income potential, gross income for the current year may be imputed. When imputing income, the court shall take into account the specific circumstances of the parent to the extent known, including such factors as the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. If a parent is incarcerated, the court shall not assume an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.

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

(C) Rehearing. If income is imputed pursuant to subparagraph (A) of this paragraph, the party believing the income of the other party is higher

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

(D) Willful or voluntary unemployment or underemployment. In determining whether a parent is willfully or voluntarily unemployed or underemployed, the court or the jury shall ascertain the reasons for the parent's occupational choices and assess the reasonableness of these choices in light of the parent's responsibility to support his or her child and whether such choices benefit the child. A determination of willful or voluntary unemployment or underemployment shall not be limited to occupational choices motivated only by an intent to avoid or reduce the payment of child support but can be based on any intentional choice or act that affects a parent's income. A determination of willful or voluntary unemployment or underemployment shall not be made when an individual's incarceration prevents employment. In determining willful or voluntary unemployment or underemployment, the court 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 two-tenths percent of self-employment income up to the maximum amount to which federal old age, survivors, and disability insurance (OASDI) applies; plus

(ii) One and forty-five one-hundredths of a percent of self-employment income for Medicare

and this amount shall be deducted from a self-employed parent's monthly gross income.

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

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

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

(iii) Adjustments shall be allowed for current preexisting support only to the extent that the payments are actually being paid as evidenced by documentation including, but not limited to, payment history from a court clerk, the child support services' computer data base, the child support payment history, or canceled checks or other written proof of payments paid directly to the other parent. The maximum credit allowed for a preexisting order is an average of the amount of current support actually paid under the preexisting order over the past 12 months prior to the hearing date;

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

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

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

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

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

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

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

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

(1) Work related child care costs.

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

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

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

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

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

(F)

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

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

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

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

(2) Cost of health insurance premiums.

(A)

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

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

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

(B)

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

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

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

(3) Uninsured health care expenses.

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

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

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

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

(i) Grounds for deviation.

(1) General principles.

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

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

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

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

(iii) How, in its determination:

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

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

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

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

(2) Specific deviations.

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

(B) Low income.

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

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

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

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

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

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

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

(viii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or 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 such expense is considered in the final order for only those families actually incurring the expense. Extraordinary expenses shall be prorated between the parents by assigning or deducting credit for actual payments for extraordinary expenses.

(i) Extraordinary educational expenses. Extraordinary educational expenses may be a basis for deviation from the presumptive amount of child support. Extraordinary educational expenses include, but are not limited to, tuition, room and board, lab fees, books, fees, and other reasonable and necessary expenses associated with special needs education or private elementary and secondary schooling that are appropriate to the parent's financial abilities and to the lifestyle of the child if the parents and the child were living together.

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

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

(ii) Special expenses incurred for child rearing. Special expenses incurred for child rearing, including, but not limited to, quantifiable expense variations related to the food, clothing, and hygiene costs of children at different age levels, may be a basis for a deviation from the presumptive amount of child support. Such expenses include, but are not limited to, summer camp; music or art lessons; travel; school sponsored extracurricular activities, such as band, clubs, and athletics; and other activities intended to enhance the athletic, social, or cultural development of a child but not otherwise required to be used in calculating the presumptive amount of child

support as are health insurance premiums and work related child care costs. A portion of the basic child support obligation is intended to cover average amounts of special expenses incurred in the rearing of a child. In order to determine if a deviation for special expenses is warranted, the court or the jury shall consider the full amount of the special expenses as described in this division; and when 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, the child residing with both parents equally, or visitation rights not being utilized.

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

(iii) In accordance with subsection (d) of Code Section 19-11-8, if any action or claim for parenting time or a parenting time deviation is brought under this subparagraph, it shall be an action or claim solely

between the custodial parent and the noncustodial parent, and not any third parties, including child support services.

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

(j) Involuntary loss of income.

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

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

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

(k) Modification.

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

(2) No petition to modify child support may be filed by either parent within a period of two years from the date of the final order on a previous petition to modify by the same parent except 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 child support service's case reviews and modifications shall proceed and be governed by Code Section 19-11-12. Subsequent changes to the child support obligation table shall be a reason to request a review for modification from child support services to the extent that such changes are consistent with the requirements of Code Section 19-11-12.

(4) A petition for modification shall be filed under the same rules of procedure applicable to divorce proceedings. The court may allow, upon motion, the temporary modification of a child support order pending the final trial on the petition. An order granting temporary modification shall be subject to revision by the court at any time before the final trial. A jury may be demanded on a petition for modification but the jury shall only be responsible for determining a parent's gross income and any deviations. In the hearing upon a petition for modification, testimony may be given and evidence introduced relative to the change of circumstances, income and financial status of either parent, or in the needs of the child. After hearing both parties and the evidence, the court may modify and revise the previous judgment, in accordance with the changed circumstances, income and financial status of either parent, or in the needs of the child, if such change

or changes are satisfactorily proven so as to warrant the modification and revision and such modification and revisions are in the child's best interest. The court shall enter a written order specifying the basis for the modification, if any, and shall include all of the information set forth in paragraph (2) of subsection (c) of this Code section.

(5) In proceedings for the modification of a child support award pursuant to the provisions of this Code section, the court may award attorney's fees, costs, and expenses of litigation to the prevailing party as the interests of justice may require. 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 by each custodial parent for each child for whom such parent is the custodial parent, and that worksheet shall be filed with the clerk of court. For each split parenting custodial situation, the court shall determine:

(1) Which parent is the obligor;

(2) The presumptive amount of child support;

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

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

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

(m) *Worksheets.*

(1) Schedules and worksheets shall be prepared by the parties for purposes of calculating the amount of child support. In child support services cases in which neither parent prepared a worksheet, the court may rely on the worksheet prepared by child support services as a basis for its order. Information from the schedules shall be entered on the child support worksheet. The child support worksheets and any schedule that was prepared for the purpose of calculating the amount of child support shall be attached to the final court order or judgment; provided, however, that any

order entered pursuant to Code Section 19-13-4 shall not be required to have such worksheets and schedules attached thereto.

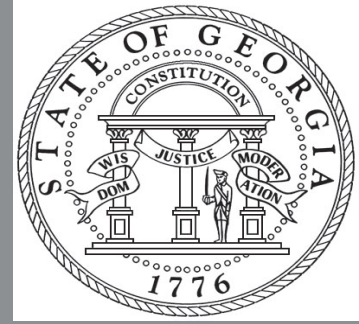
(2) The child support worksheet and schedules shall be promulgated by the Georgia Child Support Commission.

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

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

History

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



SECTION III

ADDENDUM B
Case Sampling Data
October 2018

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
3	Brooks	10/24/2017	DCSS Mod	1	Father	\$2,397.67	\$3,163.00	\$5,560.67					\$0.00	\$464.00	
4	Brooks	10/24/2017	DCSS Mod	2	Father	\$1,261.50	\$1,827.00	\$3,088.50	\$1,261.50				\$0.00	\$300.00	
5	Brooks	10/24/2017	DCSS Mod	2	Father	\$946.13	\$946.13	\$1,892.26	\$946.13	\$946.13			\$0.00	\$298.00	
6	Brooks	10/11/2017	DCSS	3	Father	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$405.00	
7	Brooks														
8	Chatham	10/20/2017	DCSS	2	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$376.00	
9	Chatham	9/6/2017	DCSS	3	Mother	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$437.00	
10	Chatham	10/3/2017	DCSS Mod	2	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$937.00	\$2,194.00	\$289.00	
11	Chatham	10/17/2017	DCSS Mod	2	Father	\$1,257.00	\$1,257.00	\$2,514.00		\$1,257.00	\$1,257.00	\$993.00	\$2,250.00	\$304.00	
12	Chatham	10/17/2017	DCSS	2	Father	\$1,600.00	\$3,987.00	\$5,587.00			\$1,600.00	\$3,159.00	\$4,759.00	\$700.00	
13	Chatham	10/20/2017	DCSS	2	Father	\$1,939.00	\$1,257.00	\$3,196.00		\$1,257.00	\$1,939.00	\$1,257.00	\$3,196.00	\$366.00	
14	Chatham	10/12/2017	DCSS Mod	2	Father	\$1,257.00	\$1,082.00	\$2,339.00	\$1,257.00		\$1,257.00	\$1,082.00	\$2,339.00	\$0.00	
15	Chatham	10/4/2017	DCSS	2	Father	\$1,261.00	\$1,261.00	\$2,522.00	\$1,261.00	\$1,261.00	\$1,261.00	\$1,261.00	\$2,522.00	\$376.00	
16	Chatham	10/17/2017	DCSS	2	Father	\$2,268.00	\$3,091.00	\$5,359.00			\$2,268.00	\$3,091.00	\$5,359.00	\$800.00	
17	Chatham	10/10/2017	DCSS	2	Father	\$1,760.00	\$2,475.20	\$4,235.20			\$1,760.00	\$2,475.20	\$4,235.20	\$600.00	
18	Chatham	10/17/2017	DCSS	2	Father	\$1,533.00	\$1,257.00	\$2,790.00		\$1,257.00	\$1,533.00	\$894.75	\$2,427.75	\$300.00	
19	Chatham	10/20/2017	DCSS	2	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$301.00	
20	Chatham	10/17/2017	DCSS	2	Father	\$0.00	\$1,863.00	\$1,863.00			\$0.00	\$1,037.00	\$1,037.00	\$357.00	
21	Chatham	10/10/2017	DCSS	2	Father	\$3,087.00	\$3,120.00	\$6,207.00			\$3,087.00	\$2,641.50	\$5,728.50	\$765.00	
22	Chatham	10/10/2017	DCSS	2	Father	\$1,257.00	\$2,328.00	\$3,585.00	\$1,257.00		\$1,257.00	\$2,328.00	\$3,585.00	\$662.00	
23	Chatham	9/6/2017	DCSS	3	Mother	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$542.00	\$1,257.00	\$993.00	\$2,250.00	\$362.00	
24	Chatham	9/6/2017	DCSS	2	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$349.00		\$1,257.00	\$1,257.00	\$2,514.00	\$376.00	
25	Chatham	10/12/2017	DCSS	1	Father	\$1,257.00	\$3,224.00	\$4,481.00	\$145.00		\$1,257.00	\$2,175.50	\$3,432.50	\$605.00	
26	Chatham	10/30/2017	DCSS	1	Father	\$2,818.40	\$16,882.67	\$19,701.07			\$2,818.40	\$15,137.80	\$17,956.20	\$1,200.00	
27	Chatham	10/12/2017	DCSS	1	Father	\$1,560.00	\$1,257.00	\$2,817.00		\$1,257.00	\$1,560.00	\$1,257.00	\$2,817.00	\$260.00	
28	Chatham	10/17/2017	DCSS	1	Father	\$1,733.00	\$2,554.00	\$4,287.00			\$1,733.00	\$2,554.00	\$4,287.00	\$393.00	
29	Chatham	10/17/2017	DCSS	1	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$250.00	
30	Chatham	10/17/2017	DCSS	1	Father	\$1,257.00	\$7,463.00	\$8,720.00	\$1,257.00		\$1,257.00	\$7,063.00	\$8,320.00	\$780.00	
31	Chatham	10/10/2017	DCSS	1	Father	\$5,671.16	\$4,855.90	\$10,527.06			\$5,671.16	\$4,176.90	\$9,848.06	\$722.00	
32	Chatham	10/17/2017	DCSS	1	Father	\$1,586.00	\$2,001.00	\$3,587.00			\$1,586.00	\$2,001.00	\$3,587.00	\$321.00	
33	Chatham	10/10/2017	DCSS	1	Father	\$1,414.00	\$1,257.00	\$2,671.00		\$1,257.00	\$1,414.00	\$1,257.00	\$2,671.00	\$262.00	

	AC	AD	AE	AF	AG
1	up or downward amount by a plus or minus)				
	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
2					
3					-\$81.00
4					
5					
6					
7					
8					
9					
10					
11					
12					-\$137.00
13					
14					
15					
16					-\$181.00
17					-\$76.00
18					-\$61.00
19					-\$75.00
20					
21					-\$37.00
22					
23					-\$84.00
24					
25					-\$151.00
26					-\$380.00
27					
28					-\$98.00
29					-\$14.00
30					-\$182.00
31					
32					-\$80.00
33					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
34	Chatham	10/20/2017	DCSS	1	Father	\$1,257.00	\$1,388.00	\$2,645.00	\$1,257.00		\$1,257.00	\$1,388.00	\$2,645.00	\$292.00	
35	Chatham	10/17/2017	DCSS Mod	1	Father	\$850.67	\$2,476.93	\$3,327.60			\$850.67	\$1,900.93	\$2,751.60	\$325.00	
36	Chatham	10/20/2017	DCSS	1	Father	\$1,257.00	\$1,284.00	\$2,541.00	\$321.00		\$1,257.00	\$545.25	\$1,802.25	\$163.00	
37	Chatham	10/17/2017	DCSS	1	Father	\$1,257.00	\$1,560.00	\$2,817.00	\$1,257.00		\$1,257.00	\$1,254.00	\$2,511.00	\$264.00	
38	Chatham	10/10/2017	DCSS	1	Father	\$4,982.00	\$5,518.00	\$10,500.00			\$4,982.00	\$5,518.00	\$10,500.00	\$820.00	
39	Chatham	10/20/2017	DCSS	1	Father	\$1,560.00	\$1,257.00	\$2,817.00		\$1,257.00	\$1,560.00	\$1,257.00	\$2,817.00	\$260.00	
40	Chatham	10/17/2017	DCSS	1	Mother	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$894.75	\$1,257.00	\$2,151.75	\$193.00	
41	Chatham	10/10/2017	DCSS	1	Father	\$3,146.00	\$2,253.00	\$5,399.00			\$3,146.00	\$1,033.20	\$4,179.20	\$270.00	
42	Chatham	10/17/2017	DCSS	1	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$264.00	
43	Chatham	10/10/2017	DCSS	1	Father	\$1,852.00	\$1,257.00	\$3,109.00		\$1,257.00	\$1,852.00	\$1,257.00	\$3,109.00	\$258.00	
44	Chatham	10/20/2017	DCSS	1	Father	\$1,257.00	\$1,733.00	\$2,990.00			\$1,257.00	\$828.00	\$2,085.00	\$267.00	
45	Chatham	10/20/2017	DCSS	1	Father	\$1,549.00	\$1,257.00	\$2,806.00		\$1,257.00	\$1,549.00	\$1,052.00	\$2,601.00	\$221.00	
46	Chatham	10/10/2017	DCSS	1	Father	\$1,874.00	\$1,723.00	\$3,597.00			\$1,874.00	\$1,438.75	\$3,312.75	\$140.00	
47	Chatham	10/10/2017	DCSS	1	Father	\$3,491.00	\$5,212.00	\$8,703.00			\$3,491.00	\$3,934.50	\$7,425.50	\$861.00	
48	Chatham	10/10/2017	DCSS	1	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$264.00	
49	Chatham	10/17/2017	DCSS	1	Father	\$4,802.00	\$5,363.00	\$10,165.00			\$4,802.00	\$5,109.00	\$9,911.00	\$800.00	
50	Chatham	10/10/2017	DCSS	1	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$881.00	\$2,138.00	\$192.00	
51	Chatham	10/10/2017	DCSS	1	Father	\$1,257.00	\$1,257.00	\$2,514.00	\$1,257.00	\$1,257.00	\$1,257.00	\$1,257.00	\$2,514.00	\$264.00	
52	Chatham	10/10/2017	DCSS	1	Father	\$1,257.00	\$3,744.00	\$5,001.00	\$1,257.00		\$1,257.00	\$3,744.00	\$5,001.00	\$550.00	
53	Chatham	10/26/2017	DCSS Mod	1	Father	\$1,820.00	\$1,062.00	\$2,882.00			\$1,521.50	\$1,062.00	\$2,583.50	\$0.00	
54	Chatham	10/19/2017	DCSS Mod	1	Father	\$3,230.94	\$50,000.00	\$53,230.94			\$3,230.94	\$50,000.00	\$53,230.94	\$2,151.00	
55	Chatham	9/6/2017	DCSS	1	Father	\$2,628.00	\$3,704.00	\$6,332.00			\$1,860.75	\$2,559.50	\$4,420.25	\$579.00	
56	Chatham	9/6/2017	DCSS	1	Father	\$1,257.00	\$1,517.00	\$2,774.00	\$393.00		\$1,257.00	\$1,044.50	\$2,301.50	\$223.00	
57	Chatham	9/6/2017	DCSS	1	Father	\$1,257.00	\$1,473.00	\$2,730.00	\$1,257.00		\$1,257.00	\$1,473.00	\$2,730.00	\$275.00	
58	Chatham	9/6/2017	DCSS	1	Father	\$2,080.00	\$2,080.00	\$4,160.00			\$2,080.00	\$1,118.50	\$3,198.50	\$300.00	
59	Chatham	9/6/2017	DCSS	1	Father	\$1,257.00	\$2,421.00	\$3,678.00	\$54.00		\$1,257.00	\$2,421.00	\$3,678.00	\$483.00	
60	Chatham	9/6/2017	DCSS	1	Father	\$2,026.00	\$1,998.00	\$4,024.00			\$2,026.00	\$1,998.00	\$4,024.00	\$478.00	
61	Chatham	9/13/2017	DCSS	1	Father	\$1,257.00	\$2,600.00	\$3,857.00	\$1,257.00		\$1,257.00	\$2,165.00	\$3,422.00	\$400.00	
62	Chatham	9/6/2017	DCSS	1	Father	\$2,419.00	\$5,860.00	\$8,279.00			\$2,419.00	\$5,441.00	\$7,860.00	\$825.00	
63	Chatham	10/20/2017	Private Divorce	2	Father	\$3,333.33	\$5,833.33	\$9,166.66			\$3,333.33	\$5,833.33	\$9,166.66	\$1,100.00	
64	Chatham	10/17/2017	Private Divorce	2	Split	\$1,261.50	\$10,322.82	\$11,584.32	\$1,261.50		\$1,261.50	\$10,322.82	\$11,584.32	\$1,075.00	

	AC	AD	AE	AF	AG
1	rd or downward amount by a plus or minus)				
	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
2					
34					
35					-\$72.00
36					
37					
38					-\$118.00
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					-\$111.31
50					
51					
52					-\$137.00
53					\$18.70
54					
55					
56					
57					-\$35.00
58					-\$28.00
59					
60					
61					-\$35.00
62					\$19.70
63					\$125.48
64					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
65	Chatham	10/17/2017	Private Divorce	2	Father	\$1,587.00	\$6,083.00	\$7,670.00			\$1,587.00	\$6,083.00	\$7,670.00	\$527.00	
66	Chatham	10/4/2017	Private Divorce	3	Father	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$653.00	
67	Chatham	10/24/2017	Private Divorce	2	Father	\$0.00	\$0.00	\$0.00			\$0.00	\$0.00	\$0.00	\$650.00	
68	Chatham	10/17/2017	Private Divorce	4	Father	\$2,422.50	\$3,000.00	\$5,422.50			\$2,422.50	\$3,000.00	\$5,422.50	\$943.00	
69	Chatham	10/17/2017	Private Divorce	2	Father	\$1,260.00	\$4,080.00	\$5,340.00			\$1,260.00	\$4,080.00	\$5,340.00	\$0.00	
70	Chatham	10/2/2017	Private Divorce	2	Father	\$1,425.06	\$2,088.00	\$3,513.06			\$1,425.06	\$2,088.00	\$3,513.06	\$592.00	
71	Chatham	10/12/2017	Paternity/Legitimation	2	Father	\$1,600.00	\$4,800.00	\$6,400.00			\$1,600.00	\$4,800.00	\$6,400.00	\$1,120.00	
72	Chatham	10/6/2017	Private Divorce	2	Mother	\$1,040.00	\$5,352.95	\$6,392.95			\$1,040.00	\$5,352.95	\$6,392.95	\$235.00	
73	Chatham	10/3/2017	Private Divorce	2	Father	\$2,172.00	\$2,600.00	\$4,772.00			\$2,172.00	\$2,600.00	\$4,772.00	\$0.00	
74	Chatham	10/11/2017	Private Non Divorce	2	Mother	\$1,256.00	\$3,894.76	\$5,150.76	\$1,256.00		\$1,256.00	\$3,894.76	\$5,150.76	\$200.00	
75	Chatham	10/12/2017	Private Divorce	2	Father	\$3,333.33	\$4,583.33	\$7,916.66			\$3,333.33	\$4,583.33	\$7,916.66	\$1,000.00	
76	Chatham	10/17/2017	Paternity/Legitimation	2	Father	\$1,261.50	\$1,740.00	\$3,001.50			\$1,261.50	\$1,740.00	\$3,001.50	\$185.00	
77	Chatham	10/5/2017	Private Divorce	2	Mother	\$4,565.40	\$4,420.42	\$8,985.82			\$4,565.40	\$4,420.42	\$8,985.82	\$1,000.00	
78	Chatham	10/10/2017	Private Divorce	2	Father	\$4,453.70	\$1,341.00	\$5,794.70			\$4,453.70	\$1,341.00	\$5,794.70	\$315.00	
79	Chatham	10/2/2017	Private Divorce	2	Father	\$15,689.00	\$13,333.00	\$29,022.00			\$15,689.00	\$13,333.00	\$29,022.00	\$0.00	
80	Chatham	10/13/2017	Private Divorce	3	Father	\$2,001.00	\$2,000.00	\$4,001.00			\$2,001.00	\$2,000.00	\$4,001.00	\$200.00	
81	Chatham	10/30/2017	Private Divorce	2	Father	\$2,350.00	\$4,778.00	\$7,128.00			\$2,350.00	\$4,778.00	\$7,128.00	\$800.00	
82	Chatham	10/10/2017	Private Divorce	2	Mother	\$2,253.00	\$2,586.00	\$4,839.00			\$2,253.00	\$2,586.00	\$4,839.00	\$0.00	
83	Chatham	10/30/2017	Private Divorce	1	Father	\$2,253.00	\$1,720.00	\$3,973.00			\$2,253.00	\$1,720.00	\$3,973.00	\$333.77	
84	Chatham	10/17/2017	Private Divorce	1	Mother	\$1,261.50	\$4,064.29	\$5,325.79	\$1,261.50		\$1,261.50	\$4,064.29	\$5,325.79	\$200.00	
85	Chatham	10/20/2017	Private Divorce	1	Father	\$4,583.33	\$6,992.05	\$11,575.38		\$5,303.05	\$4,583.33	\$6,608.64	\$11,191.97	\$943.00	
86	Chatham	10/12/2017	Private Divorce	1	Father	\$8,392.84	\$8,541.66	\$16,934.50			\$8,392.84	\$8,541.66	\$16,934.50	\$1,600.00	
87	Chatham	10/2/2017	Private Divorce	1	Mother	\$1,260.00	\$4,243.00	\$5,503.00	\$260.00		\$1,260.00	\$4,243.00	\$5,503.00	\$0.00	
88	Chatham	10/13/2017	Private Divorce	1	Father	\$2,568.00	\$2,790.67	\$5,358.67			\$2,568.00	\$2,790.67	\$5,358.67	\$490.00	
89	Chatham	10/26/2017	Private Divorce	1	Father	\$650.00	\$2,000.00	\$2,650.00			\$650.00	\$2,000.00	\$2,650.00	\$0.00	
90	Chatham	10/30/2017	Paternity/Legitimation	1	Father	\$1,550.00	\$2,100.00	\$3,650.00			\$1,550.00	\$1,758.75	\$3,308.75	\$150.00	
91	Chatham	10/30/2017	Paternity/Legitimation	1	Father	\$1,256.00	\$4,000.00	\$5,256.00			\$1,256.00	\$4,000.00	\$5,256.00	\$355.00	
92	Chatham	10/27/2017	Paternity/Legitimation	1	Father	\$2,160.00	\$2,708.00	\$4,868.00			\$2,160.00	\$2,708.00	\$4,868.00	\$273.00	
93	Chatham	10/17/2017	Private Divorce	1	Father	\$1,261.50	\$2,000.00	\$3,261.50			\$1,261.50	\$1,825.00	\$3,086.50	\$377.00	
94	Chatham	10/12/2017	Private Divorce	1	Father	\$1,261.50	\$5,000.00	\$6,261.50			\$1,261.50	\$4,450.00	\$5,711.50	\$800.00	
95	Chatham	10/9/2017	Private Divorce	1	Father	\$1,261.50	\$1,740.00	\$3,001.50			\$1,261.50	\$1,740.00	\$3,001.50	\$359.00	

	AC	AD	AE	AF	AG
1	up or downward amount by a plus or minus)				
2	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
65					-\$683.00
66					
67					
68					
69					
70					
71					
72					
73					
74					-\$411.00
75					\$94.00
76	-\$185.00				-\$185.00
77					
78					
79	-\$1,392.00				-\$1,392.00
80	-\$440.00				-\$440.00
81					-\$982.91
82	-\$597.00				-\$597.00
83					
84					-\$90.00
85				\$48.80	\$48.80
86					\$649.00
87	-\$218.00				-\$218.00
88					
89	-\$420.00				-\$420.00
90					-\$207.00
91	-\$356.00				-\$356.00
92					
93					
94					\$49.00
95					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
96	Chatham	10/16/2017	Private Divorce	1	Father	\$1,800.00	\$8,000.00	\$9,800.00			\$1,800.00	\$8,000.00	\$9,800.00	\$0.00	
97	Chatham	10/6/2017	Private Divorce	1	Father	\$1,880.00	\$1,200.00	\$3,080.00			\$1,880.00	\$1,200.00	\$3,080.00	\$217.50	
98	Chatham	10/2/2017	Private Divorce	1	Father	\$2,700.00	\$5,150.00	\$7,850.00			\$2,700.00	\$5,150.00	\$7,850.00	\$889.00	
99	Chatham	10/2/2017	Private Divorce	1	Father	\$7,000.00	\$3,333.33	\$10,333.33			\$7,000.00	\$3,333.33	\$10,333.33	\$0.00	
100	Chatham	10/4/2017	Private Divorce	1	Father	\$1,626.00	\$5,045.59	\$6,671.59			\$1,626.00	\$5,045.59	\$6,671.59	\$1,000.00	
101	Chatham	10/4/2017	Private Divorce	1	Mother	\$1,257.00	\$3,289.00	\$4,546.00	\$1,257.00		\$1,257.00	\$3,289.00	\$4,546.00	\$120.00	
102	Chatham	10/9/2017	Private Divorce	1	Father	\$3,974.39	\$4,200.00	\$8,174.39			\$3,974.39	\$4,200.00	\$8,174.39	\$660.00	
103	Chatham	10/17/2017	Private Divorce	1	Shared	\$3,178.39	\$4,954.39	\$8,132.78	\$982.69		\$3,178.39	\$4,954.39	\$8,132.78	\$0.00	
104	Chattahoochee	10/20/2017	Private Mod	3	Father	\$1,760.00	\$2,800.00	\$4,560.00			\$1,760.00	\$2,800.00	\$4,560.00	\$650.00	
105	Chattahoochee	10/6/2017	Private Mod	1	Mother	\$1,261.00	\$1,261.00	\$2,522.00			\$1,261.00	\$1,261.00	\$2,522.00	\$150.00	
106	Chattahoochee														
107	Dawson							\$0.00					\$0.00		
108	Dawson							\$0.00					\$0.00		
109	Evans	10/19/2017	DCSS	1	Father	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
110	Evans	10/11/2017	DCSS	1	Father	\$1,277.60	\$1,657.69	\$2,935.29			\$1,277.60	\$1,657.69	\$2,935.29	\$345.00	
111	Evans	10/19/2017	DCSS	1	Father	\$2,134.15	\$1,622.81	\$3,756.96			\$2,134.15	\$1,622.81	\$3,756.96	\$392.00	
112	Evans	10/23/2017	Private Mod	2	Father	\$1,300.00	\$2,253.33	\$3,553.33			\$1,300.00	\$2,253.33	\$3,553.33	\$639.00	
113	Evans	10/17/2017	Private Divorce	1	Father	\$1,400.00	\$1,240.00	\$2,640.00			\$1,400.00	\$1,240.00	\$2,640.00	\$304.50	
114	Hancock							\$0.00							
115	Hancock	10/23/2017	DCSS	2	Mother	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$150.00	
116	Hancock	10/3/2017	DCSS Mod	1	Father			\$0.00					\$0.00	\$0.00	
117	Heard							\$0.00					\$0.00		
118	Heard							\$0.00					\$0.00		
119	Henry	10/16/2017	DCSS	1	Father	\$1,694.17	\$1,261.50	\$2,955.67		\$1,261.50			\$0.00	\$344.00	
120	Henry	10/13/2017	DCSS	2	Father	\$1,261.50	\$2,449.22	\$3,710.72	\$1,261.50		\$1,261.50	\$1,805.72	\$3,067.22	\$526.00	
121	Henry	10/18/2017	DCSS	1	Father	\$4,000.00	\$2,199.36	\$6,199.36			\$4,000.00	\$1,850.36	\$5,850.36	\$308.00	
122	Henry	10/18/2017	DCSS	1	Mother	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$777.75	\$1,261.50	\$2,039.25	\$70.00	
123	Henry	10/13/2017	DCSS	1	Father	\$1,261.50	\$3,317.58	\$4,579.08	\$1,261.50	\$3,317.58			\$0.00	\$629.00	
124	Henry	10/18/2017	DCSS Mod	1	Father	\$1,783.50	\$1,929.66	\$3,713.16			\$1,783.50	\$1,929.66	\$3,713.16	\$381.00	
125	Henry	10/18/2017	DCSS	2	Mother	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
126	Henry	10/18/2017	DCSS	1	Father	\$3,308.55	\$4,101.36	\$7,409.91			\$3,308.55	\$4,101.36	\$7,409.91	\$946.00	

	AC	AD	AE	AF	AG
1	rd or downward amount by a plus or minus)				
	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
2					
96					-\$697.00
97					
98					
99					-\$419.00
100					
101					-\$232.00
102					
103	-\$687.79				-\$687.79
104					
105					-\$114.00
106					
107					
108					
109					
110					
111					-\$50.00
112					
113					
114					
115					-\$226.00
116					
117					
118					
119					
120					
121					
122					-\$100.00
123					
124					
125					
126					\$20.21

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
127	Henry	10/13/2017	DCSS	2	Father	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$376.00	
128	Henry	10/13/2017	DCSS	1	Father	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$821.78	\$2,083.28	\$179.00	
129	Henry	10/23/2017	DCSS	2	Father	\$1,261.50	\$1,797.42	\$3,058.92	\$1,261.50		\$1,261.50	\$1,797.42	\$3,058.92	\$525.00	
130	Henry	10/19/2017	DCSS Mod	1	Father	\$1,261.50	\$3,258.54	\$4,520.04	\$272.50		\$1,261.50	\$3,258.54	\$4,520.04	\$615.00	
131	Henry	10/16/2017	DCSS Mod	2	Father	\$3,828.00	\$3,015.31	\$6,843.31			\$3,828.00	\$3,015.31	\$6,843.31	\$692.00	
132	Henry	10/16/2017	DCSS	1	Father	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$264.00	
133	Henry	10/16/2017	DCSS Mod	2	Father	\$1,261.50	\$2,170.00	\$3,431.50	\$1,261.50		\$1,261.50	\$2,170.00	\$3,431.50	\$660.00	
134	Henry	10/16/2017	Private Mod	4	Father	\$6,433.00	\$3,947.19	\$10,380.19			\$6,433.00	\$3,587.19	\$10,020.19	\$795.00	
135	Henry	10/16/2017	Private Non Divorce	1	Father	\$1,261.50	\$3,233.95	\$4,495.45	\$1,261.50		\$1,261.50	\$3,233.95	\$4,495.45	\$540.00	
136	Henry	10/16/2017	Private Divorce	1	Father	\$2,019.00	\$2,875.00	\$4,894.00			\$1,551.00	\$2,875.00	\$4,426.00	\$560.00	
137	Henry	10/11/2017	Private Non Divorce	1	Father	\$1,261.50	\$4,325.00	\$5,586.50	\$1,261.50		\$1,043.25	\$3,449.75	\$4,493.00	\$650.00	
138	Henry	10/4/2017	Private Mod	3	Father	\$5,548.92	\$47,079.92	\$52,628.84			\$5,548.92	\$43,893.90	\$49,442.82	\$1,300.00	
139	Henry	10/10/2017	Private Mod	2	Split	\$1,261.50	\$2,449.92	\$3,711.42	\$1,261.50		\$1,261.50	\$2,449.92	\$3,711.42	\$485.00	
140	Henry	10/19/2017	Private Non Divorce	1	Father	\$1,256.67	\$2,080.00	\$3,336.67	\$1,256.67	\$2,080.00	\$1,256.67	\$2,080.00	\$3,336.67	\$400.00	
141	Henry	10/13/2017	Private Divorce	1	Father	\$1,257.00	\$2,253.00	\$3,510.00	\$1,257.00		\$1,257.00	\$2,253.00	\$3,510.00	\$451.00	
142	Henry	10/19/2017	Private Mod	1	Father	\$3,764.90	\$4,708.89	\$8,473.79			\$3,764.90	\$4,708.89	\$8,473.79	\$489.00	
143	Henry	10/31/2017	Private Divorce	2	Father	\$3,000.58	\$5,821.00	\$8,821.58			\$3,000.58	\$5,821.00	\$8,821.58	\$1,452.00	
144	Henry	10/5/2017	Private Divorce	3	Father	\$2,340.00	\$4,166.67	\$6,506.67			\$2,340.00	\$4,166.67	\$6,506.67	\$300.00	
145	Henry	10/16/2017	Private mod	1	Father	\$1,256.00	\$6,010.00	\$7,266.00			\$1,256.00	\$6,010.00	\$7,266.00	\$974.00	
146	Henry	10/30/2017	Private Divorce	1	Father	\$2,426.01	\$3,500.00	\$5,926.01			\$2,426.01	\$3,500.00	\$5,926.01	\$350.00	
147	Henry	10/19/2017	Paternity/Legitimation	1	Shared	\$6,000.00	\$6,500.00	\$12,500.00			\$6,000.00	\$6,500.00	\$12,500.00	\$734.00	
148	Henry	10/18/2017	Private Divorce	1	Father	\$3,346.00	\$3,000.00	\$6,346.00			\$3,346.00	\$3,000.00	\$6,346.00	\$400.00	
149	Henry	10/25/2017	Private Divorce	1	Father	\$2,856.60	\$2,856.60	\$5,713.20			\$2,856.60	\$2,856.60	\$5,713.20	\$600.00	
150	Henry	10/13/2017	Private Divorce	1	Father	\$1,000.00	\$3,000.00	\$4,000.00			\$1,000.00	\$3,000.00	\$4,000.00	\$0.00	
151	Henry	10/25/2017	Private Divorce	4	Father	\$4,321.00	\$2,400.00	\$6,721.00			\$4,321.00	\$2,400.00	\$6,721.00	\$675.00	
152	Henry	10/25/2017	Private Divorce	2	Father	\$1,740.00	\$13,154.88	\$14,894.88			\$1,740.00	\$13,154.88	\$14,894.88	\$1,375.00	
153	Henry	10/24/2017	Private Mod	1	Father	\$2,426.66	\$8,082.08	\$10,508.74			\$2,426.66	\$8,082.08	\$10,508.74	\$1,000.00	
154	Henry	10/5/2017	Private Divorce	1	Father	\$1,820.00	\$4,583.33	\$6,403.33			\$1,820.00	\$4,583.33	\$6,403.33	\$800.00	
155	Henry	10/12/2017	Private Divorce	1	Father	\$2,400.00	\$5,684.39	\$8,084.39			\$2,400.00	\$5,684.39	\$8,084.39	\$600.00	
156	Henry	10/19/2017	Paternity/Legitimation	1	Father	\$4,817.50	\$1,820.00	\$6,637.50			\$1,820.00	\$4,817.50	\$6,637.50	\$563.00	
157	Henry	10/5/2017	Private Divorce	2	Father	\$2,020.00	\$514.00	\$2,534.00			\$2,020.00	\$514.00	\$2,534.00	\$0.00	

	AC	AD	AE	AF	AG
1	rd or downward amount by a plus or minus)				
2	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
127					
128					
129					
130					
131					
132					
133					
134					
135					-\$64.99
136					
137					
138	-\$992.10	-\$622.71			-\$1,677.11
139					
140					-\$23.29
141					
142					-\$52.85
143		\$38.69			-\$2.04
144					-\$650.46
145					-\$75.00
146					-\$231.00
147					\$2.00
148					-\$96.00
149					\$118.00
150					-\$576.25
151					
152	-\$583.00				-\$583.00
153					
154		\$336.43			\$336.43
155		\$246.80			-\$239.97
156					-\$176.36
157	-\$155.00				-\$155.00

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
1						Gross Income									
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order	
158	Henry	10/11/2017	Paternity/Legitimation	1	Father	\$2,080.00	\$5,312.67	\$7,392.67	\$2,080.00		\$2,080.00	\$5,312.67	\$7,392.67	\$744.00	
159	Henry	10/4/2017	Private Mod	1	Mother	\$5,780.00	\$3,948.89	\$9,728.89			\$5,780.00	\$3,948.39	\$9,728.39	\$650.00	
160	Henry	10/17/2017	Private Divorce	1	Mother	\$3,000.00	\$4,000.00	\$7,000.00			\$3,000.00	\$4,000.00	\$7,000.00	\$140.00	
161	Henry	10/30/2017	Private Divorce	2	Father	\$4,851.00	\$4,800.00	\$9,651.00			\$4,851.00	\$4,800.00	\$9,651.00	\$892.00	
162	Henry	10/26/2017	Private Mod	2	Mother	\$1,653.00	\$6,007.43	\$7,660.43			\$1,376.25	\$6,007.43	\$7,383.68	\$300.00	
163	Henry	10/5/2017	Private Divorce	1	Father	\$6,666.67	\$9,166.67	\$15,833.34			\$6,666.67	\$9,166.67	\$15,833.34	\$0.00	
164	Henry	10/25/2017	Private Divorce	1	Father	\$4,014.14	\$5,184.00	\$9,198.14			\$4,014.14	\$5,184.00	\$9,198.14	\$593.00	
165	Henry	10/20/2017	Private Mod	1	Father	\$5,690.00	\$12,310.11	\$18,000.11	\$5,690.00		\$5,690.00	\$12,310.11	\$18,000.11	\$1,293.00	
166	Henry	10/13/2017	Private Mod	2	Mother	\$1,247.00	\$1,718.00	\$2,965.00			\$1,247.00	\$1,718.00	\$2,965.00	\$365.00	
167	Henry	10/25/2017	Private Divorce	3	Mother	\$1,261.50	\$2,226.25	\$3,487.75	\$1,261.50		\$1,043.25	\$2,226.25	\$3,269.50	\$250.00	
168	Henry	10/17/2017	Paternity/Legitimation	3	Father	\$1,160.00	\$2,409.00	\$3,569.00			\$1,160.00	\$2,409.90	\$3,569.90	\$600.00	
169	Henry	10/12/2017	Paternity/Legitimation	2	Father	\$1,500.00	\$1,609.50	\$3,109.50			\$1,500.00	\$1,609.50	\$3,109.50	\$437.00	
170	Henry	10/20/2017	Private Mod	2	Mother	\$2,768.00	\$5,427.00	\$8,195.00		\$1,087.00	\$2,768.00	\$5,427.00	\$8,195.00	\$544.00	
171	Henry	10/27/2017	Private Divorce	2	Father	\$3,333.33	\$1,256.67	\$4,590.00			\$3,333.33	\$1,256.67	\$4,590.00	\$282.00	
172	Henry	10/12/2017	Private Divorce	2	Father	\$1,265.00	\$2,880.00	\$4,145.00			\$1,265.00	\$2,880.00	\$4,145.00	\$500.00	
173	Henry	10/25/2017	Private Divorce	3	Father	\$2,800.00	\$3,400.00	\$6,200.00			\$2,800.00	\$3,400.00	\$6,200.00	\$926.00	
174	Henry	10/16/2017	Private Divorce	2	Father	\$3,484.00	\$1,255.00	\$4,739.00			\$3,484.00	\$1,255.00	\$4,739.00	\$343.00	
175	Henry	10/13/2017	Private Mod	2	Split	\$1,000.00	\$1,800.00	\$2,800.00			\$1,000.00	\$1,800.00	\$2,800.00	\$0.00	
176	Henry	10/4/2017	Private Divorce	1	Father	\$1,256.66	\$3,584.62	\$4,841.28		\$376.96	\$944.66	\$2,820.37	\$3,765.03	\$500.00	
177	Henry	10/5/2017	Private Divorce	1	Mother	\$1,261.50	\$7,937.67	\$9,199.17			\$1,261.50	\$7,937.67	\$9,199.17	\$0.00	
178	Henry	10/25/2017	Private Mod	1	Mother	\$2,000.00	\$2,500.00	\$4,500.00			\$2,000.00	\$2,500.00	\$4,500.00	\$300.00	
179	Oconee														
180	Oconee														
181	Pickens	10/25/2017	DCSS	2	Mother	\$1,261.50	\$1,654.16	\$2,915.66	\$1,261.50				\$0.00	\$370.00	
182	Pickens	10/25/2017	DCSS	1	Father	\$1,261.50	\$2,500.00	\$3,761.50	\$1,261.50		\$1,261.50	\$2,189.00	\$3,450.50	\$440.00	
183	Pickens	10/25/2017	Paternity/Legitimation	1	Mother	\$1,256.66	\$2,400.00	\$3,656.66			\$1,256.66	\$2,400.00	\$3,656.66	\$284.00	
184	Putnam	10/9/2017	DCSS	1	Father	\$1,261.50	\$2,550.70	\$3,812.20	\$1,261.50		\$1,261.50	\$1,961.03	\$3,222.53	\$399.00	
185	Putnam	10/13/2017	DCSS	1	Father	\$1,261.50	\$2,410.28	\$3,671.78	\$1,261.50		\$1,261.50	\$2,410.28	\$3,671.78	\$375.00	
186	Putnam	10/9/2017	DCSS	2	Father	\$1,261.50	\$1,740.00	\$3,001.50	\$1,261.50		\$1,261.50	\$1,263.00	\$2,524.50	\$376.00	
187	Putnam	10/6/2017	Private Divorce	1	Father	\$1,950.00	\$4,333.34	\$6,283.34			\$1,950.00	\$3,710.09	\$5,660.09	\$250.00	
188	Putnam	10/31/2017	Private Divorce	1	Mother	\$1,256.00	\$2,425.00	\$3,681.00			\$1,256.00	\$1,256.00	\$2,512.00	\$250.00	

	AC	AD	AE	AF	AG
1	rd or downward amount by a plus or minus)				
2	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
158					-\$94.00
159					
160	-\$492.00			\$110.85	-\$381.15
161					
162	-\$20.51				-\$20.51
163	-\$969.66				-\$969.66
164					
165					
166					
167					-\$98.00
168	-\$188.52				-\$188.52
169					
170	-\$293.00				-\$293.00
171					
172					-\$61.00
173					
174					
175					-\$167.00
176					\$5.00
177					-\$185.79
178					-\$52.00
179					
180					
181					
182					
183					
184					
185					-\$102.00
186					
187					-\$547.00
188					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1						Gross Income								
2	County	Date of Order	Case Type	# Children	NCP	Mother's Income	Father's Income	Combined Income	Mother's Imputed Income	Father's Imputed Income	CAI - Mother's Adjusted Income	CAI - Father's Adjusted Income	Combined Adjusted Income	Child Support Obligation for NCP As Found In Order
189	Putnam	10/17/2017	Private Non Divorce	1	Father	\$1,600.00	\$1,260.00	\$2,860.00			\$1,600.00	\$1,260.00	\$2,860.00	\$261.08
190	Putnam	10/10/2017	Paternity/Legitimation	1	Mother	\$1,265.00	\$1,265.00	\$2,530.00	\$1,265.00		\$1,265.00	\$1,265.00	\$2,530.00	\$0.00
191	Worth	10/25/2017	DCSS	1	Father	\$0.00	\$1,696.50	\$1,696.50			\$0.00	\$1,290.00	\$1,290.00	\$141.00
192	Worth	10/25/2017	DCSS	3	Father	\$0.00	\$946.12	\$946.12		\$946.12	\$0.00	\$946.12	\$946.12	\$237.00
193	Worth	10/23/2017	Private Non Divorce	1	Father			\$0.00					\$0.00	\$400.00
194	Worth	10/3/2017	Private Mod	3	Mother	\$1,261.50	\$1,261.50	\$2,523.00	\$1,261.50	\$1,261.50	\$1,261.50	\$1,261.50	\$2,523.00	\$437.00
195	Worth	10/30/2017	Private Non Divorce	1	Father	\$1,255.70	\$1,255.70	\$2,511.40			\$1,255.70	\$1,255.70	\$2,511.40	\$252.00

	AC	AD	AE	AF	AG
1	rd or downward amount by a plus or minus)				
2	Parenting Time Deviation	Extraordinary Educational Expenses	Extraordinary Medical Expenses	Special Expenses for Child Rearing	Total Deviations for NCP
189					
190	-\$264.00				-\$264.00
191					-\$159.63
192					-\$144.47
193					
194					
195					-\$12.00

	A	B	C	D	E	F	G	H	I
1	COUNTY CODE	CASE FUNCTION CODE	CASE_STATUS	RELATIONSHIP TO CU	GENDER OF NCP	DATE OF ORDER	STATE_OF_ORDER	SUPPORT ORDER TYPE	SUPPORT ORDER SUBTYPE
2	33	E	ACT	CP	M	20160928	GA	AD	PS
3	33	E	ACT	CP	M	20160418	GA	AD	PS
4	33	E	ACT	CP	M	20161128	GA	AD	PS
5	33	E	ACT	CP	M	20160218	GA	AD	PS
6	33	F	ACT	CP	M	20160907	GA	AD	PS
7	33	E	ACT	CP	M	20160725	GA	AD	PS
8	33	E	ACT	CP	M	20160217	GA	AD	PS
9	33	E	ACT	CP	M	20161028	GA	AD	PS
10	33	E	ACT	CP	F	20161115	GA	AD	PS
11	33	F	ACT	CP	M	20161130	GA	AD	PS
12	33	F	ACT	CP	M	20161115	GA	AD	PS
13	33	E	ACT	CP	M	20160725	GA	AD	PS
14	33	F	ICR	CP	M	20160630	GA	AD	PS
15	33	E	ACT	CU	M	20160629	GA	CV	PS
16	33	E	ACT	CU	M	20160215	GA	AD	PS
17	33	E	ACT	CP	M	20160615	GA	CV	PS
18	33	E	ACT	CP	M	20161115	GA	AD	PS
19	33	E	ACT	CP	M	20161028	GA	AD	PS
20	33	E	ACT	CP	M	20160216	GA	AD	PS
21	33	F	ICY	CU	M	20160907	GA	AD	PS
22	33	F	ACT	CP	M	20160203	GA	AD	PS
23	33	E	ACT	CP	M	20160525	GA	CV	PS
24	33	E	ACT	CP	F	20160311	GA	AD	PS
25	33	F	ACT	CP	M	20160818	GA	AD	PS
26	33	E	ACT	CP	M	20161208	GA	AD	PS
27	33	E	ACT	CP	M	20161003	GA	AD	PS
28	33	E	ACT	CU	M	20161011	GA	AD	PS
29	33	F	ACT	CP	M	20160229	GA	AD	PS
30	33	F	ACT	CP	M	20160505	GA	AD	PS
31	33	E	ACT	CP	M	20160128	GA	AD	PS
32	33	E	ACT	CU	M	20160303	GA	AD	PS
33	33	E	ACT	CP	M	20160317	GA	AD	PS
34	33	E	ACT	CP	M	20160523	GA	AD	PS
35	33	E	ACT	CP	M	20160928	GA	CV	PS
36	33	E	ACT	CP	M	20160203	GA	AD	PS
37	31	F	ACT	CU	M	20161118	GA	AD	PS
38	31	E	ACT	CP	M	20161221	GA	AD	PS
39	31	E	ACT	CP	M	20160520	GA	AD	PS

	J	K	L	M	N	O	P
1	NCP CONSENT CODE	FIRST PAYMENT DUE DATE	CURRENT SUPPORT ORDER AMOUNT	NUMBER OF CHILDREN IN ORDER	CASE TYPE	CASE SUBTYPE	MEDICAL INSURANCE INDICATOR
2	D	20161101	264	1	NA	NR	YS
3	D	20160601	264	1	NA	FR	YS
4	Y	20170101	384	1	NA	NR	YS
5	D	20160401	394	1	NA	NR	YS
6	Y	20161101	431	2	NA	NR	YS
7	Y	20160901	492	1	NA	NR	YS
8	Y	20160401	301	1	NA	NR	YS
9	Y	20161201	261	1	NA	NR	YS
10	Y	20170101	359	1	NA	NR	YS
11	D	20160501	376	2	NA	NR	YS
12	Y	20170101	672	1	NA	NR	YS
13	D	20160901	264	1	NA	NR	YS
14	Y	20160801	466	2	NA	FR	YS
15	D	20160801	487	4	AF	AF	YS
16	Y	20160401	388	1	AF	AR	YS
17	Y	20131001	411.44	1	NA	NR	YS
18		20170101	618	1	NA	NR	YS
19	D	20161201	264	1	NA	FR	YS
20	Y	20160401	271	1	NA	NR	YS
21	Y	20161001	264	1	AF	AF	YS
22	Y	20160301	479	1	NA	NR	YS
23	Y	20121201	264	1	NA	FR	YS
24	Y	20160501	191	1	NA	NR	YS
25	Y	20161001	977	2	NA	NR	YS
26	Y	20170201	469	1	NA	NR	YS
27	Y	20160801	492	1	NA	NR	YS
28	Y	20161201	200	3	AF	AF	YS
29	Y	20160401	559	1	NA	FR	YS
30	Y	20160701	825	1	NA	MR	YS
31	Y	20150801	376	2	NA	MR	YS
32	D	20160501	662	2	NA	FR	YS
33		20160501	608	1	NA	NR	YS
34	Y	20160701	439	1	NA	FR	YS
35	Y	20161101	242	1	NA	NR	YS
36	Y	20160301	348	1	NA	FR	YS
37	Y	20170101	663	2	NA	NR	YS
38	D	20170201	264	1	NA	MR	YS
39	N	20160701	294	1	NA	NR	YS

	Q	R	S	T	U	V
1	INSURANCE INDICATOR	OCCSS_ORDER_STATUS	LID (LowIncomeDeviation	HID (HighIncomeDeviation	Dental/Vision (OtherHealthRelatedInsurance)	LI (LifeInsurance)
2	Y	Y				
3	Y	Y				
4	Y	Y				
5	Y	Y				
6	Y	Y				
7	Y	Y				
8	Y	Y				
9	Y	Y				
10	Y	Y				
11	Y	Y				
12	Y	Y				
13	Y	Y				
14	Y	Y				
15	Y	Y				
16	Y	Y				
17	Y	Y				
18	Y	Y				
19	Y	Y				
20	Y	Y				
21	Y	Y				
22	Y	Y				
23	Y	Y				
24	Y	Y				
25	Y	Y				
26	Y	Y				
27	Y	Y				
28	Y	Y		-236.5		
29	Y	Y				
30	Y	Y				11.5
31	Y	Y				
32	Y	Y				
33	Y	Y				
34	Y	Y				
35	Y	Y				
36	Y	Y				
37	Y	Y				
38	Y	Y				
39	Y	Y				

	W	X	Y	Z	AA	AB	AC
1	CDCTC (ChildandDepCareTaxCred)	VRTE (VisitationRelatedExpenses)	AP (AlimonyPaid)	Mortgage	PPFCP(PermanencyPlanFC)	ONSD(NonSpecific)	PT (ParentingTime)
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							

	AD	AE	AF
1	EEE (ExtraordinaryEducation)	EME (ExtraordinaryMedical)	SECR (SpecialExp4ChildRearing)
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			

	A	B	C	D	E	F	G	H	I
1	COUNTY CODE	CASE FUNCTION CODE	CASE_STATUS	RELATIONSHIP TO CU	GENDER OF NCP	DATE OF ORDER	STATE_OF_ORDER	SUPPORT ORDER TYPE	SUPPORT ORDER SUBTYPE
40	31	E	ACT	CP	M	20160705	GA	AD	PS
41	31	E	ACT	CP	M	20161221	GA	AD	PS
42	31	E	ICR	CP	M	20161118	GA	AD	PS
43	31	E	ACT	CP	M	20160520	GA	AD	PS
44	31	E	ACT	CP	M	20161118	GA	AD	PS
45	31	E	ACT	CP	M	20160419	GA	AD	PS
46	31	E	ACT	CP	M	20160627	GA	AD	PS
47	31	E	ACT	CP	M	20160628	GA	AD	PS
48	31	E	ACT	CP	M	20161024	GA	AD	PS
49	31	F	ACT	CP	M	20160622	GA	AD	PS
50	31	E	ACT	CP	M	20161118	GA	AD	PS
51	31	F	ACT	CP	M	20160926	GA	AD	PS
52	31	F	IAA	CP	M	20161207	GA	AD	PS
53	31	E	ICR	CP	M	20160926	GA	AD	PS
54	31	E	ACT	CP	M	20161221	GA	AD	PS
55	31	E	ACT	CP	M	20160627	GA	AD	PS
56	31	E	ACT	CP	M	20161213	GA	AD	PS
57	31	E	IAD	CU	F	20160219	GA	AD	PS
58	31	F	ICR	CP	M	20160926	GA	AD	PS
59	31	F	ACT	CP	M	20160325	GA	AD	PS
60	31	E	ACT	CP	M	20160818	GA	AD	PS
61	31	E	ICR	CP	M	20160520	GA	AD	PS
62	31	F	ACT	CP	M	20161221	GA	AD	PS
63	31	E	ACT	CP	M	20160726	GA	AD	PS
64	31	F	ACT	CP	M	20160627	GA	AD	PS
65	31	E	ACT	CP	M	20160127	GA	AD	PS
66	31	E	ACT	CP	M	20160818	GA	AD	PS
67	31	F	ACT	CP	M	20160627	GA	AD	PS
68	31	E	ACT	CP	M	20161220	GA	AD	PS
69	31	E	ACT	CP	M	20160219	GA	AD	PS
70	31	E	ACT	CP	F	20160309	GA	CV	CO
71	31	E	ACT	CP	M	20161221	GA	AD	PS
72	44	F	ACT	CP	M	20161228	GA	CV	PS
73	44	E	ACT	CP	M	20160309	GA	CV	CO
74	44	F	ACT	CP	M	20160224	GA	CV	CO
75	44	E	ACT	CP	M	20161230	GA	CV	PS
76	44	E	ACT	CP	M	20160504	GA	CV	CO
77	44	E	ACT	CP	M	20160610	GA	CV	PS

	J	K	L	M	N	O	P
1	NCP CONSENT CODE	FIRST PAYMENT DUE DATE	CURRENT SUPPORT ORDER AMOUNT	NUMBER OF CHILDREN IN ORDER	CASE TYPE	CASE SUBTYPE	MEDICAL INSURANCE INDICATOR
40	Y	20160801	284	1	NA	NR	YS
41	D	20170201	423	1	NA	MR	YS
42	Y	20170101	264	1	NA	NR	YS
43	D	20160701	264	1	NA	NR	YS
44	D	20170101	264	1	NA	FR	YS
45	D	20160601	437	3	NA	FR	YS
46	D	20160801	204	1	NA	FR	YS
47		20160801	264	1	NA	NR	YS
48	D	20161201	376	2	NA	NR	YS
49	Y	20160801	223	1	NA	FR	YS
50	D	20170101	357	2	NA	FR	YS
51	N	20161101	550	3	NA	NR	YS
52	Y	20170101	441	1	NA	FR	YS
53	Y	20161101	291	1	NA	FR	YS
54	Y	20170201	472	2	NA	NR	YS
55	D	20160801	264	1	NA	FR	YS
56	Y	20170101	432	1	NA	NR	YS
57	D	20160401	264	1	AF	AF	YS
58		20161101	300	1	NA	NR	YS
59	N	20160501	207	1	NA	FR	YS
60	Y	20161001	600	2	NA	FR	YS
61	Y	20160701	300	1	NA	NR	YS
62	D	20170301	264	1	NA	MR	YS
63	Y	20160801	376	2	NA	FR	YS
64	D	20160801	264	1	NA	MR	YS
65	N	20160301	264	1	NA	NR	YS
66	D	20161001	261	1	NA	FR	YS
67	Y	20160801	371	1	NA	FR	YS
68	D	20170201	264	1	NA	FR	YS
69	D	20160401	264	1	NA	NR	YS
70	Y	20160401	204	1	NA	FR	YS
71	D	20170201	264	1	NA	FR	YS
72	Y	20161101	185	1	NA	FR	YS
73		20160501	376	2	NA	MR	YS
74	N	20160401	200	1	NA	FR	YS
75	Y	20170201	264	1	NA	NR	YS
76	Y	20110101	417	1	NA	NR	YS
77	D	20160801	264	1	NA	FR	YS

	Q	R	S	T	U	V
1	INSURANCE INDICATOR	OCCSS_ORDER_STATUS	LID (LowIncomeDeviation	HID (HighIncomeDeviation	Dental/Vision (OtherHealthRelatedInsurance)	LI (LifeInsurance)
40	Y	Y				
41	Y	Y				
42	Y	Y				
43	Y	Y				
44	Y	Y				
45	Y	Y				
46	Y	Y				
47	Y	Y				
48	Y	Y				
49	Y	Y				
50	Y	Y				
51	Y	Y				
52	Y	Y				
53	Y	Y				
54	Y	Y				-24.29
55	Y	Y				
56	Y	Y				
57	Y	Y				
58	Y	Y				
59	Y	Y				
60	Y	Y				
61	Y	Y				
62	Y	Y				
63	Y	Y				
64	Y	Y				
65	Y	Y				
66	Y	Y				
67	Y	Y				
68	Y	Y				
69	Y	Y				
70	Y	Y				
71	Y	Y				
72	Y	Y				
73	Y	Y				
74	Y	Y				
75	Y	Y				
76	Y	Y				
77	Y	Y				

	W	X	Y	Z	AA	AB	AC
1	CDCTC (ChildandDepCareTaxCred)	VRTE (VisitationRelatedExpenses)	AP (AlimonyPaid)	Mortgage	PPFCP(PermanencyPlanFC)	ONSD(NonSpecific)	PT (ParentingTime)
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51						-364	
52							
53							
54							
55							
56							
57							
58						-78	
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70							
71							
72							
73							
74							
75							
76							
77							

	AD	AE	AF
1	EEE (ExtraordinaryEducation)	EME (ExtraordinaryMedical)	SECR (SpecialExp4ChildRearing)
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53			
54			
55			
56			
57			
58			
59			
60			
61			
62			
63			
64			
65			
66			
67			
68			
69			
70			
71			
72			
73			
74			
75			
76			
77			

	A	B	C	D	E	F	G	H	I
1	COUNTY CODE	CASE FUNCTION CODE	CASE_STATUS	RELATIONSHIP TO CU	GENDER OF NCP	DATE OF ORDER	STATE_OF_ORDER	SUPPORT ORDER TYPE	SUPPORT ORDER SUBTYPE
78	44	E	ACT	CP	M	20160321	GA	CV	PS
79	44	E	ACT	CP	M	20160204	GA	CV	PS
80	44	E	ACT	CP	M	20160818	GA	CV	PS
81	44	E	ACT	CU	F	20160209	GA	CV	CO
82	44	E	ACT	CP	M	20161221	GA	CV	PS
83	44	E	ACT	CP	M	20160304	GA	CV	CO
84	44	F	ACT	CP	M	20160420	GA	CV	CO
85	44	E	ACT	CU	M	20160905	GA	CV	PS
86	44	F	ACT	CP	M	20160727	GA	AD	PS
87	44	E	ACT	CP	M	20160223	GA	AD	PS
88	44	E	IAD	CP	M	20160816	GA	CV	CO
89	44	F	ACT	CU	M	20161102	GA	CV	PS
90	44	F	ACT	CP	M	20160321	GA	CV	CO
91	44	F	ACT	CU	M	20161026	GA	CV	CO
92	44	E	ACT	CP	M	20160726	GA	AD	PS
93	44	E	ICR	CP	M	20160905	GA	CV	PS
94	44	E	ACT	CU	M	20161230	GA	CV	PS
95	44	E	ACT	CP	M	20161027	GA	CV	PS
96	44	E	ACT	CU	M	20160728	GA	CV	CO
97	44	E	ACT	CP	M	20160525	GA	CV	PS
98	44	E	ACT	CP	M	20160802	GA	AD	PS
99	44	F	ACT	CP	M	20161230	GA	CV	PS
100	44	E	ICR	CP	M	20160502	GA	AD	PS
101	44	E	ACT	CP	M	20160114	GA	CV	PS
102	44	F	ACT	CP	M	20160329	GA	CV	PS
103	44	E	ACT	CP	M	20161017	GA	CV	CO
104	44	E	ACT	CP	M	20160610	GA	CV	PS
105	44	F	ACT	CP	M	20160511	GA	CV	CO
106	44	E	ACT	CP	M	20160630	GA	CV	CO
107	60	E	ACT	CP	M	20161201	GA	CV	CO
108	60	E	ACT	CP	M	20160208	GA	CV	PS
109	60	F	ACT	CP	M	20160822	GA	AD	PS
110	60	F	ACT	CP	M	20160815	GA	CV	CO
111	60	E	ACT	CP	M	20160912	GA	AD	PS
112	60	E	ACT	CP	M	20160928	GA	CV	CO
113	60	E	ACT	CP	M	20160418	GA	AD	PS
114	60	E	ACT	CP	M	20160418	GA	AD	PS
115	60	F	ACT	CP	M	20160418	GA	AD	PS

	J	K	L	M	N	O	P
1	NCP CONSENT CODE	FIRST PAYMENT DUE DATE	CURRENT SUPPORT ORDER AMOUNT	NUMBER OF CHILDREN IN ORDER	CASE TYPE	CASE SUBTYPE	MEDICAL INSURANCE INDICATOR
78	Y	20160401	100	1	NA	FR	YS
79		20160401	253	1	NA	NR	YS
80	D	20161001	574	1	NA	NR	YS
81	D	20160401	300	2	AF	AF	YS
82	D	20170201	613	2	NA	NR	YS
83	Y	20160401	266	1	NA	FR	YS
84	N	20110701	300	1	NA	NR	YS
85		20161001	301	1	NA	NR	YS
86	Y	20160801	346	1	NA	NR	YS
87	Y	20160501	765	1	NA	FR	YS
88	Y	20160901	35	1	NA	FR	YS
89	N	20161201	456	2	NA	FR	YS
90		20160501	385	1	NA	FR	YS
91	Y	20100201	200	2	NA	MR	YS
92	Y	20160901	315	1	NA	NR	YS
93		20161001	410	1	NA	FR	YS
94		20170201	264	1	AF	AR	YS
95	Y	20161201	350	1	NA	FR	YS
96	N	20160901	600	1	NA	FR	YS
97	D	20160701	330	1	NA	NR	YS
98	Y	20161001	425	1	NA	FR	YS
99	Y	20170201	600	1	NA	MR	YS
100	Y	20160501	282	1	NA	NR	YS
101	Y	20160301	225	3	NA	FR	YS
102	Y	20160501	244	1	NA	FR	YS
103		20170201	200	1	NA	FR	YS
104	D	20160801	412	1	NA	FR	YS
105	Y	20160701	736	2	NA	NR	YS
106	Y	20161101	442	3	NA	NR	YS
107	Y	20170101	370	1	NA	NR	YS
108	Y	20160401	265	1	NA	MR	YS
109		20161001	636	1	NA	NR	YS
110	Y	20161001	582	1	NA	MR	YS
111		20161101	264	1	NA	NR	YS
112	N	20161101	400	1	NA	NR	YS
113	D	20160601	264	1	NA	NR	YS
114		20160601	265	1	NA	FR	YS
115	Y	20160601	462	2	NA	NR	YS

	Q	R	S	T	U	V
1	INSURANCE INDICATOR	OCCSS_ORDER_STATUS	LID (LowIncomeDeviation	HID (HighIncomeDeviation	Dental/Vision (OtherHealthRelatedInsurance)	LI (LifeInsurance)
78	Y	Y				
79	Y	Y				
80	Y	Y				
81	Y	Y				
82	Y	Y				
83	Y	Y				
84	Y	Y				
85	Y	Y				
86	Y	Y				
87	Y	Y				
88	Y	Y				
89	Y	Y				
90	Y	Y				
91	Y	Y				
92	Y	Y				
93	Y	Y	-100			
94	Y	Y				
95	Y	Y				
96	Y	Y				
97	Y	Y				
98	Y	Y				
99	Y	Y				
100	Y	Y				
101	Y	Y				
102	Y	Y				
103	Y	Y				
104	Y	Y				
105	Y	Y				
106	Y	Y				
107	Y	Y				
108	Y	Y				
109	Y	Y				
110	Y	Y				
111	Y	Y				
112	Y	Y				
113	Y	Y				
114	Y	Y				
115	Y	Y			-12.93	-0.73

	W	X	Y	Z	AA	AB	AC
1	CDCTC (ChildandDepCareTaxCred)	VRTE (VisitationRelatedExpenses)	AP (AlimonyPaid)	Mortgage	PPFCP(PermanencyPlanFC)	ONSD(NonSpecific)	PT (ParentingTime)
78						-169	
79							
80							
81						-76	
82							
83							
84							
85							
86							
87							
88						35	
89							
90							
91							
92							
93							
94							
95						-55	
96							
97							
98							
99						-73	
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							
115							

	AD	AE	AF
1	EEE (ExtraordinaryEducation)	EME (ExtraordinaryMedical)	SECR (SpecialExp4ChildRearing)
78			
79			
80			
81			
82			
83			
84			
85			
86			
87			
88			
89			
90			
91			
92			
93			
94			
95			
96			
97			
98			
99			
100			
101			
102			
103			
104			
105			
106			
107			
108			
109			
110			
111			
112			
113			
114			
115			

	A	B	C	D	E	F	G	H	I
1	COUNTY CODE	CASE FUNCTION CODE	CASE_STATUS	RELATIONSHIP TO CU	GENDER OF NCP	DATE OF ORDER	STATE_OF_ORDER	SUPPORT ORDER TYPE	SUPPORT ORDER SUBTYPE
116	60	F	ACT	CP	M	20160801	GA	AD	PS
117	60	F	ACT	CP	M	20160718	GA	AD	PS
118	60	E	ACT	CU	F	20160711	GA	AD	PS
119	60	E	ACT	CP	M	20161114	GA	AD	PS
120	60	E	ACT	CP	M	20160307	GA	AD	PS
121	60	E	ICO	CP	M	20160926	GA	AD	PS
122	60	E	ACT	CP	M	20160719	GA	AD	PS
123	60	E	ACT	CP	M	20160321	GA	AD	PS
124	60	E	ACT	CP	M	20160317	GA	CV	PS
125	60	E	ACT	CP	M	20160411	GA	AD	PS
126	60	E	ACT	CP	M	20160914	GA	CV	PS
127	60	E	ACT	CP	M	20161017	GA	AD	PS
128	60	E	ACT	CP	M	20161019	GA	CV	CO
129	60	E	ACT	CP	M	20160418	GA	AD	PS
130	60	E	ACT	CP	M	20160718	GA	AD	PS
131	60	E	ACT	CP	M	20160808	GA	AD	PS
132	60	E	ACT	CP	M	20160712	GA	CV	PS
133	60	E	ACT	CP	M	20160211	GA	CV	PS
134	60	E	ACT	CP	M	20160523	GA	AD	PS
135	60	F	ACT	CP	M	20160411	GA	AD	PS
136	60	E	ACT	CP	M	20160201	GA	AD	PS
137	60	F	ACT	CP	M	20160718	GA	AD	PS
138	60	E	ACT	CP	M	20160926	GA	AD	PS
139	60	E	ACT	CP	M	20160222	GA	AD	PS
140	60	E	ACT	CP	M	20160404	GA	AD	PS
141	60	F	ACT	CP	M	20160829	GA	AD	PS
142	60	E	ACT	CP	M	20160301	GA	CV	PS
143	60	E	ACT	CP	M	20160922	GA	CV	PS
144	60	F	ACT	CP	M	20160712	GA	CV	PS
145	60	E	ACT	CP	M	20160314	GA	CV	PS
146	67	F	ACT	CP	M	20160810	GA	CV	CO
147	67	F	ACT	CP	M	20160418	GA	AD	PS
148	67	E	ACT	CU	F	20160614	GA	AD	PS
149	67	F	ACT	CP	M	20160712	GA	AD	PS
150	67	E	ACT	CP	M	20160219	GA	CV	RP
151	67	E	ACT	CP	M	20160614	GA	AD	PS
152	67	E	ACT	CP	M	20160826	GA	AD	PS
153	67	E	ACT	CP	M	20160722	GA	AD	PS

	J	K	L	M	N	O	P
1	NCP CONSENT CODE	FIRST PAYMENT DUE DATE	CURRENT SUPPORT ORDER AMOUNT	NUMBER OF CHILDREN IN ORDER	CASE TYPE	CASE SUBTYPE	MEDICAL INSURANCE INDICATOR
116		20161001	350	1	NA	MR	YS
117	Y	20160801	350	1	NA	MR	YS
118	D	20160901	264	1	AF	AR	YS
119		20170101	407	1	NA	MR	YS
120	D	20160501	439	1	NA	NR	YS
121	D	20161101	264	1	NA	MR	YS
122	D	20160901	377	3	NA	NR	YS
123	Y	20160601	375	1	NA	NR	YS
124	D	20160501	405	4	NA	FR	YS
125		20160601	357	2	NA	NR	YS
126	Y	20161101	176	1	NA	NR	YS
127		20161201	263	1	NA	MR	YS
128	Y	20161201	509	1	NA	MR	YS
129	D	20160601	264	1	NA	FR	YS
130	D	20160901	264	1	NA	FR	YS
131	D	20161001	251	1	NA	NR	YS
132	D	20160901	389	1	NA	NR	YS
133		20160401	477	1	AF	AR	YS
134	Y	20160801	249	1	NA	NR	YS
135		20160601	289	1	NA	NR	YS
136		20160701	380	1	NA	NR	YS
137	D	20160901	376	2	NA	FR	YS
138		20161101	264	1	NA	MR	YS
139	D	20160401	627	2	NA	FR	YS
140	N	20160601	376	2	NA	FR	YS
141	N	20161001	434	1	NA	FR	YS
142	D	20160401	264	1	NA	MR	YS
143	Y	20161101	264	1	NA	FR	YS
144	Y	20160901	510	2	NA	MR	YS
145	Y	20160501	264	1	NA	MR	YS
146	Y	20161001	263	1	NA	NR	YS
147	N	20160601	223	1	NA	NR	YS
148	D	20160801	264	1	AF	AR	YS
149	Y	20160901	1004	1	NA	NR	YS
150	N	20160401	299	1	AF	AR	YS
151	D	20160801	207	1	NA	NR	YS
152	D	20161001	488	2	NA	MR	YS
153	N	20160901	729	1	NA	FR	YS

	Q	R	S	T	U	V
1	INSURANCE INDICATOR	OCCSS_ORDER_STATUS	LID (LowIncomeDeviation	HID (HighIncomeDeviation	Dental/Vision (OtherHealthRelatedInsurance)	LI (LifeInsurance)
116	Y	Y				
117	Y	Y				-9.25
118	Y	Y				
119	Y	Y				
120	Y	Y				
121	Y	Y				
122	Y	Y				
123	Y	Y				
124	Y	Y				
125	Y	Y				
126	Y	Y				
127	Y	Y				
128	Y	Y				
129	Y	Y				
130	Y	Y				
131	Y	Y				
132	Y	Y				
133	Y	Y				
134	Y	Y				
135	Y	Y				
136	Y	Y				
137	Y	Y				
138	Y	Y				
139	Y	Y				
140	Y	Y				
141	Y	Y				
142	Y	Y				
143	Y	Y				
144	Y	Y				
145	Y	Y				
146	Y	Y				
147	Y	Y				
148	Y	Y				
149	Y	Y				
150	Y	Y				
151	Y	Y				
152	Y	Y				
153	Y	Y				

	W	X	Y	Z	AA	AB	AC
1	CDCTC (ChildandDepCareTaxCred)	VRTE (VisitationRelatedExpenses)	AP (AlimonyPaid)	Mortgage	PPFCP(PermanencyPlanFC)	ONSD(NonSpecific)	PT (ParentingTime)
116						-60	
117							
118							
119							
120							
121							
122							
123						-74	
124							
125							
126							
127							
128							
129							
130							
131							
132							
133							
134							
135							
136							
137							
138							
139							
140							
141							
142							
143							
144							
145							
146							
147							
148							
149							
150							
151							
152							
153							

	AD	AE	AF
1	EEE (ExtraordinaryEducation)	EME (ExtraordinaryMedical)	SECR (SpecialExp4ChildRearing)
116			
117			
118			
119			
120			
121			
122			
123			
124			
125			
126			
127			
128			
129			
130			
131			
132			
133			
134			
135			
136			
137			
138			
139			
140			
141			
142			
143			
144			
145			
146			
147			
148			
149			
150			
151			
152			
153			

	A	B	C	D	E	F	G	H	I
1	COUNTY CODE	CASE FUNCTION CODE	CASE_STATUS	RELATIONSHIP TO CU	GENDER OF NCP	DATE OF ORDER	STATE_OF_ORDER	SUPPORT ORDER TYPE	SUPPORT ORDER SUBTYPE
154	67	E	ACT	CP	M	20160810	GA	AD	PS
155	67	E	ACT	CP	M	20160913	GA	AD	PS
156	67	F	ACT	CP	M	20160810	GA	CV	CO
157	67	E	ACT	CP	M	20160614	GA	AD	PS
158	67	F	ACT	CP	M	20160217	GA	CV	RU
159	67	E	ACT	CP	M	20161213	GA	AD	PS
160	67	F	ACT	CU	M	20161213	GA	AD	PS
161	67	F	ICR	CP	M	20160112	GA	AD	PS
162	67	E	ACT	CP	M	20160203	GA	CV	RU
163	67	E	ACT	CP	M	20160105	GA	CV	CO
164	67	E	ACT	CP	M	20161011	GA	AD	PS
165	67	F	ACT	CP	M	20160916	GA	AD	PS
166	67	E	ACT	CP	M	20160111	GA	CV	RU
167	67	E	ACT	CP	M	20160913	GA	AD	PS
168	67	F	ACT	CP	M	20160510	GA	CV	CO
169	67	F	ACT	CP	M	20160712	GA	AD	PS
170	67	E	ICR	CP	M	20160308	GA	AD	PS
171	67	E	ACT	CP	M	20160510	GA	AD	PS
172	67	E	ACT	CP	M	20160614	GA	AD	PS
173	67	E	ACT	CP	M	20160112	GA	AD	PS
174	67	E	ACT	CP	M	20160308	GA	AD	PS
175	67	E	ACT	CP	M	20160614	GA	AD	PS
176	67	E	ACT	CU	F	20160107	GA	CV	RU
177	67	F	ACT	CP	M	20160106	GA	CV	CO
178	67	E	ACT	CP	M	20160712	GA	AD	PS
179	67	F	ACT	CP	M	20160614	GA	AD	PS
180	67	E	ICR	CP	M	20160209	GA	AD	PS

	J	K	L	M	N	O	P
1	NCP CONSENT CODE	FIRST PAYMENT DUE DATE	CURRENT SUPPORT ORDER AMOUNT	NUMBER OF CHILDREN IN ORDER	CASE TYPE	CASE SUBTYPE	MEDICAL INSURANCE INDICATOR
154	Y	20161001	186	1	NA	NR	YS
155	Y	20161101	264	1	NA	NR	YS
156	Y	20160801	800	2	NA	NR	YS
157	D	20160801	262	1	NA	NR	YS
158	N	20160401	605	1	NA	NR	YS
159	D	20170201	599	1	NA	NR	YS
160	D	20170201	320	1	AF	AF	YS
161	D	20160301	253	1	NA	FR	YS
162	Y	20160401	567	1	NA	FR	YS
163	Y	20160301	409	4	NA	NR	YS
164	Y	20161201	458	2	NA	MR	YS
165	N	20161101	450	1	NA	NR	YS
166	N	20160301	264	1	AF	AR	YS
167	Y	20161101	353	1	NA	NR	YS
168	Y	20160601	376	2	NA	NR	YS
169	Y	20160901	108	1	NA	NR	YS
170	D	20160501	448	1	NA	NR	YS
171	Y	20160701	376	2	NA	NR	YS
172	D	20160801	260	1	NA	FR	YS
173	D	20160301	264	1	NA	MR	YS
174	Y	20160501	376	2	NA	FR	YS
175	D	20160801	264	1	NA	NR	YS
176	D	20160301	437	3	AF	AR	YS
177	Y	20160301	396	1	NA	NR	YS
178	Y	20160901	766	2	NA	FR	YS
179	Y	20160801	425	1	NA	MR	YS
180	D	20160401	264	1	NA	FR	YS

	Q	R	S	T	U	V
1	INSURANCE INDICATOR	OCCSS_ORDER_STATUS	LID (LowIncomeDeviation	HID (HighIncomeDeviation	Dental/Vision (OtherHealthRelatedInsurance)	LI (LifeInsurance)
154	Y	Y				
155	Y	Y				
156	Y	Y				-36.54
157	Y	Y				
158	Y	Y				-8.66
159	Y	Y				
160	Y	Y				
161	Y	Y				
162	Y	Y				-8
163	Y	Y				
164	Y	Y				
165	Y	Y				
166	Y	Y				
167	Y	Y				
168	Y	Y				
169	Y	Y				
170	Y	Y				
171	Y	Y				
172	Y	Y				
173	Y	Y				
174	Y	Y				
175	Y	Y				
176	Y	Y				
177	Y	Y				
178	Y	Y				
179	Y	Y				
180	Y	Y				

	W	X	Y	Z	AA	AB	AC
1	CDCTC (ChildandDepCareTaxCred)	VRTE (VisitationRelatedExpenses)	AP (AlimonyPaid)	Mortgage	PPFCP(PermanencyPlanFC)	ONSD(NonSpecific)	PT (ParentingTime)
154							
155							
156						-95	
157							
158							
159							
160							
161							
162							
163							
164							
165						-76	
166							
167							
168							
169							
170							
171							
172							
173							
174							
175							
176							
177							
178							
179							
180							

	AD	AE	AF
1	EEE (ExtraordinaryEducation)	EME (ExtraordinaryMedical)	SECR (SpecialExp4ChildRearing)
154			
155			
156			
157			
158			
159			
160			
161			
162			
163			
164			
165			
166			
167			
168			
169			
170			
171			
172			
173			
174			
175			
176			
177			
178			
179			
180			



SECTION IV

ADDENDUM C

Economic Study:

Review of the Georgia Child Support Guidelines

Review of the Georgia Child Support Guidelines

Submitted to:
Georgia
Judicial Council
Administrative Office of the Courts

Submitted by:
Jane Venohr, Ph.D.



1570 N Emerson St., Denver, CO 80218 | Tel: (303)837-1555 | centerforpolicyresearch.org

October 2, 2018 (revised)

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

ACKNOWLEDGMENTS

The author would like to acknowledge the extraordinary effort of Superior Court Clerks and the Department of Human Services (DHS), Division of Child Support Services (DCSS) staff and administrators in obtaining the case file data. The new federal rules required a reach considerably beyond what had been done for previous reviews. The study was fortunate that the Commission staff and DCSS staff and administrators coordinated their efforts well. Special thanks goes to Pat Buonodono, Elaine Johnson, and Bruce Shaw, of the Judicial Council, Administrative Office of the Courts and staff to the Georgia Commission on Child Support, and to Erica Thornton, Ryan Bradley and Kurt Bryan of the DHS/DCSS.

In addition, the author would like to thank Lana Hearne and Nancy Thoennes, both of Center for Policy Research, for helpful comments and data analysis.

CONTENTS

Section 1: Purpose and Background	1
Georgia Children and Their Parents	1
Current Georgia Schedule	2
Previous Guidelines Reviews and Basis of Existing Schedule.....	3
Summary of Assumptions and Economic Data Underlying Existing Schedule	3
Organization of Report.....	5
Section 2: Federal Requirements of State Guidelines	6
Expanded Federal Requirements of State Guidelines.....	6
Assessment of Georgia’s Compliance with Expanded Federal Requirements	8
Section 3: Economic Data on the Cost of Raising Children	16
Overview of Rothbarth And Engel Methodologies	16
Studies underlying Current State Guidelines	17
New Studies of Child-Rearing Expenditures and Use in State Guidelines.....	18
2010 Betson-Rothbarth Measurements.....	19
New Jersey and California Studies by Rodgers.....	20
USDA Study.....	21
Comanor Study	22
Underlying Data Source of Economic Studies	22
Appropriateness of National Data to Georgia’s Economy.....	23
Section 4: Findings from the Analysis of Case File Data and Other Data.....	24
Findings from the Analysis of Case File Data.....	24
Sample from the Court Records	24
Sample from DCSS Automated System	25
Improvements to Future Sampling.....	25
Major Findings from Analysis of Case File Data.....	26
Analysis of Labor Market Data and Other Data	36
Hours Worked and Income Imputation.....	38
Low-Skilled Jobs and Low-Income Deviation/Minimum Orders	38
Section 5: Assessment of Georgia Schedule	41
Comparisons to Neighboring States.....	44
Section 6: Conclusions and Major Findings	48
Major Findings.....	48
Conclusions.....	49
Appendix A: Comparison of Existing Schedule to Measurements of Child-Rearing Expenditures.....	51
Appendix B: Technical Documentation.....	83

SECTION 1: PURPOSE AND BACKGROUND

Georgia is reviewing its child support guidelines. Federal regulation (Title 45 of the Code of Federal Regulations, C.F.R. § 302.56) requires states to review their guidelines at least once every four years. As part of that review, states must consider economic data on the cost of raising children, examine case file data to analyze the application and deviation from the guidelines, consider labor market data, and fulfill other requirements.

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

The Georgia child support guidelines are set in state statute (O.C.G.A. §19-6-15) and are to be used by all judges and officials who can establish or modify a child support order within the state.

GEORGIA CHILDREN AND THEIR PARENTS

Child support is an important source of income to many Georgia children. Based on the U.S. Census American Community Survey, there were 2,510,610 children living in Georgia in 2016.¹ The 2018 Kids Count profile of Georgia children reports several statistics relevant to child support based on 2016 data.²

- 39 percent of Georgia children lived in single-parent families;
- 23 percent of Georgia children lived at or below poverty;
- 29 percent of Georgia children have parents who lack secure employment;
- 32 percent of Georgia children are living in a household with a high housing cost burden;³ and
- 6 percent of Georgia children lack health insurance.

In 2017, the Division of Child Support Services (DCSS) of the Georgia Department of Human Services reported 411,666 child support cases to the federal Office of Child Support Enforcement (OCSE).⁴ DCSS collected and distributed almost \$700 million in child support in 2017. There are also an unknown

¹ U.S. Census American Community Survey 2018. Retrieved from <https://factfinder.census.gov>

² The Annie E. Casey. (2018). *2018 Kids Count Data Book: State Trends in Child Well-Being*. Retrieved from <https://www.aecf.org/m/resourcedoc/aecf-2018kidscountdatabook-2018.pdf>

³ High housing cost burden is defined as more than 30 percent of monthly household pretax income is spent on housing related expenses, including rent, mortgage payments, taxes and insurance.

⁴ Federal Office of Child Support Enforcement. (2018.) *Office of Child Support Preliminary Report 2017*. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/fy_2017_preliminary_data_report.pdf?nocache=1529610354.

number of child support orders and collections that are not part of the DCSS’s caseload or collected through DCSS. These are referred to as “private cases.”

Although state data are not available, a 2010 national study found that without child support, the child poverty rate would be 4.4 percentage points more.⁵ Nonetheless, other national research finds that 24 percent of nonresidential parents live in poverty.⁶ In other words, many parents obligated to pay support have limited ability to pay.

CURRENT GEORGIA SCHEDULE

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

Exhibit 1: Excerpt from the Schedule of Basic Support Obligations			
Combined Adjusted Gross Income	One Child	Two Children	Three Children
3050.00	629	893	1036
3100.00	638	906	1051
3150.00	647	919	1066
3200.00	655	930	1079
3250.00	663	941	1092
3300.00	671	952	1104
3350.00	679	963	1117
3400.00	687	974	1130
3450.00	694	985	1143
3500.00	702	996	1155
3550.00	710	1008	1168
3600.00	718	1019	1181
3650.00	726	1030	1194

⁵ Sorensen, Elaine. (2010). *Child Support Plays an Increasingly Important Role for Poor Custodial Families*. Urban Institute. Retrieved from <https://www.urban.org/sites/default/files/publication/29421/412272-Child-Support-Plays-an-Increasingly-Important-Role-for-Poor-Custodial-Families.PDF> .

⁶ Sorensen, Elaine. (February 2014). *Employment and Family Structure Changes: Implications for Child Support*. Presentation to the National Child Support Enforcement Association, Washington, D.C. February 7, 2014.

The Georgia guidelines were last reviewed in 2014. They were also reviewed quadrennially since the guidelines were enacted in the late 1980s. The existing schedule is based on economic data available in 2005, which was developed for Georgia’s switch from a percentage-of-obligor income guidelines model to the income shares model in the same year.

Each guidelines review conducted since 2005 has fulfilled the federal requirement to review economic data on the cost of raising children. For the first post-2005 review, Georgia’s economy (and the nation’s economy) was still suffering from the lingering effects of the Great Recession that ended in 2009. This is one reason for not updating the schedule at that time. Subsequent reviews have found that the Georgia schedule was generally within the range of credible measurements of child-rearing expenditures. (As discussed in more detail in Section 3, there are more than one study of child-rearing expenditures and they do not all yield the exact same amount because of differences in the data years analyzed and the methodologies used to separate the child’s share of expenditures from total household expenditures.) In addition, past reviews have found that the Georgia schedule was higher than the schedules of many of its bordering states—albeit, several of the bordering states are based on old economic data. For these reasons and others, the schedule has not been updated since 2005.

SUMMARY OF ASSUMPTIONS AND ECONOMIC DATA UNDERLYING EXISTING SCHEDULE

The major assumptions underlying the existing schedule are listed below.

- Georgia bases its child support guidelines on the income shares model.
- The existing schedule 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 and Engel estimates is a close approximation of the actual amount of child-rearing expenditures. Both the Engel and Rothbarth measurements used to develop the existing Georgia schedule are from a 2001 study by Professor David Betson, University of Notre Dame using 1996-99 expenditures data from families.⁷
- The schedule relies on 2005 price levels and 2005 federal and state income tax rates and FICA.

⁷ Betson, David M. (2001). “Chapter 5: Parental Expenditures on Children.” in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. This study initially included data from 1994-98 but was expanded to include 1994-99 in Jane C. Venohr and Tracy E. Griffith, *Report on the Michigan Child Support Formula* (April 2002), Report to the Michigan Supreme Court, Policy Studies Inc., Denver, Colorado.

- The schedule excludes parental expenditures for child care and the child’s share of health insurance premiums and extraordinary, out-of-pocket medical expenses incurred for the children. The schedule includes ordinary, out-of-pocket medical expenses of \$250 per child per year. Even healthy children are likely to incur some medical expenses over the course of the year, such as children’s medicine, cough syrup, or some co-pays. Georgia guidelines provides that the actual amount spent for child care, the child’s health insurance, and the child’s extraordinary medical expenses be considered on a case-by-case basis in the calculation of support.
- The schedule reflects average child-rearing expenditures from ages 0 through 17 years old.
- The schedule does not incorporate a timesharing adjustment. However, the Georgia guidelines provides for a parenting-time deviation based on the court-ordered timesharing arrangement. One reason that there is not a standard adjustment is that the custodial parent’s child-rearing expenditures are not always reduced when the obligated parent is exercising physical custody or visitation. This fact is illustrated by considering the housing expenses incurred for a child (*e.g.*, an extra bedroom and electricity for that bedroom). These housing expenses are not always reduced when the child is in the care of the obligated parent.

Income Shares Model

The income shares model is based on the premises that both parents should share financially responsibility for child-rearing expenditures and 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. To this end, the core of the income shares model is a measurement of child-rearing expenditures in two-parent families. That amount is often adjusted in a guidelines worksheet for current realities such as a party may also have to support dependents from another relationship or share physical custody.

The guidelines model used by a state is a policy decision.⁸ As of 2018, there are 41 states, including Georgia, that rely on the income shares model. In the past two decades, six states have changed guidelines models, and all six states adopted the income shares model. The income shares model was developed through the 1983–1987 National Child Support Guidelines, which was convened by the Federal Office of Child Support Enforcement (OCSE) to fulfill a congressional request. At the time, most states did not have statewide child support guidelines. The architect of the income shares model

⁸ More information about the impact of different guidelines models can be found in Jane C. Venohr (April 2017). “Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues.” *Journal of the American Academy of Matrimonial Lawyers*.

designed it to relate to measurements of child-rearing expenditures and to fulfill the guidelines principles identified by the project's oversight committee, which included a wide range of stakeholders. Examples of some of the principles are the financial responsibility of the children should be shared by the parents who have legal responsibility for the children; child support guidelines should at least cover a child's basic needs, but the child should also share a higher standard of living enjoyed by a parent; the subsistence needs of each parent should be taken into consideration; and each child of a given parent should have a right to that parent's income. One of the major principles is that the child support obligation should allow the children to benefit from the same level of expenditures had the children and both parents lived together. The principle applies to children of divorcing and separating parents, as well as never-married parents. In other words, children are treated the same regardless of their parents' decisions to marry, divorce, separate, or never marry.

ORGANIZATION OF REPORT

Section 2 summarizes federal requirements of state guidelines, including new ones that were imposed in December 2016. Georgia, through Senate Bill 427 of the 2017-2018 Regular Session of the Georgia General Assembly,⁹ has already made several revisions to comport with new federal requirements.

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

Section 4 reviews case file data, labor market data and other data.

Section 5 assesses the current schedule using the current economic evidence of child-rearing expenditures, case file data, labor market data and comparisons to bordering states.

Section 6 provides conclusions and summarizes major findings.

⁹ Retrieved from www.legis.ga.gov/Legislation/en-US/display/20172018/SB/427.

SECTION 2: FEDERAL REQUIREMENTS OF STATE GUIDELINES

The federal rules requiring statewide guidelines and the periodic review of child support guidelines were expanded in December 2016.¹⁰ Commonly called the Modernization Rule (MR), the new guidelines requirements are shown in Exhibit 2.

Essentially, prior to the MR, states were required to:

- Have one set of guidelines to be used by judges (and all persons within a state with the authority) to issue a child support order;
- Consider all earnings and income of the noncustodial parent in the calculation of support;
- Provide for the child’s healthcare coverage; and
- Review their guidelines at least once every four years.

Georgia has always fulfilled these requirements.

EXPANDED FEDERAL REQUIREMENTS OF STATE GUIDELINES

The previous requirements are still in place. Exhibit 2 shows excerpts of the expanded federal requirements pertinent to state guidelines. The MR requirements become effective a year after a state’s next review (see § 302.56(a)).

EXHIBIT 2: FEDERAL REQUIREMENTS PERTAINING TO CHILD SUPPORT GUIDELINES UNDER THE MODERNIZATION RULE (§ 302.56)

- (a) Within 1 year after completion of the State’s next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent’s earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State’s discretion, the custodial parent);
 - (ii) Takes into consideration the basic subsistence needs of the noncustodial parent (and at the State’s discretion, the custodial parent and children) who has a limited ability to pay by incorporating a low-income adjustment, such as a self-support reserve or some other method determined by the State; and
 - (iii) If imputation of income is authorized, takes into consideration the specific circumstances of the noncustodial parent (and at the State’s discretion, the custodial parent) to the extent known, including such factors as the noncustodial parent’s assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job

¹⁰ U.S. Department of Health and Human Services. (Dec. 20, 2016). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” *Federal Register*, Vol. 81, No. 244, p. 93562. <https://www.gpo.gov/fdsys/pkg/FR-2016-12-20/pdf/2016-29598.pdf>.

market, the availability of employers willing to hire the noncustodial parent, prevailing earnings level in the local community, and other relevant background factors in the case.

- (2) Address how the parents will provide for the child’s health care needs through private or public health care coverage and/or through cash medical support;
 - (3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and
 - (4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.
- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (h) As part of the review of a State’s child support guidelines required under paragraph (e) of this section, a State must:
- (1) Consider economic data on the cost of raising children, labor market data (such as unemployment rates, employment rates, hours worked, and earnings) by occupation and skill-level for the State and local job markets, the impact of guidelines policies and amounts on custodial and noncustodial parents who have family incomes below 200 percent of the Federal poverty level, and factors that influence employment rates among noncustodial parents and compliance with child support orders;
 - (2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State’s review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and
 - (3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

Other Provisions of the New Federal Rule that Indirectly affect Low-Income Provisions of State Guidelines §303.4

Establishment of support obligations. (b) Use appropriate State statutes, procedures, and legal processes in establishing and modifying support obligations in accordance with §302.56 of this chapter, which must include, at a minimum: **(1) Taking reasonable steps to develop a sufficient factual basis for the support obligation**, through such means as investigations, case conferencing, interviews with both parties, appear and disclose procedures, parent questionnaires, testimony, and electronic data sources; **(2) Gathering information regarding the earnings and income of the noncustodial parent and, when earnings and income information is unavailable or insufficient in a case gathering available information about the specific circumstances of the noncustodial parent, including such factors as those listed under §302.56(c)(1)(iii) of this chapter;** **(3) Basing the support obligation or recommended support obligation amount on the earnings and income of the noncustodial parent whenever available. If evidence of earnings and income is unavailable or insufficient to use as the measure of the noncustodial parent’s ability to pay, then the support obligation or recommended support obligation amount should be based on available information about the specific circumstances of the noncustodial parent, including such factors as those listed in §302.56(c)(1)(iii) of this chapter.** **(4) Documenting the factual basis for the support obligation or the recommended support obligation in the case record.**

§303.8 Review and adjustment of child support orders. * * * * (b) * * * **(2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and** if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. * * * * (7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both

parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) * * * Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

ASSESSMENT OF GEORGIA'S COMPLIANCE WITH EXPANDED FEDERAL REQUIREMENTS

The expanded MR requirements are grouped into nine requirements for organizational purposes. Each is discussed in context of Georgia's current approach including recent changes resulting from SB427, that became effective July 1, 2018. In all, Georgia appears to be compliant with each of them. The assessment is limited to provisions that are in the Georgia guidelines and does not include provisions in other sections of statute, case law, or general practices. The discussion also compares Georgia's provisions and practices to those of other states when appropriate.¹¹

MR Requirements of State Guidelines

1. *Take into the consideration the obligated parent's ability to pay through a self-support reserve (SSR) or another mechanism.*

Georgia appears to fulfill this requirement through the new provision adopted through SB427 (which is shown in Exhibit 3) that explicitly provides that the noncustodial parent's subsistence needs may be considered.

EXHIBIT 3: EXCERPTS FROM GUIDELINES AND SB427 THAT ADDRESS THE OBLIGATED PARENT'S SUBSISTENCE NEEDS

O.C.G.A. §19-6-15(i)(2)(B)

(B) Low income.

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

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

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

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

¹¹ As of July 2018, CPR knows of several other states besides Georgia that have made changes to conform to the MR requirements. They include Arizona, Massachusetts, North Dakota, Rhode Island, Utah and Wyoming. Texas has also allegedly made conforming changes. The fact that the count is not at 50 yet reflects that states have till a year after their next review commencing after December 2016 and most states are on four-year review cycles.

of each parent, the needs of the child for whom child support is being determined, and the ability of the noncustodial parent to pay child support.

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

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

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

(viii) If a low-income deviation is granted pursuant to this subparagraph, such deviation shall not prohibit the court or jury from granting an increase or decrease to the presumptive amount of child support by the use of any other specific or nonspecific deviation.

SB427

Said Code section is further amended by revising subparagraph (i)(1)(A) and division 169 (i)(2)(B)(iii) as follows:

"(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 ¹⁷⁴ the best interest of the child for whom support under this Code section is being determined. A nonparent custodian's expenses may be the basis for a deviation as well as a noncustodial parent's ability or inability to pay the presumptive amount of child support."

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

Georgia's approach is unique. The only other state similar to Georgia's is North Dakota. Both Georgia and North Dakota provide that the obligated parent's subsistence needs can be considered as a deviation factor and neither state provides a dollar definition (*i.e.*, sum-certain amount) of subsistence. In contrast, most states provide a presumptive low-income adjustment;¹² and, use a self-support reserve (SSR) and provide for it as a dollar amount. A common approach is to relate it to the federal poverty guidelines (FPG) for one person, which is \$1,012 per month in 2018. If the parent's income is below the SSR, a state-determined minimum order is applied. If the parent's income is just above the state-determined SSR, the final order may also be set at less than the guidelines-determined amount before application of that state's SSR or low-income adjustment. The additional adjustment will occur if the parent's income after paying the guidelines-determined amount is less than the state-determined SSR.

Several states use more or less than 100 percent of the FPG as their SSR. Most states that use less have not updated their guidelines. A notable exception is Illinois, which just switched to the income shares model. Illinois uses 70 percent of the FPG as its SSR. Ohio's new guidelines will use 115 percent, Minnesota uses 120 percent, and New York uses 135 percent (which is the highest percentage of FPG

¹² A notable exception is Arizona's self-support reserve, which is to applied at the court's discretion.

used). The rationale of using a higher percentage is to account for taxes or approximate the income thresholds used for public assistance benefits, which are also often set above 100 percent of FPG. Arizona just adopted a self-support reserve equivalent to 80 percent of full-time earnings at Arizona’s minimum wage. Since Arizona’s current minimum wage is \$10.50 per hour, this yields a SSR of \$1,456 per month. In contrast, West Virginia uses a SSR of \$500 per month, which is one of the lowest among state guidelines.

The MR also gives states the option to provide each parent a SSR. Few income shares states have adopted SSRs for both parents. All Melson formula states (*i.e.*, Delaware, Hawaii, and Montana) essentially provide each parent with a SSR. Ohio, an income shares state, will be providing a SSR for each parent in its new guidelines worksheet. (The Ohio legislature just passed guidelines changes that that will become effective in 2019. The changes include charging the agency with periodic updates to the guidelines schedule and worksheet.) Under the new Ohio guidelines, if the obligated parent’s income is below the SSR, the minimum order will always apply. This is regardless of the amount of the updated schedule. Exhibit 4 illustrates how the SSR can be applied to each parent.

Exhibit 4: Illustration of How the SSR Can Be Applied to Both Parents when Parent A Is the Obligated Parent			
Lines from the Worksheet	Parent A	Parent B	Combined
Line 1. Monthly Gross Income	\$1,257	\$1,257	\$2,514
Line 2: Percentage Share of Income	50%	50%	
Line 3: Basic Child Support Obligation (table amt for 2 children)			\$752
Line 4: Pro Rata Basic Support Obligation	\$376	\$376	
Line 5: Self-Support Reserve (\$1,012/mo)	\$1,012	\$1,012	
Line 6: Income Available for Support (Line 1 minus above line 5)	\$245	\$245	
Line 7. Preliminary Child Support Obligation (Lower of Line 4 and Line 6 for Obligated Parent only)	\$245		
Line 8. Minimum Order (\$150 for 2 children)	\$150	\$150	
Line 9: Final Order Amount (higher of Line 7 and Line 8 for obligated parent only)	\$245		

2. ***When income imputation is authorized, take into consideration the specific circumstances of the noncustodial parent, such as employment and earnings history, criminal record and other factors listed in Exhibit 2.***

3. ***Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders.***

These requirements are discussed together because they both pertain to income imputation. The proposed rule documents the evidence supporting these new requirements.¹³ They are grounded in research that finds compliance is lower when income is imputed and unpayable arrears accrue among incarcerated parents. They also recognize the importance of healthy parent-child relationships in the development of children and how unpaid child support in some situations can adversely affect that healthy relationship. The new rules particularly aim to improve the situations of low-income parents with limited ability to pay and their children.

As shown in Exhibit 5, the guidelines changes resulting from SB427 conform to the MR requirements.

EXHIBIT 5: EXCERPTS FROM SB427 THAT ADDRESS INCOME IMPUTATION

SB427

Said Code section is further amended by revising subparagraph (i)(1)(A) and division 169 (i)(2)(B)(iii) as follows:

"(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 pay⁸⁵ 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 may be imputed. When imputing income, the court shall take into account the specific circumstances of the parent to the extent known, including such factors as the parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the parent, prevailing earnings level in the local community, and other relevant background factors in the case. If a parent is incarcerated, the court shall not assume⁹⁵ an ability for earning capacity based upon pre-incarceration wages or other employment related income, but income may be imputed based upon the actual income and assets available to such incarcerated parent.

"(D) Willful or voluntary unemployment or underemployment. In determining whether a parent is willfully or voluntarily unemployed or underemployed, the court or the jury shall ascertain the reasons for the parent's occupational choices and assess the reasonableness of these choices in light of the parent's responsibility to support his or her child and whether such choices benefit the child. A determination of willful or voluntary unemployment or underemployment shall not be limited to occupational choices motivated only by an intent to avoid or reduce the payment of child support but can be based on any intentional choice or act that affects a parent's income. A determination of willful or voluntary unemployment or underemployment shall not be made when an individual's incarceration prevents employment. In determining willful or voluntary unemployment or underemployment, the court 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:"

Similar to Georgia, states that have already adopted conforming changes have simply applied the language of the MR. One notable difference is that some states (*e.g.*, Arizona and North Dakota) continue to provide for income imputation at full-time minimum wage or a higher amount. The specification is essentially provided as a last resort.

¹³ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, no. 221/ Retrieved from <http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs>.

4. Address how the parents will provide for the child’s health care needs through private or public health care coverage and/or through cash medical support.

Exhibit 6 shows how the requirement pertaining to the child’s health care needs was expanded in the new federal requirements using underlined text to show additions and strikeout text to show deletions.

Exhibit 6: Strike-out Version of the MR Pertaining to Medical Child Support in State Child Support Guidelines

§ 302.56 Guidelines for setting child support awards.

~~(3)~~ (2) Address how the parents will provide for the ~~child(ren)~~s child’s health care needs through private or public health insurance care coverage and/or through cash medical support ~~in accordance with § 303.31 of this chapter.~~;

§303.31 Securing and enforcing medical support obligations.

(a) * * * (2) Health ~~insurance care coverage~~ includes fee for service, health maintenance organization, preferred provider organization, and other types of private health insurance and public health care coverage ~~which is available to either parent,~~ under which medical services could be provided to the dependent child(ren).

(3) Cash medical support or the cost of ~~private~~ health insurance is considered reasonable in cost if the cost to the parent responsible for providing medical support does not exceed five percent of his or her gross income or, at State option, a reasonable alternative income-based numeric standard defined in State law, regulations or court rule having the force of law or State child support guidelines adopted in accordance with § 302.56(c) of this chapter. ~~In applying the five percent or alternative State standard for the cost of private health insurance, the cost is the cost of adding the child(ren) to the existing coverage or the difference between self only and family coverage.~~

(b) * * * (1) Petition the court or administrative authority to:

(i) Include private health insurance care coverage that is accessible to the child(ren), as defined by the State, and is available to the parent responsible for providing medical support and can be obtained for the child at reasonable cost, as defined under paragraph (a)(3) of this section, in new or modified court or administrative orders for support; and

(ii) Allocate the cost of coverage between the parents.

(2) If ~~private health insurance care coverage~~ described in paragraph (b)(1) of this section is not available at the time the order is entered or modified, petition to include cash medical support in new or modified orders until such time as health ~~insurance care coverage~~, that is accessible and reasonable in cost as defined under paragraph (a)(3) of this section, becomes available. In appropriate cases, as defined by the State, cash medical support may be sought in addition to health ~~insurance care coverage~~.

(3) Establish ~~written~~ criteria, which are reflected in a record, to identify orders that do not address the health care needs of children based on—

(i) Evidence that ~~private health insurance care coverage~~ may be available to either parent at reasonable cost, as defined under paragraph (a)(3) of this section; and * * * * *

It also shows another section of the MR that directs the IV-D agency to define public health coverage (*i.e.*, Medicaid and CHIP) as health care coverage. SB427, as shown in the textbox, makes conforming changes to the guidelines to reflect that public health coverage is indeed health care coverage.

147	“(iii) Eligibility for or enrollment of the child in Medicaid, or the PeachCare for Kids
148	Program, or other public health care program shall not satisfy the requirement that the
149	final child support order provide for the child’s health care needs. Health coverage
150	through Medicaid, the PeachCare for Kids Program and Medicaid, or other public
151	health care program shall not prevent a court from also ordering either or both parents
152	to obtain other health insurance for the child.

5. Consider economic data on the cost of raising children.

The Georgia child support schedule, like most state guidelines schedules, is based on economic data on the cost of raising children. New economic data is provided in Section 3. In other words, this federal requirement is easily met.

6. Consider labor market data, hours worked, and other factors; and the impact of the guidelines policies on low-income parents.

These requirements are met in Section 4, which includes an analysis of labor market data, and Section 5 that assesses the appropriateness of the guidelines schedule and considers low-income case examples.

7. Analyze case file data, gathered through sampling or other methods, on the guidelines application, guidelines deviation, rates of default and imputed orders, and payment patterns.

Georgia has always met this requirement as part of its guidelines reviews. The analysis of case file data for the 2018 review is summarized in Section 4.

8. Provide meaningful opportunity for public input, particularly from the IV-D agency and low-income parents.

CPR knows of no states that do not provide opportunity for public comment. Typically, a state may offer public hearings or provide opportunity for public comment via the Internet. Most states include IV-D agency and low-income parent representation on their guidelines review committee or reach out to the IV-D agency and the low-income community (e.g., Legal Aide) for public comment. Georgia certainly has a history of that. It is also common for states to reach out to judges and the family law section of the state bar association.

9. Publish the guidelines review on the Internet, list commission members, and provide dates of next review.

Georgia already publishes its guidelines review reports on the Internet, as required by state statute (See Exhibit 7). The reports list the Commission members. In all, Georgia statute provides more guidance for its guidelines review process than most states. Nonetheless, Georgia may want to tweak it to ensure all of the MR provisions are met through it or task Commission staff with ensuring these nuances are met.

EXHIBIT 7: SELECTED PROVISIONS PERTAINING TO GEORGIA'S GUIDELINES REVIEW

§ 19-6-51. Members; terms; chairperson, other officers, and committees; staffing and funding

(a) The Georgia Child Support Commission shall be composed of 15 members. The Governor shall appoint all of the members as follows:

- (1) Three members who shall be judges in a superior court;
- (2) One member who shall be a Justice of the Supreme Court of Georgia or a Judge of the Georgia Court of Appeals or the Justice's or Judge's designee;
- (3) Two members of the House of Representatives and two members of the Senate; and
- (4) Seven other members.

Each member of the Commission shall be appointed to serve for a term of four years or until his or her successor is duly appointed except the members of the General Assembly, who shall serve until completion of their current terms of office. The initial members of the Commission appointed pursuant to paragraph (1) of this subsection shall serve for terms of three years. The initial member of the Commission appointed pursuant to paragraph (2) of this subsection shall serve for a term of four years. The initial members of the Commission appointed pursuant to paragraph (4) of this subsection shall serve for terms of two years. The initial members of the Commission shall be appointed not later than May 22, 2005, and shall serve until their terms expire. The succeeding members of the Commission shall begin their terms of office on July 1 of the year in which appointed. A member may be appointed to succeed himself or herself on the Commission. If a member of the Commission is an elected official, he or she shall be removed from the Commission if he or she no longer serves as an elected official.

(b) The Governor shall designate the chairperson of the Commission. The Commission may elect other officers as deemed necessary. The chairperson of the Commission may designate and appoint committees from among the membership of the Commission as well as appoint other persons to perform such functions as he or she may determine to be necessary as relevant to and consistent with this article. The chairperson shall only vote to break a tie.

(c) The Commission shall be attached for administrative purposes only to the Department of Human Services. The Department of Human Services shall provide staff support for the Commission. The Department of Human Services shall use any funds specifically appropriated to it to support the work of the Commission.

§ 19-6-53. Duties; powers; authorization to retain professional services

(a) The Commission shall have the following duties:

- (1) To study and evaluate the effectiveness and efficiency of Georgia's child support guidelines;
- (2) To evaluate and consider the experiences and results in other states which utilize child support guidelines;
- (3) To create and recommend to the General Assembly a child support obligation table consistent with Code Section 19-6-15;
- (4) To determine periodically, and at least every four years, if the child support obligation table results in appropriate presumptive awards;

(5) To identify and recommend whether and when the child support obligation table or child support guidelines should be modified;

(6) To develop, publish in print or electronically, and update the child support obligation table and worksheets and schedules associated with the use of such table;

(7) To develop or cause to be developed software and a calculator associated with the use of the child support obligation table and child support guidelines and adjust the formula for the calculations of self-employed persons' income pursuant to applicable federal law, if the Commission determines that the calculation affects persons paying or receiving child support in this state;

(8) To develop training manuals and information to educate judges, attorneys, and litigants on the use of the child support obligation table and child support guidelines;

(9) To collaborate with the Institute for Continuing Judicial Education, the Institute of Continuing Legal Education, and other agencies for the purpose of training persons who will be utilizing the child support obligation table and child support guidelines;

(10) To make recommendations for proposed legislation;

(11) To study the appellate courts' acceptance of discretionary appeals in domestic relations cases and the formulation of case law in the area of domestic relations;

(12) To study alternative programs, such as mediation, collaborative practice, and pro se assistance programs, in order to reduce litigation in child support and child custody cases; and

(13) To study the impact of having parenting time serve as a deviation to the presumptive amount of child support and make recommendations concerning the utilization of the parenting time adjustment.

(b) The Commission shall have the following powers:

(1) To evaluate the child support guidelines in Georgia and any other program or matter relative to child support in Georgia;

(2) To request and receive data from and review the records of appropriate agencies to the greatest extent allowed by state and federal law;

(3) To accept public or private grants, devises, and bequests;

- (4) To enter into all contracts or agreements necessary or incidental to the performance of its duties;
 - (5) To establish rules and procedures for conducting the business of the commission; and
 - (6) To conduct studies, hold public meetings, collect data, or take any other action the commission deems necessary to fulfill its responsibilities.
- (c) The commission shall be authorized to retain the services of auditors, attorneys, financial consultants, child care experts, economists, and other individuals or firms as determined appropriate by the commission.

SECTION 3: ECONOMIC DATA ON THE COST OF RAISING CHILDREN

There are several studies measuring the cost of raising children. Most state guidelines rely on studies of child-rearing expenditures that vary across a range of incomes rather than studies that examine the minimum and basic needs of children. This is because the premise of most state guidelines is that children should share in the lifestyle afforded by their parents; that is, if the obligated parent's income affords the obligated parent a higher standard of living, the support order should also be more for that higher income parent.

In all, there are nine different studies of child-rearing expenditures that form the basis of state guidelines. The studies of child-rearing expenditures underlying state guidelines vary in the age of the data used to measure child-rearing expenditures and the economic methodologies used to separate the child's share of expenditures from total expenditures of a household. As identified in Section 1, the existing Georgia schedule is based on the average of two different studies of child-rearing expenditures. One study relied on the Engel methodology and the other study relied on the Rothbarth methodology.

OVERVIEW OF ROTHBARTH AND ENGEL METHODOLOGIES

When Congress first passed legislation (*i.e.*, the Family Support Act of 1988) requiring presumptive state child support guidelines, they also mandated the U.S. Department of Health and Human Services to develop a report analyzing expenditures on children and explain how the analysis could be used to help states develop child support guidelines. This was fulfilled by two reports that were both released in 1990. One was by Professor David Betson, University of Notre Dame.¹⁴ Using five different economic methodologies to measure child-rearing expenditures, he concluded that the Rothbarth methodology was the most robust;¹⁵ hence, recommended that it be used for state guidelines.

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

¹⁴ Betson, David M. (1990). *Alternative Estimates of the Cost of Children from the 1980–86 Consumer Expenditure Survey*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

¹⁵ The term, "robust" in statistics is used to mean that the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

determine equally well-off families.¹⁶ Through calculus, economists have proved that the Engel methodology's reliance on food shares overstates actual child-rearing expenditures because children are relatively food intensive. In contrast, the calculus behind using expenditures on adult goods in the Rothbarth methodology finds that the Rothbarth estimator understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.

At the time of Betson's 1990 study, most states had already adopted guidelines to meet the 1987 federal requirement to have advisory child support guidelines. (The requirement was extended to be rebuttal presumptive guidelines in 1989.) Most states were using measurements of child-rearing expenditures published in 1984 by Dr. Thomas Espenshade.¹⁷ Based on the Engel methodology, the Espenshade's study formed the basis of the prototype income shares model developed through the National Child Support Guidelines project that was published in 1987.¹⁸ Today, about eight states (including Florida) still rely on Espenshade's study as the basis of their guidelines.

The second study resulting from the Congressional mandate was by Lewin/ICF.¹⁹ It recognized that economists do not agree on which methodology best measures actual child-rearing expenditures. Lewin/ICF were the first to assess the appropriateness of state guidelines by determining whether they generally were not below the lowest credible measurement of child-rearing expenditures and generally did not exceed the highest of credible measurements of child-rearing expenditures. That methodology has been used for several decades now and by several states, including Georgia, for most of their guidelines reviews. For Lewin/ICF's initial assessment, they used the Rothbarth measurements developed by Betson in his 1990 study as the lower bound.

There are no new Engel studies of child-rearing expenditures. As discussed in more detail later, there are new Rothbarth studies of child-rearing expenditures. The Rothbarth methodology is the methodology used in the measurements of child-rearing expenditures underlying most state guidelines.

STUDIES UNDERLYING CURRENT STATE GUIDELINES

Over the years, Betson has updated his Rothbarth measurements three times.²⁰ Including his first (1990) study in the count, there are four of Betson-Rothbarth studies. For his second study, Betson also

¹⁶ Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol and tobacco regardless whether expenditures are made on these items. Betson has conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

¹⁷ Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.

¹⁸ National Center for State Courts. (1987). *Development of Guidelines for Child Support Orders, Final Report*. Report to U.S. Department of Health and Human Services, Office of Child Support Enforcement, Williamsburg, Virginia.

¹⁹ Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, Virginia.

²⁰ 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).

<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*

developed measurements of child-rearing expenditures using the Engel methodology. It is the average of the Engel and Rothbarth measurements in his second study that forms the basis of the Georgia schedule. Betson did not include Engel measurements in his third and fourth study.

The majority of states (27 states), the District of Columbia, and Guam rely on one of Betson's studies of child-rearing expenditures using the Rothbarth methodology to separate the child's share of expenditures from total household expenditures. As already mentioned, about eight states rely on the Espenshade study and another six states rely on a 1981 literature review of economic studies conducted by the University of Wisconsin.²¹ Minnesota is the only state to rely on measurements of child-rearing expenditures developed by the United States Department of Agriculture (USDA), which produces new measurements at least every other year. New Jersey and Kansas each developed their own study of child-rearing expenditures that forms the basis of their respective guidelines. Finally, there are about six states in which the economic basis is unknown.

NEW STUDIES OF CHILD-REARING EXPENDITURES AND USE IN STATE GUIDELINES

In all, there are five current studies of child-rearing expenditures since 2005, which is the year that the existing Georgia schedule was developed.

- Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>
- New Jersey Child Support Institute (March 2013). *Quadrennial Review: Final Report, Institute for Families*, Rutgers, the State University of New Jersey, New Brunswick, NJ. Retrieved from http://www.judiciary.state.nj.us/reports2013/F0_NJ+QuadrennialReview-Final_3.22.13_complete.pdf
- Rodgers, William M. (2017) "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf> .

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.

Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

²¹ van der Gaag, Jacques. (1981). On Measuring the Cost of Children. Discussion Paper 663-81. University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin.

- Lino, Mark (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>
- Studies by William Comanor, Professor of Economics, University of California at Santa Barbara published in various documents.²²

The Betson study, the Rodgers (2017) study and the USDA study (Lino, 2017) are used in Section 5 to assess the appropriateness of the current Georgia schedule. Appendix A contains side-by-side comparisons of the current schedule to a Betson-Rothbarth (BR) schedule and a USDA schedule updated to 2018 price levels. The BR schedule is also updated to 2018 federal and state income taxes and FICA. As a consequence, the BR schedule reflects that parties have more spendable income due to 2017 federal tax reform that they can spend on children. (Due to the USDA methodology, the only way it can be updated for 2018 tax rates is to use expenditures data from families surveyed in 2018.) Appendix B provides technical documentation of how these measurements were converted to schedules for comparative purposes.

Both the 2010 BR measurements (also called BR4 for the fourth BR study) and the New Jersey study were included in the 2014 report. Among the five new studies, only the BR4 study and the New Jersey study have been adopted as the basis of a state’s guidelines.

2010 BETSON-ROTHBARTH MEASUREMENTS

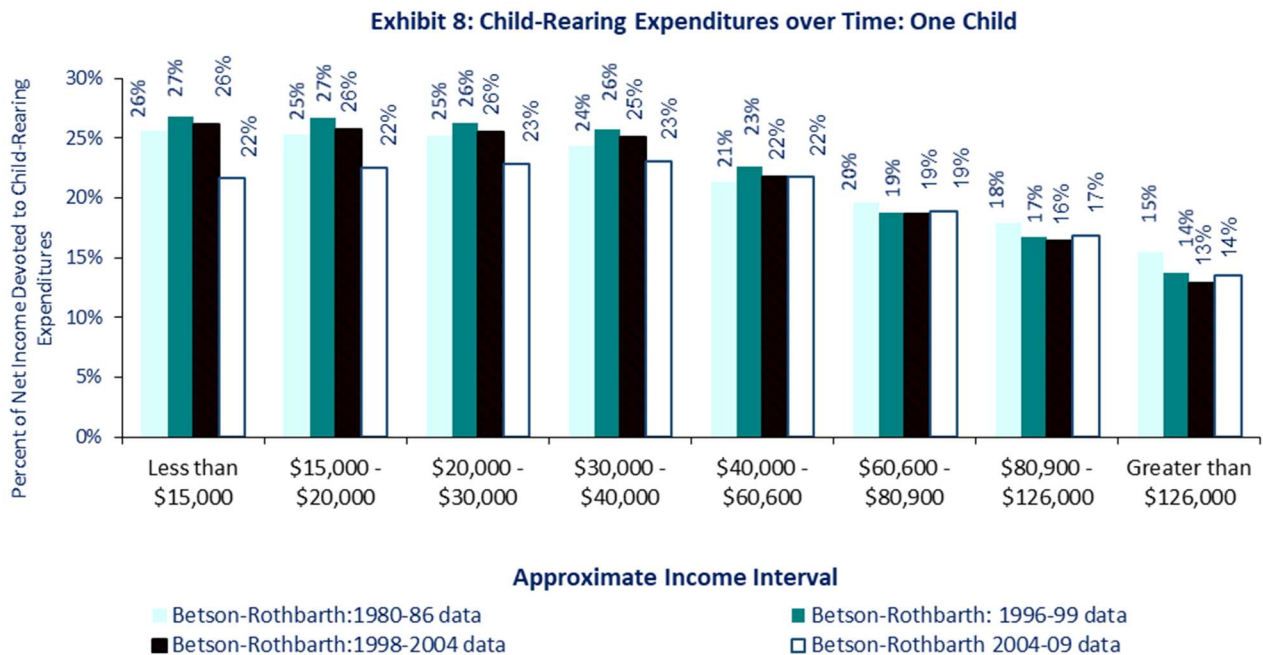
Exhibit 8 illustrates the differences in BR estimates over time for one child. The percentages exclude childcare, the child’s health insurance, and the child’s extraordinary medical expenses. The first three sets of BR measurements (BR1, BR2, and BR3) rely on the same assumptions and methodologies, but different data years. The most recent BR measurements (BR4) included two changes in data assumptions. Earlier BR measurements consider “expenditures,” while BR4 considers “expenditures-outlays.” Expenditures include the purchase price (and sales tax) on any item purchased within the survey year regardless whether the item was purchased through installments. In contrast, outlays only capture what was actually paid toward that item during the survey period. So, if there were only four out of 20 installment payments made during the survey period, only those four payments are captured.

Unlike expenditures, outlays also capture mortgage principal payments, payments on second mortgages, and payments on home equity loans. Both expenditures and outlays capture interest on the first mortgage among homeowners and rent, utilities, and other housing expenses among renters. The

²² There are three documents from the two economists. Comanor, William. (February 22, 2017.) *Presentation to the Minnesota Child Support Task Force*, Minnesota Department of Human Services, St. Paul, MN. https://mn.gov/dhs/assets/2017-02-22-Dr-Comanor-Report-to-the-Minnesota-Child-Support-Task-Force_tcm1053-280776.pdf. Venohr, Jane. (March 31, 2017 revised). *Review of the Minnesota Basic Child Support Table: Economic Data on the Cost of Raising Children and Other Considerations*. Retrieved from https://mn.gov/dhs/assets/2017-03-31-Revised-Dr-Venohr-Report-to-MN-Child-Support-Task-Force_tcm1053-286690.pdf. Comanor, William. S (April 7, 2017). *Dr. Venohr’s Minnesota Report: A Brief Response*. Retrieved from: mn.gov/dhs/assets/2017-04-07-Comanor-response-to-Venohr_tcm1053-293396.pdf.

merit of expenditures for use in state guidelines is that it excludes mortgage principal payments. This is consistent with property settlements that have historically addressed equity in the home as part of the divorce settlement. The merit of outlays for use in state guidelines is it is a better reflection of actual family budgeting on a monthly basis.

The second difference is that Betson relied on a newly available measure of income developed by the Bureau of Labor Statistics, the organization that conducts the Consumer Expenditure Survey (CES), which is the basis of most measurements of child-rearing expenditures. (See Appendix B for more discussion about the CES.) The underreporting of income is a problem inherent to most surveys. The new measure attempts to correct underreporting, particularly at low incomes. The problem was identified from findings from earlier CES that revealed that many low-income families spend considerably more than what they report as income. The new measurement essentially bumps income for some families—hence, reducing the percentage of their income spent on child rearing.



NEW JERSEY AND CALIFORNIA STUDIES BY RODGERS

The New Jersey study is only used by New Jersey. It was developed by Professor William Rodgers, Rutgers University, by applying the Rothbarth methodology to expenditures data from the 2000-2011 CES and adjusted for New Jersey incomes, which are higher than the national average. Due to the income adjustment, they are not appropriate for Georgia.

In 2018, Rodgers also conducted a study for California that is not adjusted for any particular state. The findings from this study are compared later in this section to the current Georgia schedule. For this study, Rodgers applied the Rothbarth methodology to families participating in the 2000-2015 CES. One

reason he considered a larger time period was to average out the expenditure patterns since there were some anomalous patterns associated with the Great Recession of 2007-2009 and its aftermath. Rodgers concluded there were some actual dollar declines in outlays on children in recent years. In general, Rodgers found that the percentage of total household expenditures devoted to child-rearing expenditures was about three to four percentage points less than the BR4 studies. For example, the BR4 study indicates on average, 24 percent of total household expenditures are devoted to child-rearing expenditures where as Rodgers found the comparable percentage to be 20.9 percent.



The Rodgers-Rothbarth measurements indicate that families, on average, devote about 3 to 4 percentage points less to child-rearing expenditures than the most current Betson-Rothbarth study.

USDA STUDY

Another study that is often considered in the review of guidelines, but has not been used to develop a state's guidelines since 2002, is conducted by the United States Department of Agriculture (USDA). The USDA updates its measurements at least biannually. Its most recent study is for 2015. Using expenditures data from the 2011 through 2015 Consumer Expenditure Survey (CES), the USDA found that average child-rearing expenses are \$9,650 to \$23,090 per year for the youngest child in a two-child family in the South in 2015. The amount varies depending on the income of the family and age of the child.

The USDA estimates child-rearing expenditures individually for several expenditure categories (*e.g.*, food and clothing), then adds them to develop a total. As discussed more in the USDA report, a different methodology is used to measure expenditures for each category. Some categories unique to children can be measured directly (*e.g.*, children clothing, childcare expenses and education expenses). The child's food costs are measured using the food plans developed by the USDA. The child's transportation is measured by only considering family-related activities, which are 59 percent of total transportation according to research findings. The child's housing expenses are measured from estimating the average additional costs of housing given the number of bedrooms in a home assuming more bedrooms are required when there is more than one child and controlling for income level. Food, transportation and housing comprise the vast majority of child-rearing expenditures.



The USDA finds that average child-rearing expense are \$9,650 to \$23,090 per year for the youngest child in a two-child family in the South in 2015.

Economists generally believed that the USDA’s previous approach to measuring child-rearing expenditures overstated actual child-rearing expenditures, but economists have not assessed the USDA methodology since it was changed in 2008. The USDA last updated its measurements in 2014.²³

COMANOR STUDY

Still another study, led by a University of California at Santa Barbara professor, William Comanor, has been extensively vetted by Minnesota. Arguably, the Comanor study measures the child’s basic needs. It is arguable because the authors believe their methodology reflects child-rearing expenditures across all income ranges; however, it finds implausibly low amounts (*i.e.*, food costs below what the federal government measures as the minimum amount needed to sustain) and arrives at amounts near federal poverty levels. Most states believe the child support guidelines should provide for more than a basic needs amount, if the obligated parent can afford a higher standard of living. In other words, if the obligated parent has sufficient income to enjoy a higher standard of living, the child should share in that higher standard of living. For these reasons, states often dismiss the Comanor study.

UNDERLYING DATA SOURCE OF ECONOMIC STUDIES

All of the economic studies of child-rearing expenditures (including New Jersey and Kansas) rely on the Consumer Expenditure Survey (CES)²⁴ to develop a measurement of child-rearing expenditures. Administered by the Bureau of Labor Statistics (BLS), 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 generally remain in the survey for five consecutive quarters, with households rotating in and out each quarter. (Just recently, this has been reduced from five quarters to four quarters.) 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. No state has seriously contemplated conducting a survey similar to the CES at a state level. The costs and time requirements would be prohibitive.

Appendix B contains more information about the CES.

²³ Lino, Mark (2014) *Expenditures on Children by Families: 2013 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2013, Washington, D.C.

²⁴ More information about the CES can be found at <http://www.bls.gov>.

As mentioned above, replication of the CES at the state level would be prohibitively expensive and time consuming. Instead, many states adjust the national measurements to account for their state's lower or higher cost of living. For example, Alabama, South Carolina, and West Virginia adjust national measurements for their lower incomes. Connecticut, Maryland, New Jersey, and Rhode Island are examples of states that have adjusted national measurements for their higher incomes or higher housing costs.

Several statistics find that Georgia's cost of living and incomes are less than the U.S. as a whole.

- According to the 2016 price parity measure developed by U.S. Bureau of Economic Analysis (BEA), Georgia prices are 7.9 percentage points less than the U.S. average.²⁵ The BEA price parity is calculated using a wide array of items tracked by the Consumer Expenditure Survey (*i.e.*, the same survey used to measure child-rearing expenditures) and rent data that is obtained separately from the Census Bureau's American Community Survey (ACS).
- According to the 2016 ACS,²⁶ median gross rent (which includes utilities) in Georgia (\$933 per month) is 5 percent less than the U.S. average (\$981 per month).
- The 2016 ACS also finds that median income of married-couple families living with their own children who are under 18 years old is less in Georgia than in the U.S. It is \$85,383 per year in Georgia, and it is \$92,060 per year for the U.S. as a whole.
- Similarly, the 2016 ACS finds that median earnings of workers 25-years old or older is less in Georgia than in the U.S. It is \$36,223 per year in Georgia and \$37,842 per year for the U.S. as a whole.

²⁵ U.S. Bureau of Economic Analysis. (2018). *2016 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/news/2018/real-personal-income-states-and-metropolitan-areas-2016> .

²⁶Retrieved from <http://www.census.gov> .

SECTION 4: FINDINGS FROM THE ANALYSIS OF CASE FILE DATA AND OTHER DATA

This section documents the findings from the data analysis required by federal regulation. The findings from the analysis are organized by data source:

- Findings from case file data; and
- Findings from labor market data and other data.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Commission staff coordinated with the DCSS and Superior Court Clerks to sample case files in order to fulfill the federal requirement to analyze case file data. In turn, that data was sent to Center for Policy Research (CPR) for analysis. There were two samples of case file data:

- The first sample was generated from court records; and
- The second sample was generated from the DCSS automated system.

The first sample relied on the same sampling protocol used to collect case file data for previous child support guideline reviews. The data are also collected to assess procedural and appropriate documentation of orders that is in turn, used to identify areas where better instructions or training may be needed, which is another task that the Commission staff performs.²⁷

Due to the expanded list of data to be analyzed based on the MR (Modernization Rule), specifically the analysis of payment data, which is only available for IV-D orders, the second sample was drawn to supplement the first sample.

Georgia also has a long history of sampling from the court records because it is the best source of both IV-D and private orders; hence, representative of all cases in which the Georgia child support guidelines would apply. The limitation of it, however, is the court does not track payments. In fact, payments in private cases is a private issue so not tracked by any government or court entity unless there is an Income Deduction Order in place.

SAMPLE FROM THE COURT RECORDS

Historically, the sample from court cases has consisted of cluster sampling of 12 counties. Dr. Roger Tutterow, economist and Commission member, designs the sampling to represent a cross-section of Georgia. The sampling strategy selects different counties each review.

In turn, the Superior Court Clerks of the sampled counties are asked to submit child support orders (and their respective worksheet) from the sample month. For this review, the sample month was October 2017. (Historically, October has been chosen because it is a non-holiday month.) If the order is an IV-D

²⁷ For example, using the data from a previous review, Commission staff learned that attorneys were not always providing the children's names in the order. In turn, the Commission staff targeted a correction of this in its training.

order, DCSS supplies the final order and respective worksheet. In turn, Commission staff create an Excel database of the information from the orders and worksheets.

Exhibit 9 shows the counties selected for the sampling of the court records. They include the counties of: Brooks, Chatham, Chattahoochee, Dawson, Evans, Hancock, Heard, Henry, Oconee, Pickens, Putnam, and Worth. This resulted in 190 sampled cases from the court records. Several of the counties are small, hence had no to few private or DCSS orders in October to submit. The byproduct is that most of the sample from court records came from Chatham and Henry, which are the two largest counties in the court record sample. Both Chatham County and Henry County have populations over 200,000. In contrast, the other sampled counties have populations of about 9,000 to 34,000.

Exhibit 9 also shows that 101 (53%) of the cases were private child support cases and 89 (47%) of the cases were DCSS cases. As mentioned earlier, payment information cannot be obtained in private cases. Payment information for DCSS cases was obtained from the DCSS office. In turn, Commission staff added it to the database.

SAMPLE FROM DCSS AUTOMATED SYSTEM

To supplement the court record sample, another sample was drawn from DCSS cases with new orders in calendar year 2016. Initially, 10 percent of all cases meeting that criterion were to be sampled. The original intent was to extract payment data and other data pertinent to the guidelines application or deviation electronically from the automated system. However, that was not feasible. Instead, payment information had to be retrieved manually from DCSS. To reduce manual effort and coordination with several DCSS offices, as well as increase sampling from urban areas, the sample was further limited to counties in the Atlanta area (Clayton, Cobb, DeKalb, Fulton, and Gwinnett). Each of these counties had several cases in the 10 percent sample, some numbered over a 100 cases. To further simplify the effort, while obtaining a sufficient number from each county for sub-analysis, a target of 35 sampled cases with payment information per county was set.

The last two columns of Exhibit 9 show the DCSS sample. The last column includes only those from counties in the Atlanta area, which is 175 cases total. It also shows no cases were sampled from the counties selected for the court file analysis and no cases were selected from non-Atlanta counties. The second to the last column reflects the 10 percent sample, which is a total of 1,577 cases.

IMPROVEMENTS TO FUTURE SAMPLING

Future sampling should strive to:

- Be representative of the state (hence include both private and DCSS cases);
- Gather data on all of the data fields identified in the federal regulation (*e.g.*, whether there was a deviation, income imputation, and default order, and payment information, and other case characteristics); and

- Minimize the amount of manual effort as much as possible: instead, use data from automated sources wherever possible.

This may include the use of court e-filing (assuming some court records are electronic files or will eventually be), working with DCSS to ensure that its automated system contains the requisite data fields, or other options.

MAJOR FINDINGS FROM ANALYSIS OF CASE FILE DATA

Exhibit 9: Characteristics of Cases

Besides showing the distribution of the samples across counties, Exhibit 9 shows many other characteristics of the sampled cases.

- The vast majority of orders cover one or two children.
- A parent is the custodian (hence the parent who will be receiving child support) in the vast majority of cases. In the DCSS cases where the custodian is not a parent, it is usually a relative (often a grandparent).
- A male or father is the gender of the obligated parent in the majority of the cases. (DCSS notes gender while the court sample notes mother or father.)
- Most of the DCSS cases are never or former TANF cases.

The format of Exhibit 9 is kept to display the remaining findings, so it is easy to note when data are not available.

Exhibit 10: Incomes of the Parties

Exhibit 10 shows the incomes of the parties used to calculate the guidelines-determined amount. The information is only available from the court records. DCSS does not record the incomes used for the guidelines calculation. DCSS does receive income information from automated sources, such as the State Department of Labor. Georgia is a state that restricts the sharing of that labor data. Other states (e.g., Missouri and New York) allow for it and use it to analyze income as part of their guidelines review. It can also be obtained through the federal Office of Child Support Enforcement through the National Directory of New Hire for research purposes, but there was not sufficient time to engage in that process.

Exhibit 10 shows that incomes used for the guidelines calculation are generally lower in DCSS cases than private cases. Other states have found similar findings. Actual incomes may even be lower since some of these incomes are imputed incomes. Income imputation at full-time minimum earnings, which is a common amount of income imputation, would be in the \$1,000-\$2,000 range. This range accounts for the incomes of 58 percent of the DCSS fathers, 49 percent of private mothers, and 72 percent of DCSS mothers. Income imputation is explored later in this section.

Exhibit 10 also shows the father’s share of combined income. This is also used to assign each parent’s share of the child’s future un-insured health expenses, if any.

Exhibit 9: Characteristics of Sampled Cases (% of Cases)				
Characteristics	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases (n = 101)	DCSS Cases (n = 89)	Statewide (n = 1,577)	Atlanta Counties (n = 175)
County				
• Brooks	0%	5%	< 1%	0%
• Chatham	41%	62%	4%	0%
• Chattahoochee	2%	0%	< 1%	0%
• Dawson	1%	1%	0%	0%
• Evans	2%	3%	< 1%	0%
• Hancock	0%	2%	< 1%	0%
• Heard	1%	1%	< 1%	0%
• Henry	45%	17%	2%	0%
• Oconee	1%	1%	0%	0%
• Pickens	1%	2%	< 1%	0%
• Putnam	4%	3%	< 1%	0%
• Worth	3%	2%	< 1%	0%
• Clayton (Atlanta Area)	0%	0%	3%	20%
• Cobb (Atlanta Area)	0%	0%	5%	20%
• Dekalb (Atlanta Area)	0%	0%	7%	20%
• Fulton (Atlanta Area)	0%	0%	7%	20%
• Gwinnett (Atlanta Area)	0%	0%	4%	20%
• Rest of State	0%	0%	68%	0%
Number of Children on Order				
• 1 Child	56%	65%	76%	77%
• 2 Children	32%	30%	18%	17%
• 3 Children	9%	5%	4%	4%
• 4 or more children	0%	0%	2%	2%
Custodian Is A Parent?				
• Yes	99%	93%	88%	90%
• No	1%	7%	12%	10%
Gender of the Obligated Parent				
• Male	75%	92%	92%	95%
• Female	20%	8%	8%	5%
• Shared	2%			
• Split	3%			
TANF/Public Assistance Status				
• Current TANF (AR)			5%	5%
• Former TANF (FR)			29%	32%
• Never TANF (NR)	Not available	Not available	37%	47%
• Medical/Full Service (MR)			25%	13%
• Foster Care/IV-E (AF)			4%	3%
• Other			0%	0%

Exhibit 10: Income of the Parties
(% of Cases unless otherwise noted)

	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases (n = 97)	DCSS Cases (n = 85)	Statewide	Atlanta Counties
Father's Monthly Income				
• \$0	2%	0%	Not available	Not available
• \$1-\$1,000	1%	2%		
• \$1,001 - \$2,000	21%	58%		
• \$2,001- \$3,000	24%	17%		
• \$3,001- \$4,000	11%	12%		
• \$4,001 - \$5,000	16%	2%		
• \$4,001 - \$5,000	25%	8%		
• More than \$5,000				
Average of Father's Income	\$4,334	\$2,878	Not available	Not available
Median of Father's Income	\$3,333	\$1,697	Not available	Not available
Range: Minimum to maximum	\$0 - \$47,080	\$946 - \$50,000	Not available	Not available
Mother's Income				
• \$0	2%	4%	Not available	Not available
• \$1-\$1,000	3%	2%		
• \$1,001 - \$2,000	49%	73%		
• \$2,001- \$3,000	22%	9%		
• \$3,001- \$4,000	8%	8%		
• \$4,001 - \$5,000	7%	2%		
• \$4,001 - \$5,000	9%	1%		
• More than \$5,000				
Average of Mother's Income	\$2,535	\$1,701	Not available	Not available
Median of Mother's Income	\$1,820	\$1,261.50	Not available	Not available
Range: Minimum to maximum	\$0 - \$15,689	\$0 - \$5,671	Not available	Not available
Father's Share of Combined Income				
• 1-25%	2%	0%	Not available	Not available
• 26-40%	7%	5%		
• 41-60%	40%	71%		
• 61-75%	32%	18%		
• 75-99%	19%	3%		
• 100%	0%	3%		
Average of Father's Share	61%	57%	Not available	Not available
Median of Father's Share	61%	51%	Not available	Not available
Range: Minimum to maximum	20% - 90%	36% - 100%	Not available	Not available

Exhibit 11: Order Amounts

Exhibit 11 shows the amount ordered for current support. The averages and medians were in the \$300 and \$400 range. Private orders tended to be higher and undoubtedly reflect the higher incomes in private cases.

Use of Minimum Order Amounts. None of the one-child orders had an order set at \$100 per month, only two of the two-child orders had a \$150 order, and none of the three-child orders had a \$200 order. This suggests infrequent use of the low-income adjustment/minimum order amounts.

Exhibit 11: Order Amounts				
(% of Cases unless otherwise noted)				
	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases (n = 98)	DCSS Cases (n = 86)	Statewide (n = 1,577)	Atlanta Counties (n = 175)
Amount of current support				
• \$0/mo	15%	3%	1%	0%
• \$1-200/mo	8%	9%	13%	6%
• \$201- 300/mo	13%	27%	37%	39%
• \$301-400/mo	12%	27%	20%	21%
• \$401-500/mo	8%	7%	13%	19%
• \$501-600/mo	10%	6%	6%	6%
• \$601-700/mo	8%	8%	4%	5%
• More than \$700/mo	25%	13%	6%	5%
Average current support order	\$494	\$423	\$352	\$374
Median current support order	\$437	\$364	\$300	\$350
Range: minimum to maximum	\$0 - \$1,600	\$0 - \$2,151	\$0 - \$1,750	\$35 - \$1,004

Exhibit 12: Payments

Exhibit 12 shows payment patterns.²⁸ Payment information is only available for DCSS cases. It was only analyzed for the Atlanta counties due to time constraints.

The time periods considered are slightly different between the two samples. As identified earlier, the court records were pulled from orders established in October 2017. Payments were tracked for the next five months. The DCSS sample was pulled from orders established in calendar year 2016. Payments were tracked for 12 months (*i.e.*, over the calendar year 2017). Due to the different time periods, only

²⁸ Average monthly payments are calculated by taking the total amount paid over the study period and dividing it by the number of study months.

cases with any payments in the study months are included in Exhibit 12. This includes 73 percent of the court record/DCSS cases and 74 percent of the Atlanta County cases.

The average and median monthly payments were in the \$200 and \$300 payment range. The compliance rate is calculated using the total paid over the sample period divided by the monthly order amount multiplied by the number of sample months. It is in the 70 percent and 80 percent range. It is higher than the percent of current support paid because it only includes paying cases.

Payments on more than one order was also collected for the Atlanta County orders. Almost a quarter (23%) had paid on more than one case.

Exhibit 12: Average Monthly Payments and Compliance Rates among Paying Cases (% of Cases unless otherwise noted)				
	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases	DCSS Cases (n =64)	Statewide	Atlanta Counties (n =133)
Average monthly payment				
<ul style="list-style-type: none"> • \$1 - \$100 • \$101 - \$200 • \$201 - \$300 • \$301 - \$400 • More than \$400 	Not Available	17%	Not available	26%
		23%		14%
		14%		18%
		11%		14%
		35%		28%
Average monthly payment	Not available	\$330	Not available	\$301
Median monthly payment	Not available	\$262	Not available	\$245
Range: minimum to maximum	Not available	\$5 - \$463	Not available	\$4 -\$1,106
Compliance rate				
<ul style="list-style-type: none"> • 1-25% • 26-50% • 51-75% • 75-99% • 100% or more 	Not available	9%	Not available	20%
		22%		15%
		11%		12%
		34%		25%
		23%		28%
Average compliance rate	Not available	72%	Not available	78%
Median compliance rate	Not available	80%	Not available	83%

Exhibits 13 and 14: Income Imputation and Orders Entered by Default

Based on evidence that payments are lower when income is imputed, and when orders are set through default, the Modernization Rule (MR) essentially requires states child support guidelines to limit the use of imputed income. Income imputation and orders set by default are of interest because they are correlated with non-payment. As specifically, stated in the draft MR:

[R]esearch suggests that support orders based on imputed income often go unpaid because they are set beyond the ability of parents to pay them. The result is high uncollectible arrears balances that can provide a disincentive for obligors to maintain employment in the regular economy. Inaccurate support orders also can help fuel resentment toward the child support system and a sense of injustice that can decrease willingness to comply with the law. The research supports the conclusion that accurate support orders that reflect a noncustodial parent's actual income are more likely to result in compliance with the order, make child support a more reliable source of income for children, and reduce uncollectible child support arrearages.²⁹

A common practice across the country is to impute income at minimum wage. There are some nuances in this practice, however. For example, some judges and decision makers will impute minimum wage to both parents, some will only impute minimum wage to the obligated parent (and use \$0 income for the custodial parent), and others will use either depending on the circumstance. Another nuance is the hours at which minimum wage is imputed. Forty hours is common, but some impute at less because it is rare for service sector jobs, which are often minimum-wage jobs, to offer 40-hour per week work schedules.

Income imputation data was only available in court file cases. Information about whether the order was entered through default was available from both data sources. Exhibit 13 shows the frequency that income was imputed to the father, the frequency that income was imputed to the mother, and the frequency of orders entered by default or consent. Exhibit 13 shows the frequency by the parent's relationship to the child, not by whether the parent may be obligated to pay support. (In other words, it is not adjusted to consider mothers who are obligated parents or fathers who are custodial parents.) Income may be imputed to the custodial parent. Imputing income to the custodial parent generally lowers the amount of support owed by the obligated parent. Based on court records, income was imputed to the mother more often than to the father in private cases. Based on court records, in DCSS cases, income was imputed to the father in 11 percent of the cases and to the mother in 26 percent of the cases.

Court record data find that there were no private orders entered by default and 12 percent of DCSS orders were entered by default. Data from DCSS records (shown as the data field, "NCP Consented" in Exhibit 13) indicate that 22 percent of DCSS orders were entered by default. The reason for the discrepancy between the two data sources is unknown. It may be an issue with differences in sampling or how the data field is defined. It may also be subject to interpretation. DCSS staff may have to interpret based on information from the docket or from reading the nuances of the actual order.

²⁹ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." Federal Register, vol. 79, no. 221. p. 68555. Retrieved from <https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf>.

Exhibit 13: Cases with Income Imputation and Default

	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases (n=101)	DCSS Cases (n = 89)	Statewide (n =1,577)	Atlanta Counties (n =133)
Income Imputed to Father?				
<ul style="list-style-type: none"> • Yes, at Minimum Wage (\$1,257-\$1,261/month) • Yes, at Amount <i>less</i> than minimum wage • Yes, at amount <i>more</i> than minimum wage • No 	1% 2% 0% 97%	1% 9% 1% 89%	Not Available	Not available
Income Imputed to Mother?				
<ul style="list-style-type: none"> • Yes, at Minimum Wage (\$1,257-\$1,261/month) • Yes, at Amount <i>less</i> than minimum wage • Yes, at amount <i>more</i> than minimum wage • No 	3% 2% 9% 86%	7% 9% 10% 74%	Not Available	Not Available
NCP Consented? (DCSS code)				
<ul style="list-style-type: none"> • Yes • No • Default • Missing 	Not Available	Not Available	57% 14% 25% 4%	51% 11% 22% 16%
Default				
<ul style="list-style-type: none"> • Yes • No 	0% 100%	12% 88%	Not Available	Not Available

Exhibit 14 shows the average monthly paid by whether income was imputed or whether the order was entered by default. It shows that average payment is less when income is imputed at minimum wage to fathers in DCSS cases. Most fathers in DCSS cases are the obligated parent. The payment patterns by income imputation to the mother are inconsistent. Exhibit 14 shows that payment is less in DCSS orders entered by default according to court records. Exhibit 14, however, shows no differences in payment by whether the order was entered by default or consent according to DCSS data. The court data should be more accurate. The difference, however, may result from sampling.

Exhibit 14: Average Monthly Support Paid by Whether Income Was Imputed or the Order Was Entered by Default (\$ per month)

	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases	DCSS Cases (n = 89)	Statewide	Atlanta Counties (n = 133)
Income Imputed to Father?				
<ul style="list-style-type: none"> • Yes, at Minimum Wage (\$1,257-\$1,261/month) • Yes, at Amount <i>less</i> than minimum wage • Yes, at amount <i>more</i> than minimum wage • No 	Not Available	\$74 \$142 \$149 \$256	Not Available	Not available
Income Imputed to Mother?				
<ul style="list-style-type: none"> • Yes, at Minimum Wage (\$1,257-\$1,261/month) • Yes, at Amount <i>less</i> than minimum wage • Yes, at amount <i>more</i> than minimum wage • No 	Not Available	\$320 \$146 \$114 \$ 96	Not Available	Not Available
NCP Consented?				
<ul style="list-style-type: none"> • Yes • No • Default • Missing 	Not Available	Not Available	Not Available	\$336 \$309 \$261 \$234
Default				
<ul style="list-style-type: none"> • Yes • No 	Not Available	\$ 93 \$257	Not Available	Not Available

Exhibits 15 and 16: Order Amount as a Percentage of the Obligor’s Gross Income

Another way that orders are being examined across the nation is as a percentage of the obligated parent’s gross income. This is done because of the evidence-based research supporting the Federal Office of Child Support Enforcement (OCSE) rule changes that essentially encourages a self-support reserve in state child support guidelines and limits the use of imputed income.³⁰ The underlying research finds that payment rates sharply decline when the order is 20 percent or more of the gross income of the obligated parent for one child and 29 percent or more of the gross income of the obligated parent for two or more children.³¹

Exhibit 15 shows that the order as a percentage of the obligated party’s gross income can be calculated from the court records only. It also shows that 13 percent of the private orders and 28 percent of the DCSS orders with one child were 20 percent or more of the obligated parent’s income; and 14 percent of

³⁰ The justification is documented in the proposed rules. Department of Health and Human Services. (Nov. 17, 2014). “Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs.” *Federal Register*, vol. 79, No. 221, p. 68580. Retrieved from <http://www.acf.hhs.gov/programs/css/resource/nprm-flexibility-efficiency-and-modernization-in-child-support-enforcement-programs>.

³¹For example, see Takayesu, Mark, A “Guideline” to Improving Collections, Presentation to the National Child Support Enforcement Association Policy Briefing on February 10, 2012, Washington, D.C.

the private orders and 45 percent of the DCSS orders for two or more children exceeded the 29 percent threshold. In most of these cases, the obligated parent’s income was less than \$2,500 per month.

Exhibit 15: Orders as a Percentage of Obligor Gross Income (% of Cases)				
Characteristics	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases	DCSS Cases	Statewide	Atlanta Counties
One-Child Orders Only	(n = 44)	(n = 54)	Not available	Not available
• Less than 20%	86%	72%		
• 20 – 28%	11%	28%		
• 29% or more	2%	0%		
Orders for Two or More Children	(n = 35)	(n = 29)	Not available	Not available
• Less than 20%	43%	14%		
• 20 – 28%	43%	41%		
• 29% or more	14%	45%		

Exhibit 16 examines the average amount paid per month by order amount as a percentage of the obligor gross income. This limits the analysis to DCSS cases sampled from the court records. The information in Exhibit 16 is consistent with the research showing that payments decline after the 20 percent and 29 percent threshold. Some states are using this finding to develop a sliding-scale minimum order that does not exceed these thresholds.

Exhibit 16: Amount Paid by Order as a Percentage of Obligor Gross Income (Average Monthly Payment)				
Characteristics	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases	DCSS Cases	Statewide	Atlanta Counties
One-Child Orders Only		(n = 54)		
• Less than 20%	Not available	\$343	Not available	Not available
• 20 – 28%		\$185		
• 29% or more		No cases		
Orders for Two or More Children		(n = 29)		
• Less than 20%	Not available	\$138	Not available	Not available
• 201– 28%		\$127		
• 29% or more		\$ 57		

Exhibit 17: Deviations from the Guidelines

Federal regulation requires the measurement of guidelines deviations; that is, whether the order amount varied from the guidelines-calculated amount. The underlying premise is that reasons for guidelines deviations may indicate parts of the guidelines that should be changed (e.g., if there are several deviations due to timesharing arrangements, the adjustment for timesharing should be reviewed and appropriately changed.)

Of the 184 cases reviewed through court records, 45 percent had a guidelines deviation. Among court records, the deviation rate is 47.0 percent among private cases and 34.9 percent among DCSS cases. The deviation rate among Atlanta Counties, however, was only 10.9 percent. The court records mostly

includes cases from Chatham County and Henry County. The difference may reflect county differences. In other words, Chatham County and Henry County may not be representative of the entire state.

Nonetheless, the guidelines deviation rate of 45 percent is significantly higher than that of the deviation rate from Georgia's last guidelines review, which was 26 percent. It is also higher than those reported by other states. For example, California's most recent guidelines deviation rate was 17.2 percent,³² Pennsylvania's was 25 percent among new orders,³³ and Maryland's was 22.9 percent.³⁴

Exhibit 17 also shows the reasons for the deviations. They were not noted in every deviation. "Other" was the most frequent reason. None of the deviations were due to low income. This is also consistent with the finding stated earlier that few orders were set at the minimum order amount provided for in the low-income deviation (*i.e.*, \$100 for one child and \$150 for two children). The fact that no deviations were due to low income is disappointing since DCSS has taken measures to facilitate its use (*e.g.* trained staff on using the low-income deviation). Nonetheless, some of the low-income deviations could have been coded as "other."

Parenting time was the second most common reason for a deviation among the court file sample. All deviations for parenting time were among private cases. Georgia guidelines do not provide a formula to adjust for parenting time. In contrast, 37 state guidelines provide formulas and criteria to adjust for parenting time. The most common criteria are court-ordered parenting time and a state-determined timesharing threshold (*e.g.*, 30% timesharing). Providing a formula can reduce guidelines deviations, result in more consistent adjustments for parenting time, and more predictability of the guidelines amounts for parties.

In general, the deviation finding is limited by its sampling. If the counties are not representative of the entire State, the actual guidelines deviation rate may be more or less.

³² Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>.

³³ Venohr, Jane. (2016). *2015–2016 Pennsylvania Child Support Guidelines Review: Economic Review and Analysis of Case File Data*. Report to the Pennsylvania Department of Human Services. Harrisburg, PA. Retrieved from <http://www.pacourts.us/assets/uploads/Resources/Documents/2015%202016%20Pennsylvania%20Child%20Support%20Guidelines%20Review%20Economic%20Review%20and%20Analysis%20of%20Case%20File%20Data%20-%200005119.pdf?cb=b3603>

³⁴ Hall, Lauren, Natalie Demyan, and Letitia Logan Passarella. (Nov. 2016). *Maryland Child Support Guidelines: 2011 – 2014 Case-Level Review*. University of Maryland School of Social Work, Baltimore, MD. Retrieved from <http://www.familywelfare.umaryland.edu/reports1/guidelines2016.pdf>.

**Exhibit 17: Deviations from the Child Support Guidelines
(% of Cases)**

Characteristics	Random Sample from Court Records		Random Sample from DCSS	
	Private Cases (n = 101)	DCSS Cases (n = 83)	Statewide	Atlanta Counties (n=175)
Deviation from Guidelines Amount? <ul style="list-style-type: none"> • Yes • No 	47.0%	34.9%	Not available	10.9%
	53.0%	65.1%		89.1%
Reason for Guidelines Deviation (Total may be greater than 100% due to multiple reasons) <ul style="list-style-type: none"> • Other • Parenting time • Health-related Insurance • Visitation-related travel expenses • Extraordinary educational expenses • Life Insurance • Special expenses for child rearing • Mortgage • Low income • High income 	(deviations = 39)	(deviations = 29)	Not available	(deviations = 19)
	48.7%	93.1%		57.9%
	23.0%	0%		0%
	0%	0%		36.8%
	10.2%	0%		0%
	7.7%	0%		0%
	7.7%	0%		0%
	5.1%	0%		0%
	5.1%	0%		0%
	0%	0%		10.5%
	0%	0%	5.2%	
Direction of the Deviation <ul style="list-style-type: none"> • Upward • Downward 	(deviations = 39)	(deviations = 29)	Not available	(deviations = 19)
	20.5%	6.9%		10.5%
	79.5%	93.1%	89.5%	

ANALYSIS OF LABOR MARKET DATA AND OTHER DATA

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

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

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. The Modernization Rule (MR) requires certain considerations when imputing income, including the recommendation to consider employment opportunities available to the parent given local labor market conditions. As discussed in Section 2, Georgia has made conforming changes to its guidelines to address the new requirements concerning income imputation.

In all, labor market conditions may change more frequently than every four years, which is the minimum amount of time in which a state’s guidelines must be reviewed.

Currently, the Georgia economy is doing better than it did previously. In 2016, with a growth rate of 3.3 percent, the Bureau of Economic Statistics ranked Georgia among the top three growing states.³⁵ The Georgia unemployment rate was 3.9 percent as of July 2018, which is the same rate as the U.S. as a whole.³⁶ It varies widely by county, however. Five counties (Banks, Echols, Jackson, Oconee and White) have unemployment rates below 3 percent. Still another five counties (Clay, Elbert, Telfair, Taylor and Wheeler) have unemployment rates above 8 percent. The unemployment rates of some of the counties from which the largest number of cases were sampled are:

- Chatham: 3.8 percent;
- Henry: 4.2 percent;
- Clayton: 5.0 percent;
- Cobb: 3.4 percent;
- Dekalb: 4.0 percent;
- Fulton: 4.0 percent; and
- Gwinnett: 3.5 percent.

The Georgia unemployment rate also varies by race and Hispanic origin. As of Quarter 1, 2018, the Georgia unemployment rate was 2.9 percent for whites, 7.5 percent for Blacks, and 4.2 percent for Hispanics.³⁷ This is of concern because of the high proportions of Blacks and Hispanics in the child support caseload (*i.e.*, 20% of all IV-D cases nationally in 2010 involved Hispanic custodial parents and 27 percent involved Black custodial parents).³⁸ If Georgia obligated parents also comprise similar proportions of Blacks and Hispanics, they would face these higher unemployment rates.³⁹ This may limit their ability to pay child support. It is also of concern for income imputation policies.

The reported unemployment rate is limited to all jobless persons who are available to take a job and have actively sought work in the past four weeks. The U.S. Bureau of Labor Statistics has developed alternative measures that better reflect all persons who are unemployed. For example, the U-6 measure considers those who are marginally attached workers, those who want to work but are discouraged and not looking, and workers employed part-time but who would work full-time if they could. Georgia's U-6 unemployment rate was 8.3 percent in 2017, whereas for the U.S. in 2017, it was 8.1 percent.⁴⁰

³⁵ U.S. Bureau of Economic Analysis. (2018). *2016 Regional Price Parities by State (US = 100)*. Retrieved from <https://www.bea.gov/news/2018/real-personal-income-states-and-metropolitan-areas-2016>.

³⁶ Georgia Labor Market Explorer. (n.d.) Georgia Department of Labor. Retrieved from <https://explorer.gdol.ga.gov/gsipub/index.asp?docid=422>.

³⁷ Economic Policy Institute. (n.d.) *State unemployment rates, by race and ethnicity*. Retrieved from: www.epi.org.

³⁸ Lippold, Kye, and Sorensen. (July 2013). *Characteristics of Families Served by the Child Support (IV-D) Program: 2010 Census Survey Results*. Urban Institute, Washington, D.C. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/iv_d_characteristics_2010_census_results.pdf.

³⁹ Georgia-specific unemployment rates by race and Hispanic origin are not readily available, nor are there data on the frequency of obligated parents in Georgia or nationally by race or Hispanic origin.

⁴⁰ Retrieved from www.bls.gov.

HOURS WORKED AND INCOME IMPUTATION

Hours worked has been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour work week when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. Based on U.S. Bureau of Labor Statistics data,⁴¹ the average weekly hours worked in Georgia in July 2018 varied by industry. The average was:

- 35.2 hours per week among all employees in private industry;
- 35.4 hours per week in the transportation sector; and,
- 27.1 hours per week in the leisure and hospitality industry.

LOW-SKILLED JOBS AND LOW-INCOME DEVIATION/MINIMUM ORDERS

With regard to using the information to inform the low-income deviation, the policy issue is what types of employment/income streams are affected or should be affected by the low-income deviation. Unlike many state guidelines, the current low-income adjustment/deviation in the Georgia guidelines does not specify a threshold for its application. Nonetheless, DCSS has developed policies for when the low-income deviation may apply. For example, in 2017, the low-income deviation may apply to homeless parents, minor parents enrolled in school, and an obligated parent with income that is less than 80 percent of the federal poverty guidelines (FPG) for one person. The 2018 FPG is \$1,012 per month, so 80 percent of that would be \$809 per month. In contrast, earnings from 40 hours at minimum wage (\$7.25 per hour) would be \$1,257 per month.

Below are the average and entry-level wage of some of the most common⁴² Georgia jobs requiring a high school degree or equivalent:

- Security guards: \$13.96/hr on average and \$9.00/hr entry level;
- First-line supervisors of food preparation and serving workers: \$15.33/hr on average and \$9.84/hr entry level;
- Childcare workers: \$10.21/hr on average and \$8.57/hr entry level;
- First-line supervisors of retail sales workers: \$19.63/hr on average and \$11.46/hr entry level;
- Sale representatives, services, all other: \$28.25/hr on average and \$12.78/hr entry level;
- Sales representatives, wholesale & manufacturing: \$30.57/hr on average and \$13.86/hr entry level;
- Bookkeeping, accounting, and auditing clerks: \$18.96/hr on average and \$12.21/hr entry level;
- Customer service representatives: \$16.84/hr on average and \$10.69/hr entry level;
- Receptionist and information clerks: \$14.02/hr on average and \$9.79/hr entry level;
- General maintenance and repair workers: \$17.27/hr on average and \$10.76/hr entry level; and,

⁴¹ *Ibid.*

⁴² At least 10,000 workers are employed in that occupation according to Georgia Department of Labor data. Retrieved from <https://explorer.gdol.ga.gov/vosnet/gsipub/documentview.aspx?enc=hcjic6VGVLnSGaqUZX/fvQZSiLRWk4F5SvQRqRsd8rA=>.

- Team assemblers (production): \$14.41/hr on average and \$9.91/hr entry level.

The Georgia Department of Labor identifies the “hottest careers” —those forecasted to have the largest number of annual job openings through 2026— by highest educational attainment.⁴³ For workers whose highest educational attainment is a high school degree or equivalent, those occupations and their respective average annual earnings in 2017 are:

- Automotive body & related repairers: \$51,500 (\$4,297 per month);
- Electrical power-line installers & repairers: \$51,000 (\$4,250 per month);
- Supervisors of construction trades & extraction workers: \$62,400 (\$5,200 per month);
- Supervisors of helpers, laborers, & material movers: \$51,600 (\$4,300 per month);
- Supervisors of mechanics, installers & repairers: \$63,500 (\$5,292 per month);
- Insurance sales agents: \$67,800 (\$5,650 per month);
- Production, planning & expediting clerks: \$48,900 (\$4,075 per month);
- Property, real estate, & community association managers: \$86,700 (\$7,225 per month);
- Sales representatives, services, all other: \$58,800 (\$4,900 per month); and,
- Sales representatives, wholesale & manufacturing: \$63,600 (\$5,300 per month).

200 Percent of the Federal Poverty Guidelines

Several occupations listed above have average or entry level wages that are less than 200 percent of the federal poverty guidelines for one person. Since the 2018 FPG is \$1,012 per month, 200 percent would be \$2,024 per month, which is \$11.68 per hour assuming a 40-hour work week. Nonetheless, most of the wages were at least a dollar or two above minimum wage.

Factors that Influence Employment Rates and Compliance

There is some evidence that child support can affect employment among obligated parents. A 2005 study analyzing Black men who had a high school education or less in the 1980s and 1990s found that child support enforcement accounted for half or more of the decline in employment activity among Black men between the ages of 16 and 34.⁴⁴ Another study finds some weak association of changes in father’s earnings with changes in orders among fathers in couples that had their first child support ordered in 2000.⁴⁵ Further, there are many anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

⁴³ Georgia Department of Labor (n.d.) *Georgia’s Hot Careers to 2026*. Retrieved from https://explorer.gdol.ga.gov/vosnet/mis/current/hot_careers_current.pdf.

⁴⁴ Holzer, Harry J. Offner, Paul, and Sorensen, Elaine. (March 2005). “Declining employment among young black less-educated men: The role of incarceration and child support.” *Journal of Policy Analysis and Management*.

⁴⁵ Ha, Yoonsook, Cancian, Maria, and Meyer, Daniel, R. (Fall 2010). “Unchanging Child Support Orders in the Face of Unstable Earnings.” *Journal of Policy Analysis and Management*. vol. 29, No. 4, pp. 799-820.

The limitations of these studies are they are dated (hence do not consider today's labor market and child support enforcement practices) and not specific to Georgia. Opportunities for income from unreported employment are rapidly changing. It is becoming more common to have multiple jobs and one may be unreported employment and the other may be reported employment. Still, more mechanisms are being developed to facilitate the reporting of gig economy jobs (*e.g.*, income from drivers for ridesharing). As is, the earnings from unreported employment are often sporadic and yield inconsistent earnings.

SECTION 5: ASSESSMENT OF GEORGIA SCHEDULE

The appropriateness of the Georgia schedule is assessed using two methods: comparisons to the most current economic evidence of child-rearing expenditures; and, comparisons to bordering states.

Georgia Schedule Compared to New Studies

Exhibits 18, 19 and 20 compare the existing Georgia schedule to the Rodgers-Rothbarth amounts (which is considered the lowest of credible estimates of child-rearing expenditures) and the USDA amounts (which is considered the highest of credible estimates of child-rearing expenditures). Appendix A contains side-by-side comparisons of the existing schedule to these studies. The comparisons also consider the most current Betson-Rothbarth (BR) measurements, since BR measurements form the basis of most state guidelines. All of the studies are updated to consider 2018 price levels and 2018 federal and state income tax rates and FICA when appropriate. (Appendix B contains more details on how the economic data are converted to a child support schedule in order to be comparable to the Georgia schedule.) The comparisons also consider the economic basis of the existing schedule (the average of the second Betson-Rothbarth study and the Betson-Engel estimates produced from the same study) updated for 2018 prices and 2018 federal and state income tax rates and FICA.

Exhibit 18 compares the amounts for one child, Exhibit 19 compares the amounts for two children, and Exhibit 20 compares the amounts for three children. As found from the analysis of case file data, most Georgia child support orders are for one or two children. The amounts are the basic schedule amounts before consideration of each parent's prorated share. To be clear, they are not order amounts. The exhibits show the schedule amounts between \$800 and \$30,000 per month, the same range of incomes covered by the existing schedule.

The exhibits generally show that the existing Georgia schedule is within range of the USDA measurements and the Rodgers-Rothbarth measurements for combined gross incomes less than \$16,500 per month, which is the highest amount considered by the USDA measurements. This suggests that the existing Georgia schedule is within credible measurements of child-rearing expenditures for this income range. For one and two children, the existing Georgia schedule tracks closely to the BR measurements. At very high incomes (*i.e.*, above about \$23,000 per month) the BR measurements track higher than the existing schedule. This is due to changes in price levels and consideration of tax reform, which results in more spendable income available for child-rearing expenditures. The BR amounts have been updated for these items.

For three children, the existing schedule is generally tracking below the BR measurements. The same pattern would exist for four and more children.

Exhibit 18: Comparisons of Basic Obligations: One Child

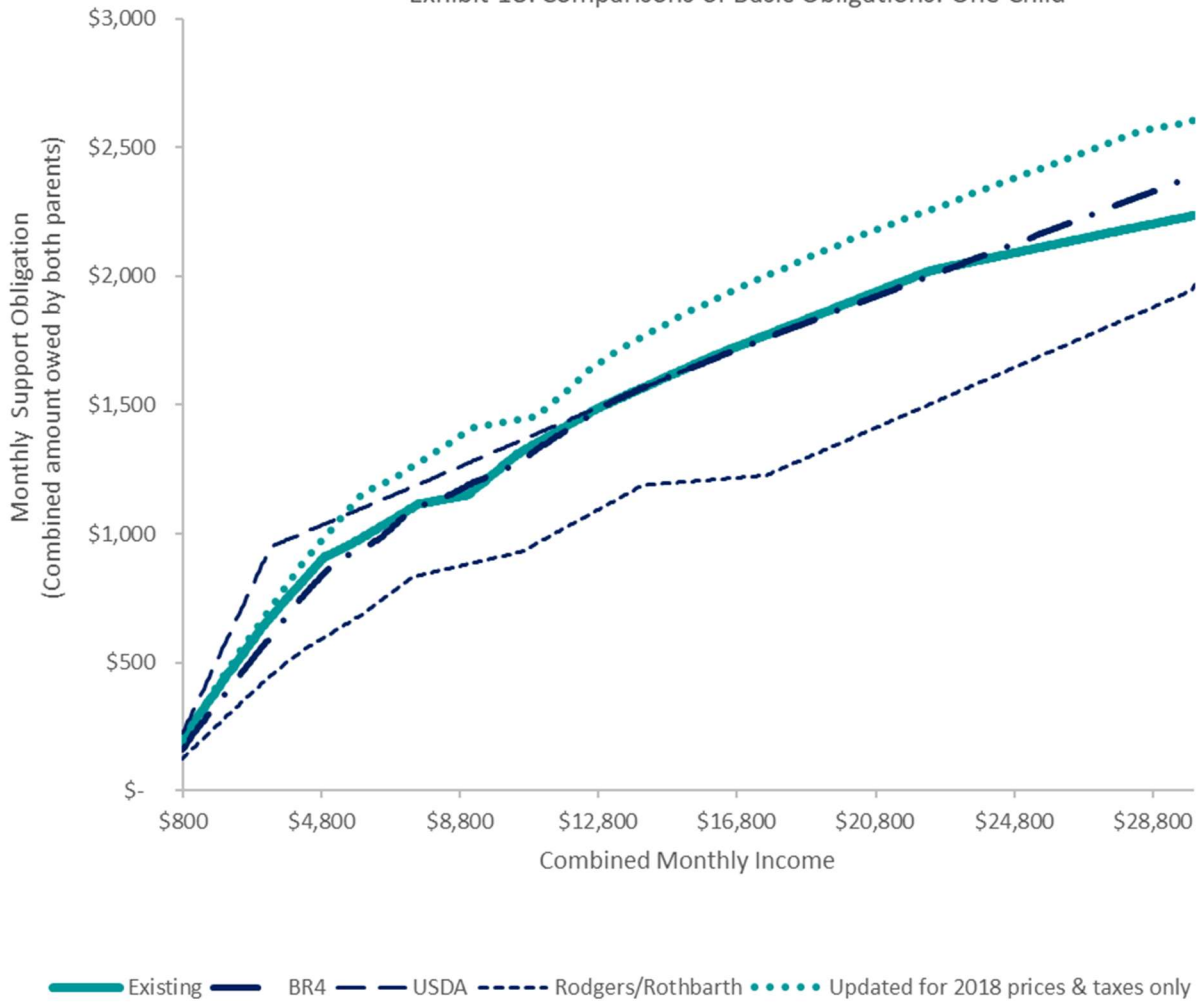


Exhibit 19: Comparisons of Basic Obligations: Two Children

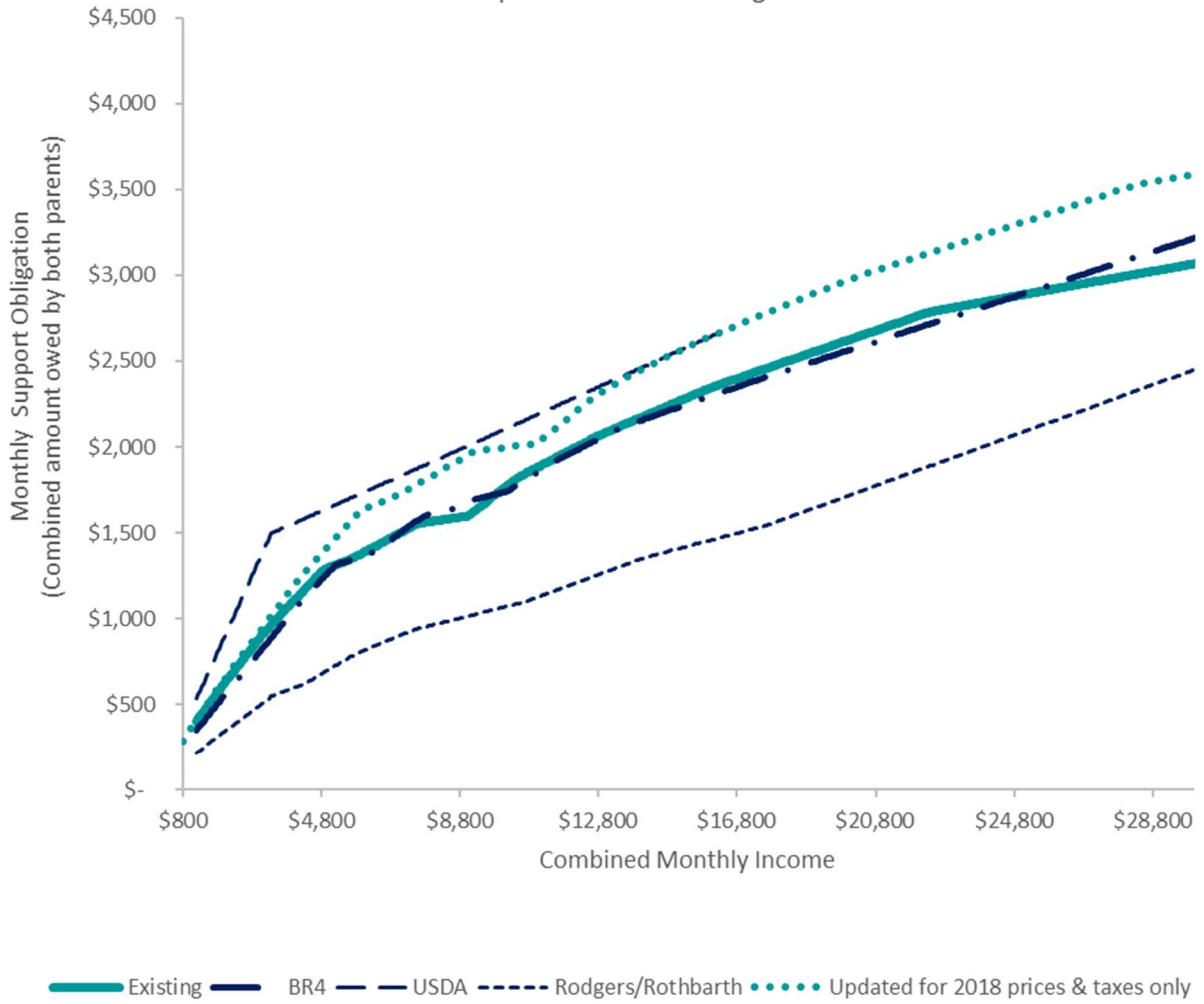
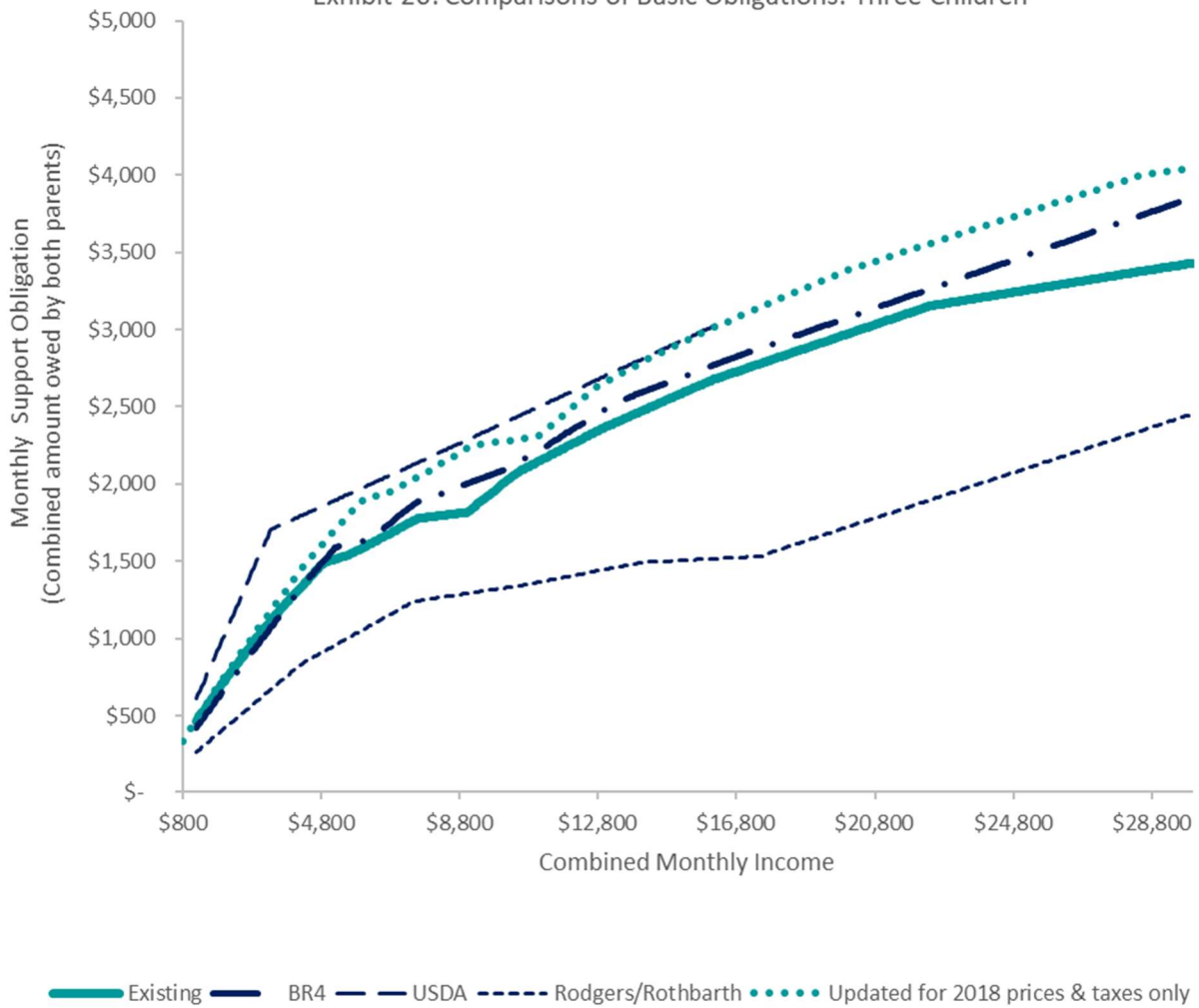


Exhibit 20: Comparisons of Basic Obligations: Three Children



COMPARISONS TO NEIGHBORING STATES

The case examples consider median incomes by five different levels of educational attainment of Georgia workers. The data are from the 2016 U.S. Census American Community Survey.⁴⁶ Median earnings are:

- \$15,310 for females and \$24,725 for males with less than a high school degree;
- \$22,480 for females and \$31,977 for males with a high school degree or GED;

⁴⁶ U.S. Census American Community Survey. (2016). *Median Earnings by Highest Educational Attainment and Sex: 2016*. Retrieved from <http://census.gov>

- \$27,091 for females and \$41,242 for males with some college or associate’s degree;
- \$41,582 for females and \$62,471 for males with a bachelor’s degree; and
- \$55,238 for females and \$81,186 for males with a graduate or professional degree.

The case scenarios assume the median amount among males is the obligated parent’s income and the median amount among females is the custodial parent’s income. Statistically, the clear majority of obligated parents are male. The comparisons also consider the guidelines of neighboring states. Exhibit 21 summarizes the economic basis of these state guidelines. The comparisons also include other economic studies of child-rearing expenditures identified in the previous section.

EXHIBIT 21: ECONOMIC BASIS OF NEIGHBORING STATE GUIDELINES			
State		Economic Basis	Price Levels
Georgia		2 nd Betson-Rothbarth and Betson-Engel Studies	2005
Alabama		3 rd Betson-Rothbarth Study adjusted for Alabama’s lower income	2008
Florida		Espenshade-Engel	1991
North Carolina		4 th Betson-Rothbarth study	2014
South Carolina		3 rd Betson-Rothbarth Study adjusted for South Carolina’s lower income	2011
Tennessee		2 nd Betson-Rothbarth	2004

Exhibits 22, 23, and 24, respectively, compare amounts of one, two, and three children. The calculations only consider the obligated parent’s prorated share of the schedule amounts. There are no adjustments for additional dependents, child care expenses, the cost of the child’s health insurance, shared-parenting time, or other factors.

Based on the comparisons, the existing Georgia schedule are generally in mid-range compared to the economic data and the guidelines of bordering states.

Minimum-Wage Income

Exhibit 25 compares order amounts for one, two and three children when both parent’s incomes are \$1,257 per month, which is full-time minimum wage earnings. It also compares the guidelines amounts from bordering states. (Tennessee is not shown, however, because they are in the process of updating their guidelines. They are leaning toward adopting a self-support reserve equivalent to 115% of the federal poverty guidelines for one person and a minimum order of \$65 per month.)

In all, the comparisons find that the existing Georgia guidelines is within the range of the guidelines amounts of bordering states. North Carolina is the only bordering state in which its self-support reserve would apply to this income. North Carolina’s current self-support reserve is just under \$1,000, but North Carolina is currently reviewing its guidelines and there is a recommendation to update it to the 2018 federal poverty guidelines for one person.

Exhibit 22: Case Scenario Comparisons: One Child

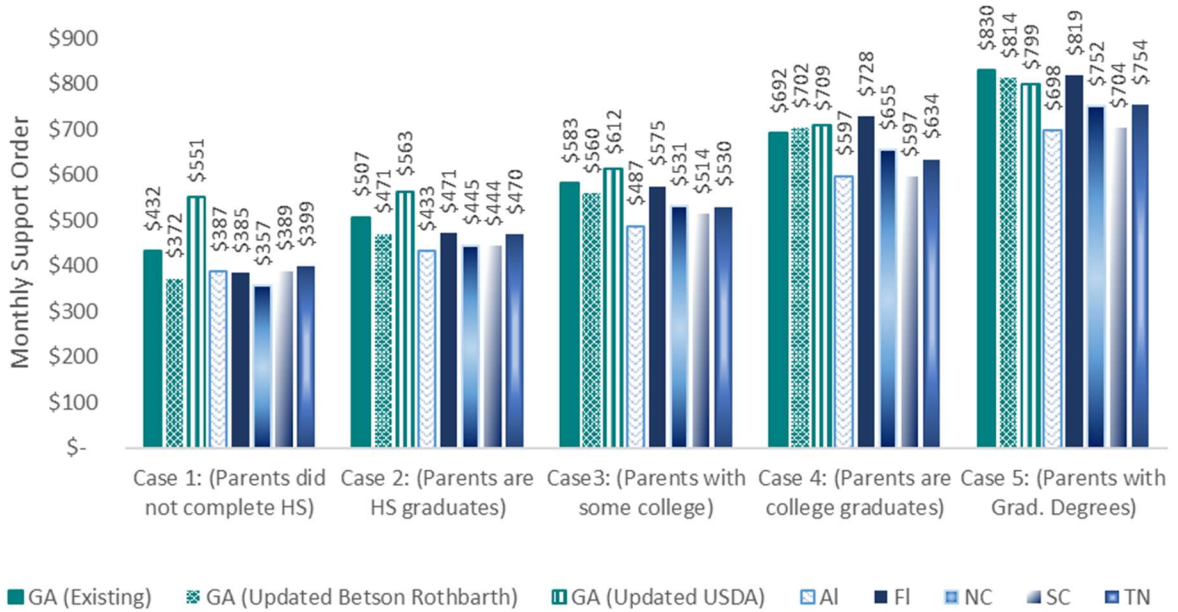


Exhibit 23: Case Scenario Comparisons: Two Children

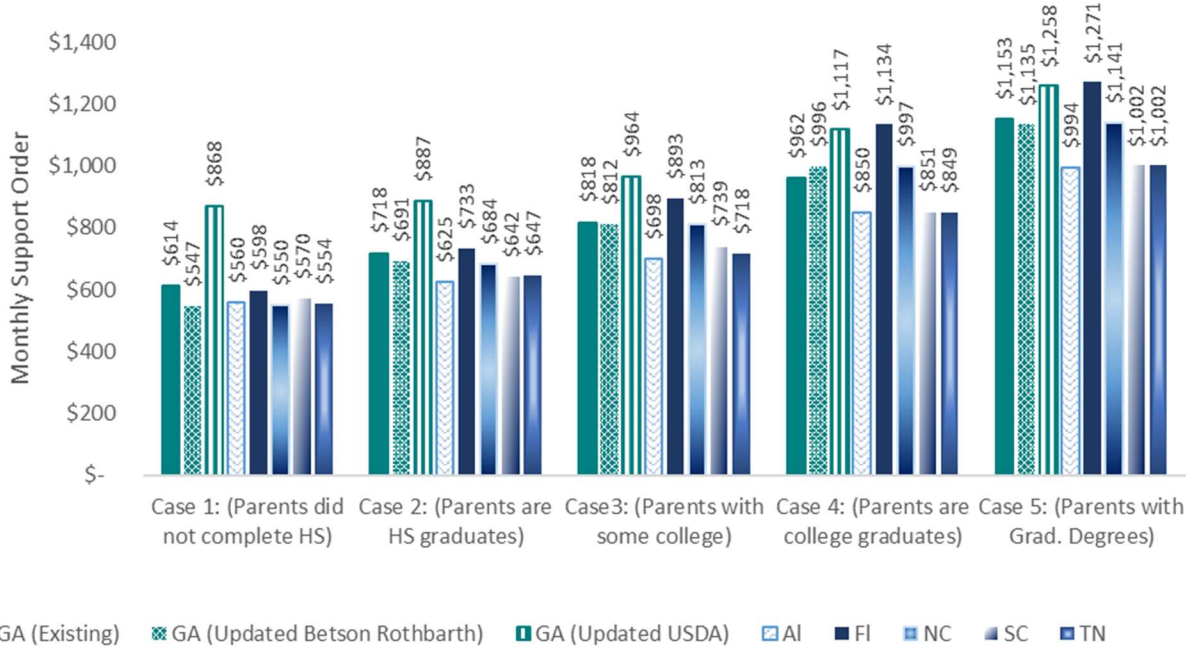


Exhibit 24: Case Scenario Comparisons: Three Children

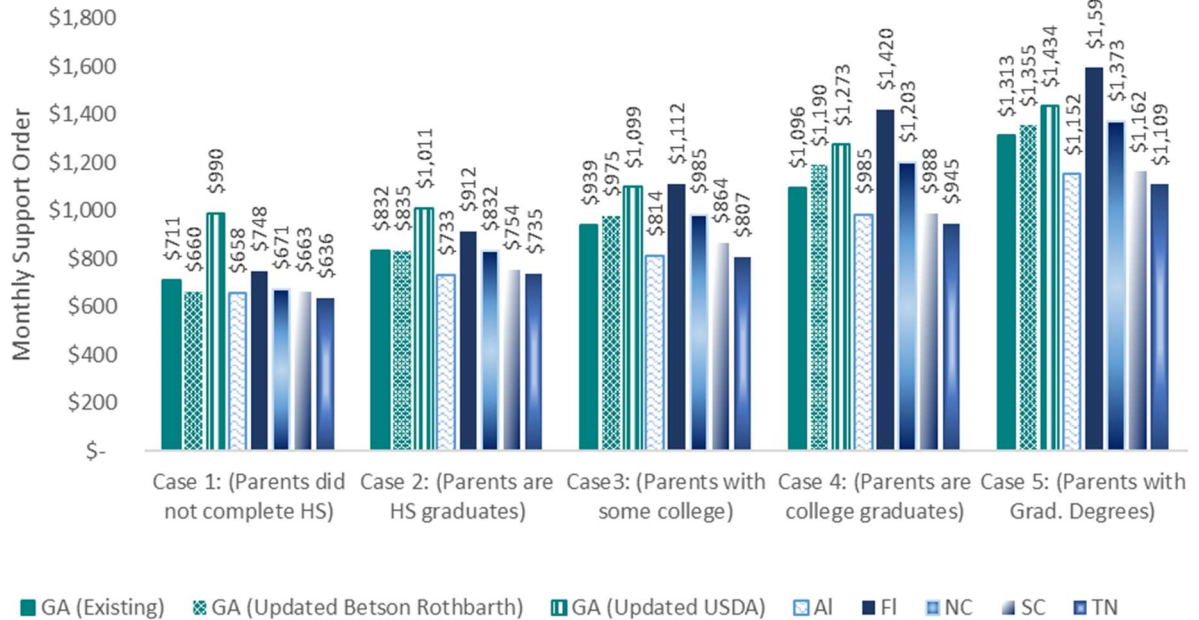
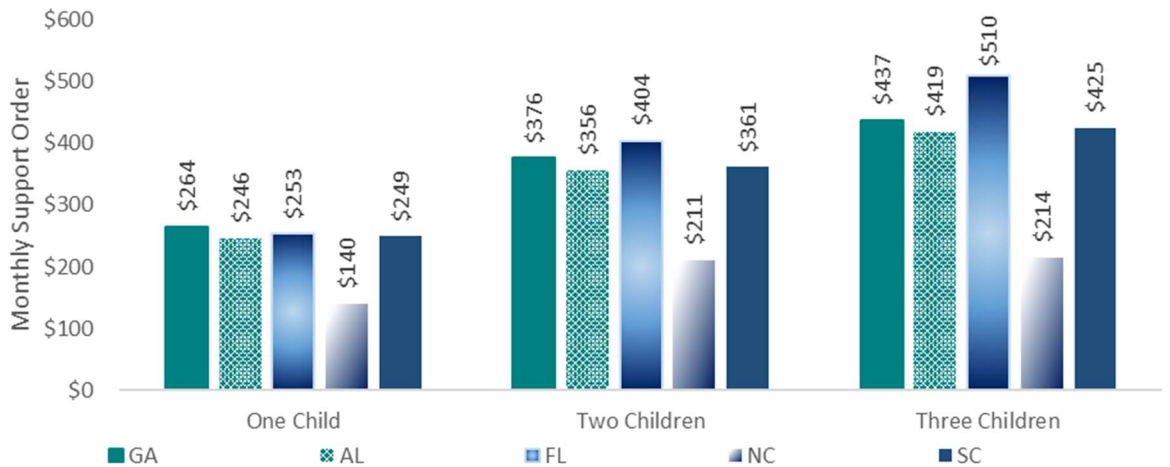


Exhibit 25: Case Scenario Comparisons: Both Parents Have F-T Minimum Wage Earnings (\$1,257 per month)



SECTION 6: CONCLUSIONS AND MAJOR FINDINGS

This report fulfills the federal data requirements of a state's guidelines review. This includes a

- Review of the economic evidence on child-rearing expenditures;
- Analysis of case file data to determine guidelines applications and deviations;
- Analysis of payment patterns and income imputation; and
- Consideration of labor market data.

MAJOR FINDINGS

- Georgia guidelines, particularly with the recent changes that became effective July 1, 2018, appear to conform to the new federal rules pertaining to child support guidelines. Some of the nuanced federal requirements of the process (*e.g.*, listing Commission review members and seeking public comment) are not part of the thorough Georgia statute mandating how Georgia should conduct its periodic review. Nonetheless, the Commission, according to Commission staff, intends to comply with those requirements. Federal regulation does not require that those provisions be put in state statute. Most states do not put these nuances in statute.
- Federal regulation requires the review of economic data on the cost of raising children; and, making adjustments if appropriate. The current Georgia schedule of basic child support schedule is generally within range of credible measurements of child-rearing expenditures and yields amounts similar to those of bordering states. The Georgia schedule at very high incomes (*i.e.*, above about combined gross incomes of \$23,000) and for three or more children, however, is slipping into the low range. This is because Georgia has not updated its schedule for changes in price levels or changes in spendable income resulting from tax reform. Updating for these factors alone would result in schedule increases. Still, there is some evidence that Georgia should adjust any measurement of child-rearing expenditures based on national data for Georgia's lower cost of living and lower incomes. In all, the evidence is not overwhelmingly indicating a schedule update is needed now.
- Federal regulation requires the analysis of case file data to determine how often deviations from the guidelines are made. The intent is to keep guidelines deviations at a minimum. Based on the 2018 case file review of court records, using the same clustering sampling strategy used in previous reviews, the guidelines deviation rate is 45 percent. The previous review found a deviation rate of 26 percent. Still another sample of Atlanta counties found a guidelines deviation rate of 11 percent. The data are insufficient to determine if it results from an actual statewide increase or caused by sampling different counties. Nonetheless, the 45 percent rate is higher than that reported by any state.

- Most of the reasons for guidelines deviations are for “other” and do not provide a specific reason. The second most common guidelines deviation reason among cases sampled from court records was for shared-parenting time. Georgia is one of the few states that does not have shared-parenting time formula.
- The low-income deviation was not recorded as the reason for any of the deviations. This is surprising because the Division of Child Support Services (DCSS) has been encouraging its use. It could be that judges are using the “other” code instead when deviating for low income.
- The low-income deviation and Georgia’s recently adopted provision to consider the subsistence needs of the noncustodial parent appear to fulfill the new federal requirements pertaining to low income and subsistence needs. Nonetheless, most state guidelines have a presumptive low-income adjustment. Further, most state guidelines specify a dollar amount for a self-support reserve. Relating it to the federal poverty guidelines for one person, which is \$1,012 per month in 2018 is common. The most common minimum order among states is \$50 per month regardless of the number of children. Georgia’s minimum order is \$100 per month for one child plus \$50 for each additional child.
- Federal regulation also requires the analysis of payment data by income imputation and default orders and consideration of labor market data. The analysis indicates that payments are lower when income is imputed at full-time, minimum wage to the obligated parent and in defaults. The data were collected before the July 1, 2018 changes to the income imputation provision in the guidelines. It is unclear whether the change would alter this finding if cases after the change were examined. The analysis of labor market data indicates that there are many low-skilled jobs available in Georgia that pay more than minimum wage.

CONCLUSIONS

This report demonstrates that Georgia has fulfilled the data requirements for a guidelines review as federally required. The major findings point to several possible improvements to the guidelines: update of the schedule at very high incomes and for three or more children, adopt a shared-parenting adjustment, and expand and enhance the low-income adjustment. In addition, the increased guidelines deviation rate is of concern, but there is not an obvious solution. The areas of concern of the schedule are generally areas of the schedule used for outlying cases (*e.g.*, few cases have extraordinarily high income). Adopting a shared-parenting adjustment may lower the deviation rate somewhat, but not bring it back to its previous level. Understanding the underlying “other” reasons for deviations may be helpful. The high rate of income imputation at minimum wage is also of concern, but that may be affected by the July 1, 2018 guidelines changes to income imputation. To that end, the Commission may want to monitor the impact that the new income imputation provision has on cases.

This was Georgia’s first attempt to meet the new data requirements imposed by the 2016 federal requirements including the analysis of payment data. There are improvements to be made in the data

collection, particularly in the use of DCSS data since that is the source of payment data. These improvements concern sampling of DCSS cases and if feasible, adding data fields to the DCSS automated system that would be used for the guidelines review (*e.g.*, a data field noting guidelines deviations, data fields noting parent's incomes, and data fields with payment summaries). This could reduce the amount of manual data collection effort needed. Georgia should also continue to sample private cases in addition to obtaining information from DCSS cases to be representative of the State as a whole.

APPENDIX A: COMPARISON OF EXISTING SCHEDULE TO MEASUREMENTS OF CHILD-REARING EXPENDITURES

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
800	197	124	165	228	198	283	149	243	358	285	330	183	293	408	332
850	208	132	175	242	210	298	159	257	381	302	347	194	311	434	352
900	218	139	185	256	222	313	167	272	403	319	364	205	328	460	372
950	229	147	195	270	234	328	176	286	425	336	381	216	346	485	392
1000	239	154	205	284	246	343	185	301	448	353	398	227	364	511	411
1050	250	161	214	299	256	357	193	314	470	368	415	237	379	536	428
1100	260	167	222	313	267	372	201	326	493	383	432	246	394	562	445
1150	270	174	231	327	277	387	209	339	515	397	449	256	410	587	462
1200	280	180	240	341	287	401	217	352	537	412	466	266	425	613	479
1250	291	187	248	356	298	416	225	364	560	427	483	275	440	638	496
1300	301	193	257	370	308	431	232	377	582	441	500	285	456	664	513
1350	311	200	266	384	318	445	240	390	605	456	517	294	471	689	530
1400	321	206	274	398	329	459	248	403	627	471	533	304	486	715	547
1450	331	213	283	412	339	473	256	415	649	485	549	314	502	740	564
1500	340	219	292	427	349	487	264	428	672	500	565	323	517	766	581
1550	350	226	300	441	360	500	271	441	694	515	581	333	532	791	598
1600	360	233	309	455	370	514	279	453	717	529	597	342	548	817	615
1650	369	239	318	469	380	528	287	466	739	544	612	352	563	842	632
1700	379	246	326	483	391	542	295	479	761	559	628	362	578	868	649
1750	389	252	335	498	401	555	303	491	784	574	644	371	594	894	666
1800	398	259	343	512	411	569	311	504	806	588	660	381	609	919	683
1850	408	265	352	526	421	583	318	516	829	602	676	390	624	945	699
1900	418	271	360	540	431	596	326	529	851	617	692	399	639	970	716
1950	427	278	369	555	442	610	333	541	873	631	708	409	654	996	732
2000	437	284	377	569	452	624	341	554	896	645	723	418	669	1021	749
2050	446	290	386	583	462	637	349	566	918	660	739	427	684	1047	765
2100	455	297	394	597	472	650	356	578	941	674	754	437	699	1072	782
2150	465	303	402	611	482	663	364	591	963	688	769	446	714	1098	798
2200	474	309	411	626	492	676	372	603	985	703	783	455	729	1123	815
2250	483	316	419	640	502	688	379	615	1008	717	798	465	744	1149	832
2300	492	322	428	654	512	701	387	628	1030	731	813	474	759	1174	848
2350	501	328	436	668	522	714	394	640	1053	745	828	484	774	1200	865
2400	510	335	445	683	532	727	402	653	1075	760	843	493	788	1225	881

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
2450	519	341	453	697	542	740	410	665	1097	774	858	502	803	1251	898
2500	528	347	461	711	552	752	417	677	1120	788	873	512	818	1276	914
2550	537	353	470	725	562	765	425	690	1142	802	888	521	833	1302	930
2600	547	359	478	739	572	778	432	702	1165	816	902	530	848	1328	946
2650	556	365	487	754	581	791	440	714	1187	829	917	540	863	1353	961
2700	565	371	495	768	591	804	448	727	1209	842	932	549	878	1379	977
2750	574	377	504	782	600	816	455	739	1232	856	947	558	893	1404	992
2800	583	384	512	796	610	829	463	751	1254	869	962	568	908	1430	1008
2850	592	390	520	811	619	842	471	764	1276	882	977	577	923	1455	1023
2900	601	396	529	825	629	855	478	776	1299	896	992	586	938	1481	1039
2950	611	402	537	839	638	868	486	789	1321	909	1006	596	953	1506	1054
3000	620	408	546	853	648	881	493	801	1344	923	1021	605	968	1532	1070
3050	629	414	554	867	657	893	501	813	1366	936	1036	614	983	1557	1086
3100	638	420	563	882	667	906	509	826	1388	949	1051	624	998	1583	1101
3150	647	426	571	896	676	919	516	838	1411	963	1066	633	1013	1608	1117
3200	655	433	579	910	686	930	524	850	1433	976	1079	642	1028	1634	1132
3250	663	439	588	924	695	941	532	863	1456	989	1092	652	1043	1659	1148
3300	671	445	596	939	705	952	539	875	1478	1003	1104	661	1058	1685	1163
3350	679	451	605	950	714	963	547	888	1496	1016	1117	670	1073	1706	1179
3400	687	457	613	953	724	974	554	900	1501	1029	1130	680	1087	1711	1194
3450	694	462	622	956	733	985	558	912	1505	1043	1143	689	1102	1716	1209
3500	702	468	630	959	743	996	561	925	1510	1056	1155	698	1117	1721	1225
3550	710	473	638	962	752	1008	565	937	1514	1069	1168	708	1132	1726	1240
3600	718	478	647	964	762	1019	569	949	1519	1083	1181	717	1147	1731	1256
3650	726	484	655	967	771	1030	572	962	1523	1096	1194	726	1162	1736	1271
3700	734	489	664	970	781	1041	576	974	1528	1109	1207	736	1177	1742	1287
3750	741	494	672	973	790	1051	579	986	1532	1123	1219	745	1192	1747	1302
3800	749	500	681	976	800	1062	583	999	1537	1136	1231	754	1207	1752	1318
3850	756	505	689	979	809	1072	586	1011	1541	1150	1243	764	1222	1757	1333
3900	764	510	697	981	819	1083	590	1024	1546	1163	1255	773	1237	1762	1349
3950	771	516	706	984	828	1093	594	1036	1550	1176	1267	782	1252	1767	1364
4000	779	521	714	987	838	1104	597	1048	1555	1190	1280	792	1267	1772	1380
4050	786	526	723	990	847	1114	601	1061	1559	1203	1292	801	1282	1777	1395
4100	794	532	731	993	857	1125	604	1073	1563	1216	1304	811	1297	1782	1411
4150	801	537	740	996	866	1135	608	1085	1568	1230	1316	820	1312	1787	1426
4200	809	542	748	998	876	1146	612	1098	1572	1243	1328	829	1327	1793	1441
4250	816	547	756	1001	885	1156	615	1109	1577	1256	1340	838	1341	1798	1456
4300	824	551	763	1004	893	1167	619	1120	1581	1267	1352	845	1353	1803	1469

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
4350	831	555	770	1007	901	1177	625	1131	1586	1279	1364	851	1366	1808	1483
4400	839	560	778	1010	909	1188	631	1141	1590	1290	1376	857	1379	1813	1496
4450	846	564	785	1013	918	1198	637	1152	1595	1302	1388	864	1392	1818	1509
4500	853	568	792	1015	926	1209	643	1163	1599	1313	1400	870	1405	1823	1523
4550	861	572	800	1018	934	1219	649	1174	1604	1325	1412	876	1418	1828	1536
4600	868	576	807	1021	942	1230	655	1184	1608	1336	1425	882	1431	1833	1549
4650	876	580	814	1024	950	1240	661	1195	1613	1347	1437	888	1444	1838	1562
4700	883	584	821	1027	958	1251	667	1206	1617	1358	1449	895	1457	1843	1574
4750	891	588	829	1030	966	1261	673	1216	1622	1369	1461	901	1470	1849	1587
4800	898	592	836	1033	974	1271	679	1227	1626	1380	1473	907	1483	1854	1600
4850	906	596	843	1035	981	1282	684	1238	1630	1391	1485	913	1496	1859	1613
4900	911	600	851	1038	989	1289	690	1249	1635	1402	1493	919	1509	1864	1625
4950	914	604	858	1041	997	1293	696	1259	1639	1413	1496	926	1522	1869	1638
5000	917	608	865	1044	1005	1297	702	1270	1644	1424	1500	932	1535	1874	1651
5050	921	612	873	1047	1013	1300	708	1281	1648	1435	1503	938	1548	1879	1663
5100	924	616	880	1050	1021	1304	714	1291	1653	1446	1507	944	1560	1884	1676
5150	927	620	887	1052	1028	1308	720	1302	1657	1457	1510	950	1573	1889	1689
5200	930	624	894	1055	1036	1312	726	1313	1662	1468	1514	957	1586	1894	1701
5250	934	628	899	1058	1044	1316	732	1319	1666	1479	1517	963	1593	1900	1714
5300	937	632	902	1061	1052	1320	738	1321	1671	1490	1521	969	1595	1905	1727
5350	940	636	905	1064	1060	1323	744	1324	1675	1501	1524	975	1597	1910	1739
5400	943	640	908	1067	1068	1327	750	1326	1680	1512	1528	981	1599	1915	1752
5450	947	644	911	1069	1075	1331	756	1329	1684	1523	1531	988	1601	1920	1765
5500	950	648	914	1072	1083	1335	761	1332	1689	1534	1535	994	1604	1925	1777
5550	953	652	916	1075	1091	1339	767	1334	1693	1545	1538	1000	1606	1930	1790
5600	956	656	919	1078	1099	1342	773	1337	1698	1556	1542	1006	1608	1935	1803
5650	960	660	922	1081	1107	1347	779	1339	1702	1567	1546	1012	1610	1940	1815
5700	964	664	925	1084	1114	1352	785	1342	1706	1578	1552	1019	1612	1945	1828
5750	968	668	928	1086	1122	1357	791	1345	1711	1589	1558	1025	1614	1950	1841
5800	971	673	931	1089	1130	1363	797	1347	1715	1600	1564	1031	1617	1956	1853
5850	975	677	934	1092	1138	1368	801	1350	1720	1611	1570	1037	1619	1961	1866
5900	979	682	937	1095	1146	1373	805	1354	1724	1622	1575	1043	1623	1966	1879
5950	983	687	941	1098	1153	1379	809	1358	1729	1632	1581	1050	1629	1971	1890
6000	987	692	945	1101	1157	1384	813	1363	1733	1636	1587	1056	1634	1976	1894
6050	991	697	949	1103	1160	1389	817	1368	1738	1640	1593	1062	1640	1981	1898
6100	995	702	952	1106	1163	1394	822	1373	1742	1644	1599	1068	1645	1986	1901
6150	999	706	956	1109	1167	1400	826	1378	1747	1648	1605	1075	1651	1991	1905
6200	1003	711	960	1112	1170	1405	830	1382	1751	1652	1610	1081	1657	1996	1909

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
6250	1007	716	964	1115	1173	1410	834	1387	1756	1656	1616	1087	1662	2001	1913
6300	1011	721	968	1118	1177	1416	838	1392	1760	1660	1622	1093	1668	2007	1916
6350	1015	726	972	1121	1180	1421	842	1397	1765	1664	1628	1099	1673	2012	1920
6400	1018	730	975	1123	1184	1426	847	1402	1769	1668	1633	1106	1679	2017	1924
6450	1023	735	979	1126	1187	1432	851	1406	1774	1672	1639	1112	1684	2022	1927
6500	1027	740	983	1129	1190	1437	855	1411	1778	1676	1646	1118	1690	2027	1931
6550	1031	745	988	1132	1194	1442	859	1418	1782	1680	1652	1124	1699	2032	1935
6600	1035	750	995	1135	1197	1448	863	1426	1787	1684	1658	1131	1708	2037	1938
6650	1039	755	1001	1138	1201	1453	867	1434	1791	1688	1664	1137	1718	2042	1942
6700	1043	759	1007	1140	1204	1459	872	1442	1796	1692	1670	1143	1728	2047	1946
6750	1047	764	1013	1143	1207	1464	876	1450	1800	1696	1676	1149	1737	2052	1949
6800	1051	769	1019	1146	1211	1470	880	1458	1805	1700	1682	1156	1747	2058	1953
6850	1055	774	1026	1149	1214	1475	884	1466	1809	1704	1688	1162	1757	2063	1957
6900	1059	779	1032	1152	1218	1480	888	1474	1814	1709	1694	1168	1766	2068	1962
6950	1063	783	1038	1155	1222	1486	892	1482	1818	1715	1700	1174	1776	2073	1968
7000	1067	788	1044	1157	1226	1491	897	1490	1823	1720	1706	1180	1786	2078	1975
7050	1071	793	1050	1160	1230	1497	901	1498	1827	1726	1712	1187	1796	2083	1981
7100	1075	798	1056	1163	1235	1502	905	1506	1832	1731	1718	1193	1805	2088	1987
7150	1079	803	1063	1166	1239	1508	909	1514	1836	1737	1724	1199	1815	2093	1993
7200	1083	808	1067	1169	1243	1513	913	1521	1841	1743	1730	1205	1823	2098	1999
7250	1087	812	1072	1172	1247	1518	917	1528	1845	1748	1736	1212	1831	2103	2005
7300	1092	817	1076	1174	1251	1524	922	1534	1850	1754	1742	1218	1838	2108	2011
7350	1096	822	1080	1177	1255	1529	926	1541	1854	1759	1748	1224	1846	2114	2017
7400	1100	827	1084	1180	1259	1535	930	1548	1858	1765	1755	1230	1853	2119	2023
7450	1104	832	1089	1183	1263	1540	934	1554	1863	1770	1761	1236	1861	2124	2030
7500	1108	834	1093	1186	1268	1546	937	1561	1867	1776	1767	1240	1868	2129	2036
7550	1112	836	1097	1189	1272	1552	940	1568	1872	1782	1773	1242	1876	2134	2042
7600	1116	838	1101	1192	1276	1556	942	1574	1876	1787	1778	1243	1883	2139	2048
7650	1117	839	1105	1194	1280	1557	945	1581	1881	1793	1779	1245	1891	2144	2054
7700	1118	841	1110	1197	1284	1559	948	1588	1886	1798	1781	1247	1899	2150	2060
7750	1119	842	1114	1200	1288	1560	950	1594	1890	1804	1782	1249	1906	2155	2066
7800	1120	844	1118	1203	1292	1562	953	1601	1895	1810	1784	1250	1914	2160	2073
7850	1122	846	1121	1206	1297	1563	955	1604	1899	1816	1785	1252	1917	2165	2079
7900	1123	847	1123	1209	1301	1565	958	1606	1904	1821	1786	1254	1920	2170	2086
7950	1124	849	1125	1212	1306	1566	960	1608	1908	1827	1788	1255	1923	2175	2092
8000	1125	850	1127	1215	1310	1567	963	1610	1913	1833	1789	1257	1925	2181	2099
8050	1127	852	1130	1218	1314	1569	966	1613	1917	1839	1790	1259	1928	2186	2105
8100	1128	854	1132	1220	1319	1570	968	1615	1922	1845	1792	1260	1930	2191	2112

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
8150	1129	855	1134	1223	1323	1572	971	1617	1926	1850	1793	1262	1933	2196	2118
8200	1130	857	1136	1226	1327	1573	973	1619	1931	1856	1795	1264	1935	2201	2125
8250	1131	858	1138	1229	1332	1575	976	1621	1936	1862	1796	1265	1938	2206	2131
8300	1133	860	1141	1232	1336	1576	978	1623	1940	1868	1797	1267	1940	2212	2138
8350	1134	861	1143	1235	1340	1578	981	1625	1945	1874	1799	1269	1943	2217	2144
8400	1135	863	1145	1238	1345	1579	983	1627	1949	1879	1800	1270	1946	2222	2151
8450	1136	864	1147	1241	1349	1580	986	1630	1954	1885	1802	1272	1948	2227	2157
8500	1138	866	1150	1243	1353	1582	988	1633	1958	1891	1803	1274	1952	2232	2164
8550	1139	868	1154	1246	1358	1583	991	1637	1963	1897	1804	1275	1957	2238	2170
8600	1140	869	1157	1249	1362	1585	993	1642	1967	1903	1806	1277	1962	2243	2176
8650	1141	871	1161	1252	1366	1586	996	1646	1972	1909	1807	1279	1966	2248	2183
8700	1142	872	1165	1255	1371	1588	998	1651	1976	1914	1808	1280	1971	2253	2189
8750	1144	874	1168	1258	1375	1589	1001	1655	1981	1920	1810	1282	1976	2258	2196
8800	1145	875	1172	1261	1379	1591	1003	1659	1985	1926	1811	1284	1981	2263	2202
8850	1146	877	1176	1264	1384	1592	1006	1664	1990	1932	1813	1286	1986	2269	2209
8900	1147	878	1179	1267	1388	1593	1008	1668	1995	1938	1814	1287	1991	2274	2215
8950	1149	880	1183	1269	1392	1595	1011	1673	1999	1943	1815	1289	1996	2279	2222
9000	1150	882	1187	1272	1397	1596	1013	1677	2004	1949	1817	1291	2001	2284	2228
9050	1153	883	1190	1275	1401	1601	1016	1682	2008	1955	1822	1292	2006	2289	2235
9100	1159	885	1194	1278	1405	1609	1018	1686	2013	1961	1831	1294	2010	2294	2241
9150	1164	886	1197	1281	1410	1617	1021	1690	2017	1967	1840	1296	2015	2300	2248
9200	1170	888	1200	1284	1414	1624	1023	1693	2022	1972	1849	1297	2019	2305	2253
9250	1175	889	1203	1287	1415	1632	1026	1695	2026	1973	1858	1299	2024	2310	2255
9300	1181	891	1206	1290	1416	1640	1029	1698	2031	1975	1867	1301	2028	2315	2256
9350	1187	892	1208	1292	1417	1648	1031	1700	2035	1976	1876	1302	2032	2320	2257
9400	1192	894	1211	1295	1418	1656	1034	1703	2040	1977	1885	1304	2036	2326	2259
9450	1198	896	1214	1298	1420	1663	1036	1705	2045	1979	1894	1306	2040	2331	2260
9500	1203	897	1217	1301	1421	1671	1039	1707	2049	1980	1902	1307	2044	2336	2261
9550	1209	899	1219	1304	1422	1679	1041	1710	2054	1982	1911	1309	2048	2341	2263
9600	1214	900	1222	1307	1423	1687	1044	1712	2058	1983	1920	1311	2053	2346	2264
9650	1220	902	1225	1310	1424	1694	1046	1715	2063	1984	1929	1312	2057	2351	2265
9700	1226	903	1228	1313	1425	1702	1049	1717	2067	1986	1938	1314	2061	2357	2267
9750	1231	905	1230	1316	1427	1710	1051	1720	2072	1987	1947	1316	2065	2362	2268
9800	1237	907	1233	1318	1428	1718	1054	1722	2076	1989	1956	1317	2069	2367	2269
9850	1242	908	1236	1321	1429	1725	1056	1725	2081	1990	1965	1319	2073	2372	2271
9900	1248	910	1239	1324	1430	1733	1059	1727	2085	1991	1974	1321	2077	2377	2272
9950	1253	911	1242	1327	1431	1741	1061	1730	2090	1993	1983	1322	2081	2382	2273
10000	1259	913	1244	1330	1433	1749	1064	1732	2094	1994	1992	1324	2086	2388	2275

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
10050	1264	914	1247	1333	1434	1757	1066	1735	2099	1996	2001	1326	2090	2393	2276
10100	1270	916	1250	1336	1435	1764	1069	1737	2104	1997	2010	1327	2094	2398	2277
10150	1276	917	1253	1339	1436	1772	1071	1740	2108	1998	2019	1329	2098	2403	2279
10200	1281	919	1257	1342	1437	1780	1074	1746	2113	2000	2028	1331	2104	2408	2280
10250	1287	921	1261	1344	1438	1788	1076	1752	2117	2001	2036	1332	2110	2414	2281
10300	1292	922	1265	1347	1440	1795	1079	1758	2122	2002	2045	1334	2117	2419	2283
10350	1298	924	1269	1350	1441	1803	1081	1764	2126	2004	2054	1336	2123	2424	2284
10400	1303	925	1273	1353	1442	1811	1084	1770	2131	2005	2063	1337	2129	2429	2285
10450	1309	927	1277	1356	1443	1819	1086	1776	2135	2007	2072	1339	2135	2434	2287
10500	1313	928	1282	1359	1444	1825	1089	1783	2140	2008	2079	1341	2141	2439	2288
10550	1317	930	1286	1362	1446	1830	1092	1789	2144	2009	2085	1342	2147	2445	2289
10600	1321	932	1290	1365	1447	1835	1094	1795	2149	2011	2091	1344	2154	2450	2291
10650	1325	936	1294	1367	1448	1841	1098	1801	2153	2012	2096	1346	2160	2455	2292
10700	1329	939	1298	1370	1449	1846	1101	1807	2158	2014	2102	1348	2166	2460	2293
10750	1332	943	1303	1373	1450	1851	1105	1814	2163	2015	2108	1350	2173	2465	2295
10800	1336	946	1307	1376	1452	1856	1109	1821	2167	2017	2114	1352	2179	2470	2296
10850	1340	950	1312	1379	1453	1862	1112	1827	2172	2018	2120	1355	2186	2476	2298
10900	1344	954	1316	1382	1454	1867	1116	1834	2176	2020	2126	1357	2193	2481	2299
10950	1348	958	1321	1385	1456	1872	1120	1841	2181	2021	2131	1359	2200	2486	2301
11000	1351	961	1325	1388	1457	1877	1124	1848	2185	2023	2137	1361	2207	2491	2302
11050	1355	965	1330	1391	1458	1883	1127	1854	2190	2024	2143	1363	2213	2496	2304
11100	1359	969	1334	1393	1464	1888	1131	1861	2194	2033	2149	1365	2220	2502	2313
11150	1363	972	1339	1396	1470	1893	1135	1868	2199	2041	2155	1367	2227	2507	2323
11200	1367	976	1344	1399	1476	1898	1138	1874	2203	2049	2161	1370	2234	2512	2332
11250	1371	980	1348	1402	1482	1904	1142	1881	2208	2057	2166	1372	2240	2517	2341
11300	1374	984	1353	1405	1488	1909	1146	1888	2213	2066	2172	1374	2247	2522	2351
11350	1378	987	1357	1408	1493	1914	1150	1895	2217	2074	2178	1376	2254	2527	2360
11400	1382	991	1362	1411	1499	1919	1153	1901	2222	2082	2184	1378	2261	2533	2370
11450	1386	995	1366	1414	1505	1925	1157	1907	2226	2090	2190	1380	2268	2538	2379
11500	1390	998	1370	1416	1511	1930	1161	1912	2231	2099	2195	1382	2275	2543	2389
11550	1394	1002	1374	1419	1517	1935	1164	1917	2235	2107	2201	1385	2282	2548	2398
11600	1397	1006	1379	1422	1523	1940	1168	1923	2240	2115	2207	1387	2289	2553	2408
11650	1401	1009	1383	1425	1529	1946	1172	1928	2244	2123	2213	1389	2296	2558	2417
11700	1405	1013	1387	1428	1535	1951	1176	1933	2249	2132	2219	1391	2303	2564	2427
11750	1409	1017	1391	1431	1541	1956	1179	1938	2253	2140	2225	1393	2310	2569	2436
11800	1413	1021	1395	1434	1547	1961	1183	1943	2258	2148	2230	1395	2317	2574	2446
11850	1417	1024	1399	1437	1552	1967	1187	1948	2262	2156	2236	1397	2323	2579	2455
11900	1420	1028	1404	1440	1558	1972	1191	1954	2267	2165	2242	1400	2330	2584	2465

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
11950	1424	1032	1408	1442	1564	1977	1194	1959	2272	2173	2248	1402	2337	2590	2474
12000	1428	1035	1412	1445	1570	1982	1198	1964	2276	2181	2254	1404	2344	2595	2484
12050	1432	1039	1416	1448	1576	1988	1202	1969	2281	2189	2260	1406	2351	2600	2493
12100	1436	1043	1420	1451	1582	1993	1205	1974	2285	2198	2265	1408	2358	2605	2503
12150	1439	1046	1424	1454	1588	1998	1209	1979	2290	2206	2271	1410	2365	2610	2512
12200	1443	1050	1429	1457	1594	2003	1213	1985	2294	2214	2277	1412	2372	2615	2522
12250	1447	1054	1433	1460	1600	2009	1217	1990	2299	2222	2283	1415	2379	2621	2531
12300	1451	1058	1437	1463	1606	2014	1220	1995	2303	2231	2289	1417	2386	2626	2541
12350	1455	1061	1441	1465	1611	2019	1224	2000	2308	2239	2295	1419	2393	2631	2550
12400	1459	1065	1445	1468	1617	2024	1228	2005	2312	2247	2300	1421	2400	2636	2560
12450	1462	1069	1450	1471	1623	2030	1231	2011	2317	2255	2306	1423	2407	2641	2569
12500	1466	1072	1454	1474	1629	2035	1235	2016	2321	2264	2312	1425	2414	2647	2579
12550	1470	1076	1458	1477	1635	2040	1239	2021	2326	2272	2318	1427	2421	2652	2588
12600	1474	1080	1462	1480	1641	2045	1243	2026	2331	2280	2324	1430	2428	2657	2598
12650	1477	1084	1466	1483	1647	2050	1246	2031	2335	2288	2329	1432	2435	2662	2607
12700	1481	1087	1470	1486	1653	2055	1250	2036	2340	2297	2335	1434	2442	2667	2617
12750	1484	1091	1475	1489	1659	2060	1254	2042	2344	2305	2340	1436	2449	2672	2626
12800	1487	1095	1479	1491	1664	2064	1258	2047	2349	2312	2345	1438	2456	2678	2634
12850	1491	1098	1483	1494	1668	2069	1261	2052	2353	2317	2351	1440	2463	2683	2640
12900	1494	1102	1487	1497	1672	2074	1265	2057	2358	2323	2356	1442	2470	2688	2646
12950	1497	1106	1491	1500	1676	2078	1269	2062	2362	2328	2361	1445	2477	2693	2652
13000	1501	1109	1495	1503	1680	2083	1272	2068	2367	2334	2367	1447	2484	2698	2658
13050	1504	1113	1500	1506	1684	2087	1276	2073	2371	2340	2372	1449	2491	2703	2665
13100	1507	1117	1504	1509	1688	2092	1280	2078	2376	2345	2377	1451	2498	2709	2671
13150	1510	1121	1508	1512	1692	2097	1284	2083	2381	2351	2383	1453	2505	2714	2677
13200	1514	1124	1512	1515	1696	2101	1287	2088	2385	2356	2388	1455	2512	2719	2683
13250	1517	1128	1516	1517	1700	2106	1291	2093	2390	2362	2393	1457	2518	2724	2689
13300	1520	1132	1519	1520	1704	2110	1295	2097	2394	2367	2398	1460	2523	2729	2696
13350	1523	1135	1522	1523	1708	2114	1298	2101	2399	2373	2403	1462	2527	2735	2702
13400	1526	1139	1525	1526	1712	2118	1302	2105	2403	2379	2408	1464	2532	2740	2708
13450	1529	1143	1528	1529	1716	2123	1306	2109	2408	2384	2413	1466	2537	2745	2714
13500	1532	1146	1531	1532	1720	2127	1310	2113	2412	2390	2418	1468	2542	2750	2720
13550	1535	1150	1535	1535	1725	2131	1313	2117	2417	2395	2423	1470	2546	2755	2727
13600	1538	1154	1538	1538	1729	2136	1317	2121	2421	2401	2428	1472	2551	2760	2733
13650	1541	1158	1541	1540	1733	2140	1321	2125	2426	2406	2432	1475	2556	2766	2739
13700	1544	1161	1544	1543	1737	2144	1324	2129	2430	2412	2437	1477	2560	2771	2745
13750	1547	1165	1547	1546	1741	2148	1328	2133	2435	2418	2442	1479	2565	2776	2751
13800	1550	1169	1550	1549	1745	2153	1332	2137	2440	2423	2447	1481	2570	2781	2757

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
13850	1553	1172	1553	1552	1749	2157	1336	2141	2444	2429	2452	1483	2575	2786	2764
13900	1556	1176	1556	1555	1753	2161	1339	2145	2449	2434	2457	1485	2579	2791	2770
13950	1559	1180	1559	1558	1757	2166	1343	2148	2453	2440	2462	1487	2584	2797	2776
14000	1562	1184	1562	1561	1761	2170	1347	2152	2458	2446	2467	1490	2589	2802	2782
14050	1565	1187	1565	1564	1765	2174	1351	2156	2462	2451	2472	1492	2593	2807	2788
14100	1568	1188	1568	1566	1769	2178	1354	2160	2467	2457	2477	1493	2598	2812	2795
14150	1571	1189	1571	1569	1773	2183	1356	2164	2471	2462	2482	1493	2603	2817	2800
14200	1574	1189	1574	1572	1777	2187	1359	2168	2476	2467	2487	1494	2607	2823	2806
14250	1577	1190	1577	1575	1780	2191	1362	2171	2480	2472	2492	1494	2611	2828	2811
14300	1581	1190	1579	1578	1784	2195	1364	2175	2485	2477	2497	1495	2615	2833	2817
14350	1584	1191	1582	1581	1787	2200	1367	2178	2490	2482	2502	1496	2619	2838	2822
14400	1587	1192	1585	1584	1791	2204	1370	2182	2494	2487	2506	1496	2623	2843	2828
14450	1590	1192	1588	1587	1795	2208	1372	2185	2499	2491	2511	1497	2628	2848	2833
14500	1593	1193	1590	1589	1798	2213	1375	2189	2503	2496	2516	1497	2632	2854	2839
14550	1596	1193	1593	1592	1802	2217	1378	2192	2508	2501	2521	1498	2636	2859	2844
14600	1599	1194	1596	1595	1805	2221	1380	2195	2512	2506	2526	1498	2640	2864	2850
14650	1602	1194	1599	1598	1809	2225	1383	2199	2517	2511	2531	1499	2644	2869	2855
14700	1605	1195	1601	1601	1813	2230	1386	2202	2521	2516	2536	1500	2648	2874	2860
14750	1608	1195	1604	1604	1816	2234	1389	2206	2526	2521	2541	1500	2653	2879	2866
14800	1611	1196	1607	1607	1820	2238	1391	2209	2530	2526	2546	1501	2657	2885	2871
14850	1614	1196	1609	1610	1823	2243	1394	2213	2535	2531	2551	1501	2661	2890	2877
14900	1617	1197	1612	1613	1827	2247	1397	2216	2539	2536	2556	1502	2665	2895	2882
14950	1620	1198	1615	1615	1830	2251	1399	2220	2544	2541	2561	1502	2669	2900	2888
15000	1623	1198	1618	1618	1834	2255	1402	2223	2549	2546	2566	1503	2673	2905	2893
15050	1626	1199	1620	1621	1838	2260	1405	2227	2553	2551	2571	1504	2678	2911	2899
15100	1629	1199	1623	1624	1841	2264	1407	2230	2558	2556	2576	1504	2682	2916	2904
15150	1632	1200	1626	1627	1845	2268	1410	2234	2562	2560	2581	1505	2686	2921	2910
15200	1635	1200	1628	1630	1848	2272	1413	2237	2567	2565	2585	1505	2690	2926	2915
15250	1638	1201	1631	1633	1852	2277	1415	2241	2571	2570	2590	1506	2694	2931	2921
15300	1641	1201	1634	1636	1856	2281	1418	2244	2576	2575	2595	1507	2698	2936	2926
15350	1644	1202	1637	1639	1859	2285	1421	2248	2580	2580	2600	1507	2703	2942	2932
15400	1647	1202	1639	1641	1863	2290	1423	2251	2585	2585	2605	1508	2707	2947	2937
15450	1650	1203	1642	1644	1866	2294	1426	2255	2589	2590	2610	1508	2711	2952	2942
15500	1653	1204	1645	1647	1870	2298	1429	2258	2594	2595	2615	1509	2715	2957	2948
15550	1656	1204	1647	1650	1873	2302	1431	2262	2598	2600	2620	1509	2719	2962	2953
15600	1659	1205	1650	1653	1876	2307	1434	2265	2603	2604	2625	1510	2724	2967	2958
15650	1663	1205	1653	1656	1879	2311	1437	2269	2608	2608	2630	1511	2728	2973	2963
15700	1666	1206	1656	1659	1882	2315	1439	2272	2612	2613	2635	1511	2732	2978	2968

Combined Gross Income	1 Child					2 Children					3 Children				
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
15750	1669	1206	1658	1662	1886	2320	1442	2276	2617	2617	2640	1512	2736	2983	2973
15800	1672	1207	1661	1664	1889	2324	1445	2279	2621	2621	2645	1512	2740	2988	2978
15850	1675	1207	1664	1667	1892	2328	1447	2283	2626	2626	2650	1513	2744	2993	2983
15900	1678	1208	1667	1670	1895	2332	1450	2286	2630	2630	2655	1513	2749	2999	2988
15950	1681	1208	1669	1673	1898	2337	1453	2290	2635	2634	2659	1514	2753	3004	2993
16000	1684	1209	1672	1676	1901	2341	1455	2293	2639	2639	2664	1515	2757	3009	2998
16050	1687	1210	1675	1679	1904	2345	1458	2297	2644	2643	2669	1515	2761	3014	3003
16100	1690	1210	1677	1682	1907	2349	1461	2300	2648	2647	2674	1516	2765	3019	3008
16150	1692	1211	1680	1685	1910	2353	1463	2304	2653	2652	2678	1516	2769	3024	3013
16200	1695	1211	1683	1688	1913	2356	1466	2307	2658	2656	2682	1517	2774	3030	3018
16250	1698	1212	1686	1690	1916	2360	1469	2311	2662	2660	2686	1517	2778	3035	3023
16300	1700	1212	1688	1693	1920	2363	1471	2314	2667	2665	2689	1518	2782	3040	3028
16350	1703	1213	1691	1696	1923	2367	1474	2318	2671	2669	2693	1519	2786	3045	3033
16400	1706	1213	1694	1699	1926	2370	1477	2321	2676	2673	2697	1519	2790	3050	3038
16450	1708	1214	1696	1702	1929	2374	1479	2325	2680	2678	2701	1520	2794	3055	3043
16500	1711	1214	1699	1705	1932	2377	1482	2328	2685	2682	2705	1520	2799	3061	3048
16550	1714	1215	1702		1935	2381	1485	2332		2687	2708	1521	2803		3053
16600	1716	1216	1705		1938	2384	1487	2335		2691	2712	1522	2807		3058
16650	1719	1216	1707		1941	2388	1490	2339		2695	2716	1522	2811		3063
16700	1722	1217	1710		1944	2391	1493	2342		2700	2720	1523	2815		3068
16750	1724	1217	1713		1947	2395	1495	2346		2704	2724	1523	2819		3073
16800	1727	1218	1715		1950	2398	1498	2349		2708	2728	1524	2823		3078
16850	1730	1218	1718		1953	2402	1500	2353		2712	2731	1524	2827		3083
16900	1732	1219	1721		1956	2405	1503	2356		2717	2735	1525	2832		3088
16950	1735	1219	1723		1959	2409	1506	2359		2721	2739	1526	2836		3093
17000	1737	1220	1726		1962	2412	1508	2363		2725	2743	1526	2840		3098
17050	1740	1220	1729		1965	2416	1511	2366		2730	2747	1527	2844		3103
17100	1743	1221	1731		1969	2419	1514	2370		2734	2750	1527	2848		3108
17150	1745	1221	1734		1972	2423	1516	2373		2738	2754	1528	2852		3113
17200	1748	1222	1737		1975	2426	1519	2377		2742	2758	1528	2856		3118
17250	1751	1223	1739		1978	2430	1521	2380		2747	2762	1529	2860		3123
17300	1753	1223	1742		1981	2433	1524	2383		2751	2766	1529	2864		3128
17350	1756	1224	1745		1984	2437	1527	2387		2755	2769	1530	2869		3133
17400	1759	1224	1748		1987	2440	1529	2390		2759	2773	1531	2873		3138
17450	1761	1225	1750		1990	2444	1532	2394		2764	2777	1531	2877		3143
17500	1764	1225	1753		1993	2447	1535	2397		2768	2781	1532	2881		3148
17550	1767	1226	1756		1996	2451	1537	2401		2772	2785	1532	2885		3152
17600	1769	1226	1758		1999	2454	1540	2404		2777	2788	1533	2889		3157

Combined Gross Income	1 Child				2 Children				3 Children			
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only
17650	1772	1228	1761	2002	2458	1543	2408	2781	2792	1547	2893	3162
17700	1774	1231	1764	2005	2461	1547	2411	2785	2796	1551	2897	3167
17750	1777	1234	1766	2008	2465	1550	2414	2789	2800	1555	2901	3172
17800	1780	1237	1769	2011	2468	1554	2417	2793	2804	1558	2905	3176
17850	1782	1239	1771	2014	2472	1558	2421	2797	2808	1562	2909	3181
17900	1785	1242	1774	2016	2475	1561	2424	2801	2811	1566	2913	3186
17950	1788	1245	1776	2019	2478	1565	2427	2805	2815	1569	2917	3191
18000	1790	1248	1779	2022	2482	1569	2431	2809	2819	1573	2921	3195
18050	1793	1251	1781	2025	2485	1572	2434	2814	2823	1577	2924	3200
18100	1796	1254	1784	2028	2489	1576	2437	2818	2827	1580	2928	3205
18150	1798	1257	1786	2031	2492	1580	2440	2822	2830	1584	2932	3209
18200	1801	1260	1789	2034	2496	1583	2444	2826	2834	1588	2936	3214
18250	1804	1263	1792	2037	2499	1587	2447	2830	2838	1591	2940	3219
18300	1806	1266	1794	2040	2503	1591	2450	2834	2842	1595	2944	3223
18350	1809	1269	1797	2043	2506	1594	2453	2838	2846	1599	2948	3228
18400	1812	1272	1799	2045	2510	1598	2457	2842	2849	1602	2952	3233
18450	1814	1275	1802	2048	2513	1602	2460	2846	2853	1606	2956	3238
18500	1817	1277	1804	2051	2517	1605	2463	2850	2857	1610	2960	3242
18550	1819	1280	1807	2054	2520	1609	2466	2854	2861	1614	2963	3247
18600	1822	1283	1809	2057	2524	1613	2470	2858	2865	1617	2967	3252
18650	1825	1286	1812	2060	2527	1616	2473	2862	2868	1621	2971	3256
18700	1827	1289	1814	2063	2531	1620	2476	2866	2872	1625	2975	3261
18750	1830	1292	1817	2066	2534	1624	2480	2871	2876	1628	2979	3266
18800	1833	1295	1820	2069	2538	1627	2483	2875	2880	1632	2983	3270
18850	1835	1298	1822	2071	2541	1631	2486	2879	2884	1636	2987	3275
18900	1838	1301	1825	2074	2545	1635	2489	2883	2888	1639	2991	3280
18950	1841	1304	1827	2077	2548	1638	2493	2887	2891	1643	2995	3284
19000	1843	1307	1830	2080	2552	1642	2496	2891	2895	1647	2998	3289
19050	1846	1310	1832	2083	2555	1646	2499	2895	2899	1650	3002	3294
19100	1849	1312	1835	2086	2559	1649	2502	2899	2903	1654	3006	3299
19150	1851	1315	1837	2089	2562	1653	2506	2903	2907	1658	3010	3303
19200	1854	1318	1840	2092	2566	1657	2509	2907	2910	1661	3014	3308
19250	1856	1321	1842	2095	2569	1660	2512	2911	2914	1665	3018	3313
19300	1859	1324	1845	2097	2573	1664	2515	2915	2918	1669	3022	3317
19350	1862	1327	1848	2100	2576	1668	2519	2919	2922	1672	3026	3322
19400	1864	1330	1850	2103	2580	1672	2522	2923	2926	1676	3030	3327
19450	1867	1333	1853	2106	2583	1675	2525	2927	2929	1680	3034	3331
19500	1870	1336	1855	2109	2587	1679	2529	2932	2933	1683	3037	3336

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
19550	1872	1339	1858		2112	2590	1683	2532		2936	2937	1687	3041		3341
19600	1875	1342	1860		2115	2594	1686	2535		2940	2941	1691	3045		3345
19650	1878	1345	1863		2118	2597	1690	2538		2944	2945	1695	3049		3350
19700	1880	1348	1865		2121	2601	1694	2542		2948	2948	1698	3053		3355
19750	1883	1350	1868		2123	2604	1697	2545		2952	2952	1702	3057		3360
19800	1886	1353	1870		2126	2608	1701	2548		2956	2956	1706	3061		3364
19850	1888	1356	1873		2129	2611	1705	2551		2960	2960	1709	3065		3369
19900	1891	1359	1876		2132	2615	1708	2555		2964	2964	1713	3069		3374
19950	1893	1362	1878		2135	2618	1712	2558		2968	2967	1717	3073		3378
20000	1896	1365	1881		2138	2622	1716	2561		2972	2971	1720	3076		3383
20050	1899	1368	1883		2141	2625	1719	2565		2976	2975	1724	3080		3388
20100	1901	1371	1886		2143	2628	1723	2568		2980	2979	1728	3084		3392
20150	1904	1374	1888		2146	2632	1727	2571		2983	2983	1731	3088		3395
20200	1907	1377	1891		2148	2635	1730	2574		2987	2987	1735	3092		3399
20250	1909	1380	1893		2151	2639	1734	2578		2990	2990	1739	3096		3403
20300	1912	1383	1896		2153	2642	1738	2581		2993	2994	1742	3100		3406
20350	1915	1386	1898		2156	2646	1741	2584		2997	2998	1746	3104		3410
20400	1917	1388	1901		2159	2649	1745	2587		3000	3002	1750	3108		3414
20450	1920	1391	1903		2161	2653	1749	2591		3003	3006	1753	3112		3417
20500	1923	1394	1906		2164	2656	1752	2594		3006	3009	1757	3115		3421
20550	1925	1397	1909		2166	2660	1756	2597		3010	3013	1761	3119		3424
20600	1928	1400	1911		2169	2663	1760	2600		3013	3017	1764	3123		3428
20650	1931	1403	1914		2171	2667	1763	2604		3016	3021	1768	3127		3432
20700	1933	1406	1916		2174	2670	1767	2607		3020	3025	1772	3131		3435
20750	1936	1409	1919		2176	2674	1771	2610		3023	3028	1776	3135		3439
20800	1938	1412	1921		2179	2677	1774	2614		3026	3032	1779	3139		3443
20850	1941	1415	1924		2181	2681	1778	2617		3030	3036	1783	3143		3446
20900	1944	1418	1926		2184	2684	1782	2620		3033	3040	1787	3147		3450
20950	1946	1421	1929		2186	2688	1785	2623		3036	3044	1790	3151		3453
21000	1949	1424	1931		2189	2691	1789	2627		3040	3047	1794	3154		3457
21050	1952	1426	1934		2191	2695	1793	2630		3043	3051	1798	3158		3461
21100	1954	1429	1937		2194	2698	1796	2633		3046	3055	1801	3162		3464
21150	1957	1432	1939		2196	2702	1800	2636		3050	3059	1805	3166		3468
21200	1960	1435	1942		2199	2705	1804	2640		3053	3063	1809	3170		3472
21250	1962	1438	1944		2201	2709	1807	2643		3056	3067	1812	3174		3475
21300	1965	1441	1947		2204	2712	1811	2646		3060	3070	1816	3178		3479
21350	1968	1444	1949		2206	2716	1815	2650		3063	3074	1820	3182		3482
21400	1970	1447	1952		2209	2719	1818	2653		3066	3078	1823	3186		3486

Combined Gross Income	1 Child				2 Children				3 Children			
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA Updated for price changes and taxes only
21450	1973	1450	1954	2211	2723	1822	2656	3070	3082	1827	3190	3490
21500	1975	1453	1957	2214	2726	1826	2659	3073	3086	1831	3193	3493
21550	1978	1456	1959	2216	2730	1829	2663	3076	3089	1834	3197	3497
21600	1981	1459	1962	2219	2733	1833	2666	3079	3093	1838	3201	3500
21650	1983	1462	1965	2221	2737	1837	2669	3083	3097	1842	3205	3504
21700	1986	1464	1967	2224	2740	1840	2672	3086	3101	1846	3209	3508
21750	1989	1467	1970	2226	2744	1844	2676	3089	3105	1849	3213	3511
21800	1991	1470	1972	2229	2747	1848	2679	3093	3108	1853	3217	3515
21850	1994	1473	1975	2231	2751	1851	2682	3096	3112	1857	3221	3519
21900	1997	1476	1977	2234	2754	1855	2685	3099	3116	1860	3225	3522
21950	1999	1479	1980	2237	2758	1859	2689	3103	3120	1864	3229	3526
22000	2002	1482	1982	2239	2761	1862	2692	3106	3124	1868	3232	3529
22050	2005	1485	1985	2242	2765	1866	2695	3109	3127	1871	3236	3533
22100	2007	1488	1987	2244	2768	1870	2699	3113	3131	1875	3240	3537
22150	2010	1491	1990	2247	2772	1873	2702	3116	3135	1879	3244	3540
22200	2012	1494	1993	2249	2775	1877	2705	3119	3139	1882	3248	3544
22250	2015	1497	1995	2252	2779	1881	2708	3123	3143	1886	3252	3548
22300	2018	1499	1998	2254	2782	1884	2712	3126	3147	1890	3256	3551
22350	2020	1502	2000	2257	2785	1888	2715	3129	3150	1893	3260	3555
22400	2022	1505	2003	2259	2788	1892	2718	3133	3153	1897	3264	3558
22450	2024	1508	2005	2262	2790	1896	2721	3136	3155	1901	3268	3562
22500	2025	1511	2008	2264	2792	1899	2725	3139	3157	1904	3271	3566
22550	2027	1514	2010	2267	2793	1903	2728	3143	3158	1908	3275	3569
22600	2028	1517	2013	2269	2795	1907	2731	3146	3160	1912	3279	3573
22650	2029	1520	2015	2272	2797	1910	2734	3149	3162	1915	3283	3577
22700	2031	1523	2018	2274	2799	1914	2738	3152	3164	1919	3287	3580
22750	2032	1526	2021	2277	2801	1918	2741	3156	3166	1923	3291	3584
22800	2034	1529	2023	2279	2803	1921	2744	3159	3168	1927	3295	3587
22850	2035	1532	2026	2282	2804	1925	2748	3162	3169	1930	3299	3591
22900	2036	1535	2028	2284	2806	1929	2751	3166	3171	1934	3303	3595
22950	2038	1537	2031	2287	2808	1932	2754	3169	3173	1938	3307	3598
23000	2039	1540	2033	2289	2810	1936	2757	3172	3175	1941	3310	3602
23050	2041	1543	2036	2292	2812	1940	2761	3176	3177	1945	3314	3606
23100	2042	1546	2038	2294	2814	1943	2764	3179	3179	1949	3318	3609
23150	2044	1549	2041	2297	2816	1947	2767	3182	3181	1952	3322	3613
23200	2045	1552	2043	2299	2817	1951	2770	3186	3182	1956	3326	3616
23250	2046	1555	2046	2302	2819	1954	2774	3189	3184	1960	3330	3620
23300	2048	1558	2049	2304	2821	1958	2777	3192	3186	1963	3334	3624

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
23350	2049	1561	2051		2307	2823	1962	2780		3196	3188	1967	3338		3627
23400	2051	1564	2054		2309	2825	1965	2784		3199	3190	1971	3342		3631
23450	2052	1567	2056		2312	2827	1969	2787		3202	3192	1974	3346		3635
23500	2053	1570	2059		2314	2828	1973	2790		3206	3193	1978	3349		3638
23550	2055	1573	2061		2317	2830	1976	2793		3209	3195	1982	3353		3642
23600	2056	1575	2064		2320	2832	1980	2797		3212	3197	1985	3357		3645
23650	2058	1578	2066		2322	2834	1984	2800		3216	3199	1989	3361		3649
23700	2059	1581	2069		2325	2836	1987	2803		3219	3201	1993	3365		3653
23750	2061	1584	2071		2327	2838	1991	2806		3222	3203	1996	3369		3656
23800	2062	1587	2074		2330	2840	1995	2810		3226	3204	2000	3373		3660
23850	2063	1590	2077		2332	2841	1998	2813		3229	3206	2004	3377		3664
23900	2065	1593	2079		2335	2843	2002	2816		3232	3208	2008	3381		3667
23950	2066	1596	2082		2337	2845	2006	2819		3235	3210	2011	3385		3671
24000	2068	1599	2084		2340	2847	2009	2823		3239	3212	2015	3388		3674
24050	2069	1602	2087		2342	2849	2013	2826		3242	3214	2019	3392		3678
24100	2070	1605	2089		2345	2851	2017	2829		3245	3216	2022	3396		3682
24150	2072	1608	2092		2347	2852	2020	2833		3249	3217	2026	3400		3685
24200	2073	1611	2094		2350	2854	2024	2836		3252	3219	2030	3404		3689
24250	2075	1613	2097		2352	2856	2028	2839		3255	3221	2033	3408		3693
24300	2076	1616	2099		2355	2858	2031	2842		3259	3223	2037	3412		3696
24350	2077	1619	2102		2357	2860	2035	2846		3262	3225	2041	3416		3700
24400	2079	1622	2105		2360	2862	2039	2849		3265	3227	2044	3420		3703
24450	2080	1625	2107		2362	2864	2042	2852		3269	3228	2048	3423		3707
24500	2082	1628	2110		2365	2865	2046	2855		3272	3230	2052	3427		3711
24550	2083	1631	2112		2367	2867	2050	2859		3275	3232	2055	3431		3714
24600	2085	1634	2115		2370	2869	2053	2862		3279	3234	2059	3435		3718
24650	2086	1637	2117		2372	2871	2057	2865		3282	3236	2063	3439		3722
24700	2087	1640	2120		2375	2873	2061	2869		3285	3238	2066	3443		3725
24750	2089	1643	2122		2377	2875	2064	2872		3289	3240	2070	3447		3729
24800	2090	1646	2125		2380	2876	2068	2875		3292	3241	2074	3451		3732
24850	2092	1649	2127		2382	2878	2072	2878		3295	3243	2077	3455		3736
24900	2093	1651	2130		2385	2880	2075	2882		3299	3245	2081	3459		3740
24950	2094	1654	2133		2387	2882	2079	2885		3302	3247	2085	3462		3743
25000	2096	1657	2135		2390	2884	2083	2888		3305	3249	2089	3466		3747
25050	2097	1660	2138		2392	2886	2086	2891		3308	3251	2092	3470		3751
25100	2099	1663	2140		2395	2887	2090	2895		3312	3252	2096	3474		3754
25150	2100	1666	2143		2398	2889	2094	2898		3315	3254	2100	3478		3758
25200	2102	1669	2145		2400	2891	2097	2901		3318	3256	2103	3482		3761

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
25250	2103	1672	2148		2403	2893	2101	2904		3322	3258	2107	3486		3765
25300	2104	1675	2150		2405	2895	2105	2908		3325	3260	2111	3490		3769
25350	2106	1678	2153		2408	2897	2108	2911		3328	3262	2114	3494		3772
25400	2107	1681	2155		2410	2899	2112	2914		3332	3264	2118	3498		3776
25450	2109	1684	2158		2413	2900	2116	2918		3335	3265	2122	3501		3780
25500	2110	1686	2161		2415	2902	2120	2921		3338	3267	2125	3505		3783
25550	2111	1689	2163		2418	2904	2123	2924		3342	3269	2129	3509		3787
25600	2113	1692	2166		2420	2906	2127	2927		3345	3271	2133	3513		3790
25650	2114	1695	2168		2423	2908	2131	2931		3348	3273	2136	3517		3794
25700	2116	1698	2171		2425	2910	2134	2934		3352	3275	2140	3521		3798
25750	2117	1701	2173		2428	2911	2138	2937		3355	3276	2144	3525		3801
25800	2119	1704	2176		2430	2913	2142	2940		3358	3278	2147	3529		3805
25850	2120	1707	2178		2433	2915	2145	2944		3362	3280	2151	3533		3808
25900	2121	1710	2181		2435	2917	2149	2947		3365	3282	2155	3537		3812
25950	2123	1713	2183		2438	2919	2153	2950		3368	3284	2158	3540		3816
26000	2124	1716	2186		2440	2921	2156	2953		3372	3286	2162	3544		3819
26050	2126	1719	2189		2443	2923	2160	2957		3375	3287	2166	3548		3823
26100	2127	1722	2191		2445	2924	2164	2960		3378	3289	2170	3552		3827
26150	2128	1724	2194		2448	2926	2167	2963		3381	3291	2173	3556		3830
26200	2130	1727	2196		2450	2928	2171	2967		3385	3293	2177	3560		3834
26250	2131	1730	2199		2453	2930	2175	2970		3388	3295	2181	3564		3837
26300	2133	1733	2201		2455	2932	2178	2973		3391	3297	2184	3568		3841
26350	2134	1736	2204		2458	2934	2182	2976		3395	3299	2188	3572		3845
26400	2136	1739	2206		2460	2935	2186	2980		3398	3300	2192	3576		3848
26450	2137	1742	2209		2463	2937	2189	2983		3401	3302	2195	3579		3852
26500	2138	1745	2211		2465	2939	2193	2986		3405	3304	2199	3583		3856
26550	2140	1748	2214		2468	2941	2197	2989		3408	3306	2203	3587		3859
26600	2141	1751	2217		2470	2943	2200	2993		3411	3308	2206	3591		3863
26650	2143	1754	2219		2473	2945	2204	2996		3415	3310	2210	3595		3866
26700	2144	1757	2222		2476	2947	2208	2999		3418	3311	2214	3599		3870
26750	2145	1760	2224		2478	2948	2211	3003		3421	3313	2217	3603		3874
26800	2147	1762	2227		2481	2950	2215	3006		3425	3315	2221	3607		3877
26850	2148	1765	2229		2483	2952	2219	3009		3428	3317	2225	3611		3881
26900	2150	1768	2232		2486	2954	2222	3012		3431	3319	2228	3615		3885
26950	2151	1771	2234		2488	2956	2226	3016		3435	3321	2232	3618		3888
27000	2153	1774	2237		2491	2958	2230	3019		3438	3323	2236	3622		3892
27050	2154	1777	2239		2493	2959	2233	3022		3441	3324	2240	3626		3895
27100	2155	1780	2242		2496	2961	2237	3025		3445	3326	2243	3630		3899

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
27150	2157	1783	2245		2498	2963	2241	3029		3448	3328	2247	3634		3903
27200	2158	1786	2247		2501	2965	2244	3032		3451	3330	2251	3638		3906
27250	2160	1789	2250		2503	2967	2248	3035		3454	3332	2254	3642		3910
27300	2161	1792	2252		2506	2969	2252	3038		3458	3334	2258	3646		3914
27350	2162	1795	2255		2508	2970	2255	3042		3461	3335	2262	3650		3917
27400	2164	1798	2257		2511	2972	2259	3045		3464	3337	2265	3654		3921
27450	2165	1800	2260		2513	2974	2263	3048		3468	3339	2269	3657		3924
27500	2167	1803	2262		2516	2976	2266	3052		3471	3341	2273	3661		3928
27550	2168	1806	2265		2518	2978	2270	3055		3474	3343	2276	3665		3932
27600	2170	1809	2267		2521	2980	2274	3058		3478	3345	2280	3669		3935
27650	2171	1812	2270		2523	2982	2277	3061		3481	3347	2284	3673		3939
27700	2172	1815	2273		2526	2983	2281	3065		3484	3348	2287	3677		3943
27750	2174	1818	2275		2528	2985	2285	3068		3488	3350	2291	3681		3946
27800	2175	1821	2278		2531	2987	2288	3071		3491	3352	2295	3685		3950
27850	2177	1824	2280		2533	2989	2292	3074		3494	3354	2298	3689		3953
27900	2178	1827	2283		2536	2991	2296	3078		3498	3356	2302	3693		3957
27950	2179	1830	2285		2538	2993	2299	3081		3501	3357	2306	3696		3961
28000	2181	1833	2288		2541	2994	2303	3084		3504	3359	2309	3700		3964
28050	2182	1836	2290		2543	2996	2307	3088		3508	3361	2313	3704		3968
28100	2184	1838	2293		2546	2998	2310	3091		3511	3363	2317	3708		3972
28150	2185	1841	2295		2548	3000	2314	3094		3514	3365	2321	3712		3975
28200	2186	1844	2298		2551	3001	2318	3097		3518	3366	2324	3716		3979
28250	2188	1847	2301		2553	3003	2321	3101		3521	3368	2328	3720		3982
28300	2189	1850	2303		2556	3005	2325	3104		3524	3370	2332	3724		3986
28350	2190	1853	2306		2559	3007	2329	3107		3528	3372	2335	3728		3990
28400	2192	1856	2308		2561	3009	2332	3110		3531	3374	2339	3732		3993
28450	2193	1859	2311		2563	3010	2336	3114		3533	3375	2343	3735		3996
28500	2194	1862	2313		2564	3012	2340	3117		3535	3377	2346	3739		3998
28550	2196	1865	2316		2566	3014	2344	3120		3537	3379	2350	3743		4000
28600	2197	1868	2318		2567	3016	2347	3123		3539	3381	2354	3747		4001
28650	2199	1871	2321		2568	3017	2351	3127		3540	3382	2357	3751		4003
28700	2200	1873	2323		2570	3019	2355	3130		3542	3384	2361	3755		4005
28750	2201	1876	2326		2571	3021	2358	3133		3544	3386	2365	3759		4007
28800	2203	1879	2329		2572	3023	2362	3137		3546	3388	2368	3763		4008
28850	2204	1882	2331		2574	3025	2366	3140		3547	3390	2372	3767		4010
28900	2205	1885	2334		2575	3026	2369	3143		3549	3391	2376	3771		4012
28950	2207	1888	2336		2576	3028	2373	3146		3551	3393	2379	3774		4014
29000	2208	1891	2339		2578	3030	2377	3150		3553	3395	2383	3778		4015

Combined Gross Income	1 Child				2 Children				3 Children						
	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Rodgers/Rothbarth	Betson-Rothbarth	USDA	Updated for price changes and taxes only
29050	2210	1894	2341		2579	3032	2380	3153		3554	3397	2387	3782		4017
29100	2211	1897	2344		2581	3034	2384	3156		3556	3398	2390	3786		4019
29150	2212	1900	2346		2582	3035	2388	3159		3558	3400	2394	3790		4021
29200	2214	1903	2349		2583	3037	2391	3163		3560	3402	2398	3794		4022
29250	2215	1906	2351		2585	3039	2395	3166		3561	3404	2402	3798		4024
29300	2216	1909	2354		2586	3041	2399	3169		3563	3406	2405	3802		4026
29350	2218	1911	2357		2587	3042	2402	3172		3565	3407	2409	3806		4028
29400	2219	1914	2359		2589	3044	2406	3176		3567	3409	2413	3810		4029
29450	2220	1917	2362		2590	3046	2410	3179		3568	3411	2416	3813		4031
29500	2222	1920	2364		2591	3048	2413	3182		3570	3413	2420	3817		4033
29550	2223	1923	2367		2593	3050	2417	3186		3572	3415	2424	3821		4035
29600	2225	1926	2369		2594	3051	2421	3189		3574	3416	2427	3825		4036
29650	2226	1929	2372		2595	3053	2424	3192		3575	3418	2431	3829		4038
29700	2227	1932	2374		2597	3055	2428	3195		3577	3420	2435	3833		4040
29750	2229	1935	2377		2598	3057	2432	3199		3579	3422	2438	3837		4042
29800	2230	1938	2379		2599	3058	2435	3202		3581	3423	2442	3841		4043
29850	2231	1941	2382		2601	3060	2439	3205		3583	3425	2446	3845		4045
29900	2233	1944	2385		2602	3062	2443	3208		3584	3427	2449	3848		4047
29950	2234	1947	2387		2603	3064	2446	3212		3586	3429	2453	3852		4049
30000	2236	1964	2390		2605	3066	2469	3215		3588	3431	2475	3856		4050

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
800	367	327	545	370	404	360	681	407	440	392	443
850	387	347	579	392	425	382	723	431	463	415	469
900	406	367	613	414	447	404	766	456	486	439	496
950	425	387	647	437	468	425	808	480	509	462	522
1000	444	406	681	459	489	447	851	505	532	486	549
1050	463	423	715	478	510	466	894	525	554	506	572
1100	482	440	749	497	530	484	936	546	577	527	594
1150	501	458	783	515	551	503	979	567	600	547	617

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
1200	520	475	817	534	572	522	1021	588	622	568	640
1250	539	492	851	553	593	541	1064	609	645	588	662
1300	558	509	885	572	614	560	1106	629	668	609	685
1350	577	526	919	591	634	579	1149	650	690	629	707
1400	594	543	953	610	654	598	1191	671	711	650	730
1450	612	560	987	629	673	616	1234	692	733	670	753
1500	630	578	1021	648	693	635	1276	713	754	691	775
1550	647	595	1055	667	712	654	1319	733	775	711	798
1600	665	612	1089	686	732	673	1362	754	796	732	821
1650	683	629	1123	705	751	692	1404	775	817	752	843
1700	701	646	1157	724	771	711	1447	796	838	773	866
1750	718	663	1191	742	790	730	1489	817	860	793	889
1800	736	680	1225	761	809	748	1532	837	881	814	911
1850	754	697	1259	780	829	767	1574	858	902	834	933
1900	771	714	1293	798	848	785	1617	878	923	853	955
1950	789	730	1328	817	868	804	1659	898	944	873	977
2000	807	747	1362	835	887	822	1702	919	965	893	999
2050	824	764	1396	853	906	840	1745	939	986	913	1021
2100	840	781	1430	872	924	859	1787	959	1006	933	1043
2150	857	797	1464	890	943	877	1830	979	1026	953	1065
2200	873	814	1498	909	961	895	1872	1000	1045	973	1088
2250	890	831	1532	927	979	914	1915	1020	1065	993	1110
2300	907	847	1566	946	997	932	1957	1040	1085	1013	1132
2350	923	864	1600	964	1016	950	2000	1060	1105	1033	1154
2400	940	881	1634	982	1034	969	2042	1081	1125	1053	1176
2450	956	897	1668	1001	1052	987	2085	1101	1145	1073	1198
2500	973	914	1702	1019	1070	1006	2127	1121	1165	1093	1220
2550	990	931	1736	1037	1089	1024	2170	1141	1184	1113	1242
2600	1006	948	1770	1055	1107	1042	2213	1160	1204	1133	1262
2650	1023	964	1804	1072	1125	1061	2255	1179	1224	1153	1283
2700	1039	981	1838	1089	1143	1079	2298	1198	1244	1173	1304
2750	1056	998	1872	1107	1162	1097	2340	1217	1264	1193	1324
2800	1073	1014	1906	1124	1180	1116	2383	1236	1284	1213	1345
2850	1089	1031	1940	1141	1198	1134	2425	1255	1303	1233	1366
2900	1106	1048	1974	1158	1216	1152	2468	1274	1323	1253	1386
2950	1122	1064	2008	1176	1234	1171	2510	1293	1343	1273	1407
3000	1139	1081	2042	1193	1253	1189	2553	1312	1363	1293	1428
3050	1155	1098	2076	1210	1271	1208	2595	1331	1383	1313	1449
3100	1172	1115	2110	1228	1289	1226	2638	1350	1402	1333	1469

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
3150	1188	1131	2144	1245	1307	1244	2681	1369	1422	1353	1490
3200	1203	1148	2179	1262	1323	1263	2723	1388	1440	1373	1511
3250	1217	1165	2213	1280	1339	1281	2766	1407	1457	1393	1531
3300	1231	1181	2247	1297	1355	1299	2808	1426	1474	1412	1552
3350	1246	1198	2275	1314	1370	1318	2843	1445	1491	1432	1573
3400	1260	1215	2281	1331	1386	1336	2852	1464	1508	1452	1593
3450	1274	1231	2288	1349	1402	1355	2860	1483	1525	1472	1614
3500	1288	1248	2295	1366	1417	1373	2869	1502	1542	1492	1635
3550	1303	1265	2302	1383	1433	1391	2877	1521	1559	1512	1655
3600	1317	1281	2308	1400	1448	1410	2886	1540	1576	1532	1676
3650	1331	1298	2315	1418	1464	1428	2894	1559	1593	1552	1697
3700	1345	1315	2322	1435	1480	1446	2903	1578	1610	1572	1717
3750	1359	1332	2329	1452	1495	1465	2911	1597	1627	1592	1738
3800	1373	1348	2336	1469	1510	1483	2920	1616	1643	1612	1758
3850	1386	1365	2342	1487	1525	1501	2928	1635	1659	1632	1779
3900	1400	1382	2349	1504	1540	1520	2937	1654	1675	1652	1800
3950	1413	1398	2356	1521	1555	1538	2945	1673	1691	1672	1820
4000	1427	1415	2363	1538	1569	1557	2954	1692	1707	1692	1841
4050	1440	1432	2370	1555	1584	1575	2962	1711	1724	1712	1862
4100	1454	1448	2376	1573	1599	1593	2971	1730	1740	1732	1882
4150	1467	1465	2383	1590	1614	1612	2979	1749	1756	1752	1903
4200	1481	1482	2390	1607	1629	1630	2988	1768	1772	1772	1924
4250	1494	1497	2397	1623	1643	1647	2996	1786	1788	1790	1943
4300	1508	1512	2404	1638	1658	1663	3005	1802	1804	1808	1961
4350	1521	1526	2410	1653	1673	1679	3013	1818	1820	1825	1978
4400	1534	1541	2417	1668	1688	1695	3022	1835	1836	1842	1996
4450	1548	1555	2424	1683	1703	1711	3030	1851	1853	1860	2014
4500	1561	1570	2431	1698	1718	1727	3038	1868	1869	1877	2032
4550	1575	1584	2438	1713	1732	1742	3047	1884	1885	1894	2050
4600	1588	1599	2444	1727	1747	1758	3055	1900	1901	1911	2067
4650	1602	1613	2451	1741	1762	1774	3064	1916	1917	1929	2084
4700	1615	1627	2458	1756	1777	1790	3072	1931	1933	1946	2101
4750	1629	1642	2465	1770	1792	1806	3081	1947	1949	1963	2118
4800	1642	1656	2472	1784	1807	1822	3089	1962	1966	1980	2135
4850	1656	1671	2478	1798	1821	1838	3098	1978	1982	1998	2152
4900	1664	1685	2485	1812	1831	1854	3106	1993	1992	2015	2169
4950	1668	1700	2492	1826	1835	1870	3115	2009	1997	2032	2186
5000	1672	1714	2499	1840	1839	1886	3123	2024	2001	2050	2203

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
5050	1676	1729	2506	1854	1844	1901	3132	2040	2006	2067	2219
5100	1680	1743	2512	1869	1848	1917	3140	2055	2011	2084	2236
5150	1684	1757	2519	1883	1852	1933	3149	2071	2015	2101	2253
5200	1688	1772	2526	1897	1857	1949	3157	2087	2020	2119	2270
5250	1692	1779	2533	1911	1861	1957	3166	2102	2025	2127	2287
5300	1696	1782	2540	1925	1865	1960	3174	2118	2029	2130	2304
5350	1700	1784	2546	1939	1870	1962	3183	2133	2034	2133	2321
5400	1704	1786	2553	1953	1874	1965	3191	2149	2039	2136	2338
5450	1708	1789	2560	1968	1878	1968	3200	2164	2044	2139	2355
5500	1711	1791	2567	1982	1883	1970	3208	2180	2048	2142	2372
5550	1715	1794	2573	1996	1887	1973	3217	2195	2053	2145	2389
5600	1719	1796	2580	2010	1891	1976	3225	2211	2058	2148	2406
5650	1724	1798	2587	2024	1896	1978	3234	2227	2063	2150	2422
5700	1731	1801	2594	2038	1904	1981	3242	2242	2071	2153	2439
5750	1737	1803	2601	2052	1911	1984	3251	2258	2079	2156	2456
5800	1744	1806	2607	2067	1918	1986	3259	2273	2087	2159	2473
5850	1750	1808	2614	2081	1925	1989	3268	2289	2094	2162	2490
5900	1757	1813	2621	2095	1932	1994	3276	2304	2102	2168	2507
5950	1763	1819	2628	2108	1939	2001	3285	2319	2110	2175	2523
6000	1770	1825	2635	2112	1947	2008	3293	2323	2118	2183	2528
6050	1776	1832	2641	2116	1954	2015	3302	2328	2126	2190	2532
6100	1783	1838	2648	2120	1961	2022	3310	2332	2133	2198	2537
6150	1789	1844	2655	2124	1968	2029	3319	2337	2141	2205	2542
6200	1796	1850	2662	2128	1975	2035	3327	2341	2149	2213	2547
6250	1802	1857	2669	2132	1982	2042	3336	2346	2157	2220	2552
6300	1809	1863	2675	2137	1989	2049	3344	2350	2164	2227	2557
6350	1815	1869	2682	2141	1996	2056	3353	2355	2172	2235	2562
6400	1821	1875	2689	2145	2003	2063	3361	2359	2180	2242	2567
6450	1828	1882	2696	2149	2011	2070	3370	2364	2188	2250	2572
6500	1835	1888	2703	2153	2018	2077	3378	2368	2196	2257	2577
6550	1841	1897	2709	2157	2026	2087	3387	2373	2204	2269	2582
6600	1848	1908	2716	2161	2033	2099	3395	2377	2212	2281	2587
6650	1855	1919	2723	2165	2040	2111	3404	2382	2220	2294	2592
6700	1862	1930	2730	2169	2048	2123	3412	2386	2228	2307	2596
6750	1869	1941	2737	2174	2055	2135	3421	2391	2236	2320	2601
6800	1875	1951	2743	2178	2063	2147	3429	2395	2244	2333	2606
6850	1882	1962	2750	2182	2070	2158	3438	2400	2252	2346	2611
6900	1889	1973	2757	2188	2078	2170	3446	2407	2260	2359	2619

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
6950	1896	1984	2764	2195	2085	2182	3455	2414	2269	2372	2627
7000	1902	1995	2771	2202	2092	2194	3463	2422	2277	2385	2635
7050	1909	2006	2777	2208	2100	2206	3472	2429	2285	2398	2643
7100	1916	2016	2784	2215	2107	2218	3480	2437	2293	2411	2651
7150	1923	2027	2791	2222	2115	2230	3489	2444	2301	2424	2659
7200	1929	2036	2798	2229	2122	2240	3497	2452	2309	2435	2668
7250	1936	2045	2804	2236	2130	2249	3506	2459	2317	2445	2676
7300	1943	2053	2811	2243	2137	2259	3514	2467	2325	2455	2684
7350	1950	2062	2818	2249	2144	2268	3523	2474	2333	2465	2692
7400	1956	2070	2825	2256	2152	2277	3531	2482	2341	2475	2700
7450	1963	2079	2832	2263	2159	2286	3540	2489	2349	2485	2708
7500	1970	2087	2838	2270	2167	2296	3548	2497	2357	2495	2716
7550	1977	2095	2845	2277	2175	2305	3557	2504	2366	2505	2725
7600	1983	2104	2852	2283	2181	2314	3565	2512	2373	2516	2733
7650	1984	2112	2859	2290	2182	2324	3574	2519	2375	2526	2741
7700	1986	2121	2866	2297	2184	2333	3583	2527	2376	2536	2749
7750	1987	2129	2873	2304	2186	2342	3591	2534	2378	2546	2757
7800	1989	2138	2880	2311	2188	2351	3600	2542	2380	2556	2766
7850	1990	2142	2887	2318	2189	2356	3608	2550	2382	2561	2775
7900	1992	2145	2894	2326	2191	2359	3617	2558	2384	2564	2783
7950	1993	2147	2901	2333	2193	2362	3626	2566	2386	2568	2792
8000	1995	2150	2907	2340	2194	2365	3634	2574	2387	2571	2801
8050	1996	2153	2914	2347	2196	2368	3643	2582	2389	2575	2809
8100	1998	2156	2921	2355	2198	2372	3652	2590	2391	2578	2818
8150	1999	2159	2928	2362	2199	2375	3660	2598	2393	2581	2827
8200	2001	2162	2935	2369	2201	2378	3669	2606	2395	2585	2835
8250	2003	2165	2942	2376	2203	2381	3677	2614	2397	2588	2844
8300	2004	2167	2949	2383	2204	2384	3686	2622	2398	2592	2853
8350	2006	2170	2956	2391	2206	2387	3695	2630	2400	2595	2861
8400	2007	2173	2963	2398	2208	2390	3703	2638	2402	2598	2870
8450	2009	2176	2970	2405	2210	2394	3712	2646	2404	2602	2878
8500	2010	2180	2977	2412	2211	2398	3721	2654	2406	2607	2887
8550	2012	2186	2983	2420	2213	2404	3729	2661	2408	2613	2896
8600	2013	2191	2990	2427	2215	2410	3738	2669	2410	2620	2904
8650	2015	2197	2997	2434	2216	2416	3747	2677	2411	2626	2913
8700	2016	2202	3004	2441	2218	2422	3755	2685	2413	2633	2922
8750	2018	2207	3011	2448	2220	2428	3764	2693	2415	2639	2930
8800	2019	2213	3018	2456	2221	2434	3772	2701	2417	2646	2939

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
8850	2021	2218	3025	2463	2223	2440	3781	2709	2419	2653	2947
8900	2023	2224	3032	2470	2225	2446	3790	2717	2421	2659	2956
8950	2024	2229	3039	2477	2226	2452	3798	2725	2422	2666	2965
9000	2026	2235	3046	2484	2228	2458	3807	2733	2424	2672	2973
9050	2032	2240	3052	2492	2235	2464	3816	2741	2431	2679	2982
9100	2042	2246	3059	2499	2246	2470	3824	2749	2443	2685	2991
9150	2052	2251	3066	2506	2257	2476	3833	2757	2455	2692	2999
9200	2062	2256	3073	2513	2268	2481	3841	2764	2467	2697	3007
9250	2071	2260	3080	2514	2279	2486	3850	2766	2479	2703	3009
9300	2081	2265	3087	2516	2290	2491	3859	2767	2491	2708	3011
9350	2091	2270	3094	2517	2301	2497	3867	2769	2503	2714	3012
9400	2101	2274	3101	2519	2311	2502	3876	2770	2515	2719	3014
9450	2111	2279	3108	2520	2322	2507	3885	2772	2527	2725	3016
9500	2121	2283	3115	2522	2333	2512	3893	2774	2539	2730	3018
9550	2131	2288	3121	2523	2344	2517	3902	2775	2551	2736	3020
9600	2141	2293	3128	2525	2355	2522	3910	2777	2563	2741	3021
9650	2151	2297	3135	2526	2366	2527	3919	2779	2574	2747	3023
9700	2161	2302	3142	2527	2377	2532	3928	2780	2586	2752	3025
9750	2171	2307	3149	2529	2388	2537	3936	2782	2598	2758	3027
9800	2181	2311	3156	2530	2399	2542	3945	2783	2610	2763	3028
9850	2191	2316	3163	2532	2410	2547	3954	2785	2622	2769	3030
9900	2201	2320	3170	2533	2421	2552	3962	2787	2634	2774	3032
9950	2211	2325	3177	2535	2432	2557	3971	2788	2646	2780	3034
10000	2221	2330	3184	2536	2443	2563	3979	2790	2658	2786	3036
10050	2231	2334	3190	2538	2454	2568	3988	2792	2670	2791	3037
10100	2241	2339	3197	2539	2465	2573	3997	2793	2682	2797	3039
10150	2251	2344	3204	2541	2476	2578	4005	2795	2694	2802	3041
10200	2261	2350	3211	2542	2487	2586	4014	2797	2706	2810	3043
10250	2271	2357	3218	2544	2498	2593	4023	2798	2718	2819	3044
10300	2281	2364	3225	2545	2509	2601	4031	2800	2729	2827	3046
10350	2291	2371	3232	2547	2520	2608	4040	2801	2741	2835	3048
10400	2301	2378	3239	2548	2531	2616	4048	2803	2753	2843	3050
10450	2311	2385	3246	2550	2542	2623	4057	2805	2765	2852	3052
10500	2318	2392	3253	2551	2550	2631	4066	2806	2774	2860	3053
10550	2325	2399	3259	2553	2557	2639	4074	2808	2782	2868	3055
10600	2331	2406	3266	2554	2564	2646	4083	2810	2790	2876	3057
10650	2338	2412	3273	2556	2571	2654	4092	2811	2798	2885	3059
10700	2344	2419	3280	2557	2578	2661	4100	2813	2805	2893	3060

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
10750	2351	2427	3287	2559	2586	2670	4109	2815	2813	2902	3062
10800	2357	2434	3294	2560	2593	2678	4117	2817	2821	2911	3064
10850	2364	2442	3301	2562	2600	2686	4126	2818	2829	2920	3066
10900	2370	2450	3308	2564	2607	2695	4135	2820	2836	2929	3068
10950	2377	2457	3315	2565	2614	2703	4143	2822	2844	2938	3070
11000	2383	2465	3322	2567	2621	2711	4152	2824	2852	2947	3072
11050	2390	2472	3329	2569	2628	2720	4161	2826	2860	2956	3074
11100	2396	2480	3335	2579	2636	2728	4169	2837	2868	2965	3087
11150	2403	2487	3342	2590	2643	2736	4178	2849	2875	2974	3099
11200	2409	2495	3349	2600	2650	2745	4187	2860	2883	2983	3112
11250	2415	2503	3356	2611	2657	2753	4195	2872	2891	2992	3125
11300	2422	2510	3363	2621	2664	2761	4204	2883	2899	3001	3137
11350	2428	2518	3370	2632	2671	2770	4212	2895	2906	3011	3150
11400	2435	2525	3377	2642	2678	2778	4221	2907	2914	3020	3163
11450	2441	2533	3384	2653	2686	2786	4230	2918	2922	3029	3175
11500	2448	2541	3391	2664	2693	2795	4238	2930	2930	3038	3188
11550	2454	2549	3398	2674	2700	2804	4247	2942	2938	3047	3200
11600	2461	2556	3404	2685	2707	2812	4256	2953	2945	3057	3213
11650	2467	2564	3411	2695	2714	2821	4264	2965	2953	3066	3226
11700	2474	2572	3418	2706	2721	2829	4273	2977	2961	3075	3238
11750	2480	2580	3425	2717	2728	2838	4281	2988	2969	3085	3251
11800	2487	2588	3432	2727	2736	2846	4290	3000	2976	3094	3264
11850	2493	2595	3439	2738	2743	2855	4299	3011	2984	3103	3276
11900	2500	2603	3446	2748	2750	2863	4307	3023	2992	3113	3289
11950	2506	2611	3453	2759	2757	2872	4316	3035	3000	3122	3302
12000	2513	2619	3460	2769	2764	2881	4325	3046	3007	3131	3314
12050	2519	2626	3467	2780	2771	2889	4333	3058	3015	3140	3327
12100	2526	2634	3473	2791	2779	2898	4342	3070	3023	3150	3340
12150	2532	2642	3480	2801	2786	2906	4350	3081	3031	3159	3352
12200	2539	2650	3487	2812	2793	2915	4359	3093	3039	3168	3365
12250	2545	2658	3494	2822	2800	2923	4368	3105	3046	3178	3378
12300	2552	2665	3501	2833	2807	2932	4376	3116	3054	3187	3390
12350	2558	2673	3508	2843	2814	2941	4385	3128	3062	3196	3403
12400	2565	2681	3515	2854	2821	2949	4394	3139	3070	3206	3416
12450	2571	2689	3522	2865	2829	2958	4402	3151	3077	3215	3428
12500	2578	2697	3529	2875	2836	2966	4411	3163	3085	3224	3441
12550	2584	2704	3536	2886	2843	2975	4419	3174	3093	3234	3454
12600	2591	2712	3542	2896	2850	2983	4428	3186	3101	3243	3466

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
12650	2597	2720	3549	2907	2857	2992	4437	3198	3108	3252	3479
12700	2603	2728	3556	2917	2863	3000	4445	3209	3115	3261	3492
12750	2609	2735	3563	2928	2870	3009	4454	3221	3123	3271	3504
12800	2615	2743	3570	2937	2877	3018	4463	3230	3130	3280	3515
12850	2621	2751	3577	2943	2883	3026	4471	3238	3137	3289	3523
12900	2627	2759	3584	2950	2890	3035	4480	3245	3144	3299	3531
12950	2633	2767	3591	2957	2896	3043	4488	3253	3151	3308	3539
13000	2639	2774	3598	2964	2903	3052	4497	3261	3158	3317	3548
13050	2645	2782	3605	2971	2909	3060	4506	3268	3165	3327	3556
13100	2651	2790	3611	2978	2916	3069	4514	3276	3172	3336	3564
13150	2657	2798	3618	2985	2922	3077	4523	3283	3180	3345	3572
13200	2663	2806	3625	2992	2929	3086	4532	3291	3187	3355	3581
13250	2668	2813	3632	2999	2935	3094	4540	3299	3193	3363	3589
13300	2674	2818	3639	3006	2941	3100	4549	3306	3200	3369	3597
13350	2679	2823	3646	3012	2947	3105	4558	3314	3206	3376	3605
13400	2685	2828	3653	3019	2953	3111	4566	3321	3213	3382	3614
13450	2690	2834	3660	3026	2959	3117	4575	3329	3220	3388	3622
13500	2696	2839	3667	3033	2965	3123	4583	3336	3226	3395	3630
13550	2701	2844	3674	3040	2971	3129	4592	3344	3233	3401	3638
13600	2707	2849	3681	3047	2977	3134	4601	3352	3239	3407	3647
13650	2712	2855	3687	3054	2983	3140	4609	3359	3246	3413	3655
13700	2718	2860	3694	3061	2989	3146	4618	3367	3253	3420	3663
13750	2723	2865	3701	3068	2996	3152	4627	3374	3259	3426	3671
13800	2729	2871	3708	3075	3002	3158	4635	3382	3266	3432	3680
13850	2734	2876	3715	3081	3008	3163	4644	3390	3272	3439	3688
13900	2740	2881	3722	3088	3014	3169	4652	3397	3279	3445	3696
13950	2745	2886	3729	3095	3020	3175	4661	3405	3285	3451	3704
14000	2751	2892	3736	3102	3026	3181	4670	3412	3292	3458	3713
14050	2756	2897	3743	3109	3032	3187	4678	3420	3299	3464	3721
14100	2762	2902	3750	3116	3038	3192	4687	3428	3305	3470	3729
14150	2767	2907	3756	3122	3044	3198	4696	3435	3312	3476	3737
14200	2773	2912	3763	3129	3050	3203	4704	3441	3318	3482	3744
14250	2778	2916	3770	3135	3056	3208	4713	3448	3325	3487	3751
14300	2784	2921	3777	3141	3062	3213	4721	3455	3332	3493	3759
14350	2789	2926	3784	3147	3068	3218	4730	3461	3338	3498	3766
14400	2795	2930	3791	3153	3074	3223	4739	3468	3345	3504	3773
14450	2800	2935	3798	3159	3080	3229	4747	3475	3351	3509	3781
14500	2806	2940	3805	3165	3086	3234	4756	3482	3358	3515	3788

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
14550	2811	2944	3812	3171	3092	3239	4765	3488	3365	3521	3795
14600	2817	2949	3819	3177	3098	3244	4773	3495	3371	3526	3803
14650	2822	2954	3825	3183	3104	3249	4782	3502	3378	3532	3810
14700	2828	2958	3832	3189	3111	3254	4790	3508	3384	3537	3817
14750	2833	2963	3839	3196	3117	3259	4799	3515	3391	3543	3824
14800	2839	2968	3846	3202	3123	3264	4808	3522	3397	3548	3832
14850	2844	2972	3853	3208	3129	3270	4816	3528	3404	3554	3839
14900	2850	2977	3860	3214	3135	3275	4825	3535	3411	3560	3846
14950	2855	2982	3867	3220	3141	3280	4834	3542	3417	3565	3854
15000	2861	2986	3874	3226	3147	3285	4842	3549	3424	3571	3861
15050	2866	2991	3881	3232	3153	3290	4851	3555	3430	3576	3868
15100	2872	2996	3888	3238	3159	3295	4859	3562	3437	3582	3875
15150	2877	3000	3894	3244	3165	3300	4868	3569	3444	3587	3883
15200	2883	3005	3901	3250	3171	3305	4877	3575	3450	3593	3890
15250	2888	3010	3908	3256	3177	3311	4885	3582	3457	3599	3897
15300	2894	3014	3915	3263	3183	3316	4894	3589	3463	3604	3905
15350	2899	3019	3922	3269	3189	3321	4903	3596	3470	3610	3912
15400	2905	3024	3929	3275	3195	3326	4911	3602	3476	3615	3919
15450	2910	3028	3936	3281	3201	3331	4920	3609	3483	3621	3926
15500	2916	3033	3943	3287	3207	3336	4928	3616	3490	3626	3934
15550	2921	3037	3950	3293	3213	3341	4937	3622	3496	3632	3941
15600	2927	3042	3957	3298	3219	3346	4946	3628	3503	3638	3947
15650	2932	3047	3963	3304	3226	3351	4954	3634	3509	3643	3954
15700	2938	3051	3970	3309	3232	3357	4963	3640	3516	3649	3961
15750	2943	3056	3977	3315	3238	3362	4972	3647	3523	3654	3967
15800	2949	3061	3984	3321	3244	3367	4980	3653	3529	3660	3974
15850	2954	3065	3991	3326	3250	3372	4989	3659	3536	3665	3981
15900	2960	3070	3998	3332	3256	3377	4998	3665	3542	3671	3988
15950	2965	3075	4005	3337	3262	3382	5006	3671	3549	3676	3994
16000	2971	3079	4012	3343	3268	3387	5015	3677	3555	3682	4001
16050	2976	3084	4019	3349	3274	3392	5023	3683	3562	3688	4008
16100	2982	3089	4026	3354	3280	3398	5032	3690	3569	3693	4014
16150	2986	3093	4033	3360	3285	3403	5041	3696	3574	3699	4021
16200	2990	3098	4039	3365	3289	3408	5049	3702	3579	3704	4028
16250	2994	3103	4046	3371	3294	3413	5058	3708	3584	3710	4034
16300	2999	3107	4053	3377	3299	3418	5067	3714	3589	3715	4041
16350	3003	3112	4060	3382	3303	3423	5075	3720	3594	3721	4048
16400	3007	3117	4067	3388	3308	3428	5084	3727	3599	3727	4054

Combined Gross Income	4 Children				5 Children				6 Children		
	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA	Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
16450	3011	3121	4074	3393	3313	3433	5092	3733	3604	3732	4061
16500	3016	3126	4081	3399	3317	3439	5101	3739	3609	3738	4068
16550	3020	3131		3405	3322	3444		3745	3614	3743	4075
16600	3024	3135		3410	3327	3449		3751	3619	3749	4081
16650	3028	3140		3416	3331	3454		3757	3624	3754	4088
16700	3033	3145		3421	3336	3459		3763	3630	3760	4095
16750	3037	3149		3427	3341	3464		3769	3635	3765	4101
16800	3041	3154		3432	3345	3469		3776	3640	3771	4108
16850	3045	3158		3438	3350	3474		3782	3645	3776	4114
16900	3050	3163		3443	3355	3479		3788	3650	3782	4121
16950	3054	3167		3449	3359	3484		3794	3655	3787	4128
17000	3058	3172		3454	3364	3489		3800	3660	3793	4134
17050	3062	3177		3460	3369	3494		3806	3665	3798	4141
17100	3067	3181		3465	3373	3499		3812	3670	3804	4147
17150	3071	3186		3471	3378	3504		3818	3675	3809	4154
17200	3075	3190		3476	3383	3509		3824	3680	3815	4161
17250	3079	3195		3482	3387	3514		3830	3685	3820	4167
17300	3084	3200		3487	3392	3520		3836	3691	3826	4174
17350	3088	3204		3493	3397	3525		3842	3696	3831	4180
17400	3092	3209		3498	3401	3530		3848	3701	3837	4187
17450	3096	3213		3504	3406	3535		3854	3706	3842	4194
17500	3101	3218		3509	3411	3540		3860	3711	3848	4200
17550	3105	3222		3515	3415	3545		3866	3716	3853	4207
17600	3109	3227		3520	3420	3550		3873	3721	3859	4213
17650	3113	3232		3526	3425	3555		3879	3726	3864	4220
17700	3118	3236		3531	3429	3560		3884	3731	3869	4226
17750	3122	3240		3537	3434	3564		3890	3736	3875	4233
17800	3126	3245		3542	3439	3569		3896	3741	3880	4239
17850	3130	3249		3547	3443	3574		3902	3746	3885	4245
17900	3135	3254		3552	3448	3579		3907	3752	3890	4251
17950	3139	3258		3557	3453	3584		3913	3757	3895	4258
18000	3143	3262		3563	3457	3588		3919	3762	3901	4264
18050	3147	3267		3568	3462	3593		3925	3767	3906	4270
18100	3152	3271		3573	3467	3598		3931	3772	3911	4276
18150	3156	3275		3578	3471	3603		3936	3777	3916	4283
18200	3160	3280		3584	3476	3608		3942	3782	3921	4289
18250	3164	3284		3589	3481	3612		3948	3787	3927	4295
18300	3169	3288		3594	3485	3617		3954	3792	3932	4301

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
18350	3173	3293	3599	3490	3622	3959	3797	3937	4308
18400	3177	3297	3605	3495	3627	3965	3802	3942	4314
18450	3181	3301	3610	3499	3632	3971	3807	3948	4320
18500	3186	3306	3615	3504	3636	3977	3813	3953	4327
18550	3190	3310	3620	3509	3641	3982	3818	3958	4333
18600	3194	3314	3626	3513	3646	3988	3823	3963	4339
18650	3198	3319	3631	3518	3651	3994	3828	3968	4345
18700	3203	3323	3636	3523	3656	4000	3833	3974	4352
18750	3207	3328	3641	3528	3660	4005	3838	3979	4358
18800	3211	3332	3646	3532	3665	4011	3843	3984	4364
18850	3215	3336	3652	3537	3670	4017	3848	3989	4370
18900	3220	3341	3657	3542	3675	4023	3853	3994	4377
18950	3224	3345	3662	3546	3679	4028	3858	4000	4383
19000	3228	3349	3667	3551	3684	4034	3863	4005	4389
19050	3232	3354	3673	3556	3689	4040	3868	4010	4395
19100	3237	3358	3678	3560	3694	4046	3874	4015	4402
19150	3241	3362	3683	3565	3699	4051	3879	4020	4408
19200	3245	3367	3688	3570	3703	4057	3884	4026	4414
19250	3249	3371	3694	3574	3708	4063	3889	4031	4420
19300	3254	3375	3699	3579	3713	4069	3894	4036	4427
19350	3258	3380	3704	3584	3718	4074	3899	4041	4433
19400	3262	3384	3709	3588	3723	4080	3904	4046	4439
19450	3266	3389	3715	3593	3727	4086	3909	4052	4446
19500	3271	3393	3720	3598	3732	4092	3914	4057	4452
19550	3275	3397	3725	3602	3737	4097	3919	4062	4458
19600	3279	3402	3730	3607	3742	4103	3924	4067	4464
19650	3283	3406	3735	3612	3747	4109	3929	4072	4471
19700	3288	3410	3741	3616	3751	4115	3935	4078	4477
19750	3292	3415	3746	3621	3756	4121	3940	4083	4483
19800	3296	3419	3751	3626	3761	4126	3945	4088	4489
19850	3300	3423	3756	3630	3766	4132	3950	4093	4496
19900	3305	3428	3762	3635	3770	4138	3955	4099	4502
19950	3309	3432	3767	3640	3775	4144	3960	4104	4508
20000	3313	3436	3772	3644	3780	4149	3965	4109	4514
20050	3317	3441	3777	3649	3785	4155	3970	4114	4521
20100	3321	3445	3782	3654	3790	4160	3975	4119	4526
20150	3326	3449	3786	3658	3794	4164	3980	4125	4531
20200	3330	3454	3790	3663	3799	4169	3985	4130	4536

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only
20250	3334	3458	3794	3668	3804	4173	3990	4135	4541
20300	3338	3463	3798	3672	3809	4178	3996	4140	4545
20350	3343	3467	3802	3677	3814	4182	4001	4145	4550
20400	3347	3471	3806	3682	3818	4187	4006	4151	4555
20450	3351	3476	3810	3686	3823	4191	4011	4156	4560
20500	3355	3480	3814	3691	3828	4196	4016	4161	4565
20550	3360	3484	3818	3696	3833	4200	4021	4166	4570
20600	3364	3489	3822	3700	3838	4204	4026	4171	4574
20650	3368	3493	3826	3705	3842	4209	4031	4177	4579
20700	3372	3497	3830	3710	3847	4213	4036	4182	4584
20750	3377	3502	3834	3714	3852	4218	4041	4187	4589
20800	3381	3506	3838	3719	3857	4222	4046	4192	4594
20850	3385	3510	3842	3724	3862	4227	4051	4197	4599
20900	3389	3515	3846	3728	3866	4231	4056	4203	4603
20950	3394	3519	3851	3733	3871	4236	4062	4208	4608
21000	3398	3524	3855	3738	3876	4240	4067	4213	4613
21050	3402	3528	3859	3742	3881	4244	4072	4218	4618
21100	3406	3532	3863	3747	3885	4249	4077	4224	4623
21150	3411	3537	3867	3752	3890	4253	4082	4229	4628
21200	3415	3541	3871	3756	3895	4258	4087	4234	4632
21250	3419	3545	3875	3761	3900	4262	4092	4239	4637
21300	3423	3550	3879	3766	3905	4267	4097	4244	4642
21350	3428	3554	3883	3770	3909	4271	4102	4250	4647
21400	3432	3558	3887	3775	3914	4276	4107	4255	4652
21450	3436	3563	3891	3780	3919	4280	4112	4260	4657
21500	3440	3567	3895	3784	3924	4284	4117	4265	4662
21550	3445	3571	3899	3789	3929	4289	4123	4270	4666
21600	3449	3576	3903	3794	3933	4293	4128	4276	4671
21650	3453	3580	3907	3798	3938	4298	4133	4281	4676
21700	3457	3585	3911	3803	3943	4302	4138	4286	4681
21750	3462	3589	3915	3808	3948	4307	4143	4291	4686
21800	3466	3593	3919	3812	3953	4311	4148	4296	4691
21850	3470	3598	3923	3817	3957	4316	4153	4302	4695
21900	3474	3602	3927	3822	3962	4320	4158	4307	4700
21950	3479	3606	3931	3827	3967	4324	4163	4312	4705
22000	3483	3611	3935	3831	3972	4329	4168	4317	4710
22050	3487	3615	3939	3836	3976	4333	4173	4322	4715
22100	3491	3619	3943	3841	3981	4338	4178	4328	4720

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only
22150	3496	3624	3947	3845	3986	4342	4184	4333	4724
22200	3500	3628	3952	3850	3991	4347	4189	4338	4729
22250	3504	3632	3956	3855	3996	4351	4194	4343	4734
22300	3508	3637	3960	3859	4000	4356	4199	4348	4739
22350	3513	3641	3964	3864	4005	4360	4204	4354	4744
22400	3515	3645	3968	3867	4010	4364	4207	4359	4749
22450	3517	3650	3972	3869	4015	4369	4210	4364	4753
22500	3520	3654	3976	3872	4020	4373	4212	4369	4758
22550	3522	3659	3980	3874	4024	4378	4215	4375	4763
22600	3524	3663	3984	3876	4029	4382	4217	4380	4768
22650	3526	3667	3988	3878	4034	4387	4220	4385	4773
22700	3528	3672	3992	3881	4039	4391	4222	4390	4778
22750	3530	3676	3996	3883	4044	4396	4225	4395	4782
22800	3532	3680	4000	3885	4048	4400	4227	4401	4787
22850	3534	3685	4004	3888	4053	4404	4230	4406	4792
22900	3536	3689	4008	3890	4058	4409	4232	4411	4797
22950	3538	3693	4012	3892	4063	4413	4235	4416	4802
23000	3540	3698	4016	3894	4068	4418	4237	4421	4807
23050	3542	3702	4020	3897	4072	4422	4240	4427	4811
23100	3544	3706	4024	3899	4077	4427	4242	4432	4816
23150	3546	3711	4028	3901	4082	4431	4245	4437	4821
23200	3548	3715	4032	3904	4087	4436	4247	4442	4826
23250	3550	3720	4036	3906	4091	4440	4250	4447	4831
23300	3552	3724	4040	3908	4096	4444	4252	4453	4836
23350	3555	3728	4044	3910	4101	4449	4254	4458	4840
23400	3557	3733	4049	3913	4106	4453	4257	4463	4845
23450	3559	3737	4053	3915	4111	4458	4259	4468	4850
23500	3561	3741	4057	3917	4115	4462	4262	4473	4855
23550	3563	3746	4061	3919	4120	4467	4264	4479	4860
23600	3565	3750	4065	3922	4125	4471	4267	4484	4865
23650	3567	3754	4069	3924	4130	4476	4269	4489	4869
23700	3569	3759	4073	3926	4135	4480	4272	4494	4874
23750	3571	3763	4077	3929	4139	4484	4274	4500	4879
23800	3573	3767	4081	3931	4144	4489	4277	4505	4884
23850	3575	3772	4085	3933	4149	4493	4279	4510	4889
23900	3577	3776	4089	3935	4154	4498	4282	4515	4894
23950	3579	3780	4093	3938	4159	4502	4284	4520	4898
24000	3581	3785	4097	3940	4163	4507	4287	4526	4903

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only
24050	3583	3789	4101	3942	4168	4511	4289	4531	4908
24100	3585	3794	4105	3945	4173	4516	4292	4536	4913
24150	3587	3798	4109	3947	4178	4520	4294	4541	4918
24200	3589	3802	4113	3949	4182	4524	4297	4546	4923
24250	3592	3807	4117	3951	4187	4529	4299	4552	4927
24300	3594	3811	4121	3954	4192	4533	4302	4557	4932
24350	3596	3815	4125	3956	4197	4538	4304	4562	4937
24400	3598	3820	4129	3958	4202	4542	4307	4567	4942
24450	3600	3824	4133	3961	4206	4547	4309	4572	4947
24500	3602	3828	4137	3963	4211	4551	4312	4578	4952
24550	3604	3833	4141	3965	4216	4556	4314	4583	4956
24600	3606	3837	4145	3967	4221	4560	4317	4588	4961
24650	3608	3841	4150	3970	4226	4564	4319	4593	4966
24700	3610	3846	4154	3972	4230	4569	4322	4598	4971
24750	3612	3850	4158	3974	4235	4573	4324	4604	4976
24800	3614	3855	4162	3977	4240	4578	4326	4609	4981
24850	3616	3859	4166	3979	4245	4582	4329	4614	4985
24900	3618	3863	4170	3981	4250	4587	4331	4619	4990
24950	3620	3868	4174	3983	4254	4591	4334	4624	4995
25000	3622	3872	4178	3986	4259	4596	4336	4630	5000
25050	3624	3876	4182	3988	4264	4600	4339	4635	5005
25100	3626	3881	4186	3990	4269	4604	4341	4640	5010
25150	3629	3885	4190	3993	4274	4609	4344	4645	5014
25200	3631	3889	4194	3995	4278	4613	4346	4651	5019
25250	3633	3894	4198	3997	4283	4618	4349	4656	5024
25300	3635	3898	4202	3999	4288	4622	4351	4661	5029
25350	3637	3902	4206	4002	4293	4627	4354	4666	5034
25400	3639	3907	4210	4004	4297	4631	4356	4671	5039
25450	3641	3911	4214	4006	4302	4636	4359	4677	5043
25500	3643	3916	4218	4009	4307	4640	4361	4682	5048
25550	3645	3920	4222	4011	4312	4644	4364	4687	5053
25600	3647	3924	4226	4013	4317	4649	4366	4692	5058
25650	3649	3929	4230	4015	4321	4653	4369	4697	5063
25700	3651	3933	4234	4018	4326	4658	4371	4703	5068
25750	3653	3937	4238	4020	4331	4662	4374	4708	5073
25800	3655	3942	4242	4022	4336	4667	4376	4713	5077
25850	3657	3946	4246	4024	4341	4671	4379	4718	5082
25900	3659	3950	4251	4027	4345	4676	4381	4723	5087

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only
25950	3661	3955	4255	4029	4350	4680	4384	4729	5092
26000	3663	3959	4259	4031	4355	4684	4386	4734	5097
26050	3666	3963	4263	4034	4360	4689	4389	4739	5102
26100	3668	3968	4267	4036	4365	4693	4391	4744	5106
26150	3670	3972	4271	4038	4369	4698	4394	4749	5111
26200	3672	3976	4275	4040	4374	4702	4396	4755	5116
26250	3674	3981	4279	4043	4379	4707	4399	4760	5121
26300	3676	3985	4283	4045	4384	4711	4401	4765	5126
26350	3678	3990	4287	4047	4389	4716	4403	4770	5131
26400	3680	3994	4291	4050	4393	4720	4406	4776	5135
26450	3682	3998	4295	4052	4398	4724	4408	4781	5140
26500	3684	4003	4299	4054	4403	4729	4411	4786	5145
26550	3686	4007	4303	4056	4408	4733	4413	4791	5150
26600	3688	4011	4307	4059	4412	4738	4416	4796	5155
26650	3690	4016	4311	4061	4417	4742	4418	4802	5160
26700	3692	4020	4315	4063	4422	4747	4421	4807	5164
26750	3694	4024	4319	4066	4427	4751	4423	4812	5169
26800	3696	4029	4323	4068	4432	4756	4426	4817	5174
26850	3698	4033	4327	4070	4436	4760	4428	4822	5179
26900	3701	4037	4331	4072	4441	4764	4431	4828	5184
26950	3703	4042	4335	4075	4446	4769	4433	4833	5189
27000	3705	4046	4339	4077	4451	4773	4436	4838	5193
27050	3707	4051	4343	4079	4456	4778	4438	4843	5198
27100	3709	4055	4347	4082	4460	4782	4441	4848	5203
27150	3711	4059	4352	4084	4465	4787	4443	4854	5208
27200	3713	4064	4356	4086	4470	4791	4446	4859	5213
27250	3715	4068	4360	4088	4475	4796	4448	4864	5218
27300	3717	4072	4364	4091	4480	4800	4451	4869	5222
27350	3719	4077	4368	4093	4484	4804	4453	4874	5227
27400	3721	4081	4372	4095	4489	4809	4456	4880	5232
27450	3723	4085	4376	4098	4494	4813	4458	4885	5237
27500	3725	4090	4380	4100	4499	4818	4461	4890	5242
27550	3727	4094	4384	4102	4503	4822	4463	4895	5247
27600	3729	4098	4388	4104	4508	4827	4466	4900	5251
27650	3731	4103	4392	4107	4513	4831	4468	4906	5256
27700	3733	4107	4396	4109	4518	4836	4471	4911	5261
27750	3735	4111	4400	4111	4523	4840	4473	4916	5266
27800	3738	4116	4404	4114	4527	4844	4475	4921	5271

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	Updated for price changes and taxes only
27850	3740	4120	4408	4116	4532	4849	4478	4927	5276
27900	3742	4125	4412	4118	4537	4853	4480	4932	5280
27950	3744	4129	4416	4120	4542	4858	4483	4937	5285
28000	3746	4133	4420	4122	4547	4862	4485	4942	5290
28050	3748	4138	4424	4125	4551	4867	4488	4947	5295
28100	3750	4142	4428	4127	4556	4871	4490	4953	5300
28150	3752	4146	4432	4129	4561	4876	4492	4958	5305
28200	3754	4151	4436	4131	4566	4880	4495	4963	5309
28250	3756	4155	4440	4133	4571	4884	4497	4968	5314
28300	3758	4159	4444	4136	4575	4889	4500	4973	5319
28350	3759	4164	4448	4138	4580	4893	4502	4979	5324
28400	3761	4168	4453	4140	4585	4898	4504	4984	5329
28450	3763	4172	4456	4142	4590	4901	4507	4989	5332
28500	3765	4177	4458	4145	4595	4903	4509	4994	5335
28550	3767	4181	4459	4147	4599	4905	4512	4999	5337
28600	3769	4186	4461	4149	4604	4908	4514	5005	5340
28650	3771	4190	4463	4151	4609	4910	4516	5010	5342
28700	3773	4194	4465	4153	4614	4912	4519	5015	5344
28750	3775	4199	4467	4156	4618	4914	4521	5020	5347
28800	3777	4203	4469	4158	4623	4916	4524	5025	5349
28850	3779	4207	4471	4160	4628	4918	4526	5031	5351
28900	3781	4212	4473	4162	4633	4921	4528	5036	5354
28950	3783	4216	4475	4164	4638	4923	4531	5041	5356
29000	3785	4220	4477	4167	4642	4925	4533	5046	5358
29050	3787	4225	4479	4169	4647	4927	4536	5052	5361
29100	3789	4229	4481	4171	4652	4929	4538	5057	5363
29150	3791	4233	4483	4173	4657	4932	4540	5062	5365
29200	3793	4238	4485	4175	4662	4934	4543	5067	5368
29250	3795	4242	4487	4178	4666	4936	4545	5072	5370
29300	3797	4247	4489	4180	4671	4938	4548	5078	5373
29350	3799	4251	4491	4182	4676	4940	4550	5083	5375
29400	3801	4255	4493	4184	4681	4942	4552	5088	5377
29450	3803	4260	4495	4186	4686	4945	4555	5093	5380
29500	3805	4264	4497	4189	4690	4947	4557	5098	5382
29550	3807	4268	4499	4191	4695	4949	4560	5104	5384
29600	3809	4273	4501	4193	4700	4951	4562	5109	5387
29650	3811	4277	4502	4195	4705	4953	4564	5114	5389
29700	3813	4281	4504	4197	4709	4955	4567	5119	5391

Combined Gross Income	4 Children			5 Children			6 Children		
	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only	Existing	Betson-Rothbarth	USDA Updated for price changes and taxes only
29750	3815	4286	4506	4200	4714	4958	4569	5124	5394
29800	3817	4290	4508	4202	4719	4960	4572	5130	5396
29850	3819	4294	4510	4204	4724	4962	4574	5135	5399
29900	3821	4299	4512	4206	4729	4964	4576	5140	5401
29950	3823	4303	4514	4208	4733	4966	4579	5145	5403
30000	3825	4307	4516	4211	4738	4968	4581	5150	5406

APPENDIX B: TECHNICAL DOCUMENTATION

For comparative purposes child support schedules were developed from:

- Betson-Rothbarth (BR) measurements;⁴⁷
- The Rodgers-Rothbarth (RR) measurements;⁴⁸ and the
- USDA measurements for the South.⁴⁹

Step 1. Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures. This step is necessary because the actual amounts of these expenses are considered elsewhere in the guidelines. (These amounts for the BR measurements are shown in Table B-1. The amounts for RR are from Table 11a of the California report. The amounts for the USDA are also contained in the USDA report). An amount equivalent to \$250 per child is retained to cover ordinary medical expenses.

Step 2. Extend the estimates of child-rearing expenditures— which are for one, two and three children for the BR and RR measurements since there are not a sufficient number of households in the data set with four or more children to measure child-rearing expenditures for larger families— to cover four and more children. The estimates are extended to four and more children using economic equivalence scales. These scales were developed by the National Research Council,⁵⁰ a blue-ribbon panel of academics studying poverty and family income, after extensive research. The USDA measurements are extended using the equivalence scales in the USDA report.

Step 3. Relate the BR and RR estimates of child-rearing expenditures to net incomes. (This step is unnecessary for the USDA measurements because they relate to gross income.) The BR and RR estimates of child-rearing expenditures are expressed as a percentage of total family expenditures. If a family spends all of its after-tax income, then family expenditures and after-tax income are equal and no additional adjustment is necessary. However, some families may not spend all of their disposable income on current consumption items. Hence, the estimates of child-rearing expenditures are adjusted to reflect net incomes.

Step 4. Calculate marginal percentages between income ranges. This step is necessary to gradually phase-in the estimates of child-rearing expenditures between income ranges similar to how a tax table

⁴⁷ Betson, David M. (2010). "Appendix A: Parental Expenditures on Children." in Judicial Council of California, *Review of Statewide Uniform Child Support Guideline*. San Francisco, California. Retrieved from <http://www.courts.ca.gov/partners/documents/2011SRL6aGuidelineReview.pdf>.

⁴⁸ Rodgers, William M. (2017) "Comparative Economic Analysis of Current Economic Research on Child-Rearing Expenditures." In Judicial Council of California, *Review of Statewide Uniform Child Support Guideline 2017*. San Francisco, CA. Retrieved from <http://www.courts.ca.gov/documents/lr-2018-JC-review-of-statewide-CS-guideline-2017-Fam-4054a.pdf>. Table 11a, page 128.

⁴⁹ Lino, Mark (2017). *Expenditures on Children by Families: 2015 Annual Report*. U.S. Department of Agriculture, Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2015, Washington, D.C. Retrieved from <http://www.cnpp.usda.gov/publications/crc/crc2012.pdf>

⁵⁰ Citro, Constance F. and Robert T. Michael, Editors (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

phases in different tax rates between income ranges. Otherwise, there would be sudden changes in amounts as the table moved from income range to the next income range.

Step 5. So far, the steps lead to a schedule based on net income for BR and RR. It is backed out to gross income using federal and state income tax withholding formula assuming all income is earned by a single or head-of-household with two allowances. (The IRS provides the same formula for single and head of household).

Exhibit B-1: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR Schedule

Annual Net Income Range (2018 dollars)	Number of Observations	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption (per person)
			1 Child	2 Children	3 Children		
\$ 0 - \$14,999	178	5760.89%	21.512	33.545%	41.403%	0.275%	0.124%
\$15,000 - \$19,999	186	187.83%	22.357	34.803%	42.901%	0.537%	0.285%
\$20,000 - \$24,999	212	148.91%	22.584	35.140%	43.301%	0.375%	0.495%
\$25,000 - \$29,999	292	130.39%	22.760	35.399%	43.607%	0.455%	0.572%
\$30,000 - \$34,999	290	116.26%	22.901	35.608%	43.854%	0.562%	0.442%
\$35,000 - \$39,999	332	111.80%	23.020	35.782%	44.060%	0.734%	0.564%
\$40,000 - \$44,999	407	104.14%	23.121	35.931%	44.236%	0.722%	0.810%
\$45,000 - \$49,999	366	103.21%	23.210	36.061%	44.389%	0.854%	0.540%
\$50,000 - \$54,999	409	95.55%	23.252	36.124%	44.463%	1.017%	0.890%
\$55,000 - \$59,999	359	91.53%	23.290	36.179%	44.527%	1.134%	0.851%
\$60,000 - \$64,999	391	89.83%	23.340	36.252%	44.613%	1.329%	0.593%
\$65,000 - \$69,999	337	88.68%	23.389	36.324%	44.698%	1.146%	0.955%
\$70,000 - \$74,999	379	83.93%	23.401	36.342%	44.719%	1.337%	0.754%
\$74,999 - \$79,999	387	82.09%	23.435	36.391%	44.777%	1.402%	0.856%
\$80,000 - \$89,999	633	78.14%	23.468	36.440%	44.834%	1.415%	0.840%
\$90,000 - \$99,999	566	75.90%	23.528	36.528%	44.938%	1.581%	0.847%
\$100,000 - \$119,999	850	72.91%	23.602	36.635%	45.063%	1.568%	0.931%
\$120,000 - \$139,999	544	67.34%	23.668	36.732%	45.177%	1.608%	0.847%
\$140,000 - \$179,999	518	62.62%	23.753	36.855%	45.323%	1.957%	0.720%
\$180,000 or more	285	53.23%	23.862	37.016%	45.509%	2.013%	0.723%

CONSUMER EXPENDITURE DATA

Most studies of child-rearing expenditures, including the BR measurements, draw on expenditures data collected from families participating in the Consumers Expenditures Survey (CES) that is administered by the Bureau of Labor Statistics (BLS). 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 7,000 households per quarter on expenditures, income, and household characteristics (*e.g.*, family size). In the survey quarters used in the fourth BR (BR4) study (*i.e.*, first quarter of 2004 through the first quarter of 2009), households remain in the survey for five consecutive quarters, with households rotating in and out each quarter. Most economists, including Betson, use three or four

quarters of expenditures data for a surveyed family. This means that family expenditures are averaged for about a year rather than over a quarter, which may not be as reflective of typical family expenditures.

In all, the BR4 study relies on expenditures/outlays data from 7,846 households in which 2,937 households were childless married couples and 4,909 were married couples with children. The subset of CES households used for the BR4 study consisted of married couples of child-rearing age with no other adults living in the household (*e.g.*, grandparents), households with no change in family size or composition during the survey period, and households with at least three completed interviews.

The CES asks households about expenditures on over a hundred detailed items. Exhibit C.3 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 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.

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.

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. 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. Housing-related items, which are identified in Exhibit B-2, comprise the largest share of total family expenditures. Housing expenses compose about 40 percent of total family expenditures.

Exhibit B-2: Partial List of Expenditure Items Considered in the Consumer Expenditure Survey

Housing	Rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses for rented dwellings; and interest and principal payments on mortgages, interest and principal payments on home equity loans and lines of credit, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management and security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Also includes utilities, cleaning supplies, household textiles, furniture, major and small appliances and other miscellaneous household equipment (tools, plants, decorative items).
Food	Food at home purchased at grocery or other food stores, as well as meals, including tips, purchased away from home (e.g., full-service and fast-food 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.

Transportation expenses account for about one-fifth of total family expenditures. In the category of “transportation,” the CES includes net vehicle outlays, vehicle finance charges, gasoline and motor oil, maintenance and repairs, vehicle insurance, public transportation expenses, and vehicle rentals, leases, licenses, and other charges. The net vehicle outlay is the purchase price of a vehicle less the trade-in value. Net vehicle outlays account for about one-third of all transportation expenses. Net vehicle outlays are an important consideration when measuring child-rearing expenditures because the family’s use of the vehicle is often longer than the survey period. In Betson’s first three studies, he excluded them because in his earlier estimates that consider expenditures the vehicle can be sold again later after the survey period. In contrast, Betson’s 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.

Betson excludes some 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.

Gross and net incomes are reported by families participating in the CES. The difference between gross and net income is taxes. In fact, the CES uses the terms “income before taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipts. It includes wages and salary, self-employment income, Social Security benefits, pension 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 based on a relationship to its expenditures when households do not report income. The 2010 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

The BLS also does not include changes in net assets or liabilities as income or expenditures. In all, the BLS makes it clear that reconciling differences between income and expenditures and precisely measuring income are not parts of the core mission of the CES. Rather, the core mission is to measure and track expenditures. The BLS recognizes that at some low-income levels, the CES shows that total expenditures exceed after-tax incomes, and at very high incomes, the CES shows total expenditures are considerably less than after-tax incomes. However, the 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 guidelines, 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.

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.⁵¹ Some of the differences concern the treatment of housing and medical expenses. When calculating the national savings rate, economists define savings to be the difference between disposable income and consumption. In defining consumption, economists impute the rental value of housing to homeowners even though the rental value may exceed the mortgage payment. Similarly, economists impute the

⁵¹ More information about this difference can be found in California’s guidelines review report (Judicial Council, 2006).

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.⁵²

⁵² *Ibid.*