

STATE OF NEW MEXICO

2018 CHILD SUPPORT GUIDELINES REVIEW
COMMISSION

FINAL REPORT



DECEMBER 2018

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2018 CHILD SUPPORT REVIEW COMMISSION

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Administration and Technical Assistance

Administration and technical assistance were provided through staff and administrators with the New Mexico Department of Human Services: Melinda Pineda (Child Support Enforcement Division Policy Manager); Anthony Webb (Child Support Enforcement Division Deputy Director); Jeremy Toulouse (Child Support Enforcement Division Regional Operations Manager); and Becky Jiron (Child Support Enforcement Division Attorney IV). Economic analysis and technical assistance were provided to the Commission by Dr. Jane Venohr, an economist and research associate with Center for Policy Research.

PURPOSE AND BACKGROUND

New Mexico child support guidelines are set in state statute (NMSA 1978 §40-4-11.1). Federal and state law require that the appropriateness of the guidelines be reviewed at least once every four years.¹ The federal requirements for state guidelines and each state's periodic review of its guidelines are conditions for approval of the state plan for child support (42 U.S.C. §667).

In December 2016, the federal requirements of state child support guidelines expanded.² To this end, New Mexico's 2018 guidelines review not only focused on meeting the federal requirements that have been in place since 1989, but also on meeting the expanded requirements. Adoption of the recommendations in this report will bring New Mexico into compliance with the federal requirements in effect today.

Federal Requirements of State Child Support Guidelines

The major federal requirements that have been in place since 1989, and are still in place, are:

- 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;³
- Consider all earnings and income of the noncustodial parent in the calculation of support;⁴
- Provide for the child's healthcare coverage;⁵ and
- Review their guidelines at least once every four years; and, in that review, consider the findings from an analysis of case file data on guidelines applications and deviation, and economic evidence on the cost of raising children.⁶

New Mexico has always met these requirements. New Mexico's last guidelines review was conducted in 2014. The 2018 review also meets these requirements.

The expanded federal requirements are:

¹U.S.C. §667(a) and NMSA 1978 §40-4-11.3.

²U.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>.

³45 CFR § 302.56(a).

⁴45 CFR § 302.56(c)(1)(i).

⁵45 CFR § 302.56(c)(2).

⁶45 CFR § 302.56(h).

- A state’s guidelines must take into consideration the basic subsistence needs of the noncustodial parent who has a limited ability to pay;⁷
- If imputation of income is authorized under the state’s guidelines, it must also take into consideration the specific circumstances of the noncustodial parent to the extent known, such as the 14 specific factors identified in the federal rule;⁸
- A state’s guidelines may not treat incarceration as voluntary unemployment in establishing or modifying support orders;⁹
- As part of a state’s guidelines review, a state must:
 - Consider labor market data by occupation and skill-level, the impact of guidelines amounts on parties with incomes below 200 percent of the federal poverty guidelines, factors that influence employment rates among noncustodial parents and compliance with child support orders, and analyze rates of default and imputed child support orders and orders determined using the adjustment for the noncustodial parent’s subsistence needs;¹⁰
 - Provide opportunity for public input, including input from low-income parents and their representatives and the state/local IV-D agency;¹¹ and
 - Make all reports public and accessible on the internet, make membership of the reviewing body known, and publish the effective date of the guidelines and the date of the next review.¹²

Much of the federal rule changes are aimed at improving child support policies for low-income parents. The rule changes are grounded in research that finds compliance is lower and significant arrears accrue when income is imputed.¹³ The specific concern is when income is imputed beyond what an obligated parent— particularly, an obligated parent with income

⁷ 45 CFR 302.56(c)(1)(ii).

⁸ 45 CFR § 302.56(c)(1)(iii).

⁹ 45 CFR § 302.56(c)(3).

¹⁰ 45 CFR § 302.56(h)(1) & (h)(2).

¹¹ 45 CFR § 302.56(h)(3).

¹² 45 CFR § 302.56(e).

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>.

below or near poverty— actually has or has the capacity to earn. The federal rule changes 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.

FORMATION OF COMMISSION, PUBLIC INPUT, AND PUBLICATION OF REPORTS AND DATES

The Child Support Review Commission was formed in August 2018 by the New Mexico Child Support Enforcement Division (CSED) and as provided in NMSA 1978 §40-4-11.3. The composition of the Commission reflects a wide range of stakeholders, including many with a focus on low-income parents. Commission members are listed after the title page of this report.

Public Input

The Child Support Guidelines Review Commission held two public meetings in which public comment was also solicited. The first meeting was held on September 28, 2018 in Santa Fe and linked to videoconferences in Las Cruces, Santa Fe, Roswell, Farmington, Hobbs, and Silver City to allow public participation from other areas of the State. A public announcement about the meeting and videoconference was released in advance of the hearing, as well as a solicitation for written comments. Meeting notices were posted on the CSED Internet website as well in all CSED field offices.

The September meeting was chaired by HSD Deputy Cabinet Secretary and acting CSED Director Michael Nelson and Commission members in attendance were: Hearing Officer Stephen Klump, Judge James Martin (via video conference), Judge Matthew Wilson, Sarah Batzli and Betina McCracken. Absent Commission members were Representative David Gallegos and Judge Gerard Lavelle. Public in attendance of the meeting had no comments and no written comments were received. Dr. Jane Venohr, an economist with Center for Policy Research (CPR) who has national expertise in child support guidelines, presented to the Commission. She was retained by CSED to provide information on the cost of child rearing. Her report and report supplement is attached to this report.

A second meeting of the Commission was held on November 8, 2018. The November meeting was chaired by HSD Deputy Cabinet Secretary and acting CSED Director Michael Nelson and Commission members in attendance were: Hearing Officer Stephen Klump (via video conference), Judge James Martin (via video conference), Judge Matthew Wilson, Sarah Batzli and Betina McCracken. Absent Commission members were Representative David Gallegos and Judge Gerard Lavelle. Public in attendance of the meeting had no comments and no written comments were received.

Publication of Reports and Dates

Reports considered by the Commission were made available to the public on the CSED website. This included the CPR reports attached to this report. The intent of the first report was to provide information to be used by the Commission to develop recommendations. It summarized the federal requirements of state child support guidelines, the economic basis of the existing New Mexico child support schedule, findings from the analysis of case file data on guidelines deviations and guidelines applications, income imputation and default, use of low-income adjustments, and payment data, relevant labor market data, and the most current economic data on the cost of raising children, and used it to develop an updated schedule. The report also reviewed how other states were meeting the new federal requirements and how the New Mexico guidelines compared to guidelines of neighboring states. The supplemental CPR report provided refinements to the proposed, updated schedule contained in the September report. The refinements were based on the Commission's recommendations.

The entire meeting transcripts were also made available on the CSED website.

The effective dates of the recommendations are contingent on the New Mexico legislature adopting changes to the guidelines. The next guidelines review will be in 2022.

ASSESSMENT OF NEW MEXICO'S COMPLIANCE WITH NEW FEDERAL REQUIREMENTS

Consider the Basic Subsistence Needs of the Parent

Most states, including New Mexico, base their child support schedule on economic data on the cost of raising children. In addition, most states make some sort of adjustment for incomes at or near the federal poverty level for the basic subsistence needs of an obligated parent. Most states address the basic subsistence needs of the obligated parent by providing a self-support reserve that typically relates to the federal poverty guidelines for one person, which is \$1,012 per month in 2018. If the obligated parent's income is below the self-support reserve, a state-determined minimum order is applied. For incomes just above the self-support reserve, the order amount is based on the difference between the obligated parent's income and the self-support reserve.

The existing New Mexico schedule incorporates a self-support reserve into its schedule, but it is not readily apparent.¹⁴ Further, the existing New Mexico guidelines do not provide a clear minimum order. To explicitly meet the federal requirement to consider the basic subsistence

¹⁴ Another issue with the self-support reserve in the existing schedule is it cannot be specified as an exact dollar amount due to the formation of the existing schedule which was a compromise of the 1994 schedule and the schedule proposed in 2007. Those two schedules contain different self-support reserve amounts.

needs of the obligated parent, the Commission recommends making the self-support reserve transparent. In addition, the Commission recommends setting it at \$1,000 per month, which approximates the current federal poverty guidelines level. The Commission also recommends a minimum order of \$60 per month for one child and an additional \$15 per month for each additional child. The \$60 per month is rooted in research that finds that the average value of voluntary in-kind contribution made by low-income fathers is about \$60 per month.¹⁵ It is also slightly more than the \$50 per month used by most states. A minimum order establishes the precedent that each obligated parent has a financial responsibility to his or her children. Although some states are adopting zero minimum orders, the Commission believes it is in the best interest of New Mexico children and families to set a precedent that all parents are financially responsible for their children.

Income Imputation

The federal intent of the rule pertaining to income imputation is to more thoroughly consider the circumstances of an obligated parent, particularly various factors affecting a low-skilled, low-income parent's capacity and ability to earn income (*e.g.* literacy and the local job market), before imputing income. Thus, the federal rule aims to end the practice of routinely imputing income at minimum wage among unemployed and marginally employed, low-income parents without thorough investigation and consideration of that parent's ability to earn minimum wage.

The existing New Mexico provisions for income imputation¹⁶ are not as thorough or detailed as provided in federal regulation,¹⁷ albeit some of the detail suggested in federal regulation exists in caselaw (*e.g.*, the consideration of local labor market conditions).¹⁸ The Commission's recommendation is to bring New Mexico into compliance with federal regulations on income

¹⁵ See Rosen, Jill. (2015). "Many 'deadbeat dads' support children through gifts, not cash, study shows," John Hopkins University. <http://hub.jhu.edu/2015/06/15/how-low-income-dads-provide>, and Kane, J., Nelson, T. and Edin, K. (2015). "How Much In-Kind Support Do Low-Income Nonresident Fathers Provide? A Mixed-Method Analysis." *Journal of Marriage and Family*, 77 (June 2015): 591–611.

¹⁶ NMSA 1978 §40-4-11.1 C.(1) " '[I]ncome' means actual gross income of a parent if employed to full capacity or potential income if unemployed or underemployed. Income need not be imputed to the primary custodial parent actively caring for a child of the parties who is under the age of six or disabled. If income is imputed, a reasonable child care expense may be imputed. The gross income of a parent means only the income and earnings of that parent and not the income of subsequent spouses, notwithstanding the community nature of both incomes after remarriage; and... ."

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

¹⁸ See *Quintana v. Eddins*, 2002-NMCA-008, ¶ 16, 131 N.M. 435, 38 P.3d 203.

imputation provisions in child support guidelines by addressing the factors noted in federal regulation.

Voluntary Unemployment among Incarcerated Parents

The issue of income imputation also covers the specific federal regulation pertaining to incarcerated parents, which states:

Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and... (45 CFR § 302.56(c)(3)).

The federal regulation aims to avoid the practice of imputing income to an incarcerated parent beyond what he/she actually has in income or can reasonably earn during incarceration, specifically, by presuming that incarceration is voluntary. In other words, if an incarcerated parent was making \$50,000 per year as an accountant before incarceration, the incarcerated parent's income could be imputed at \$50,000 per year if unemployment is deemed voluntary, but could not be imputed at \$50,000 per year if unemployment is not deemed voluntary. The rule change recognizes a significant proportion of obligated parents are incarcerated and significant arrears often accrue in these cases.¹⁹

New Mexico has one of the highest proportions of children with incarcerated parents. A national study by the Annie E. Casey foundation found that 52,000 children in New Mexico in 2010-11 (which is 10 percent of all New Mexico children) had a parent in jail or prison at some point in their childhood.²⁰

The Commission recommends adoption of language that conforms to the federal regulation, but also does not exclude the minimum order amount from being ordered when the obligated parent is incarcerated, and gives the Court discretion to impute income to an incarcerated parent if there is evidence of other factors indicating that income imputation is appropriate.

¹⁹ U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." *Federal Register*, vol. 79, no. 221. Retrieved from <https://www.federalregister.gov/documents/2014/11/17/2014-26822/flexibility-efficiency-and-modernization-in-child-support-enforcement-programs>

²⁰ Annie E. Casey Foundation. (April 2016). *A Shared Sentence: The devastating toll of parental incarceration on kids, families, and communities*. Retrieved from file:///C:/Users/janc/Desktop/Guidelines_2016/NM_guidelines/incarcerated/aecf-asharedsentence-2016.pdf.

FULFILLMENT OF FEDERAL REQUIREMENTS TO ANALYZE DATA

Economic Data on the Cost of Raising Children

The Commission considered the economic evidence on the cost of child rearing presented by Dr. Venohr. Specifically, this included a summary of the nine economic studies underlying current state guidelines and five newer economic studies. The studies vary in their data years and their methodologies. The Commission also considered economic evidence on the cost of living difference between New Mexico and the U.S. average. The Commission recommended updating the schedule using a schedule developed by Dr. Venohr that is based on current economic evidence on the cost of raising children but adjusted for differences in New Mexico and average U.S. prices.

The Commission recognizes that the proposed updated schedule is less than the existing schedule at very high incomes (above combined gross incomes of \$8,000 per month). This is because the existing schedule amounts are set at amounts in between the 1994 schedule amounts and the amounts of the updated schedule proposed in 2007; and, the 1994 schedule assigned percentages to gross incomes above \$8,000 per month that were not based on economic evidence of child-rearing expenditures. The compromise was made to lessen the large changes that would have occurred if the updated schedule proposed in 2007 had been adopted.

More information about the data and assumptions underlying the proposed schedule is included in the attached CPR reports.

Examination of Case File Data

CSED provided case file data to CPR to fulfill the federal requirements to analyze case file data on the application and deviations from the guidelines, as well as rates of default and imputed child support orders, use of the low-income adjustment, and payment data. CSED extracted the case file data from its automated system. The extract included all intrastate orders that were newly established or modified sometime in state fiscal years 2016-2017. This amounted to 5,290 cases for the analysis.

The child support guidelines were applied in 96.4 percent of the cases examined. In other words, the guidelines deviation rate was 3.6 percent, which is essentially unchanged from previous years. Most (62%) current support orders covered one child, 27 percent covered two children, and 11 percent covered three or more children. The father was the parent obligated to pay support in 91 percent of current support orders. In the 9 percent of current support orders where the mother was ordered to pay support, the father was usually the custodial

parent, although there was a significant share of cases in which the mother had to pay support to a relative because the child was in the care of that relative (*e.g.*, a grandparent).

Monthly support orders for current support averaged \$356 per month. Few (4 percent) of orders were set at \$100 per month or less. In contrast, Arizona's most recent child support guidelines review found that 10 percent of orders for current support were set at \$100 or less.²¹ Statistics from neighboring states Colorado and Texas are not available. Nevada, which sets its minimum order at \$100 per child, applies its minimum order to a third of its cases.²² Only 126 (less than 1 percent) of the New Mexico orders analyzed were set at \$100 or \$150 per month, which is arguably the minimum order amount under the current schedule. This suggests that New Mexico is currently not applying an adjustment for low-income parents.

In the few orders set between \$1 - \$50 per month, the average compliance rate (percent of support paid) was 98.6 percent compared to 62.0 percent for all cases. This suggests setting orders at lower levels brings payment rates closer to full compliance. In turn, this is less likely to trigger enforcement mechanisms (*e.g.*, driver's license suspension) that could have other unintended consequences such as affecting work commutes and access to the child.

The CSED automated system, like most state automated systems, does not track income imputation or orders entered through default. Research from other studies find income imputation and default to be highly correlated. To estimate the percentage of cases with income imputation, CPR calculated the order amounts for case scenarios assuming the obligated parent or both parents earned minimum wage. In turn, CPR searched the case file data for orders set at these amounts. If all orders set at these amounts are based on imputed income, it implied an income imputation rate of 13 percent. CSED administrators and staff believe this under-estimates the actual percentage of cases with income imputation. A comparison of the compliance rate between orders that appeared to be based on income imputation and those not based on income imputation re-enforces the federal basis for limiting income imputation: those that appeared to be based on income imputation paid less than those that did not (*i.e.*, the compliance rate was 52.4 percent among new orders that appeared to be based on income imputation while it was 63.3 percent among new orders that appeared not be based on income imputation.) This reinforces the concept of establishing provisions that encourage thorough consideration of the parent's employability and earning capacity before imputing income.

²¹ Venohr, Jane. (August 2014.) *Arizona Child Support Guidelines Review: Findings from Case File Data*, Report to the Arizona Supreme Court, Administrative Office of the Courts., Phoenix, Arizona.

²² Venohr, Jane (2016). *Review of the Nevada Child Support Guidelines*, Report to the State of Nevada Division of Welfare and Support Services, Child Support Enforcement Program, Carson City, NV.

The analysis also compared New Mexico guidelines amounts to those of neighboring states for a range of case scenarios, including low-income scenarios. The amounts of the New Mexico guidelines were generally lower than those of neighboring states for middle incomes. Paradoxically, the New Mexico guidelines amounts were generally higher than those of neighboring states for low-income scenarios. This suggests updating the New Mexico self-support reserve is appropriate.

Analysis of Labor Market Data

Federal regulation also requires the analysis of labor market data. The intent is to gather information about the employability of low-skilled parents within a state to help inform income imputation provisions and provisions pertaining to the self-support reserve. In most states, parents involved in cases in government child support programs tend to have characteristics that limit their employability (*e.g.*, few job skills or limited work experience). Although New Mexico's statewide unemployment rate was 4.7 percent during the time the Commission was gathering information, there are some counties in which the county unemployment rate is almost twice as much as the statewide average. In addition, the unemployment rate is higher for some subpopulations (*e.g.*, 16.9 percent among American Indians in New Mexico). This underscores the importance of income imputation provisions that consider the local labor market conditions, as suggested in the federal requirement. The analysis of labor market data also reveals that a presumption of a 40-hour work week may not be appropriate since the average hours worked among all privately employed New Mexico workers is 34.2 hours per week.

SUMMARY OF RECOMMENDATIONS

After carefully reviewing the information gathered to meet the federal requirements, the Commission developed five recommendations. The recommendations use NCP to refer to the noncustodial parent or the parent obligated to pay support.

1. Updated Child Support Guidelines Schedule.

The Commission recommends the Child Support Enforcement Division prepare draft language for a statutory change to update the child support guidelines schedule using the schedule developed by the division's economist and described as Schedule G.3 in her supplemental information dated November 6, 2018 (See Appendix B). The Commission further recommends the Child Support Enforcement Division make efforts to have the proposed statutory changes enacted by the New Mexico Legislature, including seeking endorsement by the Governor's office, securing a sponsor for the legislation, and supporting the drafting of the legislation and the legislative process as the bill makes its way through committees and floor debate and votes. The Commission further recommends that

language be added to the statute that defines that the minimum order amount shall be the presumed support obligation for the NCP, when the combined monthly income is less than \$1000, and that the minimum order amount will not be split per the percentage of shared income as per the rest of the Child Support Guideline Schedule.

2. Support Orders Where Combined Monthly Income Exceeds \$30,000.

The Commission recommends the Child Support Enforcement Division prepare draft language for a statutory change that integrates the formulas developed by the division's economist and described in her supplemental information dated November 6, 2018, (See Appendix B) for calculating child support orders where the combined monthly incomes of the parties exceed \$30,000. The Commission further recommends the Child Support Enforcement Division make efforts to have the proposed statutory changes enacted by the New Mexico Legislature, including seeking endorsement by the Governor's office, securing a sponsor for the legislation, and supporting the drafting of the legislation and the legislative process as the bill makes its way through committees and floor debate and votes. The Commission further recommends that there be a footnote placed in the Statute that states that the \$30,000 limit in the child support guidelines does not represent a cap and that the Judiciary will continue to maintain the authority to establish/modify the support amount at the higher income levels.

3. Making the Self-Support Reserve Explicit in the Guidelines.

The Commission recommends the Child Support Enforcement Division prepare draft language for a statutory change to specify that the New Mexico child support guidelines include a self-support reserve, pursuant to appropriate citation. The Commission further recommends the Child Support Enforcement Division make efforts to have the proposed statutory changes enacted by the New Mexico Legislature, including seeking endorsement by the Governor's office, securing a sponsor for the legislation, and supporting the drafting of the legislation and the legislative process as the bill makes its way through committees and floor debate and votes.

4. Federal Requirements Regarding Income Imputation.

The Commission recommends the Child Support Enforcement Division prepare draft language for statutory changes to bring New Mexico into compliance with federal regulations on child support guidelines. Such language will describe the parameters, as defined pursuant to appropriate citation, around the imputation of income to a party in establishing or modifying a support order. The Commission further recommends the Child Support Enforcement Division make efforts to have the proposed statutory changes enacted by the New Mexico Legislature, including seeking endorsement by the Governor's office, securing a sponsor for the legislation, and supporting the drafting of the legislation

and the legislative process as the bill makes its way through committees and floor debate and votes.

5. Federal Requirements Regarding Incarceration.

The Commission recommends the Child Support Enforcement Division prepare draft language for statutory changes to bring New Mexico into compliance with federal regulations on child support guidelines, pursuant to appropriate citation. Such language will describe the parameters around incarceration such that it may not be treated as voluntary unemployment in establishing or modifying a support order. The Commission further recommends the Child Support Enforcement Division make efforts to have the proposed statutory changes enacted by the New Mexico Legislature, including seeking endorsement by the Governor's office, securing a sponsor for the legislation, and supporting the drafting of the legislation and the legislative process as the bill makes its way through committees and floor debate and votes. The Commission further recommends that the statute needs to be clear that incarceration does not exclude the minimum order amount from being ordered and that there are other factors that may determine what income could be imputed to the NCP, even while incarcerated, that the Court has discretion to determine in establishing the support amount.

ACKNOWLEDGMENTS

The Commission Chair gratefully acknowledges the assistance and expertise of each Commission member in their thoughtful contributions to the Commission's deliberations when making recommendations.


Michael Nelson, Chair

APPENDIX A

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
0 - 999.99	Minimum Order of \$60 plus \$15 for each additional child.					
1000.00 - 1049.99	100	115	130	145	160	175
1050.00 - 1099.99	140	155	170	185	200	215
1100.00 - 1149.99	180	195	210	225	240	255
1150.00 - 1199.99	220	235	250	265	280	295
1200.00 - 1249.99	234	275	290	305	320	335
1250.00 - 1299.99	243	315	330	345	360	375
1300.00 - 1349.99	252	355	370	385	400	415
1350.00 - 1399.99	260	382	410	425	440	455
1400.00 - 1449.99	269	394	450	465	480	495
1450.00 - 1499.99	277	407	490	505	520	535
1500.00 - 1549.99	286	419	507	545	560	575
1550.00 - 1599.99	294	431	521	582	600	615
1600.00 - 1649.99	302	444	536	599	640	655
1650.00 - 1699.99	311	456	551	616	677	695
1700.00 - 1749.99	319	468	566	632	696	735
1750.00 - 1799.99	328	481	581	649	714	775
1800.00 - 1849.99	336	493	596	665	732	796
1850.00 - 1899.99	344	505	610	682	750	815
1900.00 - 1949.99	352	517	625	698	767	834
1950.00 - 1999.99	360	529	639	714	785	853
2000.00 - 2049.99	368	540	653	730	802	872
2050.00 - 2099.99	376	552	667	745	820	891
2100.00 - 2149.99	384	564	682	761	837	910
2150.00 - 2199.99	392	576	696	777	855	929
2200.00 - 2249.99	400	588	710	793	872	948
2250.00 - 2299.99	408	599	724	809	890	967
2300.00 - 2349.99	416	611	739	825	907	986
2350.00 - 2399.99	424	623	753	841	925	1005
2400.00 - 2449.99	432	635	767	857	942	1024
2450.00 - 2499.99	440	646	781	873	960	1043
2500.00 - 2549.99	448	658	795	888	977	1062
2550.00 - 2599.99	456	670	810	904	995	1081
2600.00 - 2649.99	464	682	824	920	1012	1100
2650.00 - 2699.99	472	693	838	936	1030	1119
2700.00 - 2749.99	480	705	852	952	1047	1138
2750.00 - 2799.99	488	717	866	968	1064	1157
2800.00 - 2849.99	496	729	881	984	1082	1176
2850.00 - 2899.99	504	740	895	999	1099	1195

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2900.00 - 2949.99	512	752	909	1015	1117	1214
2950.00 - 2999.99	520	764	923	1031	1134	1233
3000.00 - 3049.99	528	776	937	1047	1152	1252
3050.00 - 3099.99	536	787	952	1063	1169	1271
3100.00 - 3149.99	544	799	966	1079	1187	1290
3150.00 - 3199.99	552	811	980	1095	1204	1309
3200.00 - 3249.99	560	823	994	1110	1221	1328
3250.00 - 3299.99	568	834	1008	1126	1239	1347
3300.00 - 3349.99	576	846	1022	1142	1256	1366
3350.00 - 3399.99	584	858	1037	1158	1274	1385
3400.00 - 3449.99	592	870	1051	1174	1291	1404
3450.00 - 3499.99	601	881	1065	1190	1309	1423
3500.00 - 3549.99	609	893	1079	1206	1326	1441
3550.00 - 3599.99	617	905	1093	1221	1344	1460
3600.00 - 3649.99	625	917	1108	1237	1361	1479
3650.00 - 3699.99	633	928	1122	1253	1378	1498
3700.00 - 3749.99	641	940	1136	1269	1396	1517
3750.00 - 3799.99	649	952	1150	1285	1413	1536
3800.00 - 3849.99	657	964	1164	1301	1431	1555
3850.00 - 3899.99	665	975	1179	1317	1448	1574
3900.00 - 3949.99	673	987	1193	1332	1466	1593
3950.00 - 3999.99	681	999	1207	1348	1483	1612
4000.00 - 4049.99	689	1011	1221	1364	1501	1631
4050.00 - 4099.99	697	1022	1235	1380	1518	1650
4100.00 - 4149.99	705	1034	1250	1396	1535	1669
4150.00 - 4199.99	713	1046	1264	1412	1553	1688
4200.00 - 4249.99	721	1058	1278	1428	1570	1707
4250.00 - 4299.99	728	1068	1290	1441	1585	1723
4300.00 - 4349.99	734	1078	1303	1455	1601	1740
4350.00 - 4399.99	741	1088	1315	1469	1616	1756
4400.00 - 4449.99	748	1098	1327	1483	1631	1773
4450.00 - 4499.99	755	1109	1340	1496	1646	1789
4500.00 - 4549.99	762	1119	1352	1510	1661	1806
4550.00 - 4599.99	769	1129	1364	1524	1676	1822
4600.00 - 4649.99	776	1139	1377	1538	1691	1839
4650.00 - 4699.99	783	1149	1389	1551	1707	1855
4700.00 - 4749.99	790	1160	1401	1565	1722	1871
4750.00 - 4799.99	797	1170	1413	1579	1737	1888
4800.00 - 4849.99	804	1180	1426	1593	1752	1904
4850.00 - 4899.99	811	1190	1438	1606	1767	1921
4900.00 - 4949.99	818	1200	1450	1620	1782	1937
4950.00 - 4999.99	825	1210	1463	1634	1797	1954

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
5000.00 - 5049.99	832	1221	1475	1648	1812	1970
5050.00 - 5099.99	839	1231	1487	1661	1828	1987
5100.00 - 5149.99	842	1235	1491	1666	1832	1992
5150.00 - 5199.99	845	1237	1493	1668	1835	1995
5200.00 - 5249.99	848	1240	1495	1670	1838	1997
5250.00 - 5299.99	850	1242	1498	1673	1840	2000
5300.00 - 5349.99	853	1245	1500	1675	1843	2003
5350.00 - 5399.99	856	1247	1502	1677	1845	2006
5400.00 - 5449.99	859	1250	1504	1680	1848	2008
5450.00 - 5499.99	861	1252	1506	1682	1850	2011
5500.00 - 5549.99	864	1255	1508	1684	1853	2014
5550.00 - 5599.99	867	1257	1510	1686	1855	2017
5600.00 - 5649.99	870	1259	1512	1689	1858	2019
5650.00 - 5699.99	872	1262	1514	1691	1860	2022
5700.00 - 5749.99	875	1265	1516	1694	1863	2025
5750.00 - 5799.99	879	1269	1522	1700	1870	2032
5800.00 - 5849.99	882	1274	1527	1706	1876	2039
5850.00 - 5899.99	886	1278	1532	1711	1883	2046
5900.00 - 5949.99	890	1283	1538	1717	1889	2053
5950.00 - 5999.99	893	1287	1543	1723	1896	2061
6000.00 - 6049.99	897	1292	1548	1729	1902	2068
6050.00 - 6099.99	901	1296	1553	1735	1909	2075
6100.00 - 6149.99	904	1301	1559	1741	1915	2082
6150.00 - 6199.99	908	1306	1564	1747	1922	2089
6200.00 - 6249.99	912	1310	1569	1753	1928	2096
6250.00 - 6299.99	915	1315	1575	1759	1935	2103
6300.00 - 6349.99	919	1319	1580	1765	1941	2110
6350.00 - 6399.99	923	1325	1587	1772	1950	2119
6400.00 - 6449.99	929	1333	1596	1783	1961	2132
6450.00 - 6499.99	935	1340	1605	1793	1972	2144
6500.00 - 6549.99	941	1348	1614	1803	1984	2156
6550.00 - 6599.99	947	1355	1624	1814	1995	2169
6600.00 - 6649.99	953	1363	1633	1824	2006	2181
6650.00 - 6699.99	959	1371	1642	1834	2018	2193
6700.00 - 6749.99	964	1378	1651	1845	2029	2206
6750.00 - 6799.99	970	1386	1661	1855	2040	2218
6800.00 - 6849.99	976	1393	1670	1865	2052	2230
6850.00 - 6899.99	982	1401	1679	1876	2063	2243
6900.00 - 6949.99	988	1409	1688	1886	2074	2255
6950.00 - 6999.99	994	1416	1698	1896	2086	2267
7000.00 - 7049.99	999	1423	1706	1905	2096	2278
7050.00 - 7099.99	1003	1429	1713	1913	2104	2287

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
7100.00 - 7149.99	1007	1436	1720	1921	2113	2297
7150.00 - 7199.99	1011	1442	1727	1929	2122	2307
7200.00 - 7249.99	1015	1448	1734	1937	2131	2316
7250.00 - 7299.99	1019	1455	1741	1945	2140	2326
7300.00 - 7349.99	1023	1461	1749	1953	2149	2336
7350.00 - 7399.99	1027	1467	1756	1961	2157	2345
7400.00 - 7449.99	1031	1474	1763	1969	2166	2355
7450.00 - 7499.99	1035	1480	1770	1977	2175	2364
7500.00 - 7549.99	1039	1486	1777	1985	2184	2374
7550.00 - 7599.99	1043	1493	1785	1993	2193	2384
7600.00 - 7649.99	1047	1499	1792	2001	2202	2393
7650.00 - 7699.99	1049	1502	1795	2005	2205	2397
7700.00 - 7749.99	1051	1504	1797	2008	2208	2401
7750.00 - 7799.99	1054	1506	1800	2011	2212	2404
7800.00 - 7849.99	1056	1508	1802	2013	2215	2407
7850.00 - 7899.99	1058	1510	1805	2016	2218	2411
7900.00 - 7949.99	1060	1512	1807	2019	2221	2414
7950.00 - 7999.99	1062	1514	1810	2022	2224	2417
8000.00 - 8049.99	1064	1516	1812	2024	2227	2420
8050.00 - 8099.99	1066	1518	1815	2027	2230	2424
8100.00 - 8149.99	1068	1520	1817	2030	2233	2427
8150.00 - 8199.99	1070	1522	1820	2032	2236	2430
8200.00 - 8249.99	1073	1524	1822	2035	2239	2433
8250.00 - 8299.99	1075	1526	1824	2038	2242	2437
8300.00 - 8349.99	1078	1530	1829	2043	2247	2443
8350.00 - 8399.99	1081	1534	1834	2048	2253	2449
8400.00 - 8449.99	1085	1539	1838	2053	2259	2455
8450.00 - 8499.99	1088	1543	1843	2058	2264	2461
8500.00 - 8549.99	1092	1547	1848	2064	2270	2468
8550.00 - 8599.99	1095	1551	1852	2069	2276	2474
8600.00 - 8649.99	1099	1555	1857	2074	2282	2480
8650.00 - 8699.99	1102	1560	1862	2079	2287	2486
8700.00 - 8749.99	1106	1564	1866	2085	2293	2492
8750.00 - 8799.99	1109	1568	1871	2090	2299	2499
8800.00 - 8849.99	1113	1572	1876	2095	2304	2505
8850.00 - 8899.99	1116	1577	1880	2100	2310	2511
8900.00 - 8949.99	1120	1581	1885	2105	2316	2517
8950.00 - 8999.99	1123	1584	1889	2110	2321	2523
9000.00 - 9049.99	1125	1586	1893	2114	2326	2528
9050.00 - 9099.99	1128	1588	1897	2119	2331	2533
9100.00 - 9149.99	1130	1591	1901	2123	2335	2539
9150.00 - 9199.99	1133	1593	1905	2128	2340	2544

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9200.00 - 9249.99	1136	1595	1909	2132	2345	2549
9250.00 - 9299.99	1138	1598	1913	2136	2350	2554
9300.00 - 9349.99	1141	1600	1917	2141	2355	2560
9350.00 - 9399.99	1144	1602	1920	2145	2360	2565
9400.00 - 9449.99	1146	1605	1924	2150	2364	2570
9450.00 - 9499.99	1149	1607	1928	2154	2369	2575
9500.00 - 9549.99	1151	1609	1932	2158	2374	2581
9550.00 - 9599.99	1154	1612	1936	2163	2379	2586
9600.00 - 9649.99	1157	1614	1940	2167	2384	2591
9650.00 - 9699.99	1159	1616	1944	2172	2389	2597
9700.00 - 9749.99	1162	1619	1948	2176	2394	2602
9750.00 - 9799.99	1165	1621	1952	2180	2398	2607
9800.00 - 9849.99	1167	1623	1956	2185	2403	2612
9850.00 - 9899.99	1170	1626	1960	2189	2408	2618
9900.00 - 9949.99	1173	1628	1964	2194	2413	2623
9950.00 - 9999.99	1176	1634	1970	2200	2420	2631
10000.00 - 10049.99	1180	1640	1976	2207	2427	2639
10050.00 - 10099.99	1184	1646	1982	2213	2435	2647
10100.00 - 10149.99	1188	1652	1987	2220	2442	2654
10150.00 - 10199.99	1192	1658	1993	2226	2449	2662
10200.00 - 10249.99	1196	1663	1999	2233	2456	2670
10250.00 - 10299.99	1200	1669	2005	2240	2464	2678
10300.00 - 10349.99	1204	1675	2011	2246	2471	2686
10350.00 - 10399.99	1208	1681	2017	2253	2478	2694
10400.00 - 10449.99	1212	1687	2023	2259	2485	2701
10450.00 - 10499.99	1216	1693	2029	2266	2492	2709
10500.00 - 10549.99	1220	1698	2034	2272	2500	2717
10550.00 - 10599.99	1224	1704	2040	2279	2507	2725
10600.00 - 10649.99	1228	1710	2046	2286	2514	2733
10650.00 - 10699.99	1232	1716	2052	2292	2521	2741
10700.00 - 10749.99	1236	1722	2058	2299	2529	2749
10750.00 - 10799.99	1240	1728	2065	2306	2537	2757
10800.00 - 10849.99	1244	1735	2071	2313	2545	2766
10850.00 - 10899.99	1249	1741	2077	2321	2553	2775
10900.00 - 10949.99	1253	1748	2084	2328	2561	2783
10950.00 - 10999.99	1257	1754	2090	2335	2568	2792
11000.00 - 11049.99	1262	1761	2097	2342	2576	2801
11050.00 - 11099.99	1266	1767	2103	2349	2584	2809
11100.00 - 11149.99	1270	1773	2110	2357	2592	2818
11150.00 - 11199.99	1275	1780	2116	2364	2600	2826
11200.00 - 11249.99	1279	1785	2123	2371	2608	2835
11250.00 - 11299.99	1283	1790	2129	2379	2616	2844

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11300.00 - 11349.99	1287	1795	2136	2386	2625	2853
11350.00 - 11399.99	1291	1800	2143	2393	2633	2862
11400.00 - 11449.99	1295	1805	2149	2401	2641	2871
11450.00 - 11499.99	1298	1810	2156	2408	2649	2879
11500.00 - 11549.99	1302	1815	2163	2416	2657	2888
11550.00 - 11599.99	1306	1820	2169	2423	2665	2897
11600.00 - 11649.99	1310	1824	2176	2430	2673	2906
11650.00 - 11699.99	1314	1829	2182	2438	2682	2915
11700.00 - 11749.99	1318	1834	2189	2445	2690	2924
11750.00 - 11799.99	1322	1839	2196	2453	2698	2933
11800.00 - 11849.99	1326	1844	2202	2460	2706	2941
11850.00 - 11899.99	1330	1849	2209	2467	2714	2950
11900.00 - 11949.99	1334	1854	2216	2475	2722	2959
11950.00 - 11999.99	1338	1859	2222	2482	2730	2968
12000.00 - 12049.99	1342	1864	2229	2490	2739	2977
12050.00 - 12099.99	1346	1869	2235	2497	2747	2986
12100.00 - 12149.99	1350	1874	2242	2504	2755	2994
12150.00 - 12199.99	1354	1879	2249	2512	2763	3003
12200.00 - 12249.99	1358	1884	2255	2519	2771	3012
12250.00 - 12299.99	1362	1888	2262	2527	2779	3021
12300.00 - 12349.99	1366	1893	2269	2534	2787	3030
12350.00 - 12399.99	1370	1898	2275	2541	2796	3039
12400.00 - 12449.99	1374	1903	2282	2549	2804	3048
12450.00 - 12499.99	1378	1908	2288	2556	2812	3056
12500.00 - 12549.99	1382	1913	2295	2564	2820	3065
12550.00 - 12599.99	1386	1918	2302	2571	2828	3074
12600.00 - 12649.99	1390	1923	2308	2578	2836	3083
12650.00 - 12699.99	1394	1928	2315	2586	2844	3092
12700.00 - 12749.99	1398	1933	2322	2593	2853	3101
12750.00 - 12799.99	1402	1938	2328	2601	2861	3110
12800.00 - 12849.99	1406	1943	2335	2608	2869	3118
12850.00 - 12899.99	1410	1948	2341	2615	2877	3127
12900.00 - 12949.99	1414	1952	2348	2623	2885	3136
12950.00 - 12999.99	1418	1957	2355	2630	2893	3145
13000.00 - 13049.99	1421	1961	2359	2636	2899	3151
13050.00 - 13099.99	1424	1965	2364	2641	2905	3157
13100.00 - 13149.99	1427	1969	2368	2646	2910	3163
13150.00 - 13199.99	1430	1973	2373	2651	2916	3169
13200.00 - 13249.99	1432	1976	2377	2656	2921	3175
13250.00 - 13299.99	1435	1980	2382	2661	2927	3181
13300.00 - 13349.99	1438	1984	2386	2666	2932	3187
13350.00 - 13399.99	1441	1988	2391	2671	2938	3193

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13400.00 - 13449.99	1444	1991	2395	2676	2943	3199
13450.00 - 13499.99	1447	1995	2400	2681	2949	3205
13500.00 - 13549.99	1450	1999	2404	2686	2954	3211
13550.00 - 13599.99	1453	2003	2409	2691	2960	3217
13600.00 - 13649.99	1456	2006	2413	2696	2965	3223
13650.00 - 13699.99	1459	2010	2418	2701	2971	3229
13700.00 - 13749.99	1462	2014	2422	2706	2976	3235
13750.00 - 13799.99	1465	2018	2427	2711	2982	3241
13800.00 - 13849.99	1468	2022	2431	2716	2987	3247
13850.00 - 13899.99	1471	2025	2436	2721	2993	3253
13900.00 - 13949.99	1473	2029	2440	2726	2998	3259
13950.00 - 13999.99	1476	2033	2445	2731	3004	3265
14000.00 - 14049.99	1479	2037	2449	2736	3009	3271
14050.00 - 14099.99	1482	2040	2454	2741	3015	3277
14100.00 - 14149.99	1485	2044	2458	2746	3020	3283
14150.00 - 14199.99	1488	2047	2462	2750	3025	3288
14200.00 - 14249.99	1490	2051	2466	2755	3030	3294
14250.00 - 14299.99	1493	2054	2470	2759	3035	3299
14300.00 - 14349.99	1496	2057	2474	2764	3040	3304
14350.00 - 14399.99	1498	2061	2478	2768	3045	3310
14400.00 - 14449.99	1501	2064	2482	2772	3050	3315
14450.00 - 14499.99	1503	2067	2486	2777	3055	3320
14500.00 - 14549.99	1506	2071	2490	2781	3059	3326
14550.00 - 14599.99	1509	2074	2494	2786	3064	3331
14600.00 - 14649.99	1511	2077	2498	2790	3069	3336
14650.00 - 14699.99	1514	2081	2502	2795	3074	3342
14700.00 - 14749.99	1516	2084	2506	2799	3079	3347
14750.00 - 14799.99	1519	2087	2510	2803	3084	3352
14800.00 - 14849.99	1521	2091	2514	2808	3089	3357
14850.00 - 14899.99	1524	2094	2518	2812	3094	3363
14900.00 - 14949.99	1527	2097	2522	2817	3098	3368
14950.00 - 14999.99	1529	2101	2526	2821	3103	3373
15000.00 - 15049.99	1532	2104	2530	2826	3108	3379
15050.00 - 15099.99	1534	2107	2534	2830	3113	3384
15100.00 - 15149.99	1537	2111	2538	2835	3118	3389
15150.00 - 15199.99	1540	2114	2542	2839	3123	3395
15200.00 - 15249.99	1542	2117	2546	2843	3128	3400
15250.00 - 15299.99	1545	2121	2550	2848	3133	3405
15300.00 - 15349.99	1547	2124	2554	2852	3138	3410
15350.00 - 15399.99	1550	2127	2557	2857	3142	3416
15400.00 - 15449.99	1553	2131	2561	2861	3147	3421
15450.00 - 15499.99	1555	2134	2565	2866	3152	3426

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15500.00 - 15549.99	1558	2137	2569	2870	3157	3432
15550.00 - 15599.99	1560	2141	2573	2874	3162	3437
15600.00 - 15649.99	1563	2144	2577	2879	3167	3442
15650.00 - 15699.99	1566	2147	2581	2883	3172	3448
15700.00 - 15749.99	1568	2151	2585	2888	3177	3453
15750.00 - 15799.99	1571	2154	2589	2892	3181	3458
15800.00 - 15849.99	1573	2157	2593	2897	3186	3464
15850.00 - 15899.99	1576	2161	2597	2901	3191	3469
15900.00 - 15949.99	1579	2164	2601	2906	3196	3474
15950.00 - 15999.99	1581	2167	2605	2910	3201	3479
16000.00 - 16049.99	1584	2171	2609	2914	3206	3485
16050.00 - 16099.99	1586	2174	2613	2919	3211	3490
16100.00 - 16149.99	1589	2177	2617	2923	3216	3495
16150.00 - 16199.99	1591	2181	2621	2928	3220	3501
16200.00 - 16249.99	1594	2184	2625	2932	3225	3506
16250.00 - 16299.99	1597	2187	2629	2937	3230	3511
16300.00 - 16349.99	1599	2191	2633	2941	3235	3517
16350.00 - 16399.99	1602	2194	2637	2945	3240	3522
16400.00 - 16449.99	1604	2197	2641	2950	3245	3527
16450.00 - 16499.99	1607	2201	2645	2954	3250	3532
16500.00 - 16549.99	1610	2204	2649	2959	3255	3538
16550.00 - 16599.99	1612	2207	2653	2963	3260	3543
16600.00 - 16649.99	1615	2211	2657	2968	3264	3548
16650.00 - 16699.99	1617	2214	2661	2972	3269	3554
16700.00 - 16749.99	1620	2217	2665	2976	3274	3559
16750.00 - 16799.99	1623	2220	2669	2981	3279	3564
16800.00 - 16849.99	1625	2224	2672	2985	3284	3569
16850.00 - 16899.99	1628	2227	2676	2990	3288	3575
16900.00 - 16949.99	1630	2230	2680	2994	3293	3580
16950.00 - 16999.99	1633	2234	2684	2998	3298	3585
17000.00 - 17049.99	1635	2237	2688	3003	3303	3590
17050.00 - 17099.99	1638	2240	2692	3007	3308	3596
17100.00 - 17149.99	1640	2243	2696	3011	3313	3601
17150.00 - 17199.99	1643	2247	2700	3016	3317	3606
17200.00 - 17249.99	1645	2250	2704	3020	3322	3611
17250.00 - 17299.99	1648	2253	2708	3025	3327	3616
17300.00 - 17349.99	1651	2257	2712	3029	3332	3622
17350.00 - 17399.99	1653	2260	2716	3033	3337	3627
17400.00 - 17449.99	1656	2263	2719	3038	3341	3632
17450.00 - 17499.99	1658	2266	2723	3042	3346	3637
17500.00 - 17549.99	1661	2270	2727	3046	3351	3643
17550.00 - 17599.99	1663	2273	2731	3051	3356	3648

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17600.00 - 17649.99	1666	2276	2735	3055	3361	3653
17650.00 - 17699.99	1668	2279	2739	3059	3365	3658
17700.00 - 17749.99	1671	2283	2743	3064	3370	3663
17750.00 - 17799.99	1673	2286	2746	3068	3375	3668
17800.00 - 17849.99	1676	2289	2750	3072	3379	3673
17850.00 - 17899.99	1678	2292	2754	3076	3384	3678
17900.00 - 17949.99	1681	2295	2758	3080	3388	3683
17950.00 - 17999.99	1683	2298	2761	3084	3393	3688
18000.00 - 18049.99	1685	2301	2765	3089	3397	3693
18050.00 - 18099.99	1688	2304	2769	3093	3402	3698
18100.00 - 18149.99	1690	2308	2772	3097	3407	3703
18150.00 - 18199.99	1693	2311	2776	3101	3411	3708
18200.00 - 18249.99	1695	2314	2780	3105	3416	3713
18250.00 - 18299.99	1698	2317	2784	3109	3420	3718
18300.00 - 18349.99	1700	2320	2787	3113	3425	3723
18350.00 - 18399.99	1702	2323	2791	3118	3429	3728
18400.00 - 18449.99	1705	2326	2795	3122	3434	3733
18450.00 - 18499.99	1707	2329	2799	3126	3439	3738
18500.00 - 18549.99	1710	2332	2802	3130	3443	3743
18550.00 - 18599.99	1712	2336	2806	3134	3448	3748
18600.00 - 18649.99	1715	2339	2810	3138	3452	3753
18650.00 - 18699.99	1717	2342	2813	3143	3457	3758
18700.00 - 18749.99	1719	2345	2817	3147	3461	3763
18750.00 - 18799.99	1722	2348	2821	3151	3466	3768
18800.00 - 18849.99	1724	2351	2825	3155	3471	3772
18850.00 - 18899.99	1727	2354	2828	3159	3475	3777
18900.00 - 18949.99	1729	2357	2832	3163	3480	3782
18950.00 - 18999.99	1732	2361	2836	3167	3484	3787
19000.00 - 19049.99	1734	2364	2839	3172	3489	3792
19050.00 - 19099.99	1736	2367	2843	3176	3493	3797
19100.00 - 19149.99	1739	2370	2847	3180	3498	3802
19150.00 - 19199.99	1741	2373	2851	3184	3503	3807
19200.00 - 19249.99	1744	2376	2854	3188	3507	3812
19250.00 - 19299.99	1746	2379	2858	3192	3512	3817
19300.00 - 19349.99	1749	2382	2862	3197	3516	3822
19350.00 - 19399.99	1751	2386	2865	3201	3521	3827
19400.00 - 19449.99	1753	2389	2869	3205	3525	3832
19450.00 - 19499.99	1756	2392	2873	3209	3530	3837
19500.00 - 19549.99	1758	2395	2877	3213	3535	3842
19550.00 - 19599.99	1761	2398	2880	3217	3539	3847
19600.00 - 19649.99	1763	2401	2884	3222	3544	3852
19650.00 - 19699.99	1766	2404	2888	3226	3548	3857

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19700.00 - 19749.99	1768	2407	2892	3230	3553	3862
19750.00 - 19799.99	1770	2410	2895	3234	3557	3867
19800.00 - 19849.99	1773	2414	2899	3238	3562	3872
19850.00 - 19899.99	1775	2417	2903	3242	3567	3877
19900.00 - 19949.99	1778	2420	2906	3246	3571	3882
19950.00 - 19999.99	1780	2423	2910	3251	3576	3887
20000.00 - 20049.99	1783	2426	2914	3255	3580	3892
20050.00 - 20099.99	1785	2429	2918	3259	3585	3897
20100.00 - 20149.99	1787	2432	2921	3263	3589	3902
20150.00 - 20199.99	1790	2435	2925	3267	3594	3907
20200.00 - 20249.99	1792	2439	2929	3271	3599	3912
20250.00 - 20299.99	1795	2442	2932	3276	3603	3917
20300.00 - 20349.99	1797	2445	2936	3280	3608	3922
20350.00 - 20399.99	1800	2448	2940	3284	3612	3927
20400.00 - 20449.99	1802	2451	2944	3288	3617	3931
20450.00 - 20499.99	1804	2454	2947	3292	3621	3936
20500.00 - 20549.99	1807	2457	2951	3296	3626	3941
20550.00 - 20599.99	1809	2460	2955	3300	3631	3946
20600.00 - 20649.99	1812	2463	2958	3305	3635	3951
20650.00 - 20699.99	1814	2467	2962	3309	3640	3956
20700.00 - 20749.99	1817	2470	2966	3313	3644	3961
20750.00 - 20799.99	1819	2473	2970	3317	3649	3966
20800.00 - 20849.99	1821	2476	2973	3321	3653	3971
20850.00 - 20899.99	1824	2479	2977	3325	3658	3976
20900.00 - 20949.99	1826	2482	2981	3330	3663	3981
20950.00 - 20999.99	1829	2485	2985	3334	3667	3986
21000.00 - 21049.99	1831	2488	2988	3338	3672	3991
21050.00 - 21099.99	1834	2492	2992	3342	3676	3996
21100.00 - 21149.99	1836	2495	2996	3346	3681	4001
21150.00 - 21199.99	1838	2498	2999	3350	3685	4006
21200.00 - 21249.99	1841	2501	3003	3355	3690	4011
21250.00 - 21299.99	1843	2504	3007	3359	3695	4016
21300.00 - 21349.99	1846	2507	3011	3363	3699	4021
21350.00 - 21399.99	1848	2510	3014	3367	3704	4026
21400.00 - 21449.99	1851	2513	3018	3371	3708	4031
21450.00 - 21499.99	1853	2517	3022	3375	3713	4036
21500.00 - 21549.99	1855	2520	3025	3379	3717	4041
21550.00 - 21599.99	1858	2523	3029	3384	3722	4046
21600.00 - 21649.99	1860	2526	3033	3388	3727	4051
21650.00 - 21699.99	1863	2529	3037	3392	3731	4056
21700.00 - 21749.99	1865	2532	3040	3396	3736	4061
21750.00 - 21799.99	1868	2535	3044	3400	3740	4066

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
21800.00 - 21849.99	1870	2538	3048	3404	3745	4071
21850.00 - 21899.99	1872	2541	3052	3409	3749	4076
21900.00 - 21949.99	1875	2545	3055	3413	3754	4081
21950.00 - 21999.99	1877	2548	3059	3417	3759	4086
22000.00 - 22049.99	1880	2551	3063	3421	3763	4090
22050.00 - 22099.99	1882	2554	3066	3425	3768	4095
22100.00 - 22149.99	1885	2557	3070	3429	3772	4100
22150.00 - 22199.99	1887	2560	3074	3433	3777	4105
22200.00 - 22249.99	1889	2563	3078	3438	3781	4110
22250.00 - 22299.99	1892	2566	3081	3442	3786	4115
22300.00 - 22349.99	1894	2570	3085	3446	3791	4120
22350.00 - 22399.99	1897	2573	3089	3450	3795	4125
22400.00 - 22449.99	1899	2576	3092	3454	3800	4130
22450.00 - 22499.99	1902	2579	3096	3458	3804	4135
22500.00 - 22549.99	1904	2582	3100	3463	3809	4140
22550.00 - 22599.99	1906	2585	3104	3467	3813	4145
22600.00 - 22649.99	1909	2588	3107	3471	3818	4150
22650.00 - 22699.99	1911	2591	3111	3475	3823	4155
22700.00 - 22749.99	1914	2594	3115	3479	3827	4160
22750.00 - 22799.99	1916	2598	3118	3483	3832	4165
22800.00 - 22849.99	1919	2601	3122	3487	3836	4170
22850.00 - 22899.99	1921	2604	3126	3492	3841	4175
22900.00 - 22949.99	1923	2607	3130	3496	3845	4180
22950.00 - 22999.99	1926	2610	3133	3500	3850	4185
23000.00 - 23049.99	1928	2613	3137	3504	3855	4190
23050.00 - 23099.99	1931	2616	3141	3508	3859	4195
23100.00 - 23149.99	1933	2619	3145	3512	3864	4200
23150.00 - 23199.99	1936	2623	3148	3517	3868	4205
23200.00 - 23249.99	1938	2626	3152	3521	3873	4210
23250.00 - 23299.99	1940	2629	3156	3525	3877	4215
23300.00 - 23349.99	1943	2632	3159	3529	3882	4220
23350.00 - 23399.99	1945	2635	3163	3533	3887	4225
23400.00 - 23449.99	1948	2638	3167	3537	3891	4230
23450.00 - 23499.99	1950	2641	3171	3542	3896	4235
23500.00 - 23549.99	1953	2644	3174	3546	3900	4240
23550.00 - 23599.99	1955	2647	3178	3550	3905	4245
23600.00 - 23649.99	1957	2651	3182	3554	3909	4249
23650.00 - 23699.99	1960	2654	3185	3558	3914	4254
23700.00 - 23749.99	1962	2657	3189	3562	3919	4259
23750.00 - 23799.99	1965	2660	3193	3566	3923	4264
23800.00 - 23849.99	1967	2663	3197	3571	3928	4269
23850.00 - 23899.99	1970	2666	3200	3575	3932	4274

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
23900.00 - 23949.99	1972	2669	3204	3579	3937	4279
23950.00 - 23999.99	1974	2672	3208	3583	3941	4284
24000.00 - 24049.99	1977	2676	3211	3587	3946	4289
24050.00 - 24099.99	1979	2679	3215	3591	3951	4294
24100.00 - 24149.99	1982	2682	3219	3596	3955	4299
24150.00 - 24199.99	1984	2685	3223	3600	3960	4304
24200.00 - 24249.99	1987	2688	3226	3604	3964	4309
24250.00 - 24299.99	1989	2691	3230	3608	3969	4314
24300.00 - 24349.99	1991	2694	3234	3612	3973	4319
24350.00 - 24399.99	1994	2697	3238	3616	3978	4324
24400.00 - 24449.99	1996	2701	3241	3620	3983	4329
24450.00 - 24499.99	1999	2704	3245	3625	3987	4334
24500.00 - 24549.99	2001	2707	3249	3629	3992	4339
24550.00 - 24599.99	2004	2710	3252	3633	3996	4344
24600.00 - 24649.99	2006	2713	3256	3637	4001	4349
24650.00 - 24699.99	2008	2716	3260	3641	4005	4354
24700.00 - 24749.99	2011	2719	3264	3645	4010	4359
24750.00 - 24799.99	2013	2722	3267	3650	4015	4364
24800.00 - 24849.99	2016	2725	3271	3654	4019	4369
24850.00 - 24899.99	2018	2729	3275	3658	4024	4374
24900.00 - 24949.99	2021	2732	3278	3662	4028	4379
24950.00 - 24999.99	2023	2735	3282	3666	4033	4384
25000.00 - 25049.99	2025	2738	3286	3670	4037	4389
25050.00 - 25099.99	2028	2741	3290	3674	4042	4394
25100.00 - 25149.99	2030	2744	3293	3679	4047	4399
25150.00 - 25199.99	2033	2747	3297	3683	4051	4404
25200.00 - 25249.99	2035	2750	3301	3687	4056	4408
25250.00 - 25299.99	2038	2754	3304	3691	4060	4413
25300.00 - 25349.99	2040	2757	3308	3695	4065	4418
25350.00 - 25399.99	2042	2760	3312	3699	4069	4423
25400.00 - 25449.99	2045	2763	3316	3704	4074	4428
25450.00 - 25499.99	2047	2766	3319	3708	4079	4433
25500.00 - 25549.99	2050	2769	3323	3712	4083	4438
25550.00 - 25599.99	2052	2772	3327	3716	4088	4443
25600.00 - 25649.99	2055	2775	3331	3720	4092	4448
25650.00 - 25699.99	2057	2778	3334	3724	4097	4453
25700.00 - 25749.99	2059	2782	3338	3729	4101	4458
25750.00 - 25799.99	2062	2785	3342	3733	4106	4463
25800.00 - 25849.99	2064	2788	3345	3737	4111	4468
25850.00 - 25899.99	2067	2791	3349	3741	4115	4473
25900.00 - 25949.99	2069	2794	3353	3745	4120	4478
25950.00 - 25999.99	2072	2797	3357	3749	4124	4483

Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26000.00	26049.99	2074	2800	3360	3753	4129	4488
26050.00	26099.99	2076	2803	3364	3758	4133	4493
26100.00	26149.99	2079	2807	3368	3762	4138	4498
26150.00	26199.99	2081	2810	3371	3766	4143	4503
26200.00	26249.99	2084	2813	3375	3770	4147	4508
26250.00	26299.99	2086	2816	3379	3774	4152	4513
26300.00	26349.99	2089	2819	3383	3778	4156	4518
26350.00	26399.99	2091	2822	3386	3783	4161	4523
26400.00	26449.99	2093	2825	3390	3787	4165	4528
26450.00	26499.99	2096	2828	3394	3791	4170	4533
26500.00	26549.99	2098	2832	3398	3795	4175	4538
26550.00	26599.99	2101	2835	3401	3799	4179	4543
26600.00	26649.99	2103	2838	3405	3803	4184	4548
26650.00	26699.99	2106	2841	3409	3807	4188	4553
26700.00	26749.99	2108	2844	3412	3812	4193	4558
26750.00	26799.99	2110	2847	3416	3816	4197	4563
26800.00	26849.99	2113	2850	3420	3820	4202	4568
26850.00	26899.99	2115	2853	3424	3824	4207	4572
26900.00	26949.99	2118	2856	3427	3828	4211	4577
26950.00	26999.99	2120	2860	3431	3832	4216	4582
27000.00	27049.99	2123	2863	3435	3837	4220	4587
27050.00	27099.99	2125	2866	3438	3841	4225	4592
27100.00	27149.99	2127	2869	3442	3845	4229	4597
27150.00	27199.99	2130	2872	3446	3849	4234	4602
27200.00	27249.99	2132	2875	3450	3853	4239	4607
27250.00	27299.99	2135	2878	3453	3857	4243	4612
27300.00	27349.99	2137	2881	3457	3862	4248	4617
27350.00	27399.99	2140	2885	3461	3866	4252	4622
27400.00	27449.99	2142	2888	3464	3870	4257	4627
27450.00	27499.99	2144	2891	3468	3874	4261	4632
27500.00	27549.99	2147	2894	3472	3878	4266	4637
27550.00	27599.99	2149	2897	3476	3882	4271	4642
27600.00	27649.99	2152	2900	3479	3886	4275	4647
27650.00	27699.99	2154	2903	3483	3891	4280	4652
27700.00	27749.99	2157	2906	3487	3895	4284	4657
27750.00	27799.99	2159	2909	3491	3899	4289	4662
27800.00	27849.99	2161	2913	3494	3903	4293	4667
27850.00	27899.99	2164	2916	3498	3907	4298	4672
27900.00	27949.99	2166	2919	3502	3911	4303	4677
27950.00	27999.99	2169	2922	3505	3916	4307	4682
28000.00	28049.99	2171	2925	3509	3920	4312	4687
28050.00	28099.99	2174	2928	3513	3924	4316	4692

Combined Adjusted Gross Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28100.00	28149.99	2176	2931	3517	3928	4321	4697
28150.00	28199.99	2178	2934	3520	3932	4325	4702
28200.00	28249.99	2181	2938	3524	3936	4330	4707
28250.00	28299.99	2183	2941	3528	3940	4335	4712
28300.00	28349.99	2186	2944	3531	3945	4339	4717
28350.00	28399.99	2188	2947	3535	3949	4344	4722
28400.00	28449.99	2191	2950	3539	3953	4348	4727
28450.00	28499.99	2193	2953	3543	3957	4353	4731
28500.00	28549.99	2195	2956	3546	3961	4357	4736
28550.00	28599.99	2198	2959	3550	3965	4362	4741
28600.00	28649.99	2200	2962	3554	3970	4367	4746
28650.00	28699.99	2203	2966	3557	3974	4371	4751
28700.00	28749.99	2205	2969	3561	3978	4376	4756
28750.00	28799.99	2208	2972	3565	3982	4380	4761
28800.00	28849.99	2210	2975	3569	3986	4385	4766
28850.00	28899.99	2212	2978	3572	3990	4389	4771
28900.00	28949.99	2215	2981	3576	3994	4394	4776
28950.00	28999.99	2217	2984	3580	3999	4399	4781
29000.00	29049.99	2220	2987	3584	4003	4403	4786
29050.00	29099.99	2222	2991	3587	4007	4408	4791
29100.00	29149.99	2225	2994	3591	4011	4412	4796
29150.00	29199.99	2227	2997	3595	4015	4417	4801
29200.00	29249.99	2229	3000	3598	4019	4421	4806
29250.00	29299.99	2232	3003	3602	4024	4426	4811
29300.00	29349.99	2234	3006	3606	4028	4431	4816
29350.00	29399.99	2237	3009	3610	4032	4435	4821
29400.00	29449.99	2239	3012	3613	4036	4440	4826
29450.00	29499.99	2242	3016	3617	4040	4444	4831
29500.00	29549.99	2244	3019	3621	4044	4449	4836
29550.00	29599.99	2246	3022	3624	4049	4453	4841
29600.00	29649.99	2249	3025	3628	4053	4458	4846
29650.00	29699.99	2251	3028	3632	4057	4462	4851
29700.00	29749.99	2254	3031	3636	4061	4467	4856
29750.00	29799.99	2256	3034	3639	4065	4472	4861
29800.00	29849.99	2259	3037	3643	4069	4476	4866
29850.00	29899.99	2261	3040	3647	4073	4481	4871
29900.00	29949.99	2263	3044	3650	4078	4485	4876
29950.00	29999.99	2266	3047	3654	4082	4490	4881

APPENDIX B

Combined Adjusted Gross Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
Income of \$30,000 or more	\$2,226 + 6.4% of income over \$30,000	\$3,047 + 8.1% of income over \$30,000	\$3,654 + 9.6% of income over \$30,000	\$4,082 + 10.7% of income over \$30,000	\$4,490 + 11.8% of income over \$30,000	\$4,881 + 12.8% of income over \$30,000