Review of the New Mexico Child Support Guidelines:

Analysis of Data

Submitted to:

New Mexico
Human Services Department
Child Support Enforcement Division

Submitted by:

Jane Venohr, PhD

Savahanna Matyasic, MSW

CPR center for policy research

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

Dec. 12, 2022

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

CONTENTS

SECTION 1: INTRODUCTION

This report summarizes the findings from the data analysis conducted for New Mexico's 2022 child support guidelines review and uses more current data to prepare an updated child support schedule for New Mexico. Federal regulation (45 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, and the rates of income imputation, default, and application of the low-income adjustment, and payment data; consider labor market data; and fulfill other requirements.

This report documents New Mexico's compliance with the federal data requirements. It also documents the economic basis of the updated child support schedule favored by the Commission reviewing the child support guidelines.

Exhibit 1: Excerpt of Basic Child Support Schedule

Combined Adjusted Gross Income			One Child	Two Children	Three Children
4800	-	4850	804	1180	1426
4850	-	4900	811	1190	1438
4900	-	4950	818	1200	1450
4950	-	5000	825	1210	1463
5000	-	5050	832	1221	1475
5050	-	5100	839	1231	1487
5100	-	5150	842	1235	1491
5150	-	5200	845	1237	1493
5200	-	5250	848	1240	1495

New Mexico provides its child support schedule in state statute (NM Stat. § 40-4-11.1). The core of the guidelines calculation is a schedule that specifies the basic support obligation depending on the combined income of the parents and the number of children. It is based on economic evidence on the cost of raising children. Exhibit 1 provides an excerpt of the existing schedule. The support obligation is determined by prorating the payer-parent's share of the basic obligation. For example, if the income of the paying-parent is $3,000 per month and the income of the receiving-parent is $2,000 per month, the combined monthly income is $5,000 per month. The basic obligation for a combined monthly income of $5,000 for one child, based on Exhibit 1, is $832 per month. This reflects economic data on how much parents would 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 each parent's prorated share of $832. The payer-parent's prorated share of the parents' combined net income is 60% (*i.e.*, $3,000 divided by $5,000), which is $499 per month (60% multiplied by $832). This is the basis of the child support obligation, although there may be additional adjustments for other considerations such as joint/shared physical custody.

New Mexico last reviewed its guidelines in 2018. The New Mexico legislature adopted guidelines changes, including most of the recommendations of the 2018 commission reviewing the guidelines, in 2021. The guidelines changes became effective July 1, 2021. Although the schedule underlying the existing guidelines was updated to July 2018 price levels, the economic study underlying it was conducted in 2010 using expenditures data collected from families in 2004–2009.[1] That study was

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

recently updated using more current expenditures data. It is used as the basis of an updated schedule. Besides the underlying economic study on child-rearing expenditures, there are several other data considerations in the development of a child support schedule and its subsequent update. The measurements of child-rearing expenditures, which reflect national levels, were also adjusted for New Mexico prices; federal and state income taxes and FICA (i.e., 2018 tax rates were used for the existing schedule); and to include a low-income adjustment. Tax rates are considered because they affect how much spendable income parents have for their children. Expenditure decisions are made generally based on after-tax income. Federal regulation (45 C.F.R. § 302.56(1)(c)(ii)) requires a state's guidelines to consider the subsistence needs of the payer-parent through a low-income adjustment such as a self-support reserve (SSR).

New Mexico Children and Child Support

Child support is an important source of income to many New Mexico children. Based on the U.S. Census American Community Survey, 470,696 children lived in New Mexico in 2021.[2] The 2022 Kids Count reports several statistics that are relevant to child support.[3]

- The percentage of New Mexico children living in poverty is 25%, while it is 17% nationally.[4]
- The percentage of children whose parents lack secure employment is 32% in New Mexico and 27% nationally.
- The percentage of children living in single-parent families is 44% in New Mexico and 34% nationally.
- The percentage of New Mexico female-headed families receiving child support is 24%, while it is 26% nationally.[5]

Still, many New Mexico families benefit from child support. In federal fiscal year (FFY) 2021, the state child support agency, which is called the Child Support Enforcement Division (CSED) and is under the New Mexico Human Services Department (HSD), served 53,602 cases.[6] In FFY 2021, CSED established 2,195 support orders,[7] collected and distributed over $126 million in child support, and received 59% of the current support due. Other than certain types of public assistance cases, use of CSED services is not mandated. The number of child support cases that are not part of CSED, and the collections on those cases are unknown. Although the amount is unknown, it is likely to exceed CSED collections.[8] In general, these statistics are lower than pre-pandemic amounts at both the state level and national level.

---

[2] U.S. Census American Community Survey 2019. Retrieved from https://data.census.gov.

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

[4] This is from 2020 data rather than 2019.

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

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

[7] Five years ago, CSS established over 30,000 orders per year. It is believed that the count is down due to the pandemic and other factors.

[8] The author suggests this based on data from various sources that nongovernment child support cases tend to have higher orders and higher payments data.

Although state data are not available, a 2015 national study found that without child support, the child poverty rate would be 7.0 percentage points higher.[9] Nonetheless, other national research finds that almost a quarter of nonresidential parents have no or limited reported earnings.[10] These statistics underscore the delicate balance at low incomes where child support can help lift families out of poverty, but must recognize that low-income parents who are not living with the child may have a limited ability to pay.

FEDERAL REQUIREMENTS

As shown in

Exhibit 2, federal regulation imposes many requirements of state child support guidelines and state guidelines review processes. Federal regulation expanded state requirements in 2016 through the Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs (FEM) rule.[11] The deadline for meeting these federal requirements depends on a state's guidelines review cycle. It typically spans two review cycles and longer for some states that were granted a pandemic-based extension from the federal Office of Child Support Enforcement. For example, some states have until 2025 to meet the federal requirements. The 2018 New Mexico review addressed the expanded federal requirements of state guidelines—namely, the two major changes: the federal requirement (45 C.F.R. § 302.56(c)(1)(iii)) to consider the actual circumstances of the obligated parent when income imputation is authorized, and the federal requirement (45 C.F.R. § 302.56(c)(3)) to not treat incarceration as voluntary unemployment. The current New Mexico guidelines meet both requirements.

The FEM rule also expanded what data states must consider as part of their periodic guidelines review. Prior to FEM, states only needed to consider economic data on the cost of raising children and collect and analyze case file data on guidelines deviations. The intent was to use the economic data to update the child support schedule/formula if deemed appropriate by the state, and to use the deviation data to develop guidelines provisions that would keep deviations at a minimum.[12] New Mexico has always fulfilled these data requirements.

[9] Sorensen, Elaine. (Dec. 2016). "The Child Support Program Is a Good Investment." *The Story Behind the Numbers*. Federal Office of Child Support Enforcement. p. 8. Retrieved from https://www.acf.hhs.gov/sites/default/files/programs/css/sbtn_csp_is_a_good_investment.pdf.

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

[11] See Federal Office of Child Support Enforcement. (Dec. 20, 2016). Actional Transmittal (AT-16-06) *Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs*. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/final-rule-flexibility-efficiency-and-modernization-child-support-enforcement.

[12] 45 C.F.R. § 302.56(h)(2).

Besides economic data and deviation data, states are now also required to consider labor market data and use their case file data to analyze their rates of income imputation, defaults, and application of the low-income adjustment, and payment data. New Mexico met these expanded data requirements as part of its 2018 review.

In general, the 2016 federal rule changes aim to increase regular, on-time payment to families, to increase the number of obligated parents working and supporting their children, and to reduce the accumulation of unpaid arrears.[13] The federal rule changes were particularly intent on improving child support policies among low-income cases. The expanded data requirements are intended to help arm states with data-based recommendations that will improve their guidelines. Undoubtedly, states must examine their income imputation rate because the final rule signaled out income imputation as an overused approach to determining income among low-income obligated parents.[14] The narrative surrounding the FEM rule also noted the correlation between income imputation and default orders as well as the importance of engaging both parents in the order establishment process in order to produce more accurate order setting.[15] This also explains the addition of the federal requirement to consider the state's default rate. The proposed and final rule cited research finding support orders set beyond a low-income parent's ability to pay (particularly when income is imputed above the actual earnings of a low-income parent) go unpaid and result in uncollectible arrears balances.[16] This is the impetus for the federal requirement for state guidelines to consider the subsistence needs of the obligated parent (and the custodial parent at the state's discretion) and why federal regulation requires the consideration of the rate that the low-income adjustment is applied as part of a state's guidelines.

Organization of Report

Section 2 summarizes the findings from the analysis of case file data and labor market data.

Section 3 reviews the economic data on the cost of raising children and uses it to develop an updated schedule. It also lists the steps and economic data used to develop an updated child support schedule.

Section 4 analyzes the impact of the existing and updated schedule using case scenarios.

Section 5 provides conclusions.

Appendix A provides additional analysis of payment data for the case file review.

Appendix B provides details technical documentation of the data and steps used for schedule update.

---

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

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

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

[16] *Ibid.* p. 68555.

Appendix C provides a side-by-side comparison of the updated schedules to the existing schedule.

Exhibit 2: Federal Regulations Pertaining to State Child Support Guidelines

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

(a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.

(b) The State must have procedures for making the guidelines available to all persons in the State.

(c) The child support guidelines established under paragraph (a) of this section must at a minimum:

(1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:

(i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

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

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

(2) Address how the parents will provide for the child's health care needs through private or public health care coverage and/or through cash medical support;

(3) Provide that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders; and

(4) Be based on specific descriptive and numeric criteria and result in a computation of the child support obligation.

(d) The State must include a copy of the child support guidelines in its State plan.

(e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.

(f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.

(g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.

(h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

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

(2) Analyze case data, gathered through sampling or other methods, on the application of and deviations from the child support guidelines, as well as the rates of default and imputed child support orders and orders determined using the low-income adjustment required under paragraph (c)(1)(ii) of this section. The analysis must also include a comparison of payments on child support orders by case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment required under paragraph (c)(1)(ii). The analysis of the data must be used in the State's review of the child support guidelines to ensure that deviations from the guidelines are limited and guideline amounts are appropriate based on criteria established by the State under paragraph (g); and

(3) Provide a meaningful opportunity for public input, including input from low-income custodial and noncustodial parents and their representatives. The State must also obtain the views and advice of the State child support agency funded under title IV–D of the Act.

SECTION 2 FINDINGS FROM THE DATA ANALYSIS

This section documents the findings from the data analysis required by federal regulation. (

Exhibit 2 shows the federal requirements.) The findings from the analysis are organized by data source, case file data, and labor market and other data.

FINDINGS FROM THE ANALYSIS OF CASE FILE DATA

Most of the federal data requirements are met through the analysis of case file data.

Data Sample and Limitations

To meet the federal requirements, this review used the same sampling criteria as the last review only the sample was drawn from recently established and modified orders. The previous review, conducted in 2018, analyzed intrastate orders established or modified in state fiscal year (SFY) 2016–2017 that were tracked by the New Mexico Child Support Enforcement Division (CSED). The child support guidelines are to be applied to newly established orders as well as modified orders. Limiting the sample to intrastate orders generally excludes orders in which another state's guidelines would be applied. CSED is the only data source tracking payments. Orders established and modified outside CSED are not tracked by any database. This is a major data limitation since the guidelines apply to all orders established and modified throughout the state, not just CSED orders. Although the previous sample was drawn from SFY2017, payments on these orders were extracted from SFY2018. This allowed for a whole year of payment data to be analyzed.

As with the previous review, CSED extracted intrastate orders. Two separate samples were drawn. They vary by period:

- orders established or modified in calendar year (CY) 2020; and
- orders established in the last six month of 2021.

The latter is after guidelines changes became effective July 1, 2021. This included an update to the child support schedule, which should affect the levels at which orders are established or modified. New and modified orders for current support in the SFY2017 sample and CY2020 sample would be determined using the older guidelines and child support schedule. In other words, there were no legislative changes to the guidelines between SFY2017 and CY2020.

For the sample drawn in CY2020, the payment data from the 12 months in CY2021 were also extracted to allow for the analysis of an entire year of payment data. For those orders established or modified in July through December 2021, only the first three months of payment data in 2022 were extracted. The advantages of analyzing the CY2020 sample are it provides an entire year of payment data, can indicate changes indirectly resulting from the pandemic, and shows how the guidelines were applied during this period. The pandemic may have changed parents' decisions to divorce, separate, or seek child support and the demographics of those establishing or modifying orders. The pandemic also changed case

processes and flow at the court and CSED. The major advantage of the July to December CY2021 sample is that it can be used to analyze the impact of guidelines changes. The major disadvantages are the smaller sample size; the delay between filing data and order effective date that affects which version of the guidelines was applied; it may not capture a "steady-state" application of the guidelines changes if there is a learning curve to the application or other implementational delays; and there is not sufficient time to have a year of payment data for analysis.

Sample Size and Orders Used for the Analysis

Exhibit 3 compares the number of orders extracted for each sample. Only orders for current support are analyzed. This consists of 5,290 orders for current support from the SFY2017 sample, 3,974 orders from the CY2020 sample, and 1,318 orders from the July–December 2021 orders. For the SFY 2017 sample, there were 1,448 orders in which the current support order was missing. It is not entirely clear whether this is the same as a zero order or whether there was a subtle change in the data extract criteria. Zero orders were specifically stated in a small number of orders in the CY2020 sample and the July–December 2021 sample (i.e., 49 and 10 zero orders, respectively). Since these are small counts and other states have found zero orders to be increasing, they are retained in the analysis.

Exhibit 3 also shows that most of the orders without an order for current support were established as arrears only orders (e.g., 1,183 of the 1,448 orders from the SFY2017 sample were arrears-only orders). Although the guidelines would apply to arrears-only orders, it would be the guidelines in effect when the arrears were accrued. This could be an earlier guidelines than would have applied for the SFY2017 sample and the CY2020 sample. Besides the issue that arrears orders may be established using an earlier guidelines versions, there are several other reasons for excluding arrears only orders in the core analysis: federal performance measures consider orders for current support separately from arrears orders, national data finds that the percentage of arrears paid is generally significantly less than the percentage of current support paid, and there are more enforcement tools that can be used to collect arrears than current support (e.g., income tax refunds can be intercepted for arrears), so the analysis of arrears payments can indirectly reflect whether those tools could be applied to arrears.

Exhibit 3: Number of Orders Extracted by Sample

	SFY2017 Sample	CY2020 Sample	Jul. – Dec. 2021 Sample
Total Orders Extracted	**6,738**	**3,947**	1,388
Orders for Current Support	**5,290**	**3,947**	**1,318**
Zero order	0	49	10
Order more than $0	5,290	3,898	1,308
No Order for Current Support Specified	**1,448**	**0**	**70**
Arrears Only	1,183	0	32
Medical Support Only	12	0	35
Spousal Support Only	1	0	0
Type of Support Unknown from Extract	252	0	3

Exhibit 4 examines the availability and frequency of key data fields that affect the analysis. It is limited to orders for current support. As shown, the samples share many similarities but also contain many differences. The first row of Exhibit 4 highlights the number of months for which payment data are

available. Three months of payment data (which is the number available for the July–December 2021 sample) is not comparable to 12 months of payment data (which is the number available for the other samples). This may skew some of differences in payment data statistics because the longer period allows for more variance. For the payment analysis, the total amount paid and months with payment are multiplied by four to appear comparable to previous years.

Exhibit 4: Availability or Frequency of Core Data Fields for Analysis (% of orders)*

	SFY2017 Sample (N =5,290)	CY2020 Sample (N=3,947)	Jul. – Dec. 2021 Sample (N=1,318)
Months With Payment Information	12	12	3
Order Type: New or Modified			
New	33%	72%	69%
Modified	67%	28%	31%
Missing	0%	0%	<1%
Case Status			
Open	97%	92%	97%
Closed	1%	7%	2%
Suspended	2%	1%	1%
Information from Automated Guidelines Worksheet			
Available	0%	40%	34%
Not Available/Missing	100%	60%	66%
Deviation Reason Noted			
Yes	4%	8%	9%
No	96%	92%	91%
Orders with Payments			
Made Any Payments	78%	80%	65%
No Payment Due or No Payments Made	22%	20%	35%

* Totals may not add to 100% due to rounding.

The second row of Exhibit 4 shows the percentage of orders that were new verses modified. Through other projects (including the previous review of the New Mexico case file data), CPR has found that payments are generally better among modified orders than new orders. One reason is that parties of paying orders may be more likely to pursue a modification than those without paying orders because they are more vested in the amount paid. In contrast, if a receiving parent is not receiving any child support, there would be little incentive to modify the order. A nonpaying, obligated parent who does not pay may be disenfranchised—that is, the parent does not pay and does not care to modify the order even though a downward modification may be just. Due to the differences in payment patterns, this study also analyzes payments among newly established and modified orders separately

More orders were modified in the 2017 sample than the 2020 and 2021 samples. The reasons for this were not investigated. However, CPR has observed a high level of modifications in other states during a similar period for various reasons (e.g., change in treatment of incarcerated parents, particularly

considering the federal Office of Child Support Enforcement's concern about incarcerated parents as evident in the 2016 rule changes[17]).

The third row of Exhibit 4 shows the percentage of orders that were part of opened child support cases when payment data were analyzed. It shows the vast majority are still open regardless of the sample period. Payments would not be recorded on closed cases—hence, they are excluded from the analysis of payments. Among the closures in the 2020 sample, the most common closure reason (24%) was that there was no order with arrears of more than $150. The second most common reason (20%) was that the child was emancipated or the order was unenforceable, and the third most common (19%) was that the custodian requested closure. In 9% of closures, the obligated parent was deceased, and in 4% of closures, the reason was that the obligated parent was incapacitated.

The fourth row of Exhibit 4 shows the availability of information from the automated guidelines calculator hosted by CSED. It was added after the 2018 review, so no information from the automated guidelines calculator was available for the 2017 sample. Information from the automated guidelines calculator is extremely useful to understanding how the guidelines are applied because it contains detailed data on factors considered in the calculation of the support order. This includes the income of each party used in the guidelines calculation; whether there was an adjustment for the cost of health insurance for the child, childcare expenses, or another additional expenses; and the number of days considered when the order is adjusted for shared-parenting time. Information from the CSED automated guidelines calculator is available for 40% of the 2020 sample and 34% of the 2021 sample. Its use is not required. A judge or referee may calculate the order manually or use another calculator.

The fifth row of Exhibit 4 shows the frequency that reasons for deviations were noted. If no deviation reason is recorded, it assumes that no deviation was made.

The last row of Exhibit 4 shows the percentage of orders with any payments. Some of the payment analysis (average paid) only consider those with payments. This is so a large share of zero payers do not draw the average down. Nonetheless, the percentage with zero payment is also analyzed.

Data Limitations

One major limitation is that the sample is not representative of the state. It is not representative because it covers orders that were extracted from CSED, which is designed to track IV-D child support actions. IV-D stands for Title IV-D of the Social Security Act that enables state child support programs. IV-D orders comprise most orders on state automated systems but may include some non-IV-D orders that pay through the state disbursement system or for another state-specific reason. An analysis of non-CSED cases would involve sampling from court files, which would require a larger effort. Further, the court sample would not contain payment data, which must be analyzed pursuant to a federal requirement to analyze payments. Through other projects where CPR has data from both IV-D and non-IV-D orders, CPR finds that that non-IV-D orders generally make up 40% to 60% of all orders within a state. Nonetheless, the sample is reflective of New Mexico *IV-D* orders. With regards to the analysis of information from the

[17] See Federal Office of Child Support Enforcement. (Dec. 20, 2016). Actional Transmittal (AT-16-06) Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/final-rule-flexibility-efficiency-and-modernization-child-support-enforcement.

automated guidelines calculator, orders with information from the automated guidelines calculator may not be representative of the entire IV-D population. There may be a selection bias as to whom uses the automated guidelines calculator or the type of case for which it is calculated. In other states, CPR has found the use of the automated calculator varies by geographical region and is not used when there is a deviation or zero order. Within the 2020 sample, it was noted that certain counties and districts were considerably more likely to use the automated calculator, while some counties did not have any orders using the automated calculator.[18] Deviations were more common in orders with attached guidelines calculators.[19]

A second major limitation is the CSED automated system, like most state automated systems, does not contain data fields noting income imputation, whether the order was entered default, and whether the low-income adjustment is applied. These are all federally required to be analyzed. As discussed later, proxies are developed to estimate the occurrence of these data fields.

A third major limitation is that not all deviations may be recorded on the CSED automated system. This is a common problem to most state automated child support systems. The court order or information received by child support staff entering the information onto the automated system may not obviously state that a deviation was made. The staff entering the information onto the automated system may not receive the full court record either.

A fourth limitation of the most recent sample is the sampling period of the July–December 2021 sample. It may have been drawn too early and may not have a sufficient number of months of payments to determine the impact of the guidelines changes. Just because the order was established after July 1, 2021, the old guidelines may have been applied when the child support complaint was filed.

A minor limitation is that payment data was only analyzed for open, non-zero orders for which payment was due during the payment period. Among the 2020 sample, 99% of orders had payment data, while 95% of the July–December 2021 sample had payment data.

Overview of Findings from the Analysis of Case File Data

This section documents general findings from the orders. When available, a comparison of the sample years is displayed as columns. Some fields, such as those from the automated calculator, are not available from the 2017 sample.

Orders by Judicial District and CSED Office

As shown in Exhibit 5, there are a few differences in the distributions of the samples geographically over time, but also many consistencies over time. Four judicial districts consistently issue more than 10% of the child support orders in each of the sampling periods: the 2nd District (Albuquerque), the 3rd District (Las Cruces), 5th District (Roswell and Hobbs), and the 13th District (Los Lunas and Rio Rancho). For all

[18] In the county with the most orders (Bernalillo), 59% of orders had an attached calculator. In Lea and San Juan counties, 62% of orders had attached calculators; in Valencia and Sandoval counties, just over half (51%) used the automated calculator. However, Otero, Santa Fe, Luna, and Grant counties all have over 100 cases, none of which use the automated calculator, and Dona Ana County, which has 671 orders, only has three that use the automated calculator. No orders in the 1st, 3rd, 6th, or 12th districts had any orders that used the automated calculators.

[19] Deviations more likely among those with guidelines (11%) than those without (6%). This is significant at $\rho < .05$.

three sample periods, two CSED offices continue to be the counties in which the largest number of child support orders are issued: Albuquerque North and Las Cruces. The volume at some offices is increasing over time (e.g., Los Lunas and Hobbs), while among other offices, the volume is decreasing (i.e., Albuquerque South, Farmington, and Roswell). These patterns may mimic the general population changes among those regions.

Exhibit 5: Distribution of Samples by Judicial District and CSED Office (% of orders)*

	SFY2017 Sample (N =5,290)	CY2020 Sample (N=3,947)	Jul. – Dec. 2021 Sample (N=1,318)
Judicial District			
1st	6%	6%	5%
2nd	26%	23%	24%
3rd	14%	17%	16%
4th	3%	2%	2%
5th	15%	11%	10%
6th	5%	6%	5%
7th	2%	2%	3%
8th	2%	2%	1%
9th	3%	4%	4%
10th	1%	1%	1%
11th	10%	8%	9%
12th	3%	4%	5%
13th	11%	14%	17%
Tribal Courts	1%	0%	0%
Office			
Albuquerque North	13%	13%	14%
Albuquerque South	14%	11%	10%
Alamogordo	3%	5%	5%
Clovis	4%	4%	5%
Deming	3%	3%	3%
Farmington	10%	8%	9%
Hobbs	4%	7%	6%
Las Cruces	14%	17%	16%
Las Vegas	5%	4%	3%
Los Lunas	8%	10%	13%
Rio Rancho	5%	6%	5%
Roswell	11%	5%	4%
Santa Fe	6%	6%	5%
Silver City	2%	3%	2%

* Totals may not add to 100% due to rounding.

Characteristics of the Parties and the Case

Exhibit 6 analyzes selected characteristics of the parties and cases based on information available from the CSED automated system. As shown, the average number of children on the order for all three sampling periods was 1.6. However, the percentage with one child has decreased. The percentage of

one-child orders was 62% in the 2017 sample and declined to 58% in the 2020 sample. The decrease is statistically significant.[20]

The percentage of obligated parents that were fathers declined from 91% in the 2017 sample to 89% in both the 2020 and 2021 samples. Similarly, the percentage of custodians who were the mother decreased from 88% in the previous review to 85% in the 2020 and 2021 samples. The decreases in the percentage of obligated parents who were fathers and custodians who were mothers are statistically significant.[21] The percentage of custodians who were fathers remains unchanged between samples at 7%, while grandparents and other relatives make up a larger share of custodial persons in the 2020 and 2021 samples than in the 2017 sample.

Exhibit 6 also shows that the majority of analyzed orders are IV-D/non-TANF regardless of the sample period. The percentage of IV-D/TANF orders increased from 7 to 9% from the 2017 sample to 2020 sample. The increase is statistically significant[22] and may reflect the economic impact of the COVID-19 pandemic. More families may have applied for TANF due to the pandemic. Medicaid enrollment has also increased. The increase may also reflect the economic impact of the pandemic but may also be driven by system enhancements that improve the interface between CSED and Medicaid information.

[20] $\rho < .05$.
[21] $\rho < .05$.
[22] $\rho < .05$.

Exhibit 6: Characteristics of the Parties and the Case (% of orders,* unless noted)

	SFY2017 Sample (N=5,290)	CY2020 Sample (N=3,947)	Jul. – Dec. 2021 Sample (N=1,318)
Average Number of Children on the Order	1.5	1.6	1.6
Number of Children on the Order			
1 Child	62%	58%	58%
2 Children	27%	28%	28%
3 Children	8%	10%	10%
4 or more Children	3%	4%	4%
Obligated Parent			
Father	91%	89%	89%
Mother	9%	11%	11%
Custodian Person			
Father	7%	7%	7%
Mother	88%	85%	85%
Grandparent	3%	5%	5%
Other Relative	1%	2%	2%
Unknown (Custodial parent)	<1%	1%	1%
IV-D/TANF Status			
IV-D/Non-TANF	93%	91%	90%
IV-D/TANF	7%	9%	10%
Non-IV-D	<1%	<1%	<1%
Medicaid Enrollment			
Yes	21%	44%	44%
No	79%	56%	56%

* Totals may not add to 100% due to rounding.

Current Support Orders

Exhibit 7 displays the monthly support orders for current support across samples. As shown, the average order amount from the 2017 sample period ($356 per month) increased to $404 per month from the 2020 sample period and increased again to $438 per month from the 2021 sample period. The increases were statistically significantly over time.[23] The differences may reflect increases in income over the sampling periods. The increase between 2020 to 2021 could also reflect increases to the schedule amounts.

As shown, the most common order amount range (27%) in the 2020 sample was $201–$300 per month. If each parent has an income equivalent to $1,560 per month, which is the monthly income for state minimum-wage earnings assuming a 40-hour workweek in 2020 ($9.00 per hour), the order would be $258 per month for one child. The distribution of child support orders for the sample skews higher than the 2020 sample, with just 19% falling within the $201–$300 per month range and 25% falling within the $301–$400 per month range. If each parent has an income equivalent to $1,820 per month, which is the guidelines amount for state minimum-wage earnings in 2021 ($10.50 per hour), the order would be $315 per month for one child under the updated schedule. In other words, increases in minimum wage

[23] $\rho < .05$.

may also be pushing order amounts upward, even if orders are based on imputed minimum wage income.

Exhibit 7: Current Support Order Amounts (% of orders,* unless specified)

	SFY2017 Sample (N=5,290)	CY 2020 Sample (N=3,947)	Jul. – Dec. 2021 Sample (N=1,318)
Current Support Order			
Average$^{\Psi}$	$356	$404	$438
Median	$300	$343	$377
Range	$1–$2,918	$0–$2,668	$0–$2,389
Current Support Order			
$0	0%	1%	1%
$1–$50	1%	2%	2%
$51–$100	2%	2%	3%
$101–$150	3%	2%	3%
$151–$200	8%	5%	4%
$201–$300	36%	27%	19%
$301–$400	22%	24%	25%
$401–$500	12%	14%	16%
$501–$600	6%	8%	10%
$601–$700	4%	5%	6%
$700 and up	6%	10%	13%

* Totals may not add to 100% due to rounding.

$^{\Psi}$ Differences are statistically significant at $\rho < .05$.

Minimum Orders

The minimum support order for the 2020 guidelines was $100 per month for one child and $150 per month for two or more children. Only 1% of orders in the 2020 sample were based on the minimum support order. The minimum order changed to $60 per month for one child and $15 for each additional child under the guidelines effective July 1, 2021. Less than 1% of orders in the 2021 sample were minimum orders. The percentage of minimum orders in the 2017 sample was 2%. The payment patterns of minimum and low-income orders are discussed in later subsections.

Monthly Arrears Orders

Most (73%) orders from the 2020 sample also had an arrears order. The average and median arrears orders were $64 and $54 per month, respectively. Most (87%) of the arrears orders in cases with current support were set at less than $100 per month. Within the 2021 sample, 73% had arrears orders. The average and median arrears orders were $64 and $55 per month, respectively. The arrears orders from both the 2020 and 2021 samples are similar to the amounts from the SFY2017 sample, in which 72% of orders had arrears orders and the average and median amounts were $65 and $54 per month, respectively.

Cash Medical Support

Almost half (49%) of all current support orders in the 2020 sample also had an order for cash medical support. Cash medical support is typically ordered when neither parent has access to private healthcare coverage that is reasonable in cost or accessible to the children or both. Cash medical support is often ordered when the children are enrolled in Medicaid. The average amount of cash medical support was $5.80 per month, and the vast majority (96%) of all cash medical support orders were for $5 per month. Within the 2021 sample, 47% of current support orders had cash medical support orders. The average amount of the cash medical support order was $6.16 per month, and 97% of orders were for $5 per month. In the SFY2017, only 14% had cash medical support orders and 94% of cash medical support orders were for $5 per month. It is unknown whether the increase resulted from a policy change. The federal Office of Child Support Enforcement (OCSE) changed its policy on medical support in 2018.[24] Specifically, in 2018, OCSE rescinded an earlier action transmittal released shortly after 2010 healthcare reform was passed that held states harmless of penalties for failure to comply with the 2008 Medical Support Final Rule requirements. The intent was to allow some time to assess the impact of healthcare reform on child medical support. In turn, the 2018 action transmittal suggested that states review their laws, rules, and policies to ensure compliance with the requirements. The increase may reflect New Mexico acting on the suggestion. Still, 2016 federal rule changes overseeing child support now recognize Medicaid (and coverage from other government and public sources) as healthcare coverage for the child. When the children have healthcare coverage, cash medical support would only be needed to cover out-of-pocket expenses incurred for the child.

Spousal Support

Spousal support may be ordered in cases where the parents were married or are separated. Spousal support orders were rare. Less than 1% of orders from the 2020 sample had any spousal support. The average amount of spousal support ordered was $813 per month, and the median was $789 per month. This is similar to the 2021 sample, in which only six orders (0.4%) had any spousal support and the average and median amounts were $964 and $800 per month, respectively. Among the 20 cases in the 2017 review with spousal support, the average and median amounts were $607 and $450 per month, respectively.

Total Support

The total support obligation includes the sum of current support, spousal support, and cash medical support. Within the 2020 sample, monthly support averaged $459 and the median total support was $388 per month. In the 2021 sample, the average and median total obligations were $471 and $408 per month, respectively. The averages and medians from both samples are higher than the average and

[24] Office of Child Support Enforcement. (Aug. 1, 2018). "Compliance with Medical Support Final Rule Requirements." *Action Transmittal*. AT-18-06. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/compliance-medical-support-final-rule-requirements.

median amounts from the SFY2017 review, which were $406 per month and $350 per month, respectively; this difference is statistically significant.[25]

Incomes Used for the Guidelines Calculation

Income information was made available through the automated guidelines calculator. As shown in Exhibit 4, information from the CSED automated guidelines calculator was available for 40% of the 2020 sample and 34% of the 2021 sample. The CSED automated guidelines calculator was developed after the 2017 sample was drawn.

Exhibit 8 displays the average incomes for parties used for the guidelines calculation.[26] In general, obligated parents had higher incomes than custodians. Among the 2020 sample, the average and median gross incomes of custodians were $1,914 and $1,560 per month, respectively, and the average and median incomes of obligated parents were $2,644 and $1,700 per month, respectively. Within the 2021 sample, the average and median gross incomes of custodians were $2,060 and $1,820 per month, respectively, and the average and median among obligated parents were $2,678 and $1,847 per month, respectively. None of the differences in guidelines incomes between years are statistically significant.

Guidelines incomes among modified orders were significantly higher than the gross incomes among new establishments. Within the 2020 sample, the average incomes for custodians and obligated parents with modified orders were $2,451 and $3,104 per month, respectively, while their respective averages among new orders were $1,571 and $2,349 per month. Within the 2021 sample, the average gross monthly incomes of custodians and obligated parents with modified orders were $2,556 and $3,102 per month, respectively, compared to $1,745 and $2,408 per month among new orders, respectively. Again, these differences between years are not statistically significant.

One factor that should contribute to an increase in wages over time is annual increases to state minimum wage. The 2020 and 2021 state minimum wage was $9.00 and $10.50 per hour, respectively. Assuming a 40-hour workweek this produces a monthly income of $1,560 in 2020 and $1,820 in 2021. [27]

[25] ρ <.05.

[26] It may not be if there was a deviation from the guidelines or a manual guidelines calculation was used or for another reason.

[27] U.S. Department of Labor. Wage and Hour Division. Changes in Basic Minimum Wages in Non-Farm Employment Under State Law: Selected Years 1968 to 2021. Retrieved from https://www.dol.gov/agencies/whd/state/minimum-wage/history.

Exhibit 8: Average and Median Gross Income of Parties from CSED Automated Guidelines Calculator*

	CY2020 Sample (N=1,577)		Jul. – Dec. 2021 Sample (N=474)	
	Custodial Persons	Obligated Parents	Custodial Persons	Obligated Parents
Monthly Gross Income				
Average	$1,914	$2,644	$2,060	$2,678
Median	$1,560	$1,700	$1,820	$1,847
Average Monthly Gross Income				
Modified	$2,451	$3,104	$2,556	$3,102
New	$1,571	$2,349	$1,745	$2,408

*Information is not available from the SFY2017 sample.

Exhibit 9 shows the distribution of incomes of each party. As shown, zero incomes were more common among custodial persons, with 17% in both samples having zero incomes, compared to less than 1% of obligated parents with zero incomes. Within the 2020 sample, about 15% of custodial persons and 20% of obligated parents had incomes exactly equal to the state minimum wage in 2020, and 18% of custodial persons and 26% of obligated parents had incomes equal to the state minimum wage within the 2021 sample. Both sample years also had a significant portion of both custodial and obligated parties with incomes exactly equal to $1,300 per month, which is the equivalent of full-time minimum wage earnings using $7.50 per hour, which was the state's minimum wage in 2018 and 2019. The lag between when the compliant for child support is filed and when the order is established may span over a year. The guidelines amount may have been calculated at the time of the complaint. Still, the high percentages of both obligated parents and custodial persons with minimum-wage income for any year is likely an indicator of income imputation, which is a topic federal regulation requires states to examine.

Exhibit 9: Guidelines Income Distribution (% of orders*)

	CY2020 Sample (N=1,577)		Jul.–Dec. 2021 Sample (N=474)	
	Custodial Persons	Obligated Parents	Custodial Persons	Obligated Parents
Gross Monthly Income				
$0	17%	0%	17%	1%
$1–$750	5%	1%	5%	2%
$501–$1,299	6%	4%	6%	0%
$1,300 (2018 & 2019 minimum wage)**	4%	6%	2%	6%
$1301–$1,559	4%	4%	3%	2%
$1,560 (2020 minimum wage)**	15%	20%	3%	6%
$1,561– $1819	11%	18%	4%	6%
$1,820–$1,821 (2021 minimum wage)**	0%	0%	18%	26%
$1,822–$2,000	4%	4%	5%	4%
$2,001–$3,000	17%	16%	18%	18%
$3,001–$ 4,000	9%	10%	9%	11%
$4,001 and up	9%	16%	11%	17%

* Totals may not add to 100% due to rounding.

** Monthly earnings from 40-hour workweek at state minimum wage.

Children on the Order Based on the CSED Automated Guidelines Calculations

The average number of children in the CSED automated guidelines calculations within the 2020 sample was 1.4, which is lower than the average for all orders in the sample, which was 1.6. Among the 2021 sample, the average number of children was 1.5, with 64% being for one child, 25% for two children, 8% for three, and 3% for four or more children.

Health Insurance for the Child, Childcare, and Additional Expenses

The New Mexico child support schedule does not include the cost of the child's health insurance or work-related childcare expense. Instead, the actual amount expended for these items can be considered on a case-by-case base in the determination of the support award. (The steps for this are evident on the New Mexico child support worksheet.) Similarly, additional, extraordinary expenses (i.e., extraordinary out-of-pocket medical, dental, or counseling expenses; extraordinary educational expenses; and transportation and communication expenses necessary for shared parenting) can be considered on a case-by-case basis.

The expenses are to be prorated between the parents. The parent paying the expense receives a credit. If the obligated parent pays the expense, the obligated parent receives a credit for the custodial person's prorated share of the expense against the obligated parent's preliminary order. If the custodian person pays the expense, the obligated parent's prorated share of the expense is added to the obligated parent's share of the schedule amount.

Information about the frequency that these adjustments are applied and their amounts are available from the CSED automated guidelines calculator. Insurance premiums were rare among automated calculations. Only 7% of all custodial persons and 7% of obligated parents in the CY2020 sample included insurance premiums. The average amount of insurance premium was $169 per month for custodial persons and $178 per month for obligated parents. Among the 2021 sample, only 9% of all custodial persons and 6% of obligated parents included insurance premiums. The average amount of insurance premium was $176 per month for custodial persons and $161 per month for obligated parents.

Few automated calculations included childcare expenses. Childcare expenses were more common among custodial parents than obligated parents. Within the 2020 sample, only 10% of custodial persons and 1% of obligated parents included additional expenses for childcare. The average amount of childcare among custodial persons was $221 per month, and the average for obligated parents was $238 per month. In the 2021 sample, only 8% of custodial persons and no obligated parents included additional expenses for childcare. The average amount of childcare among custodial persons was $283 per month.

Besides the cost of health insurance and childcare expenses, additional expenses were included in less than 1% for both custodial persons and obligated parents in both the 2020 and 2021 sample.

Number of Days for Shared-Responsibility Adjustment

The number of days is considered when there is a shared-responsibility adjustment, that may be applied if the child is with each party at least 35% of the time. The number of days was only recorded for 5% of

orders with automated calculations in the CY2020 sample. This suggests the shared-responsibility adjustment is applied infrequently in the CSED caseload. The number of days is reported for the mother and the father, not the custodial person and the obligated parent. When reported, the average number of days per year spent with the mother was 201 and the average number of days per year spent with the father was 163. In the 2021 sample, the number of days with the parties was only recorded for 4% of orders with automated calculations. Of those with a recorded number of days, the average number of days per year spent with the mother was 215; and the average number of days spent with the father was 149.

Analysis of Federally Required Fields

The analysis is limited to issues identified in federal regulation (45 C.F.R. § 302.56(h)(2)); namely, rates of income imputation, default orders, deviations, and application of the low-income adjustment. Payment patterns for the sub-groups are also examined.

Analysis of Payments by Selected Characteristics

Federal regulation (45 C.F.R. § 302.56(h)(2)) requires the analysis of payment data, specifically by "case characteristics, including whether the order was entered by default, based on imputed income, or determined using the low-income adjustment . . . ." Payment data was tracked for each month of CY2021 for the CY2020 sample. This is the year after the order was established or modified. For the July–December 2021 sample, payment information is tracked for the first three months of 2021 and converted to an annual basis by multiplying it by four.

There are several ways to analyze payments. One way is by looking at the percentage of orders making any payments. Exhibit 10 looks at the percentage of orders from each of the sample years making any payments during the payment period. There is a small increase in the percentage of orders with payment from 2017 to 2020, but then a significant decrease to 2021. This may be a data issue stemming from the payment data being pulled from only three months rather than a year and not giving sufficient time from when the payment was due to when it was pulled for accounting ledgers to balance.

As shown, the percentage of orders with payments is more among modified orders than newly established orders, higher order amounts than lower order amounts, and orders with wage withholding than orders without wage withholding. The percentage of paying orders is less when the custodial person is a non-parent (e.g., grandparent) than when the custodial person is a parent and when the obligated parent's license was suspended for nonpayment than if it was not. The payment patterns among those with arrears orders is mixed. The premise is that those with arrears orders and those with higher arrears orders would be less likely to pay anything. The information presented in Exhibit 10 shows the percentage of paying cases is highest among those with no arrears, but that the second highest are those with arrears orders of over $100 per month.

Exhibit 10: Percentage of Orders with Any Payments in Payment Period by Selected Characteristics

	SFY2017 Sample (N =5,290)	CY2020 Sample (N=3,947)	Jul. – Dec. 2021 Sample (N=1,318)
All Orders	78%	80%	65%
Order Type			
New Order	67%	77%	59%
Modified Order	83%	89%	79%
Monthly Amount of Current Support			
$1–$50	72%	76%	52%
$51–$100	73%	81%	55%
$101–$150	79%	81%	59%
$151–$200	79%	82%	67%
$201–$300	74%	80%	57%
$301-$400	76%	79%	64%
$401-$500	83%	81%	74%
$500–$600	89%	85%	73%
$601–$700	85%	84%	76%
$701 and up	91%	86%	77%
Monthly Arrears Order			
None	85%	83%	66%
$50	77%	81%	60%
$51–100	73%	77%	66%
More than $100	83%	83%	71%
Custodial Person Is the Mother or Father to the Child			
Yes	80%	82%	66%
No	47%	61%	45%
Wage Withholding			
No Wage Withholding	62%	64%	50%
Wage Withholding	87%	88%	77%
License Suspended			
No License Suspension	77%	79%	64%
License Suspension	94%	90%	77%

Average Paid and Compliance among Paying Orders

Other ways to examine payments include looking at the total amount paid in the payment year, and the percentage of support due that was paid (referred to as compliance). In order to keep this analysis comparable to the 2018 review, the average support paid and compliance are reported for paying cases only.[28] They are also separated for new and modified orders. Exhibit 11 displays the average annual amount paid and compliance rate by year for new orders, and Exhibit 12 displays the amount paid and compliance rate for modified orders.

[28] In other words, orders with zero payment are excluded from the analysis. On the one hand, this overstates payments because it excludes zero payers. On the other hand, it is better compares paying orders. Appendix A includes the same information as Exhibits 10 and 11 only for all orders including those with zero payments. Future reviews may want to include all orders with current support due regardless of whether there was nothing paid.

Exhibit 11: Analysis of Average Payments and Percentage of Support Paid among Newly Established Orders with Payments by Selected Characteristics*

	Dollars Paid in Year			Percentage of Current Support Paid		
	SFY2017 Sample (N=1,150)	CY2020 Sample (N=2,185)	Jul. – Dec. 2021 Sample** (N=572)	SFY2017 Sample (N=1,150)	CY2020 Sample (N=2,185)	Jul. – Dec., 2021 Sample (N=572)
All Orders	$2,824	$3,087	$3,905	62%	67%	73%
Monthly Amount of Current Support						
$1–$50	$446	$276	$391	99%	61%	53%
$51–$100	$484	$677	$595	48%	60%	54%
$101–$150	$970	$1,127	$1,361	60%	63%	73%
$151–$200	$1,311	$1,451	$1,458	59%	68%	65%
$201–$300	$1,825	$1,809	$2,195	59%	63%	68%
$301–$400	$2,648	$2,481	$3,245	62%	65%	76%
$401–$500	$3,479	$3,362	$4,074	64%	67%	74%
$500–$600	$4,325	$4,501	$5,020	65%	72%	76%
$601–$700	$5,723	$5,142	$6,220	73%	85%	80%
$701 and up	$7,702	$7,821	$8,211	70%	69%	72%
Monthly Arrears Order						
None	$3,057	$3,509	$4,479	66%	74%	77%
$50	$2,031	$2,192	$2,606	59%	65%	70%
$51–$100	$2,480	$2,678	$3,534	58%	60%	73%
More than $100	$5,659	$5,523	$6,131	65%	70%	73%
Custodial Person Is the Mother or Father to the Child						
Yes	$2,857	$3,144	$3,928	62%	68%	73%
No	$2,185	$2,387	$3,567	52%	57%	81%
Wage Withholding						
No Wage Withholding	$2,850	$2,912	$3,986	61%	63%	75%
Wage Withholding	$2,808	$3,152	$3,860	63%	68%	72%
License Suspended						
No License Suspension	$2,842	$3,192	$3,964	62%	67%	75%
License Suspension	$1,135	$2,587	$3,024	35%	65%	51%

* Amounts paid and compliance are reported out of the percentage of orders making any payments, which is how they were measured for the 2018 review.

** The amounts have been multiplied by four to annualize them, so they are comparable to the other sample time periods.

Exhibit 12: Analysis of Average Payments and Percentage of Current Support Paid among Modified Orders with Payments by Selected Characteristics*

	Dollars Paid in Year			Percentage of Current Support Paid		
	SFY2017 Sample (N=2,979)	CY2020 Sample (N=987)	Jul. – Dec. 2021 Sample** (N=328)	SFY2017 Sample (N=2,979)	CY2020 Sample (N=987)	Jul. – Dec., 2021 Sample (N=328)
All Orders	$3,142	$4,030	$5,550	69%	80%	100%***
Monthly Amount of Current Support						
$1–$50	$281	$622	$832	70%	80%	79%
$51–$100	$664	$1,158	$845	65%	87%	80%
$101–$150	$1,174	$1,717	$1,030	72%	100%	68%
$151–$200	$1,472	$1,691	$3,000	67%	75%	140%***
$201–$300	$1,911	$2,207	$2,600	63%	75%	86%
$301–$400	$2,842	$3,005	$5,032	67%	75%	133%***
$401–$500	$4,016	$4,243	$4,402	74%	76%	76%
$500–$600	$5,105	$5,397	$5,849	78%	88%	88%
$601–$700	$6,326	$6,211	$6,753	81%	83%	92%
$701 and up	$8,791	$9,920	$11,112	79%	90%	102%
Monthly Arrears Order						
None	$4,429	$4,579	$6,653	86%	91%	122%***
$50	$2,148	$2,648	$2,938	63%	71%	76%
$51–$100	$2,635	$3,459	$4,503	61%	71%	78%
More than $100	$4,655	$6,816	$6,952	65%	82%	86%
Custodial Person Is the Mother or Father to the Child						
Yes	$3,161	$4,093	$5,600	69%	80%	100%***
No	$2,419	$2,421	$2,870	60%	81%	88%
Wage Withholding						
No Wage Withholding	$2,805	$3,843	$5,602	63%	83%	119%***
Wage Withholding	$3,267	$4,089	$5,522	71%	79%	90%
License Suspended						
No License Suspension	$3,170	$4,278	$5,639	68%	84%	101%***
License Suspension	$2,836	$2,703	$2,976	70%	57%	60%

* Amounts paid and compliance are reported out of the percentage of orders making any payments, to be consistent between reviews.

** The amounts have been multiplied by four to annualize them, so they are comparable to the other sample time periods.

*** Payment rates of over 100% may reflect issues with the timing of the data extract and the posting of payments and distributions. The data were pulled before the ledgers were balanced. This produce compliance rates over 100%, particularly if there was an extra payday in a month.

Exhibit 11, which examines the payments among newly established orders, shows that average paid per year is more over time. Specifically, it was $2,824 per year among paying orders from the 2017 sample, $3,087 per year among paying orders from the 2020 sample, and $3,905 per year among paying orders from the 2021 orders. The difference is statistically significant over time,[29] but so is the increase in the order amount. In other words, they may be paying more because they owe more. Similarly, the percentage of current support paid among paying orders increases across sampling periods. This trend is true for almost all the subcategories analyzed in Exhibit 10.

Exhibit 12, which examines modified orders, shows the same patterns as newly established orders in Exhibit 11—that is, the amount paid over time among paying cases increases over time, the percentage of support paid among paying cases increases over time, and these trends are generally consistent across all subcategories.

Analysis of Average Number of Months of Payments by Selected Characteristics

Yet another way to examine payments is to examine the average number of months with payments over the payment sample period. The information was only available for the CY2020 and July–December 2021 samples. As noted in the preamble to the 2016 OCSE rule changes,[30] consistent payments are important to low-income families for household budgeting. Because only three months of payment data was received for the 2021 sample, the average number of months with payment has been multiplied by four to make them comparable to the CY2020 sample. Again, the number of months with payment is reported separately for new and modified orders.

Similar to other payment patterns, Exhibit 13 shows that the average number of months with payment among paying cases increased over time. The difference is statistically significant.[31] It also shows that modified orders pay a higher average number of months. In the CY2020 sample, the average number of months with payments was 9.6 for modified orders and 8.1 for new orders. Within the 2021 sample, the average number of months with payment was 10.5 for modified orders and 9.5 for new orders. The differences between new and modified is statistically significant for both years.[32]

[29] $\rho < .05$.

[30] Federal Office of Child Support Enforcement. (Dec. 20, 2016). Actional Transmittal (AT-16-06) Final Rule: Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs. Retrieved from https://www.acf.hhs.gov/css/policy-guidance/final-rule-flexibility-efficiency-and-modernization-child-support-enforcement.

[31] $\rho < .05$.

[32] $\rho < .05$.

Exhibit 13: Analysis of Average Number of Months with Payments among Paying Cases by Selected Characteristics

	Newly Established Orders		Modified Orders	
	CY2020 Sample (N=2,182)	Jul. – Dec. 2021 Sample* (N=572)	CY2020 Sample (N=985)	Jul. – Dec. 2021 Sample* (N=328)
All Orders	8.1	9.5	9.6	10.5
Monthly Amount of Current Support				
$1–$50	7.7	8.7	9.5	9.6
$51–$100	7.3	7.6	9.6	8.0
$101–$150	8.2	8.5	10.4	9.0
$151–$200	8.4	8.6	9.3	11.0
$201–$300	7.5	9.0	8.9	10.3
$301–$400	7.8	9.6	8.9	10.5
$401–$500	8.2	9.9	9.9	9.8
$500–$600	8.9	9.4	10.4	11.1
$601–$700	8.9	10.5	10.5	11.4
$701 and up	8.9	9.7	10.6	11.1
Monthly Arrears Order				
None	8.3	9.5	10.2	10.9
$50	8.0	9.5	8.8	9.7
$51–$100	7.5	9.4	8.9	10.2
More than $100	9.1	9.8	10.3	10.4
Custodial Person Is the Mother or Father to the Child				
Yes	8.1	9.5	9.6	10.5
No	6.9	9.7	8.1	7.3
Wage Withholding				
No Wage Withholding	7.6	9.5	9.5	10.3
Wage Withholding	8.2	9.5	9.6	10.6
License Suspended				
No License Suspension	8.2	9.6	9.9	10.6
License Suspension	7.2	7.7	7.7	8.4

* The amounts have been multiplied by four to annualize them so they are comparable to the CY2020 sample.

Income Imputation and Default Orders

Federal regulation (45 C.F.R. § 302.56(g)(2)) requires the analysis of payment patterns for orders where the obligated parent's income is imputed as well as orders entered by default. CSED's automated system, like most state automated systems, does not track defaults or income imputation, so proxies are developed.

Analysis of Income Imputation

The requirements to analyze orders with income imputation are based on research that finds a negative correlation between income imputation and payments.[33] Two proxies are developed to estimate the percentage of orders with imputed income. Both hinge on earnings from full-time minimum wage,

[33] See page 68555 of U.S. Department of Health and Human Services. (Nov. 17, 2014). "Flexibility, Efficiency, and Modernization in Child Support Enforcement Programs." 79 *Fed. Reg*. 221. Retrieved from https://www.gpo.gov/fdsys/pkg/FR-2014-11-17/pdf/2014-26822.pdf.

which is a common imputed income. This proxy may understate actual income imputation because it does not capture income imputed at amounts other than minimum wage earnings. The proxy may overstate income imputation if the actual income of several parents is full-time earnings at minimum wage. However, the former is more of a concern than the latter. As shown in the analysis of labor market data, minimum wage is not typical pay.

Analysis of Income Imputation Using Guidelines Income from the CSED Automated Calculator

For those orders where information from the CSED automated guidelines calculator was available, guidelines incomes equivalent to full-time, minimum-wage earnings can be directly observed. Exhibit 14 shows the percentage of support orders with information from the CSED automated guidelines calculator that have income equivalent to full-time minimum wage. There may be some lag in the year that the order was established and the year of the minimum wage used just because of filing dates and other reasons. For this reason, any income equivalent to full-time earnings using minimum wage in 2019, 2020, or 2021 is considered.

Exhibit 14: Percentage of Parents with Guidelines Incomes Equivalent to Full-time Minimum Wage Earnings*

	Newly Established Orders		Modified Orders	
	CY2020 Sample (N=962)	Jul. – Dec. 2021 Sample (N=289)	CY2020 Sample (N=615)	Jul. – Dec. 2021 Sample (N=184)
Percentage with Income Equivalent to Full-Time, Minimum Wage Earnings				
Obligated Parents	31%	45%	19%	26%
Custodial Persons	18%	20%	22%	33%

* Full-time, minimum-wage earnings is a proxy for income imputation. Some parents may have income imputed at another amount. Some parents may actually earn minimum wage and work 40 hours per week.

Exhibit 14 shows the percentage with full-time, minimum wage has increased between the two sample periods for both obligated parents and custodial persons among both newly established orders and modified orders.[34] This suggests income imputation is increasing. This may relate to labor market during the pandemic rather than the change in the guidelines as of July 1, 2021.

Exhibit 16 compares the payment patterns of newly established orders with guidelines income information by whether the obligated parent's income was equivalent to full-time, minimum wage. Exhibit 16 compares the same information for modified orders with guidelines incomes. As shown in both exhibits, the first cluster of columns reports the amounts and payment patterns for those orders where the obligor's guidelines income was equal to full-time minimum wage earnings, while the second clustering displays the same for obligated parents with income that was less than or more than minimum wage earnings. The first row of the tables displays the descriptive statistics for current support owed, while the next three rows display a range of average payment metrics (total paid, compliance, months with payment). Once again, the information in these tables only shows payment patterns for orders with payments.

[34] $\rho < .05$.

Across both new and modified orders, the average and median amounts of support owed is higher for orders where the obligor's income is not set at minimum wage earnings, regardless of the sample year. Obligated parents with minimum-wage, guidelines income in the 2020 sample had an average current support order of $198 per month and paid an average of $1,925 over the year that payments were examined, compared to obligated parents without minimum wage earnings who had current support set at an average of $446 per month and paid a total of $4,104 over the year that payments were examined. The higher amounts of support owed correlates directly to greater average total payments. However, looking at the percentage of support due that was paid and the months with payment also reveals worse payment outcomes among obligated parents with minimum wage earnings in 2020. On average, this group paid 63% of the support due over an average of 7.3 months, compared to obligated parents without minimum wage incomes, who paid an average of 77% of the support due over an average of 9.5 months with payments. These differences are more pronounced among new orders than modified orders.

Exhibit 15: Comparison of Payment Outcomes, Order Amounts, and Incomes for Newly Established Orders with Payments by Whether the Obligor's Guidelines Income is Equivalent to Full-time Minimum Wage Earnings

	Guidelines Income Equal to Full-Time Minimum, Wage Earnings		Guidelines Income is More or Less than Full-Time Minimum Wage Earnings	
All Orders Owing Current Support in Payment Sample Period	**CY2020 Sample (N=290)**	**Jul. – Dec. 2021 Sample* (N=127)**	**CY2020 Sample (N=632)**	**Jul. – Dec. 2021 Sample (N=155)**
Percentage with Payment	69%	53%	86%	77%
Paying Cases	**CY2020 Sample (N=199)**	**Jul. – Dec. 2021 Sample (N=65)**	**CY2020 Sample (N=541)**	**Jul. – Dec. 2021 Sample (N=120)**
Amount of Current Support Owed Monthly				
Average	$298	$348	$421	$497
Median	$269	$317	$370	$435
Range	$50–$926	$51–$917	$1–$2,300	$43–$1,686
Total Paid in Year*				
Average	$1,749	$2,656	$3,673	$4,367
Median	$1,509	$2,103	$3,008	$4,027
Range	$20–$10,472	$60–$11,064	$1–$27,600	$56–$15,972
Percentage of Current Support Paid				
Average	62%	62%	72%	75%
Median	54%	67%	82%	88%
Range**	1%–161%	1%–120%	1%–200%	3%–193%
Number of Months with Payments*				
Average	6.8	8.6	9.1	9.9
Median	7.0	8.0	10.0	12.0
Range	1–12	4–12	1–12	4–12

*Total paid and number of months with payments for the 2021 sample have been multiplied by four to annualize them, so they are comparable to the CY2020 sample.

** Amount may be greater than 100% for various reasons including the timing that the payment was post and the data were extracted.

Exhibit 16: Comparison of Payment Outcomes, Order Amounts, and Incomes for Modified Orders with Payments by whether the Obligor's Guidelines Income is Equivalent to Full-time Minimum Wage Earnings

	Full-Time Minimum, Wage Earnings		Guidelines Income is More or Less than Full-Time Minimum Wage Earnings	
All Orders Owing Current Support in Payment Sample Period	CY2020 Sample (N=113)	Jul. – Dec. 2021 Sample* (N=48)	CY2020 Sample (N=471)	Jul. – Dec. 2021 Sample (N=135)
Percentage with Payment	85%	60%	96%	89%
Paying Cases	CY2020 Sample (N=96)	Jul. – Dec. 2021 Sample (N=29)	CY2020 Sample (N=452)	Jul. – Dec. 2021 Sample (N=120)
Amount of Monthly Current Support				
Average	$299	$367	$475	$512
Median	$266	$315	$400	$500
Range	$47–$953	$218–$1,000	$0–$2,107	$14–$1,385
Total Paid in Year*				
Average	$2,290	$3,309	$4,619	$5,319
Median	$2,233	$3,264	$3,846	$5,218
Range	$34–$7,018	$39–$10,564	$10–$19,752	$3–$17,088
Percentage of Current Support Paid				
Average	65%	80%	83%	87%
Median	65%	95%	92%	100%
Range**	1%–200%	10%–133%	1%–596%	0%–167%
Number of Months with Payments				
Average	8.3	10	10.0	11
Median	9.0	12	12.0	12
Range	1–12	4–12	1–12	4–12

*Total paid and number of months with payments for the 2021 sample have been multiplied by four to annualize them, so they are comparable to the CY2020 sample.

** Amount may be greater than 100% for various reasons including the timing that the payment was post and the data were extracted.

Analysis of Income Imputation Using Order Amount

For the 2018 review, income imputation was analyzed using another proxy for full-time, minimum-wage earnings: the order amount at full-time, minimum-wage earnings. (The CSED automated guidelines calculator, which is the data source of the party's income, was not available then.) The same technique is used in this analysis to approximate income imputation to determine whether the trend has changed over time. Exhibit 17 shows what the monthly order amount using the minimum wage and child support schedule effective in the state during the sampling period would be. The minimum wage differed between the three time periods. The federal minimum wage was effective during the 2017 sample. Since then, a state minimum wage was adopted. As mentioned earlier, the state minimum wage increased from 2020 to 2021.

Each row of the Exhibit 17 corresponds to the combination of which guidelines version was used with the applicable minimum wage. Within each row, there are two sub-rows that display what the resulting child support amount would be if one or both parties had income imputed to minimum wage. Given the numerous possible combinations of using the old or new guidelines and different years as a minimum wage, there is more room for error using this methodology.

Exhibit 17: Monthly Order Amounts when Income Is Imputed at Minimum Wage for One or Both Parties under Old or New Guidelines and Minimum Wage from Various Years

Guide-lines Version	Minimum Wage	Income of the Obligated Parent	Income of the Custodial Person	Number of Children					
				1	2	3	4	5	6
Old	SFY2017: $7.25/hr	Min. wage	Min. wage	$229	$332	$390	$431	$470	$504
		Min. wage	$0	$243	$329	$355	$358	$362	$366
Old	CY2018: $7.50/hr	Min. wage	Min. wage	$234	$339	$399	$441	$481	$517
		Min. wage	$0	$258	$347	$389	$394	$398	$402
Old	CY2019-2020: $9.00/hr	Min. wage	Min. wage	$258	$373	$439	$485	$528	$568
		Min. wage	$0	$307	$435	$495	$536	$572	$578
Old	CY2021: $10.50/hr	Min. wage	Min. wage	$276	$398	$467	$516	$562	$604
		Min. wage	$0	$349	$506	$588	$636	$678	$716
New	CY2021: $10.50/hr	Min. wage	Min. wage	$312	$458	$554	$619	$680	$740
		Min. wage	$0	$336	$493	$596	$665	$732	$796

* For the SFY2017 and CY2020 samples, the guidelines prior to the July 1, 2021, changes is applied. For the July – December 2021 sample, the guidelines schedule effective beginning July 1, 2021, is applied.

Exhibit 18 shows a comparison of the percentage of orders that fell into the child support amounts that corresponded to the income imputation proxies shown in Exhibit 17. Exhibit 18 shows the percentage of orders with child support amounts corresponding to imputed income appears to decrease from 2017 to 2020. This difference is statistically significant.[35] The decrease is more pronounced among modified orders, where the percentage with imputed income declined from 12% in the 2017 sample to just 3% in the 2020 sample. The decrease between the 2020 and 2021 samples is not significant.

Nonetheless, the rates using the order proxy are significantly less than the rate using guidelines income (as shown in Exhibit 14). The latter is probably more accurate. The order proxy would not capture the right order amount if there are addons for expenses such as childcare or if the custodial person has an income other than zero or full-time, minimum wage earnings.

Exhibit 18: Percentage of Orders Based on Minimum-Wage Orders

	SFY2017 Sample	CY 2020 Sample	Jul. – Dec. 2021 Sample
All Orders	13%	9%	8%
Newly Established Orders	16%	11%	11%
Modified Orders	12%	3%	2%

Exhibit 19 shows the total amount paid and compliance by whether the income imputation proxy applied. As shown, in all sample years, the total amount paid was lower for orders set using imputed income than for orders not set using imputed income. Furthermore, the percentage of support paid was

[35] $\rho < .05$.

significantly lower for orders based on imputed income than for those not set using imputed income. These differences are significant regardless of the year or if the order was new or modified.

Exhibit 19: Analysis of Average Payments and Percentage of Current Support Paid by Minimum Wage Orders

	Dollars Paid in Year			Percentage of Current Support Paid		
All Orders Owing Current Support in Payment Sample Period	**SFY2017 Sample (N=5,290)**	**CY2020 Sample (N=3,760)**	**Jul. – Dec. 2021 Sample* (N=1,270)**	**SFY2017 Sample (N=5,290)**	**CY2020 Sample (N=3,760)**	**Jul. – Dec. 2021 Sample* (N=1,270)**
Percentage with Payment	78%	84%	70%	78%	84%	70%
Paying Cases	**SFY2017 Sample**	**CY2020 Sample**	**Jul. – Dec. 2021 Sample***	**SFY2017 Sample**	**CY2020 Sample**	**Jul. – Dec. 2021 Sample**
New Orders	(N=1,150)	(N=2,185)	(N=557)	(N=1,150)	(N=2,185)	(N=557)
All	$2,824	$3,087	$3,905	62%	67%	73%
Not Based on Minimum Wage	$2,944	$3,215	$4,093	63%	68%	73%
Order Based on Minimum Wage	$1,908	$1,787	$2,653	52%	53%	65%
Modified Orders	(N=2,979)	(N=985)	(N=320)	(N=2,979)	(N=985)	(N=320)
All	$3,142	$4,030	$5,550	69%	80%	100%
Not Minimum Wage	$3,245	$4,057	$5,707	69%	81%	101%
Order Based on Minimum Wage	$2,242	$2,535	$3,347	61%	59%	81%

- Amounts for the 2021 sample have been multiplied by four to annualize them so they are comparable to the CY2020 sample.

The average number of months with payment was more among those without imputation and more among modified than new orders. Among the 2020 sample, the average number of months with payment for all orders with imputed income was 6.9, compared to 8.6 for those without imputation. Among new orders, the average number of months with payment was 6.8 for those with imputation, and 8.2 for those not set using imputed income. Among modified, imputed orders paid an average of 8.0 months, while non-imputed orders paid an average of 9.6.

Analysis of Default Orders

Order entry method is not tracked on the CSED automated system. This is a common issue among other states, too. Historically, defaults and income imputation are highly correlated. Default orders may be entered if the obligated parent does not show to the hearing or respond to the notice of a hearing. In such cases, it is typically at the court's discretion to use evidence of income or to impute income. A nine-state study found that the order was entered through default among 46% of obligated parents with imputed income.[36] The order was entered by default because the obligated parent did not appear at the settlement conference or court hearing, or the parent failed to provide income information. The same study found income was imputed to 37% of the obligated parents because the parent was unemployed or underemployed.

[36] U.S. Department of Health and Human Services Office of Inspector General. (Jul. 2000.) *The Establishment of Child Support Orders for Low income Non-custodial Parents.* P. 16. Retrieved from The Establishment of Child Support Orders for Low Income Non-Custodial Parents (OEI- 05-99-00390; 7/00) (hhs.gov).

Minimum Orders and Low-Income Adjustments

The New Mexico guidelines provides for a low-income adjustment in two different forms: a self-support reserve (SSR) and a minimum order for incomes below the SSR. The SSR is incorporated into the schedule. As discussed earlier, the minimum support order in effect during the time that the 2017 and 2020 samples were collected were $100 per month for one child and $150 per month for two or more children. Only 1% of orders in the 2020 sample were based on the minimum support order. Based on the guidelines that became effective July 1, 2021, the minimum order changed to $60 per month for one child and $15 more for each additional child. Less than 1% of orders in the 2021 sample were minimum orders. The percentage of minimum orders in the 2017 sample was 2%. The application of the SSR is not tracked in the CSED automated system, so is not analyzed.

Exhibit 20 compares the payment patterns of minimum orders over the three sample periods. As shown, orders set using the minimum order paid lower average amounts than those not set to the minimum order, regardless of the year or if the order was new or modified. The compliance rates for new orders in the CY2020 sample was 52% for those set using the minimum order, and 67% for those not set to the minimum order amount. The compliance rates for modified orders in the 2020 sample were 86% for those set using the minimum order, and 80% for those not set using the minimum order. The differences in compliance rates in the 2020 and 2021 samples were not significant, given the small number of orders that were set to minimum order amounts in either year.

Exhibit 20: Analysis of Payments and Percentage of Current Support Paid by Application of Minimum Order

	Dollars Paid in Year			Percentage of Current Support Paid		
All Orders Owing Current Support in Payment Sample Period	**SFY2017 Sample (N=5,290)**	**CY2020 Sample (N=3,760)**	**Jul. – Dec. 2021 Sample* (N=1,270)**	**SFY2017 Sample (N=5,290)**	**CY2020 Sample (N=3,760)**	**Jul. – Dec. 2021 Sample* (N=1,270)**
Percent Making Any Payments	78%	84%	70%	78%	84%	70%
Paying Orders	**SFY2017 Sample**	**CY2020 Sample**	**Jul. – Dec. 2021 Sample***	**SFY2017 Sample**	**CY2020 Sample**	**Jul. – Dec. 2021 Sample**
New Orders	(N=1,150)	(N=2,185)	(N=557)	(N=1,150)	(N=2,185)	(N=557)
All	$2,824	$3,087	$3,905	62%	67%	73%
Not Based on Minimum Order	$2,855	$3,114	$3,996	62%	67%	73%
Order Based Minimum Order	$651	$759	$240	45%	52%	33%
Modified Orders	(N=2,979)	(N=987)	(N=320)	(N=2,979)	(N=987)	(N=320)
All	$3,142	$4,030	$5,550	69%	80%	100%
Not Based on Minimum Order	$3,180	$4,049	$5,703	69%	80%	101%
Order Based on Minimum Order	$941	$1,573	$510	66%	86%	37%

* Amounts for the 2021 sample have been multiplied by four to annualize them so they are comparable to the CY2020 sample.

The average number of months with payments which is available for the 2020 and 2021 samples, were 7.5 for all minimum orders in CY2020 and 5.3 for all minimum orders in the 2021 sample. This is not

significantly different from the 8.0 months with payment for non-minimum orders in 2020 and the 4.0 months with payment in the 2021 sample. [37]

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 primary purpose for analyzing deviations is that frequent 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).

Exhibit 21 shows the deviation rate across the three sample periods. Prior to 2017 (which is the oldest sample considered in this analysis), the deviation ranged from 2.7% to 3.5% from 2003 through 2013, and it did not consistently increase or decrease from year to year. From 2002 through 2004, the guidelines deviation rate was less than 2%. The 2017 sample had a deviation rate of 4% for all orders, 6% for new orders, and 2% for modified orders. Within the 2020 sample, 8% of all orders had guidelines deviations; the rate was higher among modified orders (12%) than for new orders (6%). In all, this means that the overall increase in the deviation rate is driven by the increase in the deviation rate among modified orders.

Exhibit 21: Percentage of Orders Based on Deviations

	SFY2017 Sample	CY 2020 Sample	Jul. – Dec. 2021 Sample
All Orders	4%	8%	8%
Newly Established Orders	6%	6%	8%
Modified Orders	2%	12%	10%

Most (76%) deviations in the 2020 sample were downward deviations, and 24% were above the guidelines amount. This is similar to the 2017 sample, in which 81% of deviations were downward and 19% were upwards. In the 2021 sample, 79% of deviations were downwards and 21% were upwards. The proportion of deviations that were upward or downward does not vary statistically between sample years.

The most common reason for deviation in the 2020 sample (59%) was agreement by parties, followed by judge's discretion (22%), and that the application of guidelines would lead to a substantial hardship (19%). In the 2017 sample, the most common reasons were generally the same: agreement between parties was the reason for deviation in 64% of deviations, judge's discretion for 19%, and hardship for 17% of deviations. In the 2021 sample, these are 54%, 29%, and 17%, respectively.

[37] The number of months with payment for the July–December 2021 sample is multiplied by four to annualize them, so they are comparable to the CY2020 sample.

FINDINGS FROM THE ANALYSIS OF LABOR MARKET INFORMATION

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

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

The review of labor market data appears to be aimed at informing recommendations for guidelines provisions for income imputation and low-income adjustments. Recent national research found that one-third (35%) of nonresidential parents not living with one or more of their children under age 21 had incomes below 200% of poverty.[38] These low-income nonresident parents were more likely to not work full-time and year-round than moderate- and higher-income nonresident parents were. About a quarter (27%) of low-income, nonresidents parents worked full-time year-round, compared to 73% of moderate- and higher-income nonresident parents. An examination of labor market data helps inform why this occurs.

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

The primary data sources for this section include the New Mexico Department of Workforce Solutions (DWS)[39] and U.S. Bureau of Labor Statistics.

Unemployment and Employment Rates and Labor Force Participation

The official measurement of unemployment, known as U-3, includes "all jobless persons who are available to take a job and have actively sought work in the past four weeks."[40] It is measured as a percentage of those in the civilian labor force, which includes employed and unemployed individuals.[41] To be employed: a person must have worked at least one hour as a paid employee or self-employed or been temporarily absent from their job or business or met other criteria. Actively seeking work means contacting an employer about a job opportunity, submitting a job application or resume, using an employment service, or a similar activity. Persons not in the labor force may not want a job, are not currently available for work, or available for work but have haven't looked in the last four weeks and may be "discouraged worker" (i.e., do not believe a job exists).

---

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

[39] New Mexico Department of Workforce Solutions. (n.d.). *Labor Market Information.* Retrieved from https://www.dws.state.nm.us/LMI.

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

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

As of May 2022, the U.S. unemployment rate (seasonally adjusted) was 3.6%, while the New Mexico unemployment rate was 5.1%. The unemployment rate varies significantly among New Mexico counties and urban areas. As of May 2022, two-thirds of the counties have unemployment rates below the statewide rate.[42] At the extreme ends are Los Alamos County, with an unemployment rate of 1.9%, and Luna County, with an unemployment rate of 11.5%. All metropolitan statistical areas (MSAs) had unemployment rates below the state average. The unemployment rates were 3.7% for the Albuquerque MSA, 4.7% for the Farmington MSA, 4.4% for Las Cruces MSA, and 3.5% for the Santa Fe MSA. The May 2022 unemployment rate was 5.1% for females, 5.5% for males, and generally lower for older workers. DWS also reports the unemployment rate by race: 4.6% among whites, 5.2% among Blacks, and 5.6% among Hispanics. These May 2022 rates are remarkably less than their May 2021 rates that were 7.9%, 19.1%, and 9.3%, respectively.

All May 2022 rates are lower than their April 2020 high, which occurred during the COVID-19 pandemic quarantine. In April 2020, the U.S. seasonally adjusted unemployment rate was 14.7% and the New Mexico unemployment rate was 11.3%.[43] As of April 2020, the number of unemployed New Mexicans increased by 57,290 from a year earlier. In contrast, 816,432 New Mexicans were employed in that month. The numbers underscore the drastic impact the pandemic has had on employment.

Labor Force Participation

As of May 2022, there were 903,481 New Mexicans employed and 48,385 unemployed. The New Mexico labor force participation rate was 56.9%.[44] The U.S. labor force participation rate was 62.3%.[45] Labor force participation generally declined with the pandemic and has recently risen. For example, the U.S. labor force participation rate was 63.4% as of February 2020, which was just before the pandemic began, and plummeted to 60.2% as of April 2020.

A U.S. Bureau of Labor Statistics study found that about 7% of those not in the labor force nationally as of July 2021 were prevented from looking for work because of the pandemic.[46] Other studies find the rebound rates vary by age. For example, workers of retirement age have not returned to the labor force, but very young workers have.[47] In fact about half of the decline nationally in the labor force is among workers of 55 years of age.

---

[42] New Mexico Department of Workforce Solutions. (Jun. 24, 2022). *New Mexico Labor Market Review May 2022.* Retrieved from https://www.dws.state.nm.us/Portals/0/DM/LMI/LMR_2022__May.pdf.

[43] New Mexico Department of Workforce Solutions. (May 29, 2020). *New Mexico Labor Market Review April 2020.* Retrieved from https://www.dws.state.nm.us/Portals/0/DM/LMI/lmr_Apr_20.pdf.

[44] U.S. Bureau of Labor Statistics. (n.d.). *Region, Division, and State Labor Force Participation Rates with Confidence Intervals, Their Relationships to the U.S. Rate, and Over-the-Month Rate Changes with Significance Indicators, May 2022, Seasonally adjusted.* Retrieved from https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.bls.gov%2Fweb%2Flaus%2Flalfprderr.xlsx&wdOrigin=BROWSELINK.

[45] U.S. Bureau of Labor Statistics. (n.d.). *Civilian Labor Force Participation Rate*. Retrieved from https://www.bls.gov/charts/employment-situation/civilian-labor-force-participation-rate.htm.

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

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

A Brookings Institute report suggests that women dropped from labor force participation to care for young children during the pandemic.[48] The report found a 6% drop in the participation rate among women with young children, while the drop was only 4% among women and men without young children. It also found some but a modest association between decreases in female labor force participation and the share of children in virtual or hybrid schooling in any given state. A Federal Reserve study estimates that one third of the overall decline in the labor force participation rate during the pandemic is attributable to caretaking, but not always parents caretaking their own minor children.[49]

The relevance to child support is whether these are valid reasons not to impute income to employable parents who are not working. Some state guidelines actually have provisions that address extreme circumstances that share some similarities to the pandemic. For example, the Louisiana guidelines specifically mention that a party temporarily unable to find work or temporarily forced to take a lower-paying job as a direct result of Hurricanes Katrina or Rita shall not be deemed voluntarily unemployed or underemployed.[50] Similarly, "a natural disaster" is one of the circumstances to be considered to ensure that the obligated parent is not denied a means of self-support or a subsistence level in the Indiana guidelines.[51]

Other Unemployment Measures

The unemployment rates above reflect the official unemployment rate (the U-3 measurement), which only measures the total percentage of the civilian labor force that is unemployed using a narrow definition. The U.S. Bureau of Labor Statistics, however, has developed alternative measures that better reflect all persons who are unemployed, including those who are marginally attached workers (i.e., those who want to work but are discouraged and not looking) and workers employed part-time but who would work full-time if they could. The average New Mexico unemployment rate in 2021, according to this measure (called the U-6), is 9.3%, while the national rate of 9.4%.[52]

Hours Worked and Income Imputation

Hours worked has been used to inform income imputation policies. For example, South Dakota used labor market data on hours worked to reduce the presumption of a 40-hour workweek when imputing income since labor market data indicates South Dakota workers usually work 35 hours per week. In 2021, the average workweek in New Mexico private industries was 34.6 hours.[53] However, it varies by

---

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

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

[50] Louisiana Revised Statute 9:315.11 C.(1).

[51] Indiana Rules of Court. (amended Jan. 1, 2020). *Guideline 2. Use of the Guidelines Commentary*. Retrieved from Indiana Child Support Rules and Guidelines.

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

[53] U.S. Bureau of Labor Statistics. (n.d.). *Establishment Data: State Hours and Earnings: Annual Averages: Table 4: Average hours and earnings of all employees on private nonfarm payrolls, by State.* Retrieved from https://www.bls.gov/sae/tables/annual-average/table-4-average-hours-and-earnings-of-all-employees-on-private-nonfarm-payrolls-by-state.htm.

industry. For example, national data from May 2022 finds that the average is 34.6 hours per week for all total private employees, 30.1 hours per week for those in the retail trade, and 25.9 hours per week for those in the leisure and hospitality industry. Average hours worked by industry is not available for New Mexico.

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

There are many factors that contribute to the lack of full-time, year-round work. Some pertain to the employability of a parent, and other factors pertain to the structure of low-wage employment. A national study found that the highest educational attainment of 60% of the low-income, nonresident parents was a high school degree or less.[54] Obligated parents also face other barriers to employment. A multisite national evaluation of obligated parents in a work demonstration program provides some insights on this.[55] It found that 64% of program participants had at least one employment barrier that made it difficult to find or keep a job. Common employment barriers consisted of problems getting to work (30%), criminal records (30%), and lack of a steady place to live (20%). Other employment barriers noted not having the skills sought by employers, taking care of other family members, health issues, and alcohol or drug problems. Many of the participants also cited mental health issues, but few noted it as being a major barrier to employment.

Low-wage jobs do not always provide consistent hours week to week or an opportunity to work every week of the year. This causes unpredictable and erratic income, which can affect child support compliance. Over half (58%) of national workers are paid hourly.[56] As mentioned previously, the usual weekly hours are considerably less in some industries (e.g., leisure and hospitality). A Brookings Institute study defines vulnerable workers as those earning less than median earnings and having no healthcare benefits.[57] Most vulnerable workers are concentrated in the hospitality, retail, and healthcare sectors. There is considerable turnover in some of these industries. For example, the leisure and hospitality industry has an annual quit rate of 55.4% and a 21.5% annual rate of layoffs and discharges.[58] High levels of turnover contribute to periods of non-work that can depress earnings.

The lack of healthcare benefits also contributes to fewer hours, fewer weeks worked, and voluntary and involuntary employment separations. Only one-third of workers in the lowest 10th percentile of wages have access to paid sick time, compared to 78% among all civilian workers.[59] For those with access to

---

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

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

[56] Ross, Martha & Bateman, Nicole. (Nov. 2019). Meet the Low-Wage Workforce. Brookings Institute. Retrieved from https://www.brookings.edu/wp-content/uploads/2019/11/201911_Brookings-Metro_low-wage-workforce_Ross-Bateman.pdf.

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

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

[59] U.S. Bureau of Labor Statistics. Table 6. Selected Paid Leave Benefits: Access. (Mar. 2020). Retrieved from https://www.bls.gov/news.release/ebs2.t06.htm.

paid sick time, the average is eight days per year. Similarly, those in the lowest 10th percentile of wages are less likely to have access to paid vacation time: 40% have access, compared to 76% of all workers. Those with paid vacation time have an average of 11 days per year. Without paid sick time or vacation time, a worker may terminate employment voluntarily or be involuntary terminated when the worker needs to take time off due to an illness or to attend to personal matters. If a parent without access to paid sick time and paid vacation time did not work for 19 days (which is the sum of the average number of paid sick days and paid vacation days), they would miss about four weeks of work throughout the year.

Another indicator of the economic challenges of low-wage parents is the percentage of households that cannot cover a $400 emergency expense. A Federal Reserve survey finds that 36% of households could not cover a $400 emergency expense in 2020.[60] Although the Federal Reserve survey does not specifically address child support debt and considers all households and not just those where a household members owes child support, it is a salient finding when considering low-income obligated parents in a vulnerable labor market where automated child support enforcement actions (e.g., driver's license and professional license suspension) are triggered when child support is 30 days past due. The $400 level in the Federal Reserve study is less than some child support orders.

Current Employment Opportunities and Their Pay and Educational Requirements

Exhibit 22 shows the top 10 occupations with the most new jobs as identified by the DWS.[61] It also shows the average annual pay and the typical minimum educational requirements. Many of the occupations have no formal education credential requirements or require a high school degree or equivalent. Some of these occupations pay more on average than the 2022 state minimum wage, which is $11.50 per hour. Assuming a 40-hour workweek and 52 weeks per year of pay, state minimum wage would yield an annual income of $23,920. The average pay of medical assistants and supervisors of construction and extraction workers pay more than that. Home health and personal care aides, fast-food and counter work, and restaurant workers pay about the same as minimum wage. None of the amounts are adjusted to account for less than a 40-hour workweek or the fact that the job may not offer sick paid or paid-time off. These factors would lower the annual earnings.

Factors that Influence Employment Rates and Compliance

Federal regulation requires the consideration of factors that influence employment rates and compliance. There is some older academic research that finds child support can affect employment among obligated parents.[62] 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.[63]

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

[61] New Mexico Department of Workforce Solutions. (n.d.) *Top Occupations.* Retrieved from https://www.dws.state.nm.us/en-us/Researchers/Data/Occupational-Outlook.

[62] Holzer, Harry J. Offner, Paul, & Sorensen, Elaine. (Mar. 2005). "Declining employment among young black less-educated men: The role of incarceration and child support." *Journal of Policy Analysis and Management*.

[63] Ha, Yoonsook, Cancian, Maria, & Meyer, Daniel, R. (Fall 2010). "Unchanging Child Support Orders in the Face of Unstable Earnings." 29 *Journal of Policy Analysis and Management* 4, pp. 799–820.

There also are many anecdotes of obligated parents who quit working or turn to unreported employment (also called the underground economy) once wages are garnished for child support.

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

Exhibit 22: "Most New Jobs" as Identified by DWS

	Projected Annual Job Openings	Average Annual Pay	Typical Minimum Educational Requirements
Home Health and Personal Care Aides	6,632	$22,720	High School Degree or Equivalent
Fast Food and Counter Work	5,568	$20,750	No formal educational credential
Registered Nurses	1,243	$73,300	Bachelor's Degree
Cooks, Restaurant	1,679	$25,260	No formal educational credential
Construction Laborers	1,690	$33,130	No formal educational credential
Medical Assistants	884	$31,570	No formal educational credential
General and Operations Managers	1,375	$104,430	Bachelor's Degree
Waiters and Waitresses	3,441	$19,940	No formal educational credential
Heavy and Tractor-Trailer Truck Drivers	1,510	$43,650	Postsecondary nondegree award
Supervisors of Construction & Extraction Workers	878	$65,380	High School Degree or Equivalent

SECTION 3: ECONOMIC DATA ON COST OF CHILDREN AND UPDATED SCHEDULE

Child support schedules and formulas are part policy and part economic data. Most state guidelines, including New Mexico, rely on a study of child-rearing expenditures as the underlying basis of their child support schedule or formula. Federal regulation (45 C.F.R. § 302.56(h)(1)) requires states to consider economic data on the cost of raising children as part of a state's child support guidelines review. The existing New Mexico schedule relies on a 2010 study of child-rearing expenditures from families surveyed in 2004–2009.[64] It was last updated in 2018 to consider more current economic data on some of the factors considered in schedule: 2018 price levels, 2018 federal and state income taxes and FICA (which affect the amount of after-tax income available to spend), 2016 price parity, and the 2018 federal poverty guidelines for one person, which is used as a self-support reserve. Price parity is a measure of how much New Mexico's prices differ from the U.S. average. It was developed and updated by the U.S. Bureau of Economic Analysis. The year, 2016, was the most recent data available in 2018.

This section uses a more current study of child-rearing expenditures and other more current data to develop an updated schedule. The section also reviews all credible studies of child-rearing expenditures that have been conducted since the existing schedule was developed in 2018.

KEY ASSUMPTIONS OF UPDATED SCHEDULE

The key economic data and assumptions underlying the updated schedule are summarized below.

- There are no significant changes in the underlying policy principles and guidelines model—that is, the New Mexico guidelines relies and continues to rely on the income shares model.
- The schedule is based on the 2021 Betson-Rothbarth (BR) measurements of child-rearing expenditures estimated from families participating in the 2013–2019 Consumer Expenditure (CE) survey.[65]
- For the purposes of developing a schedule, the BR measurements are updated to June 2022 price levels.
- The schedule does not include childcare expenses; the cost of the child's health insurance premium; and the extraordinary, unreimbursed medical expenses of the child. The guidelines consider the actual amounts expended for these items on a case-by-case basis. Specifically, each parent is responsible for his or her prorated share of actual expenses.
- The BR measurements of child-rearing expenditures are expressed as a percentage of total family expenditures and are converted to gross income for guidelines purposes. The conversion considers federal and state income tax rates and FICA in 2022.

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

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

- The schedule is based on the average of all expenditures on children from ages 0 through 17 years. There is no adjustment for the child's age.
- Since the Betson measurements are based on national data (and comparable state-level data do not exist and would be prohibitive to collect), the Betson measurements are adjusted for New Mexico's most current price parity.
- The schedule provides a self-support reserve based on the 2022 federal poverty guidelines for one person.

Exhibit 23 compares the basis of the existing schedule to the updated schedule. It summarizes the nine factors considered in the development and update of the schedule. The remainder of this section discusses each of the factors individually.

FACTOR 1: GUIDELINES MODEL

The guidelines model, which is a policy decision, is important to directing what economic data on the cost of raising children to use. The most common principle used for state guidelines models is what University of Wisconsin researchers call the "continuity of expenditures model"—that is, the child support award should allow the children to benefit from the same level of expenditures had the children and both parents lived together.[66] In the income shares guidelines model—which is used by 41 states, including New Mexico—the obligated parent's prorated share of that amount forms the basis of the guidelines-determined amount. Most states that use the percentage-of-obligor income guidelines model use the same economic studies but presume that the custodial parent contributes an equal dollar amount or percentage of income to child-rearing expenditures.

Besides the income shares and the percentage-of-obligor income guidelines model, three states (i.e., Delaware, Hawaii, and Montana) use the Melson formula, which is a hybrid of the income shares approach and the percentage-of-obligor income guidelines. Each of these states prorates a basic level of support to meet the primary needs of the child; then, if the obligated parent has any income remaining after meeting his or her share of the child's primary support, his or her own basic needs, and payroll taxes, an additional percentage of his or her income is added to his or her share of the child's primary support.

Research finds that other factors (e.g., economic basis, whether the schedule has been updated for changes in price levels, and adjustments for low-income parents) affect state differences in guidelines more than the guidelines model. [67]

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

[67] Venohr, J. (Apr. 2017). Differences in State Child Support Guidelines Amounts: Guidelines Models, Economic Basis, and Other Issues. *Journal of the American Academy of Matrimonial Lawyers*.

Exhibit 23: Summary of Economic Data and Assumptions underlying New Mexico's Current Child Support Schedule

Factor	Basis of Existing Schedule	Basis of Updated Schedule	Other Alternatives/Notes
1. Guidelines model	Income shares model	Income shares model	• 41 states use the income shares model • Other states use Melson formula and percentage of obligor income
2. Economic study and underlying Consumer Expenditure Survey years	Fourth Betson-Rothbarth (BR) study (2010)	Most current Betson-Rothbarth study (2021)	• 32 states use Rothbarth • 6 states use BR (2021) • Other studies
3. Price levels	July 2018	June 2022	Prices have increased 17.6% between the two time periods
4. Exclude childcare, child's health insurance premium, and extraordinary out-of-pocket medical expenses	Excludes all but the first $250 per child per year in ordinary, out-of-pocket medical expenses	No change	• Retain assumption • Exclude all healthcare expenses • Ohio approach
5. Adjust for NM lower prices/cost of living	2016 price parity: 93.6	2020 price parity: 91.6[68]	Income realignment
6. Relate expenditures to after-tax income	Converts expenditures to net income using data from same families in CE that Betson uses, and caps expenditures at 100%	No change in methodology, just more recent CE data used	• Assume all after-tax income is spent
7. Relate expenditures to gross income of the parties	2018 federal and state income tax withholding formulas for a single taxpayer	2022 tax rates for single taxpayer	• Alternative tax assumptions, including taxes of a married couple with children
8. Highest combined income considered in economic data	$30,000/mo (formula estimated for above)	$40,000/mo	Formula can be developed for higher incomes
9. Provide for consideration of the parent's basic subsistence needs	Min. order of $60 +$15/child for income below price parity X 2018 fed. poverty guidelines-FPG ($1,012) +$40 for every $50 phase-out	Incorporate a self-support reserve of $1,200, which is rounded up from the 2022 FPG for 1 person ($1,133)	• Other adjustments • Other amounts for the SSR or minimum order

[68] U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100).* Retrieved from https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area.

FACTOR 2: ECONOMIC STUDY

The newest Betson-Rothbarth (BR5) clearly emerges as the most appropriate study to use for updating the New Mexico schedule. Its underlying data is more current than that of any other study besides the Florida study that is not used by any state. It also uses the same methodology and assumptions as the basis of the existing schedule, which is an earlier Betson-Rothbarth (BR) study. Most states rely on a BR study.

Historical Overview of Betson-Rothbarth Studies

When Congress first passed legislation (i.e., the Family Support Act of 1988) requiring presumptive state child support guidelines, it 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.[69] Using five different economic methodologies to measure child-rearing expenditures, Betson concluded that the Rothbarth methodology was the most robust[70] and, hence, recommended that it be used for state guidelines. The second study resulting from the Congressional mandate was by Lewin/ICF.[71] It assessed the use of measurements of child-rearing expenditures, including the Betson measurements, for use by state child support guidelines.

The Rothbarth methodology is named after the economist, Irwin Rothbarth, who developed it. It is considered a marginal cost approach—that is, it considers how much more is spent by a couple with children than a childless couple of child-rearing age. To that end, the methodology compares 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 Rothbarth methodology relies on expenditures for adult goods to determine equally well-off families.[72] Through calculus, economists have proven that using expenditures on adult goods understates actual child-rearing expenditures because parents essentially substitute away from adult goods when they have children.[73] In contrast, the Engel methodology, which is also a marginal cost approach but relies on food shares to determine equally well-off families was believed to overstate actual child-rearing

[69] 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.

[70] In statistics, the term "robust" means the statistics yield good performance that are largely unaffected by outliers or sensitive to small changes to the assumptions.

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

[72] Specifically, Betson uses adult clothes, whereas others applying the Rothbarth estimator use adult clothing, alcohol, and tobacco regardless of whether expenditures are made on these items. Betson (1990) conducted sensitivity analysis and found little difference in using the alternative definitions of adult goods.

[73] A layperson's description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-29.

expenditures because children are relatively food intensive.[74] New research, however, takes issue with Engel because food is no longer purely a necessity with consistent costs. This allows for more substitution in the types of food consumed to accommodate growth in family size.

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 older measurements of child-rearing expenditures,[75] but many (including New Mexico) began using the Betson-Rothbarth 1990 (BR1) study in the mid- to late 1990s. Subsequently, various states and the University of Wisconsin Institute of Research commissioned updates to the BR study over time.[76]

Although Betson recommended the Rothbarth methodology for state guidelines usage in his 1990 report, another study commissioned by the U.S. Department of Health and Human Services in 1990 by Lewin/ICF suggested that states assess their guidelines using more than one study since not all economists agree on which methodology best measures actual child-rearing expenditures.[77] For its 1990 report, Lewin/ICF assessed state guidelines by generally examining whether a state's guidelines amount was between the lowest and the highest of credible measurements of child-rearing expenditures. Lewin/ICF used the Rothbarth measurements as the lower bound. Amounts that were above the lowest credible measurement of child-rearing expenditures were deemed as adequate support for children. This also responded to a major concern in the 1980s that state child support guidelines provided inadequate amounts for children.[78] Since then, most states have adapted a BR measurement as the basis of their guidelines schedule or formula.

Most Current BR Measurements and the COVID-19 Pandemic

The most current BR measurements consider expenditure data from 2013–2019, which is before the COVID-19 pandemic began in 2020. The pandemic impacts the economy and expenditures in many ways. The ideal would be to have more current measurements of child-rearing expenditures, but there are several problems with that. One is that the economy and consumption are still changing. Another concerns the underlying data source, the Consumer Expenditure (CE) survey. The CE response rate in

[74] A layperson's description of how the Engel estimator overstates actual child-rearing expenditures is also provided in Lewin/ICF (1990) on p. 2-28. Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines.* Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.
[75] Many states used Espenshade, Thomas J. (1984). *Investing in Children: New Estimates of Parental Expenditures*. Urban Institute Press: Washington, D.C.
[76] See Appendix A of the Arizona report for more information about the earlier BR studies. Venohr, Jane, & Matyasic, Savahanna. (Feb. 23, 2021). *Review of the Arizona Child Support Guidelines: Findings from the Analysis of Case File Data and Updating the Child Support Schedule*. Report to the Arizona Supreme Court Administrative Office of the Courts. Retrieved from https://www.azcourts.gov/Portals/74/FCIC-CSGR/SupplementalPacket-030121-FCIC-CSGRS.pdf?ver=2021-02-26-161844-187.
[77] Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines.* Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.
[78] 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, VA. p. I-6.

2020, the year the pandemic began, declined.[79] The impact of this decline on survey results is still being assessed.

Using basic economic theory, almost every factor known to affect supply and demand level has changed since the pandemic began. At the microeconomic level (which considers individual goods and services), these factors include changes in price levels, income (including changes caused by government stimulus payments and the temporary increase in the child tax credit),[80] prices of related goods and services, and taste and preferences (e.g., increased demand for at-home entertainment at the beginning of the pandemic); consumers' expectations about the future; the number of buyers; changes in input prices (e.g., availability of semi-conductor chips) and technology (e.g., technology that affects ability to work remotely); suppliers' expectations about the future prices; and the number of sellers.

An example of change in taste and preferences is observed by changes in consumption from the beginning of the pandemic (2020) to when most people became vaccinated and new viral strains were less likely to require hospitalizations (2021–2022) to now. Consumer spending declined for several expenditure categories in 2020 when the pandemic began (e.g., food away from home, apparel and services, and entertainment). In the following year, however, several of these categories rebounded: consumption of food away from home rose 91%, apparel and services rose 70%, entertainment rose 28%, and transportation rose 23%.

The changes extend to the macroeconomic model of aggregate demand and aggregate supply that affects overall price levels (in other words, inflation) and the economy's total output of goods and services. The aggregate demand/supply model is affected by interest rates (which are affected by the Federal Reserve's policies) and changes in consumer demand, investment, government purchases (which increased due to stimulus bills), net export (e.g., changes in overseas shipping affected net exports), labor (where labor generally declined as evidenced by the reduction of labor force participation), capital stock, and natural resources (e.g., reduction in oil drilling), and technological knowledge. In general, several of these factors contribute to increased demand, while few of these factors suggest that supply is increasing to offset the pressure that increased demand imposes on prices.

The result is increased price levels—that is, inflation. From March 2020 through May 2022, prices have increased by 14%.[81] In the last year, prices have increased 8.6% alone. Price changes have not been uniform across all goods and services. For example, although the all-items price index increased 8.6% in the last year, the food price index increased 10.1% and the energy price index rose 34.6% over the same period.[82] In all, price increases generally suggest increases to the schedule are warranted. There are some possible exceptions due to substitution effects. For example, increases to the cost of childcare may cause families to cut back on other child-rearing expenditures. If enough families cut back on other

[79] U.S. Bureau of Labor Statistics Office of Survey Methods Research. (n.d.). *Household and Establishment Survey Response Rates*. Retrieved from https://www.bls.gov/osmr/response-rates/.
[80] Both the Coronavirus Aid, Relief and Economic Security Act (CARES Act) of 2020 and the American Rescue Plan Act of 2021 affected consumer income.
[81] Calculated from the U.S. Bureau of Labor Statistics. (n.d). *Consumer Price Index Historical Tables for U.S. City Average*. Retrieved from https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm.
[82] U.S. Bureau of Labor Statistics. (Jun. 10, 2022). *Consumer Price Index – May 2022*. Retrieved from https://www.bls.gov/news.release/pdf/cpi.pdf.

child-rearing expenditures, this could indirectly suggest schedule decreases. This is because the schedule does not consider childcare expenses (rather, the actual cost of childcare is considered on a case-by-case basis), but the schedule does consider other child-rearing expenditures. To date, there is no evidence to suggest that this has indeed occurred, although there is research that suggests that childcare expense have increased substantially since the pandemic began.[83] As an aside, one of the major contributing factors is a shortage of childcare workers.

Inflation can have unequal effects on low- and high-income families. Low-income families devote a larger budget share to necessities than higher income families do. They do not have the same ability to cut expenditures on luxury items or dip into savings to offset the rising cost of necessities as higher income families do. Unequal price changes across goods and services may cause changes in the composition of what families consume.

In all, the impact of the pandemic on child-rearing expenditures and a child support schedule is unknown. If only inflation were considered, it would increase, but there are too many factors to consider (e.g., changes in the cost of childcare and the child's healthcare) and changes in income tax rates, which affect spendable income. It is anticipated though that the changes will not be uniform across all incomes and family sizes.

Overview of the Consumer Expenditure (CE) Survey

Each BR study used more current Consumer Expenditure (CE) data. The 1990 study relied on the 1980–1886 CE and the 2021 study relied on the 2013–2019 CE. Conducted by the U.S. Bureau of Labor Statistics (BLS), the CE is a comprehensive and rigorous survey with over a hundred-year history.[84] Today, the CE surveys about 6,000 households a quarter on hundreds of expenditures items.[85] Households stay in the survey for four quarters, yet households rotate in and out each quarter. The primary purpose of the CE is to calibrate the market basket used to measure changes in price levels over time. Committed to producing data that are of consistently high statistical quality, relevance, and timeliness, the BLS closely monitors and continuously assesses the quality of the CE and makes improvements when appropriate. Some of these improvements have occurred in between BR studies and, hence, can affect differences between BR study years.

The sampling of the CE is not designed to produce state-specific measurements of expenditures.[86] To expand the CE so it could produce state-specific measurements would require a much larger sample and other resources and would take several years. Instead, Betson develops national measurements of child-

[83] For example, see Gascon, Charles S. & Werner, Devin. (Jan. 13, 2022). *Pandemic, Rising Costs Challenge Child Care Industry.* Federal Reserve Bank of St. Louis. Retrieved from https://www.stlouisfed.org/publications/regional-economist/2022/jan/pandemic-rising-costs-challenge-child-care-industry.

[84] U.S. Bureau of Labor Statistics (BLS). (Jun. 28, 2018). *130 Years of Consumer Expenditures.* Retrieved from https://www.bls.gov/cex/csxhistorical.htm.

[85] There are two components to the CE survey. Each starts with a sample of about 12,000 households. One component is a diary survey, and the other is an interview survey. The results from the interview survey are the primary data source for measuring child-rearing expenditures. Nonetheless, the BLS uses both components to cross check the quality of the data. More information can be found at U.S. Bureau of Labor Statistics. (n.d.). *Handbook of Methods: Consumer Expenditures and Income.* p. 16. Retrieved from https://www.bls.gov/opub/hom/cex/pdf/cex.pdf.

[86] Recently, however, the BLS has been creating state-specific samples for some of the larger states (e.g., California, Florida, and Texas).

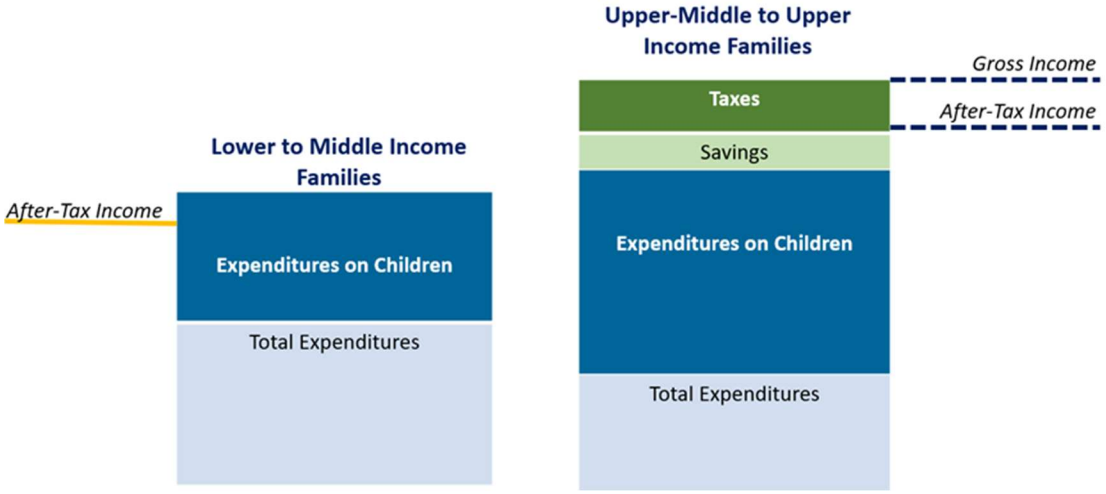
rearing expenditures from the CE. Multiple data years are pooled to obtain an adequate sample size. Betson's sample selection is described more thoroughly his report.

Betson compiles other statistics from the same subset of CE families that he uses to measure child-rearing expenditures. These other statistics are used to develop a child support schedule. This includes the average ratio of expenditures to income, average childcare expenditures, and average healthcare expenses for several income ranges. This additional data is shown and explained in Appendix A.

Changes in the CE

The major change in the CE since the BR4 study was conducted is an improvement to how taxes were measured. In prior surveys, households would self-report taxes. The BLS learned that families underestimated taxes paid, particularly at high incomes—hence, their after-tax income (spendable income) was smaller than measured. Beginning in 2013, the BLS began using their internal tax calculator to calculate each household's taxes. This effectively reduced the after-tax income available for expenditures. Another indirect impact was to the average ratio of expenditures to after-tax income, which is used in the conversion of the measurement of child-rearing expenditures to a child support schedule, increased. (This can be illustrated through Exhibit 24, by assuming a drop in the after-tax income line for the cluster of families to the right that have higher incomes.) This increases the amounts from BR4 to BR5 for high-income families because they pay a larger amount of taxes. Their after-tax income is less—hence, the ratio of expenditures to after-tax income is larger.

Exhibit 24: Relationship between Expenditures and Income



Changes in the BR Measurements over Time

Changes in the Betson-Rothbarth (BR) measurements of child-rearing expenditures over time may reflect actual changes in how much families spend on their children, sampling differences in the different study years, changes in the underlying expenditures data used to develop the measurements, or a combination of these factors. In addition, changes in other factors (e.g., the ratio of expenditures to after-tax income) considered in the conversion of the BR measurements, which are expressed as a

percentage of total household expenditures, to a gross income-based schedule may have changed so also affect perceived changes to the BR measurements over time. Understanding the root of the changes is important to New Mexico if New Mexico updates its schedule using the BR 2021 study.

The two major factors in determining child support are the number of children and the incomes of the parties. Child support schedules provide higher amounts when there are more children because the economic evidence on child-rearing expenditures finds more is spent when there are more children. Further, the economic evidence suggests some economies of scale: expenditures for two children are not twice that of expenditures for one child—rather, they are less than double.

Income follows a similar pattern—that is, economic evidence finds that higher incomes spend more on children and the schedule amounts reflect that. Underlying the premise of most state guidelines is that if the child has a parent living outside the home whose income affords that parent a higher standard of living, that child should share that parent's standard of living. (Obviously, the situation is more complicated in shared physical parenting situations, but that adjustment is layered on to the schedule through a formula that is applied later in the child support calculation.)

Comparisons by Number of Children

The five Betson studies using the Rothbarth methodology were published in 1990,[87] 2000,[88] 2006,[89] 2010,[90] and 2021.[91] Exhibit 25 compares the percentage of total family expenditures devoted to child rearing for the five BR studies where BR1 stands for the first study, BR2 stands for the second study, and so forth. Each study uses more current CE data. Exhibit 25 shows the percentages for one, two, and three children. The sample size of families with four or more children is too small to produce measurements for larger families. Instead, as discussed in Appendix B, equivalence scales are used to adjust the measurements for larger family sizes.

Exhibit 25 shows small variation in the percentage of total expenditures devoted to one child over time. The difference between the lowest and the highest estimate for one child is less than two percentage points. This is less than the standard deviation in the estimates due to sampling variation.

For two and three children, Exhibit 25 shows the percentage of total expenditures devoted to child-rearing expenditures increasing slightly over time. However, Betson suggests that expenditures for two and three children should be examined in context of marginal expenditures—that is, starting with

---

[87] 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, WI.

[88] Betson, David M. (2000). "Parental Spending on Children: A Preliminary Report." Memo, University of Notre Dame. Funded by a grant from the Institute for Research on Poverty, Madison, WI.

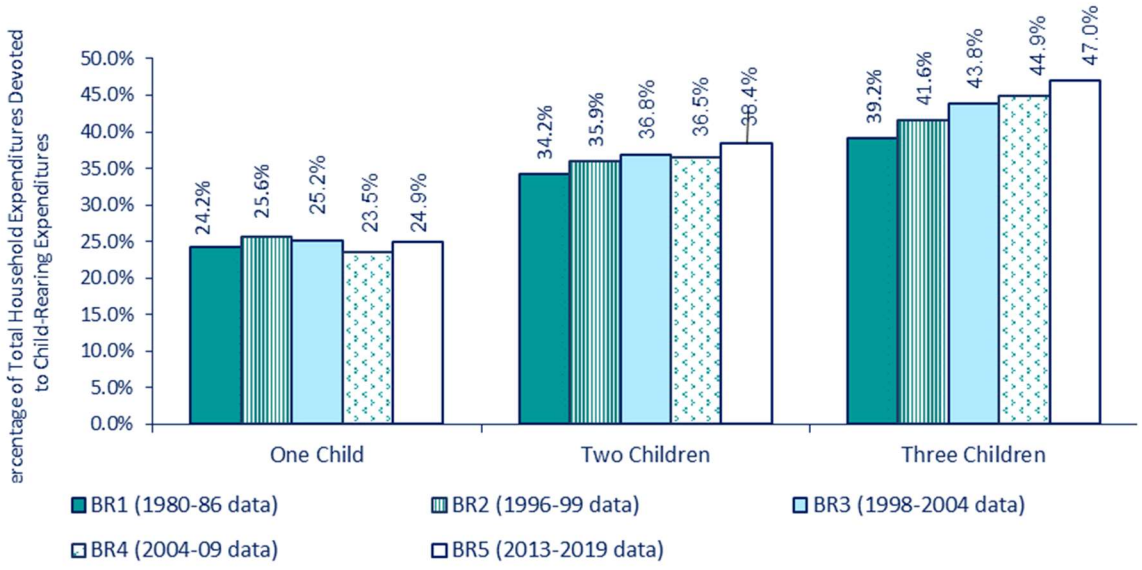
[89] Betson, David M. (2006). "Appendix I: New Estimates of Child-Rearing Costs." *In* PSI, *State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations*, Report to State of Oregon, Policy Studies Inc., Denver, CO. Retrieved from https://justice.oregon.gov/child-support/pdf/psi_guidelines_review_2006.pdf.

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

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

expenditures for the first child, how much more was spent for the second child? If the same amount is spent, the marginal increase in expenditures is 100%. If the amount is less than 100%, there is some economies of scale to having more children. The BR studies find that the marginal increase in expenditures from one to two children is about 40%–55%, depending on the age of the study, and that the marginal increase in expenditures from two to three children is about 15%–23%, depending on the age of the study. Generally, the older studies have smaller marginal increases, while the more recent studies have larger marginal increases. This suggests that the economies of scale of having more children is decreasing slightly. In turn, this suggests slightly larger increases to updated schedule amounts for more children.

Exhibit 25: Comparisons of Betson-Rothbarth (BR) Measurements over Time



Comparisons by Income Ranges

There are at least two caveats to using Exhibit 25 to imply the impact of using more current BR measurements.

- Exhibit 25 compares the measurements as percentages of total household expenditures. As discussed later, this base—total household expenditures—is converted to after-tax (net) income, then converted to a gross-income basis, which is the foundation of the New Mexico child support schedule. As discussed in more detail in Appendix B, they are converted to net income using the average expenditures to net income ratios of the same families from the 2013–2019 CE data that Betson used to prepare his most recent estimates.

- Exhibit 25 compares the measurements for *all* child-rearing expenditures including expenditures for the child's healthcare expenses and childcare expenses. The current New Mexico schedule does not include the cost of the child's health insurance, the child's extraordinary medical expenses (e.g., out-

of-pocket expense for an ambulance), or work-related child-care expenses. These expenses are subtracted out of the BR measurements using average expenditures for health care and childcare for the same families from the 2013–2019 CE data. (This is also discussed in Appendix B.)

Exhibit 26, Exhibit 27, and Exhibit 28 are better at illustrating the impact of changes over time.

Exhibit 26 compares the changes for one child, Exhibit 27 compares the changes for two children, and Exhibit 28 compares the changes for three children. The time periods examined in these exhibits are 2004–2009 (which is the BR4 measurement that forms the basis of the existing schedule) and 2013–2019 (which is the BR5 measurement that forms the basis of the proposed schedule). Each exhibit compares:

- The percentage of *after-tax* income devoted to *all* child-rearing expenditures; and
- The percentage of after-tax income devoted to all child-rearing expenditures *less* healthcare expenses (except an amount to cover ordinary medical expenses) and childcare expenses.

There are at least four major observations from the exhibits.

- The percentage of net income devoted to child-rearing expenditures decreases with more after-tax income regardless of the age of the underlying data. This is because as net income increases, households on average save more and may spend on others outside the home or make donations. To be clear, the average dollar amount expended on children increases with income, but the average percentage of after net income devoted to child-rearing expenditures decreases.
- The percentage expended on the child's healthcare (less ordinary medical expenses) and childcare is depicted by the gap between the line tracking all expenditures (which are solid lines) and the line tracking expenditures less healthcare costs and childcare (which are dotted lines). The gap is generally consistent using the BR4 data (2004–2009) but appears to widen with income for the more current data for the BR5 data (2013–2019). This is most evident in Exhibit 28 that compares the amounts for three children. The BR5 (2013–2019 data) are the lighter shade lines with diamond markers and the BR4 (2004–2009 data) is the black line with circle markers. In short, expenditures for child's healthcare and childcare have increased. The increase is more at middle and higher incomes. Families may face higher out-of-pocket healthcare costs at higher incomes and may reduce their consumption on other items.
- The dotted lines are what the schedules are based (i.e., total expenditures less healthcare costs and childcare costs). The BR5 (2013–2019) data indicates an increase for most number of children and incomes from BR4 (2004–2009 data).
    - The change in the percentages from BR4 (2004–2009) to BR5 (2013–2019) is not consistent by the number of children and income. This suggests that an across-the-

board uniform change regardless of the number of children and income would be inappropriate.

- There is an anomalous decreases or little change at some incomes. This may reflect substitution away from other child-rearing expenses to compensate for the increase in childcare and out-of-pocket medical expenses.

Exhibit 26: Comparisons of BR Measurements by After-Tax Income for One Child

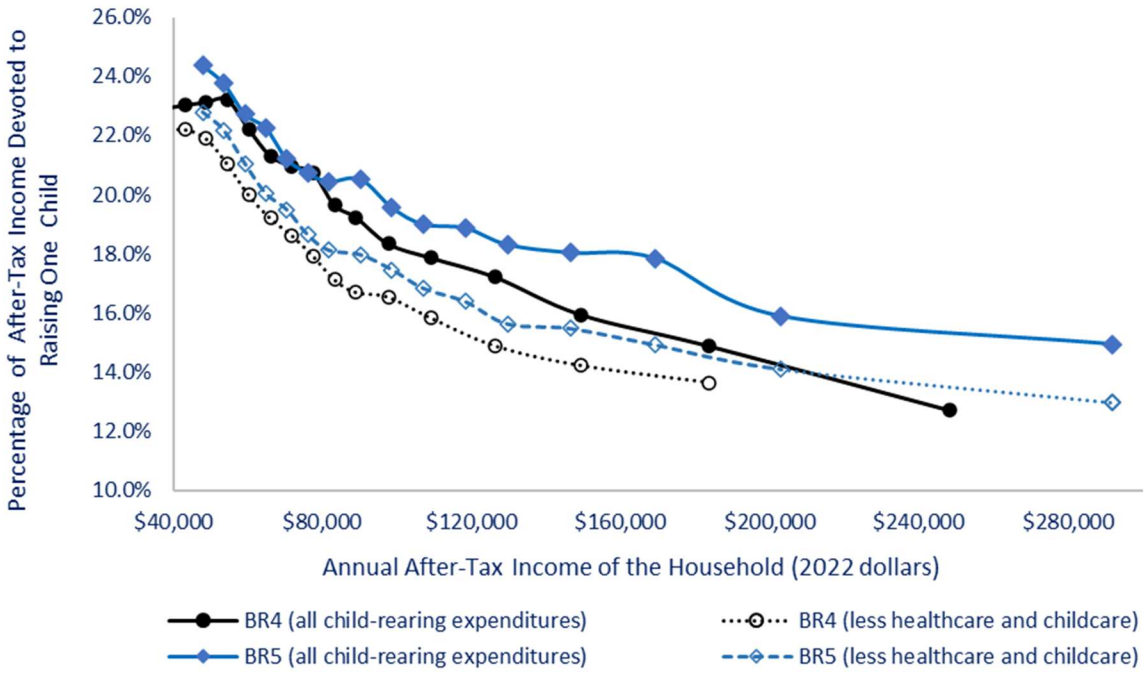


Exhibit 27: Comparisons of BR Measurements by After-Tax Income for Two Children

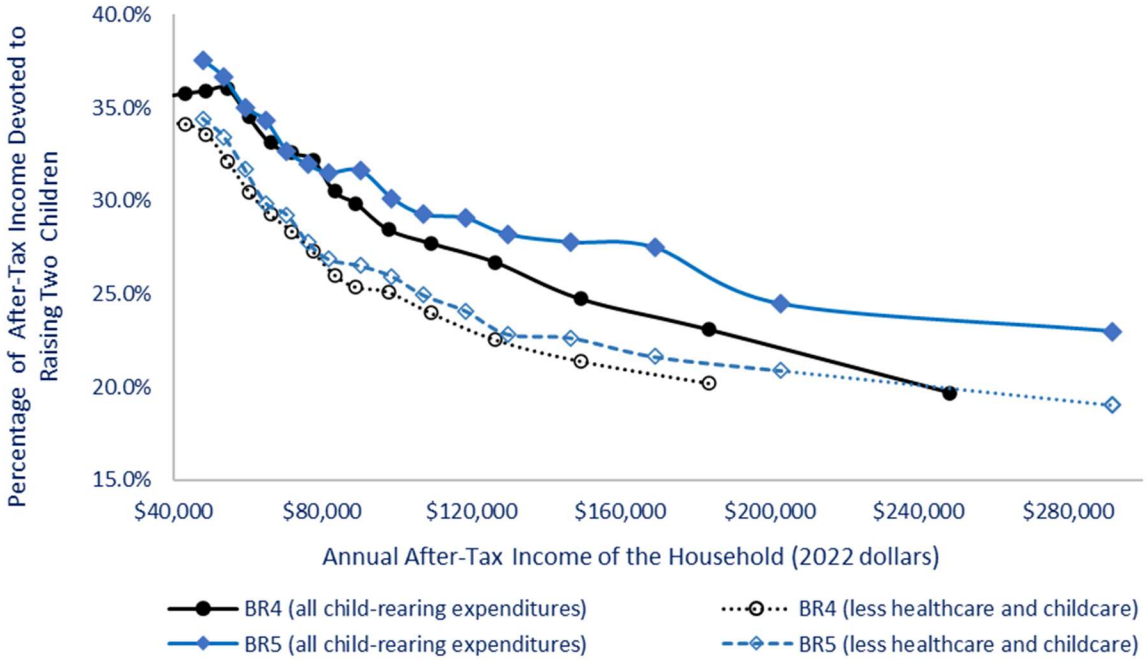
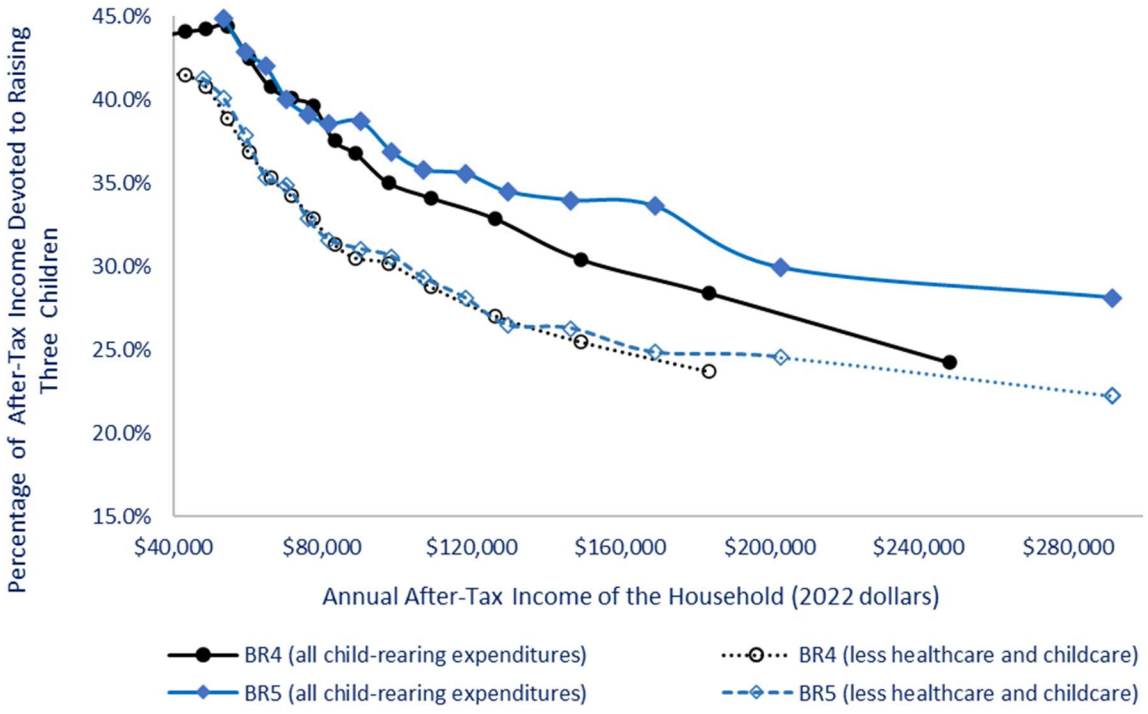


Exhibit 28: Comparisons of BR Measurements by After-Tax Income for Three Children



Other Economic Studies

Besides the Rothbarth methodology, there are several other economic methodologies used to separate the child's share of expenditures from total household expenditures. Betson assessed four other alternatives, including the USDA methodology, in his 1990 study. He concluded that the Rothbarth methodology produced the most statistically robust estimates and recommended for use in state guidelines. In general, economists do not agree which methodology comes the closest to measuring actual child-rearing expenditures. Most conventional economists, including Betson, believe that the Rothbarth methodology understates actual child-rearing expenditures.[92] Many other studies based on alternative methodologies, however, use older data or are not used by any state as the basis of their guidelines.

Four studies that are frequently mentioned in state guidelines reviews are a the USDA study of child-rearing expenditures in 2015;[93] a 2017 study conducted for California applying the Rothbarth methodology to expenditures data collected in 2000–2015;[94] a 2016 study by Professor Emeritus William Comanor, University of California at Santa Barbara;[95] and a 2021 Florida State University study that used expenditures data collected in 2013–2019.[96] With the exception of the USDA study, none of these studies form the basis of any state's guidelines. The USDA study forms the basis of the upper half of the Maryland guidelines schedule and was used as the basis of the Minnesota guidelines schedule with many adjustments.

USDA Study

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

---

[92] For example, a layperson's description of how the Rothbarth estimator understates actual child-rearing expenditures is also provided on p. 2-29 of Lewin/ICF. (1990). *Estimates of Expenditures on Children and Child Support Guidelines*. Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Fairfax, VA.

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

[94] 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.

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

[96] Comanor, William, Sarro, Mark, & Rogers, Mark. (2015). "The Monetary Cost of Raising Children." *In* (ed.) Economic and Legal Issues in Competition, Intellectual Property, Bankruptcy, and the Cost of Raising Children (*Research in Law and Economics*), Vol. 27. Emerald Group Publishing Limited, pp. 209–51; and Norribin, Stefan C., et al. (Nov. 2021). *Review and Update of Florida's Child Support Guidelines*. Retrieved from http://edr.state.fl.us/Content/special-research-projects/child-support/ChildSupportGuidelinesFinalReport2021.pdf.

The USDA amounts also vary by age of the child and household income. The most recent USDA measurements are from expenditures data collected in 2011 through 2015. They are shown in Exhibit 29. This is the amount for one child in two-child households. If there is only one child in the household, the USDA found the amounts should be increased by 27%. If there are three or more children in the household, the amounts should be adjusted by the number of children multiplied by 76%. (These adjustments for less and more children were incorporated into the existing schedule.) The amounts include expenditures for the child's healthcare and childcare expenses.

Exhibit 29: Summary of Findings from 2017 USDA Study

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

One salient finding (as shown in Exhibit 29) that is pertinent to addressing concerns about using expenditures data from intact families as the basis of state child support guidelines is that single-parent families with low income and married-couple families with low income devote about the same amount to child-rearing expenditures. It should also be noted that the amounts for middle incomes and high incomes for single-parent families are not separated because they are too few high income, single-parent families from which to produce measurements. More single-parent families with children live in poverty than married-couple families with children. Nonetheless, as shown in Exhibit 30, the USDA amounts are generally more than the BR amounts.

Other Recent Studies

Exhibit 30 also shows some of the results of other recent studies. In 2021, the Florida researchers applied both the Rothbarth and Engel approach to 2013–2019 expenditures data, which is the same data years of the most current BR study. Only a few states still rely on Engel estimates. Most states that previously used Engel estimates have switched to Rothbarth estimates. The Florida researchers reported their estimates as a percentage of consumption (total household expenditures) for five quintiles of income. Using the Rothbarth methodology, they ranged from 21.0%–21.5% for one child, 32.9%–33.7% for two children, and 40.8%–41.7% for three children. Using the Engel methodology, they ranged from 20.4%–22.3% for one child, 32.1%–34.7% for two children, and 39.8%–41.7% for three children. The percentages generally increased with more income.

The 2017 Rodgers study tested the sensitivity of using multiple data years. One reason for this was to capture a variety of economic cycles ranging from boom to recession, particularly the Great Recession

that began late 2017 and officially ended in 2019 but had many lingering adverse effects including above-average unemployment rates and depressed incomes. The 2018 Comanor study is criticized for yielding amounts near poverty for all income ranges. It is not used by any state.

Factor 3: Adjust to Current Price Levels

The existing schedule is based on price levels from July 2018. The most current price level data available when this report was written was from June 2022. Prices have increased by 17.6% between the two time periods. This does not mean a 17.6% increase in the schedule amounts because some of the increase is offset by incomes that have also increased over time.

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

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

Exhibit 30: Comparison of Economic Estimates of Child-Rearing Expenditures

Economic Methodology	Economist and Data Years	Average Child-Rearing Expenditures as a Percentage of Total Expenditures		
		1 Child	2 Children	3 Children
Rothbarth	**Betson/Rothbarth (BR)**			
	2013–2019	24.9%	38.4%	47.0%
	2004–2009	23.5%	36.5%	44.9%
	1998–2004	25.2%	36.8%	43.8%
	1996–1998	25.6%	35.9%	41.6%
	1980–1986	24.2%	34.2%	39.2%
	Rodgers/Replication of Betson[97]			
	2004–2009 CE	22.2%	34.8%	43.2%
	Rodgers[98]			
	2000–2015 CE	19.2%	24.1%	30.8%
	2004–2009 CE	21.5%	24.4%	33.4%
	2000–2011	21.0%	25.0%	31.0%
	Florida State University			
	2013–2019 CE[99]	21.3%	33.4%	41.4%
	2009–2015 CE[100]	24.9%	38.3%	46.9%
Engel	**Florida State University**			
	2013–2019 CE	21.5%	33.6%	41.6%
	2009–2015 CE	20.3%	32.6%	41.4%
USDA	**Betson[101]**			
	2013–2019 CE	21.9%	34.4%	42.7%
	1996–1999 CE	32.0%	39.0%	49.0%
	1980–1986 CE	33.0%	46.0%	58.0%
	Espenshade[102] 1972–73 CE	24.0%	41.0%	51.0%

[97] 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.

[98] Rodgers (2017). *Ibid*.

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

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

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

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

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

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

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

Exhibit 31 illustrates how this works in Ohio, which uses annual income. The pros to this approach are that it can better address the out-of-pocket healthcare expenses and does not require a change in the schedules to update the standardized amount for out-of-pocket medical expenses. The cons are that it makes the calculation more cumbersome and requires knowledge of whether the children are enrolled in Medicaid (which may change frequently).

Although there are some concerns about the treatment of healthcare expenses, no alternative has emerged as clearly superior and more appropriate than the current approach for addressing the child's healthcare expenses.

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

Exhibit 31: Illustration of Ohio's Alternative Approach to Out-of-Pocket Medical Expenses

Worksheet Calculation			
	Parent A	Parent B	Combined
1. Annual Income	$40,000.00	$40,000.00	$80,000.00
2. Share of Income	50%	50%	
3. Schedule Amount (Annual)			$20,000.00
4. Annual Cash Medical			$388.70
5. Total Obligation			$20,388.70
6. Each Parent's Share (Line 2 x Line 5)	$10,194.35	$10,194.35	

Cash Medical Obligation	
Number of Children	Annual Cash Medical Amount
1	$388.70
2	$777.40
3	$1,166.10
4	$1,554.80
5	$1,943.50
6	$2,332.20

FACTOR 5: ADJUST FOR MAINE INCOMES/PRICE LEVELS

The Betson-Rothbarth (BR) measurements of child-rearing expenditures consider U.S. average incomes and prices. In general, New Mexico has below average income and price levels. New Mexico's price parity was used to adjust for New Mexico's price level. Price parity is a measure developed and published by the U.S. Bureau of Economic Analysis. For every $1.00 spent on the U.S. on average, $0.916 is needed for the same level of expenditures in New Mexico in 2020.[104] In other words, New Mexico's price parity is 91.6%. The 2020 price parity was the most current available. The existing schedule relied on the 2018 price parity (93.6), which was the most current measure when it was available. The decrease in New Mexico's price parity suggests a larger reduction. The U.S. schedule amounts are reduced by 8.4% to account for New Mexico's 91.6% price parity.

FACTOR 6: CONVERSION OF EXPENDITURES TO AFTER-TAX INCOME

The need for this conversion is illustrated by Exhibit 24 that shows some families spend more or less than their income. As stated earlier, Betson reports the measurements of child-rearing expenditures as a percentage of total expenditures. Thus, they must be converted from a percentage of total expenditures to a gross-income basis because the child support schedule relates to gross income. This is a two-step process. The first step is converting expenditures to net income.

The conversion was done by taking the expenditures-to-income ratio for the same subset of CE families used to develop the measurements of child-rearing expenditures for both the existing and proposed child support schedules. The ratios from the most recent BR5 study are shown in Appendix B, as well as an example of how the conversion is made. An exception is made at lower incomes, because as shown in Exhibit 24, they spend more than their after-tax income on average.

This conversion method is common among most income shares guidelines. The only known exception is that the District of Columbia assumes that all after-tax income is spent, and hence, makes no

[104] U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100).* Retrieved from https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area.

adjustment. (This results in larger schedule amounts that become progressively larger as income increases.) There is no compelling reason for New Mexico to adapt the District of Columbia approach.

FACTOR 7: CONVERSION TO GROSS INCOME

After the measurements of child-rearing expenditures are converted to after-tax income as described above, then they are converted to gross income. This is because the schedule considers the gross incomes of the parties. For both the existing and updated schedules, the conversion to gross income relies on the federal withholding formula[105] and state income tax rates.[106] The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2% for incomes up to $147,000 per year. Above that level, the Medicare tax of 1.45% applies. In addition, the 0.9% additional Medicare tax for incomes above $200,000 per year is also considered.

The federal income withholding formula provides for different formulas depending on which year of the IRS W-4 form the employer uses to calculate income tax withholding. The alternative formulas produce the same amounts at lower and middle incomes, but there are slight differences at very high incomes. The IRS developed alternative methods to accommodate sweeping tax reform that became effective January 1, 2018, due to the Tax Cuts and Jobs Act of 2017 (Pub. L. 115-97), which increased the standard deduction and repealed personal exemptions. Earlier IRS W-4 forms still accommodate personal exemptions. The 2020 and later W-4 forms do not. It is assumed that the 2020 W-4 (or later) form is used and the manual percentage method formula for a single taxpayer is used. For state income taxes, it is assumed that the standard deduction for a single taxpayer is used and no allowances. This is consistent with the federal withholding formula.

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

Since the income conversion assumes single tax filing status, there is no adjustment for the child tax credit or the Earned Income Tax Credit (EITC). The child tax credit would be impossible to include in the schedule since it applies to one parent and that parent's income must be within a certain range to receive the full child tax credit and another range to receive a partial child tax credit (which the IRS calls the additional child tax credit). In contrast, the schedule considers the combined gross income of the parents. Say the combined income of the parents is $150,000 per year. If the parents have equal incomes ($75,000 per year), either parent's income would make them income-eligible for the full child

[105] *IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022*. Retrieved from https://www.irs.gov/pub/irs-pdf/p15.pdf.

[106] New Mexico Taxation and Revenue Department. (eff. Jan. 1, 2022). *New Mexico Withholding Tax.* Retrieved from: https://klvg4oyd4j.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/fdf3c548-8aba-4b9c-9eb4-bb564c716015/FYI-104.pdf.

tax credit. Say, however, that the obligated parent's income is $150,000 and the other has no income, the parent without income would not be income-eligible for the child tax credit. The EITC is not considered because it is a means-tested program. Most states do not consider mean-tested income to be income available for child support.

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

Factor 8: Very High Incomes

The BR measurements of child-rearing expenditures consider combined net incomes up to about $24,900 per month. This is equivalent to $40,000 gross per month. This is because there are few families with incomes above that point. The earlier estimates of child-rearing expenditures that form the basis of the existing guidelines could only cover up to $30,000 gross per month. This is because there were even fewer families with high income then. The existing formulas for incomes above $30,000 per month are based on an extrapolation formula calculated from creating a trendline from lower incomes to predict what higher incomes spend on child-rearing expenditures.

Factor 9: Incorporate the Self-Support Reserve and Minimum Order

The low-income adjustment, which includes a minimum order is state policy decisions. The adjustment meets the federal requirement (45 C.F.R. § 302.56(c)(ii) as shown below.

> (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;

Most states rely on a self-support reserve (SSR) as their low-income adjustment. In 2016, there were 37 state guidelines that provided an SSR.[107] The count would be higher today since some states recently adapted an SSR (e.g., Arkansas and Wyoming) to conform to the 2016-added requirement. Besides an SSR, some states use a percentage reduction for incomes below a state-determined threshold (e.g., California) or another table (e.g., Nevada) as their low-income adjustment. Many states apply a minimum order (e.g., $50 per month) is the payer-parent's income is below the SSR. A few states provide that if the payer-parent's income is below the SSR, it should be zero or at the court's discretion. If the payer-parent's income is above the SSR, the order is never more than the difference between the payer-parent's adjusted gross income and the SSR.

The inclusion of a SSR requires several policy decisions: whether to include it in the schedule or worksheet, the amount of the SSR, whether to have a minimum order for incomes below the SSR, and

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

how to phase-out the SSR into the economic data on the cost of children. Exhibit 32 shows how Arizona includes its SSR in its worksheet.

Exhibit 32: Arizona's SSR Adjustment[108]

	Petitioner	Respondent	Combined
Line 1: Monthly gross income	$2,400	$1,600	$4,000
Line 2: Monthly adjusted gross income	$2,400	$1,600	$4,000
Line 4: Basic child support obligation for 3 children			$1,306
Line 5: Percentage share of income (each parent's income on Line 2 divided by Combined Income)	60%	40%	100%
Line 6: Preliminary child support obligation (Multiple Line 4 by Line 5)	$784	$522	
Self-Support Reserve Test			
Line 7: Self-support reserve for petitioner	$1,685		
Line 8: Adjusted gross income less self-support reserve	$ 715		
Line 9: Child support order to be paid by petitioner (lower of Line 6 and Line 8)	$ 715		

Another option is to incorporate the SSR into the child support schedule. **Error! Reference source not found.** shows how North Carolina does this. Note that the first line of the North Carolina table is $50 per month. This is North Carolina's minimum order and obviously below the cost of raising children. The area of the North Carolina schedule that is downward adjusted due to the SSR is shaded. If the obligated parent's income and number of children fall into the shaded area, it is assumed the custodian has no income—hence, the calculation only considers the obligated parent's income. This maintains the SSR regardless of the custodian's income.

This is also illustrated in **Error! Reference source not found.**, which is an excerpt of the updated schedule. The blue shaded area of the updated schedule incorporates an SSR. Assume the obligated parent's income is $1,500 per month. If the custodian has no income, then the order would be $89 per month for one child. However, if each parent has an income of $1,500 per month and the shaded-area method is not applied, the basic obligation would be determined using the combined income would be $3,000. Based on **Error! Reference source not found.**, the basic obligation for one child at a combined income of $3,000 is $515 per month. The obligated parent would be responsible for half, which is $207 per month. In short, use of the shaded area preserves the SSR. The 2018 Commission actually recommended the shaded-area approach, but it was overlooked in proposed legislation (probably due to the subtleness of the adjustment).

[108] This is an abbreviated version of the Arizona child support guidelines worksheet provided by Arizona Judicial Branch. (n.d.). 2018–2021 Child Support Calculator. Retrieved from https://www.azcourts.gov/familylaw/2018-Child-Support-Calculator.

Exhibit 33: North Carolina's Self-Support Reserve

Self-Support Reserve: Supporting Parents with Low Incomes

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

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

Combined Adjusted Gross Income	One Child	Two Children	Three Children
1150	**50**	**50**	**50**
1200	**66**	**67**	**68**
1250	**101**	**102**	**103**
1300	**135**	**137**	**138**
1350	**170**	**172**	**173**
1400	**204**	**207**	**209**
1450	**239**	**241**	**244**
1500	**273**	**276**	**279**
1550	295	**311**	**315**
1600	304	**346**	**350**
1650	313	**381**	**385**
1700	321	**416**	**421**
1750	330	**451**	**456**
1800	338	**486**	**491**
1850	347	**520**	**526**
1900	355	549	**560**
1950	364	562	**594**
2000	372	575	**629**
2050	381	588	**663**
2100	389	601	**697**
2150	398	614	**732**
2200	406	627	**766**
2250	415	641	784
2300	423	654	800
2350	432	667	816
2400	440	680	831
2450	449	693	847
2500	457	706	863
2550	466	719	879
2600	474	732	895
2650	483	745	911

Amount of the SSR

Most states relate their SSR to the federal poverty guidelines (FPG) for one person. In 2022, the FPG was $1,133 per month. Some states use more or less. The highest level is used by New Jersey: 150% of FPG. Arizona uses its state minimum wage. Colorado also considered its state minimum wage. Texas uses an amount less than poverty (i.e., $1,000 net per month), but also relies on the federal minimum wage of $7.25 per hour. Besides aligning the SSR with a state's minimum wage, there are several reasons for using more. Most researchers and policy experts believe the federal measure of poverty understates actual poverty. Another reason is to align the SSR to income thresholds used for public assistance programs. For example, the Supplemental Nutrition Assistance Program (SNAP) sets its income threshold at 130% of the FPG (which would be $1,396 per month). The Commission reviewed the outcomes of various level for the SSR including setting it at 130% of the FPG and settled on $1,200 net per month—that is, an amount between the 2022 FPG and the income threshold for SNAP.

Minimum Order

The Commission favored retention of the current minimum order of $60 per month and an additional $15 per month for each additional child. The minimum order applies when the obligated parent's net income is less than $1,200 per month. A net-income amount is used to account for payroll taxes. Once

adjusted for payroll taxes, the minimum order applies to gross incomes up to $1,450 per month. Appendix B provides more detail on how the SSR is incorporated into the schedule.

Factor 10: Adjust for Anomalous Decreases

Exhibit 34: Excerpt of Updated Schedule

Both Parents' Combined Adjusted Gross Income			One Child	Two Children
0	–	1,450	**60**	**75**
1,451	–	1,500	**89**	**90**
1,501	–	1,550	**124**	**126**
1,551	–	1,600	**159**	**161**
1,601	–	1,650	**194**	**196**
1,651	–	1,700	**229**	**232**
1,701	–	1,750	**264**	**267**
1,751	–	1,800	**299**	**302**
1,801	–	1,850	332	**338**
1,851	–	1,900	340	**373**
1,901	–	1,950	348	**408**
1,951	–	2,000	356	**443**
2,001	–	2,050	364	**477**
2,051	–	2,100	372	**511**
2,101	–	2,150	380	**546**
2,151	–	2,200	388	**580**
2,201	–	2,250	396	603
2,251	–	2,300	404	615
2,301	–	2,350	412	627
2,351	–	2,400	420	639
2,401	–	2,450	428	651
2,451	–	2,500	436	663
2,501	–	2,550	444	675
2,551	–	2,600	451	688
2,601	–	2,650	459	700
2,651	–	2,700	467	712
2,701	–	2,750	475	724
2,751	–	2,800	483	736
2,801	–	2,850	491	748
2,851	–	2,900	499	760
2,901	–	2,950	507	772
2,951	–	3,000	515	784

As shown in the next section, when all these factors were considered there were some anomalous decreases for one child. The decreases were never more than $18 or 1.3%. Three factors produced the anomaly: small changes in the one child amount between the two studies of child-rearing expenditures; increased cost of healthcare and childcare expenses that caused some shifting away from other child-rearing expenditures (this is illustrated in Exhibit 26); and New Mexico's reduced price parity, which causes a larger reduction from the national measurements. As shown in earlier (see Exhibit 25), the percentage point increase in child-rearing expenditures from the previous Betson-Rothbarth (BR) estimates to the current BR measurements was negligible for one child, but noticeably more for two and three children.

Due to rampant inflation and the lag from when the Commission began discussing schedule changes, the Commission favored retaining the existing amounts whenever a decrease was noted. As is, the schedule developed in this report is based on June 2022 price levels. From June 2022 to October 2022, which was the latest inflation numbers available when this report was finalized, prices have increased another 0.6%. From when the schedule was last updated to October 2022, this is an 18.3% increase in price levels.

SECTION 4: IMPACT OF UPDATING THE SCHEDULE AND SELF-SUPPORT RESERVE

Graphical comparisons and case examples are used to illustrate the impact of updating the schedule and low-income adjustment using a self-support reserve. Exhibit 35, Exhibit 36, and Exhibit 37 compare the existing and updated schedules graphically for one, two, and three children. The differences between the existing and proposed for four or more children will track closely to the differences for three children. (According to the case file data, most orders cover one or two children.) As shown in the exhibits, the more current economic data on the cost of raising children allows the schedule to be extended from a combined adjusted gross income of $30,000 per month to $40,000 per month.

Appendix C provides a side-by-side comparison of the existing and updated schedule that is more detailed than the graphs. It generally shows increases except for the areas where:

- The low-income adjustment (which is a self-support reserve incorporated into the schedule) is updated; and
- Various pockets of decreases for one child at combined gross incomes of $1,300–$5,200 per month; $6,900–$8,100 per month; $8,450–$9,750 per month; and $12,100–$13,650 per month. The decreases are never more than $18 per month to the basic obligation amounts. This is before proration between the parties. The decreases are caused by little change in the measurements of child-rearing expenditures for one child over time (see Exhibit 25) coupled with a reduction in New Mexico price parity (see Exhibit 23). There is also a margin of error and change in price levels since the schedule was developed.

Exhibit 35: Graphical Comparison of Existing to Updated Schedule: One-Child Amounts

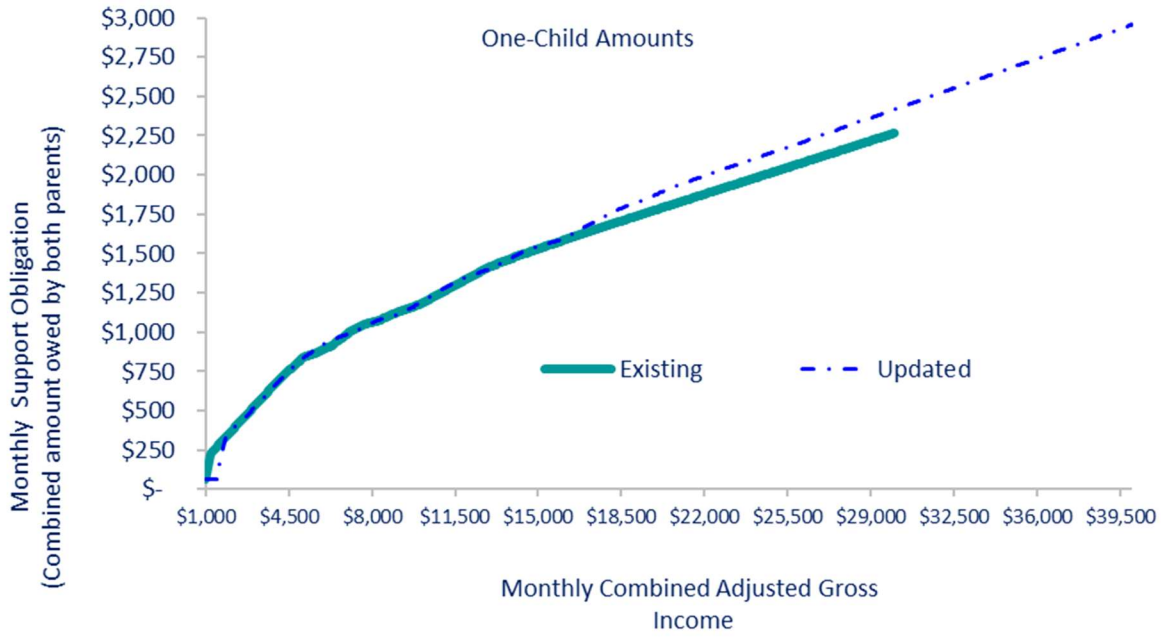


Exhibit 36: Graphical Comparison of Existing to Updated Schedule: Two-Child Amounts

Exhibit 37: Graphical Comparison of Existing to Updated Schedule: Three-Child Amounts

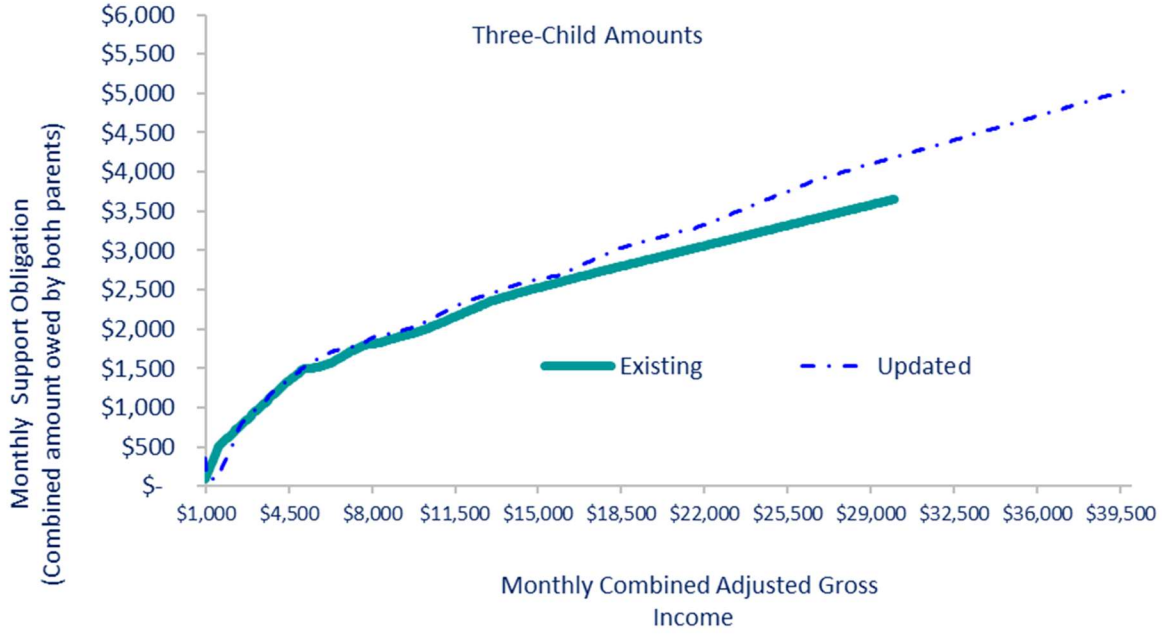


Exhibit 38 shows the average and median changes by number of children above the low-income adjusted part of the updated schedule. It also shows the minimum change, which is a negative amount for one child before addressing the anomaly. Exhibit 38 also shows the maximum increase, which is at very high incomes.

Exhibit 38: Average and Median Changes above the Low-Income Adjustment for Updated Schedule before Addressing the Anomalous Decrease for One Child

	One Child		Two Children		Three Children		Four Children		Five Children		Six Children	
Average Change	$55	2.8%	$232	9.8%	$209	7.3%	$234	7.4%	$234	7.4%	$282	7.4%
Median Change	$24	2.0%	$166	8.2%	$133	6.1%	$149	6.2%	$149	6.2%	$178	6.2%
Minimum Change	($18)	-1.7%	$11	1.8%	$14	1.1%	$16	1.1%	$16	1.1%	$21	1.1%
Maximum Change	$151	6.6%	$524	17.2%	$531	14.5%	$593	14.5%	$593	14.5%	$710	14.5%

COMPARISONS OF CASE SCENARIOS

Exhibit 39 shows the eight case scenarios examined. The first two scenarios are minimum-wage scenarios. The median earnings of New Mexico workers by highest educational attainment and gender are the basis of case scenarios 3–7. Earnings are reported for five levels of educational attainment for New Mexico workers by the U.S. Census 2020 American Community Survey.[109] Male median earnings are used as the incomes of the obligated parent and female median earnings are used for the receiving party's income.[110] The last scenario consider high incomes. There are no adjustments to base support or deductions from income for special factors such as the cost of the child's health insurance premium or substantial shared physical custody.

Exhibit 39: Summary of Case Scenarios Used to Compare Impact of Updated Schedule

Case Scenario	Gross Monthly Income of Obligated Parent	Gross Monthly Income of Receiving Party	Combined Gross Monthly Income
1. Obligor earns state minimum wage ($11.50/hour) 40 hours per week	$ 1,933	$ 0	$1,933
2. Both parents earn state minimum wage at 40 hours per week	$ 1,933	$ 1,933	$3,866
3. Parent's earnings are equivalent to median earnings of New Mexico workers with less than a high school education	$ 2,239	$ 1,305	$3,544
4. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is a high school degree or GED	$ 2,713	$ 1,869	$4,582
5. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is some college or an associate's degree	$ 3,357	$ 2,272	$5,629
6. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is a college degree	$ 4,280	$ 3,468	$7,747
7. Parent's earnings are equivalent to median earnings of New Mexico workers whose highest educational attainment is graduate degree	$ 6,767	$ 4,651	$11,417
8. High-income case: combined gross income of $15,000 per month, parents have equal incomes	$ 12,500	$ 12,500	$25,000

[109] U.S. Census data is retrieved from https://www.census.gov/data/tables.html.
[110] According to national data, over 80 percent of custodial parents are females.

Exhibit 40, Exhibit 41, and
Exhibit **42** compare case scenarios for one, two, and three children, respectively.

Exhibit 40: Comparisons of Case Scenarios for One Child

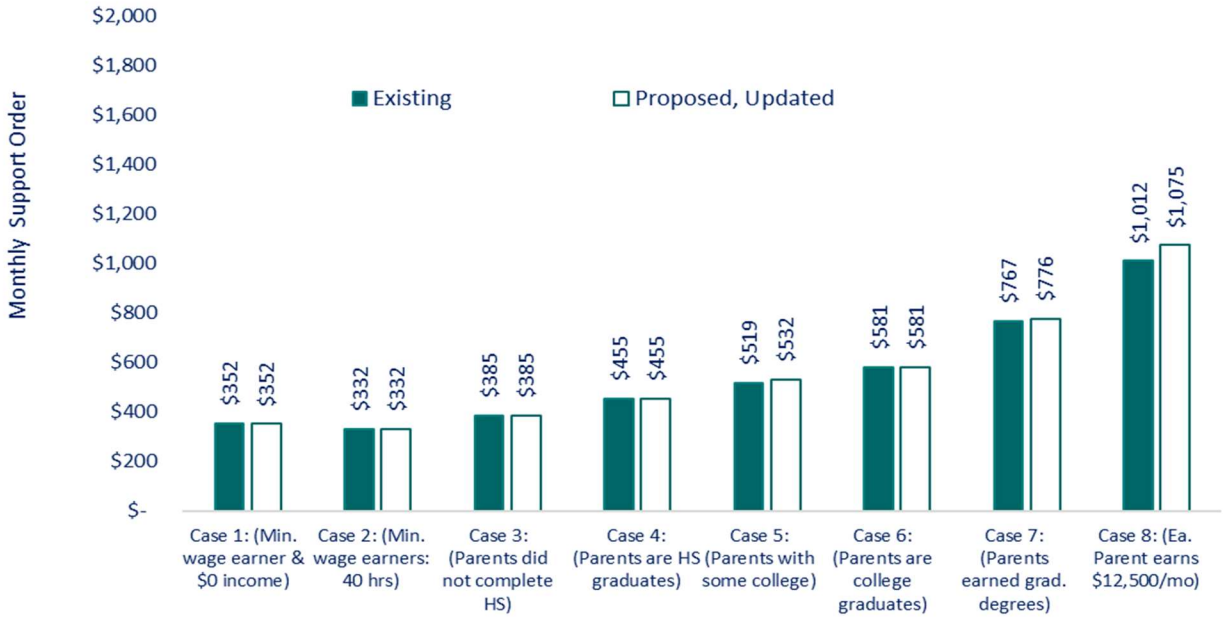


Exhibit 41: Comparisons of Case Scenarios for Two Children

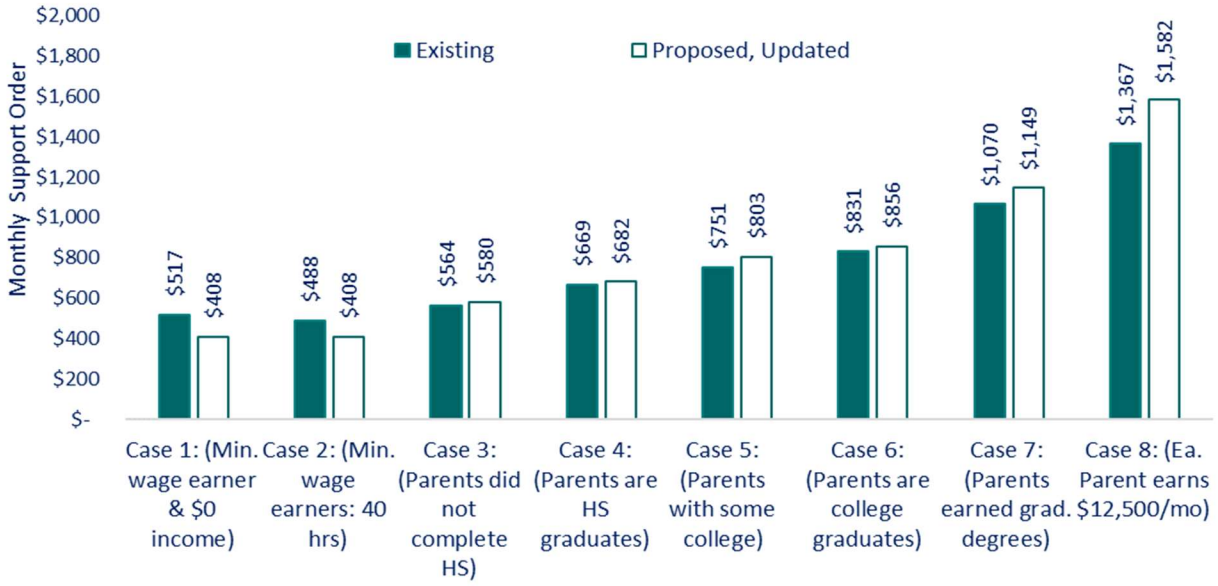
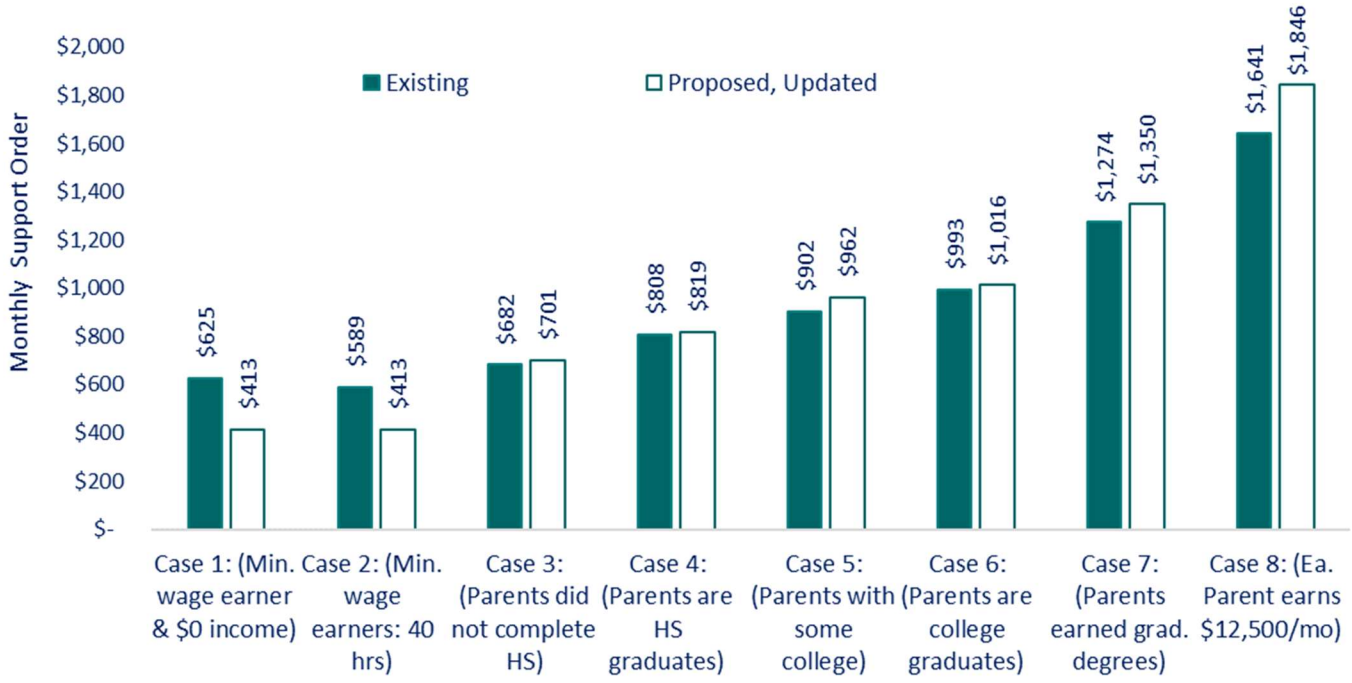


Exhibit 42: Comparisons of Case Scenarios for Three Children



Observations from the Case Scenarios

- **There is no to little change for the one-child amounts except for the very high-income scenario.** This is because the economic data on child-rearing expenditures indicated little change for one child. It is not clear whether this a sampling error or if it was generally flat. This was not the situation for two or more children. Child-rearing expenditures increased for more children**.**

- **The first two scenarios for two and three children produce decreases due the increase in the self-support reserve (SSR).** The intent of the SSR is to set order amounts that can be reasonably paid by the payer-parent that still allow for the payer-parent to meet their subsistence needs (i.e., self-support reserve). The intent is also to encourage regular payment, avoid unpayable arrears and punitive enforcement measures (e.g., automatic driver's license suspension for arrears), and modify the order upward shall the payer-parent's income increase. For these scenarios, the payer-parent's income is $1, 933 gross and about $1,655 net after taxes. The proposed two-child amount is $408 per month, and the proposed three-child amount is $413 per month. This allows the payer-parent to have at least $1,200 in remaining income after payment of taxes and the child support. The amount is slightly more than $1,200 (e.g., about $43 more for two-children) to ensure there is no economic disincentive to earn more income (i.e., if the remaining income was exactly $1,200 at all incomes above the SSR, then there would be economic incentive to earn more).

- **The SSR does not apply to Case 3, which considers the median income of a New Mexico worker without a high school degree**. The median income of New Mexico male workers with less than a high school degree is $2,239. This is more than the 2022 minimum wage for New Mexico assuming

a 40-hour workweek. The proposed monthly increase for this scenario is $0 for one child, $16 for two children, and $19 for three children.

- **The increases for middle to lower-high incomes for two and three children range from $13 to $72 per month.** This includes scenarios 3–7.

- **The increases are more substantial for very high incomes regardless of the number of children.** Case 8 illustrates this. It shows the amount increasing by $63 for one child and $215 for two and three children.

SECTION 5: SUMMARY AND CONCLUSIONS

New Mexico is reviewing its child support guidelines. This report fulfills federal data requirements of a state guidelines review. This includes the examination of case file data, labor market data, and economic data on the cost of raising children.

FINDINGS FROM THE ANALYSIS CASE FILE DATA

Case file data were analyzed to fulfill federal requirements, specifically the analysis of guidelines deviations; rates of income imputation, default, and application of the low-income adjustment; and child support payments. Except for deviations, the other data requirements aim to force states to look at their guidelines policies that may affect low-income payer-parents. Federal rule changes in 2016 recognize the overuse of income imputation to low-income payer-parents and set requirements that should yield reasonable orders that will be paid in full so families can count on the payment and uncollectible arrears are avoided. This includes addressing defaults because some research finds that engaged parents are more likely to pay, and court hearings or settlement conferences are an opportunity to get accurate incomes of the parties and address their specific circumstances that affect their incomes.

The New Mexico Child Support Enforcement Division (CSED) provided an extract of case file from its automated system. The analysis of the case file data revealed a deviation rate of 8% and the income imputation rate among payer-parents was estimated to be 45%. Although the deviation rate has increased since the last review, it is not high compared to other states. Most deviations (over 70% of the current samples) were downward. The three most common reasons among the recent samples were agreement by the parties, judges' discretion, and substantial hardship. The income imputation rate is high, but it is also lower than the previous rate. The decrease may reflect recent guidelines changes that require the consideration of the actual circumstances of the parent when income imputation is authorized. Implementation of this would reduce the income imputation rate. Still, the sample period may have been affected by the early stages of the COVID-19 pandemic, when unemployment rates were in the double-digits and many workers, particularly low-wage earners, lost jobs and had hours reduced. Income is often imputed at state or local minimum wage now that the economy has rebound, and low-wage jobs are available again if the parent has an erratic employment history and the parent's qualifications and highest educational attainment do not suggest an earning potential beyond minimum wage.

Default data were not available from the CSED automated system, but other data suggests that defaults and income imputation are highly correlated, and default rates are usually lower than income imputation rates. The CSED automated system does not track whether the low-income adjustment is applied. The minimum order amount is used as a proxy. It was applied in less than 1% of analyzed cases. Generally, payment outcomes were less among orders adjusted for low-income, and where the obligated parent's income was equivalent to full-time, minimum wage earnings.

Findings from the Analysis of Labor Market Data

Federal regulation requires the analysis of labor market data. The intent is to gather information about the employability of low-skilled workers within a state to help inform income imputation provisions and the low-income adjustment. In most states, many parents with government child support cases have barriers to employment and earnings including limited job skills, low educational attainment, history of incarceration, and other barriers.

Although state data are not available, national data finds that 35% of parents not living with at least one of their children have incomes below 200% of poverty, almost half have a high school degree or less, and they are less likely to work full-time and year-round. Labor market data reveals that many low-skilled and low-paying jobs do not offer a 40-hour workweek or an opportunity for paid work each week of the year. The average number of hours worked per week in New Mexico is 34.1 hours per week. Although state-specific data are not readily available, national data finds that the average varies by industry: the average hours worked is significantly less in the retail and leisure and hospitality industries, which have inordinate numbers of low-skilled, low-paying jobs. Exacerbating the issue is that employment opportunities in New Mexico are more limited than they are in the U.S. as a whole. This is evident by New Mexico's higher unemployment rate, which was 5.1% in May 2022, while it was 3.6% for the nation as a whole in May 2022.

Findings from the Analysis of Economic Data and Schedule Update

This report reviews the economic data on the cost of raising children and uses it to prepare an updated child support schedule. There are many other factors considered in the update including changes in payroll taxes that affect income available for expenditures and the federal poverty guidelines, which is used to update the self-support reserve (SSR). The existing and updated schedule include all child-rearing expenditures except childcare expenses and the child's healthcare expenses (except for the first $250 per child per year to cover ordinary medical expenses). The actual amount expended on childcare, the child's health insurance, and the child's extraordinary medical expenses are to be considered in the calculation of support on a case-by-case basis.

The updated schedule generally produces increases except where it is updated for the SSR. Federal regulation requires an SSR or another low-income adjustment to consider the subsistence needs of the payer-parent. The intent is to provide guidelines amounts that can be reasonably paid among those with limited income to avoid the accrual of unpayable arrears and punitive enforcement actions (e.g., automatic driver's license suspension) while providing the custodial household with a child support amount they can count on receiving month to month. The order can be modified upward if the payer-parent's income increases.

The increases average 3% for one child, 10% for two children and 7% for three or more children. The increases are unequal by the number of children because of changes in expenditures patterns over time. Namely, some of the economies of scale of having more children have been lost, particularly for two children. (Economies of scale means the price of two is less than double the price of one.) The

maximum increase (15%) is at very incomes. Because they spend more, they are more affected by inflation.

CONCLUSION

Updating the schedule and SSR is appropriate given recent inflation changes and better and more current economic data on the cost of raising children.

APPENDIX A: ADDITIONAL ANALYSIS OF PAYMENT DATA

There are several ways to examine payment outcomes. Exhibit 11 and Exhibit 12 compare payment metrics for those making payments. In other words, this excludes zero payers. This is consistent with how they were analyzed for the last review. Alternatively, zero payers could be included in the analysis. Exhibit 11-A and 12-A include zero payers. For future reviews, New Mexico may want to rely on these alternatives.

Appendix 11-A: Analysis of Average Payments and Percentage of Support Paid among Newly Established Orders with Payments by Selected Characteristics

	Percent Making Any Payments		Average Amount Paid *		Percentage of Current Support Paid (Capped at 100%)		Months with Payment**	
	CY2020 Sample (N=2,709)	Jul. – Dec. 2021 Sample (N=911)	CY2020 Sample (N=2,709)	Jul. – Dec. 2021 Sample (N=911)	CY2020 Sample (N=2,709)	Jul. – Dec. 2021 Sample (N=911)	CY2020 Sample (N=2,709)	Jul. – Dec. 2021 Sample (N=911)
All Orders	81%	64%	$207	$211	51%	45%	6.5	6.0
Monthly Amount of Current Support								
$1–$50	77%	55%	$18	$18	47%	27%	5.9	4.7
$51–$100	78%	60%	$44	$30	44%	33%	5.7	4.8
$101–$150	84%	62%	$79	$70	53%	41%	6.9	5.2
$151–$200	84%	68%	$101	$69	56%	42%	7.1	5.9
$201–$300	80%	54%	$120	$98	47%	36%	6.0	4.8
$301–$400	77%	59%	$159	$160	46%	43%	6.0	5.7
$401–$500	80%	74%	$223	$249	51%	54%	6.5	7.3
$500–$600	86%	62%	$321	$259	60%	46%	7.7	5.8
$601–$700	88%	70%	$378	$365	61%	56%	7.8	7.4
$701 and up	87%	80%	$566	$547	59%	57%	7.7	7.7
Monthly Arrears Order								
None	85%	62%	$249	$232	56%	46%	7.1	5.9
$50	82%	61%	$149	$128	51%	41%	6.5	5.8
$51–100	75%	63%	$167	$185	43%	45%	5.6	5.9
More than $100	87%	71%	$399	$364	60%	51%	7.9	7.0
Custodial Person Is the Mother or Father to the Child								
Yes	83%	65%	$217	$210	53%	46%	6.7	6.1
No	61%	47%	$121	$139	33%	35%	4.2	4.6
Wage Withholding								
No Wage Withholding	64%	48%	$155	$158	38%	35%	4.8	4.6
Wage Withholding	89%	76%	$234	$243	57%	54%	7.3	7.2
License Suspended								
No License Suspension	79%	62%	$209	$204	51%	45%	6.5	6.0
License Suspension	92%	82%	$199	$199	51%	41%	6.7	6.1

* Total amount paid divided by the number of months for which payment was due

** The amounts for the 2021 Sample have been multiplied by four to annualize them so they are comparable to the other sample time periods.

Appendix 12-B: Analysis of Average Payments and Percentage of Current Support Paid among Modified Orders with Payments by Selected Characteristics

	Percent Making Any Payments		Average Amount Paid *		Percentage of Current Support Paid (Capped at 100%)		Months with Payment**	
	CY2020 Sample (N=1,051)	Jul. – Dec. 2021 Sample (N=401)	CY2020 Sample (N=1,051)	Jul. – Dec. 2021 Sample (N=401)	CY2020 Sample (N=1,051)	Jul. – Dec. 2021 Sample (N=401)	CY2020 Sample (N=1,051)	Jul. – Dec. 2021 Sample (N=401)
All Orders	94%	83%	$315	$375	71%	68%	9.0	8.7
Monthly Amount of Current Support								
$1–$50	87%	71%	$41	$31	61%	50%	8.4	6.5
$51–$100	97%	50%	$94	$35	76%	33%	9.3	4.0
$101–$150	86%	67%	$123	$29	74%	39%	9.0	6.3
$151–$200	96%	80%	$136	$200	72%	77%	8.9	8.8
$201–$300	93%	78%	$172	$164	67%	64%	8.3	7.9
$301–$400	94%	82%	$234	$330	67%	65%	8.3	8.5
$401–$500	93%	85%	$327	$313	70%	65%	9.1	8.4
$500–$600	97%	94%	$436	$458	79%	81%	10.1	10.4
$601–$700	96%	88%	$497	$492	78%	79%	10.0	10.0
$701 and up	97%	91%	$801	$828	82%	79%	10.3	9.9
Monthly Arrears Order								
None	96%	89%	$361	$472	79%	76%	9.8	9.6
$50	92%	67%	$202	$164	64%	50%	8.1	6.5
$51–$100	94%	84%	$270	$311	65%	64%	8.4	8.5
More than $100	95%	90%	$541	$509	78%	74%	9.8	9.3
Custodial Person Is the Mother or Father to the Child								
Yes	94%	85%	$321	$384	72%	69%	9.1	8.8
No	88%	46%	$174	$110	62%	33%	7.3	3.4
Wage Withholding								
No Wage Withholding	85%	71%	$271	$325	66%	57%	8.2	7.3
Wage Withholding	97%	91%	$331	$409	73%	75%	9.3	9.6
License Suspended								
No License Suspension	93%	83%	$331	$383	74%	69%	9.2	8.7
License Suspension	99%	79%	$222	$175	56%	43%	7.6	6.7

* Total amount paid divided by the number of months for which payment was due.

** The amounts for the 2021 Sample have been multiplied by four to annualize them so they are comparable to the other sample periods.

APPENDIX B: TECHNICAL DOCUMENTATION OF THE UPDATED SCHEDULE

There are several technical considerations and steps taken to update a child support schedule. Exhibit B-1 shows the national data that Betson provided CPR to convert the BR5 measurements to a child support schedule that is adjusted for New Mexico prices using New Mexico's price parity.

Overview of Income Ranges

For Exhibit B-1, Betson provided CPR with information for 25 income ranges that were generally income intervals of $5,000 to $20,000 per year. CPR collapsed a few of them to average out some anomalies (e.g., a spike in the percentage of total expenditures devoted to child-rearing expenditures once childcare and extraordinary medical expenses were excluded from a particular income range). The collapsing resulted in the 20 income ranges shown in Exhibit B-1.

Exhibit B-1: Parental Expenditures on Children and Other Expenditures by Income Range Used in the BR5 Measurements (National Data)

Annual After-Tax Income Range (2020 dollars)	Number of Observations	Total Expenditures as a % of After-Tax Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 2013–2019 data)			Childcare $ as a % of Consumption (per child)	Total Excess Medical $ as a % of Consumption	
			1 Child	2 Children	3 Children		(per capita)	(total)
$ 0 – $19,999	283	>200%	22.433%	34.670%	42.514%	0.473%	0.870%	3.005%
$20,000 – $29,999	306	134.235%	23.739%	36.642%	44.893%	0.437%	0.894%	3.208%
$30,000 – $34,999	306	107.769%	24.057%	37.118%	45.462%	0.407%	1.047%	3.722%
$35,000 – $39,999	409	103.780%	24.222%	37.364%	45.755%	0.647%	1.390%	4.878%
$40,000 – $44,999	428	100.064%	24.362%	37.571%	46.002%	0.721%	1.468%	5.301%
$45,000 – $49,999	416	97.195%	24.452%	37.705%	46.161%	0.747%	1.539%	5.485%
$50,000 – $54,999	399	92.716%	24.509%	37.789%	46.261%	0.855%	1.609%	5.887%
$55,000 – $59,999	367	90.548%	24.580%	37.894%	46.386%	1.210%	2.166%	7.389%
$60,000 – $64,999	335	86.130%	24.615%	37.945%	46.447%	0.776%	2.071%	7.474%
$65,000 – $69,999	374	84.016%	24.668%	38.025%	46.541%	1.255%	2.114%	7.525%
$70,000 – $74,999	333	82.671%	24.725%	38.108%	46.640%	1.586%	2.121%	7.375%
$74,999 – $84,999	615	82.690%	24.820%	38.249%	46.807%	1.743%	2.343%	7.894%
$85,000 – $89,999	318	78.663%	24.863%	38.311%	46.880%	1.392%	2.155%	8.331%
$90,000 – $99,999	565	76.240%	24.912%	38.384%	46.966%	1.658%	2.000%	7.888%
$100,000 – $109,999	493	75.488%	24.996%	38.508%	47.113%	2.159%	1.946%	7.121%
$110,000 – $119,999	374	73.058%	25.054%	38.593%	47.213%	2.523%	1.942%	7.583%
$120,000 – $139,999	468	71.731%	25.142%	38.722%	47.365%	2.477%	1.893%	6.494%
$140,000 – $159,999	240	70.658%	25.266%	38.904%	47.579%	3.073%	1.855%	7.516%
$160,000 – $199,999	512	62.753%	25.322%	38.986%	47.676%	1.790%	1.806%	7.037%
$200,000 or more	498	58.427%	25.571%	39.350%	48.103%	2.459%	1.554%	6.501%

DETAILED STEPS USED TO ARRIVE AT SCHEDULE

The steps used to convert the information from Exhibit B-1 to the updated schedule is generally the same steps used to develop prior New Mexico schedules except the national data is adjusted for New Mexico's prices using price parity, which is discussed in more detail later.

The steps are presented in the order they occur, not in the order of the factors discussed in Section 3.

The steps consist of:

Step 1: Exclude childcare expenses.

Step 2: Exclude child's healthcare expenses except up to the first $250 per year per child that is used to cover ordinary, out-of-pocket medical expenses for the child.

Step 3: Adjust for ratio of expenditures to after-tax income.

Step 4: Update for current price levels.

Step 5: Develop marginal percentages.

Step 6: Extend measurements to four and more children.

Step 7: Adjust for New Mexico price parity.

Step 8: Convert to gross income.

Step 9: Adjust for current schedule amounts being more.

Step 10: Incorporate the self-support reserve (SSR).

Step 1: Exclude Childcare Expenses

Childcare expenses are excluded because the actual amount of work-related childcare expenses is considered in the guidelines calculation on a case-by-case basis. The actual amount is considered because of the large variation in childcare expenses: the childcare expense is none for some children (e.g., older children) and substantial for others (e.g., infants in center-based care). Not to exclude them from the schedule and to include the actual amount in the guidelines calculation (typically as a line item in the worksheet) would be double accounting.

Starting with the expenditures on children, which is shown in fourth column of Exhibit B-1, average childcare expenses are subtracted from the percentage of total income devoted to child-rearing. For example, at combined incomes of $60,000 to $64,999 net per year, 37.945% of total expenditures is devoted to child-rearing expenditures for two children. Childcare comprises 0.776% of total expenditures per child. The percentage may appear small compared to the cost of childcare, but it reflects the average across all children regardless of whether they incur childcare expenses. Childcare expenses may not incur because the children are older, a relative provides childcare at no expense, or another situation.

The percentage of total expenditures devoted to childcare is multiplied by the number of children (e.g., 0.776 multiplied by children is 1.552%). Continuing with the example of a combined income of $60,000 to $64,999 net per year, 1.552% is subtracted from 37.945%. The remainder, 36.393 (37.945 minus 1.552 equals 36.393), is the adjusted percentage devoted to child-rearing expenditures for two children that excludes childcare expenses.

One limitation is that the CE does not discern between work-related childcare expenses and childcare expenses the parents incurred due to entertainment (e.g., they incurred childcare expenses when they went out to dinner.) This means that work-related childcare expenses may be slightly overstated. In

turn, this would understate the schedule amounts. Similarly, if there are economies to scale for childcare, multiplying the number of children by the percentage per child would overstate actual childcare expenses. When subtracted from the schedule, this would reduce the schedule too much. However, due to the small percentage devoted to childcare expenses, any understatement is likely to be small.

Step 2: Exclude Medical Expenses

A similar adjustment is made for the child's medical expenses except an additional step is taken. Exhibit A-1 shows the excess medical percentage, which is defined as the cost of health insurance and out-of-pocket medical expenses exceeding $250 per person per year. It is shown two ways: the per-capita amount and the average amount for the entire household. Either way considers expenditures on the two adults in the household. It is adjusted to a per-child amount since medical expenses of children are less. The underlying data do not track whether the insurance premium or medical expense was made for an adult's or a child's healthcare needs.

Based on the 2017 National Medical Expenditure survey, the annual out-of-pocket medical expense per child is $270, while it is $615 for an adult between the ages of 18 and 64.[111] In other words, an adult's out-of-medical expenses is 2.28 more than that of a child. This information is used to recalibrate the per-person excessive medical amount shown in Exhibit B-1 to a per-child amount. For example, at combined incomes of $60,000 to $64,999 net per year, the total excess medical expense is 7.474%. The adjusted child amount is 7.474 divided by the weighted amounts for family members (6.1684 based on 2.28 times two adults plus the average number of children for this income range, 1.6084). The quotient, 1.212%, is the per-child amount for excess medical. It is less than the per-capita amount of 2.071%.

Continuing from the example in Step 1, where 36.393 is the percentage that excludes childcare for two children at a combined income of $60,000 to $64,999 net per year, 1.212 multiplied by two children is subtracted to exclude the children's excessive medical expenses. This leaves 33.969 as the percentage of total expenditures devoted to raising two children, less childcare expenses and excess medical expenses.

Step 3: Convert to After-Tax Income

The next step is to convert the percentage from above to an after-tax income by multiplying it by expenditures to after-tax income ratios. Continuing using the example of combined income of $60,000 to $64,999 net per year, the ratio is 86.130. When multiplied by 33.969, this yields 29.257% of after-tax income being the percentage of after-tax income devoted to raising two children, excluding childcare and excess medical expenses.

Step 4: Adjust to Current Price Levels

The amounts in Exhibit B-2 are based on May 2020 price levels. They are converted to June 2022 price levels using changes to the Consumer Price Index (CPI-U), which is the most commonly used price

[111] Agency for Healthcare Research and Quality. (Jun. 2020). *Mean expenditure per person by source of payment and age groups, United States, 2017. Medical Expenditure Panel Survey*. Generated interactively: June 12, 2020, from https://www.meps.ahrq.gov/mepstrends/hc_use/.

index.[112] The adjustment is applied to the midpoint of each after-tax income range. Exhibit B-2 shows the midpoint in January 2022 dollars.

Exhibit B-2: Table of Proportions for One, Two, and Three Children

Annual After-Tax Income Range (May 2020 dollars)	Annual Midpoint of Income Range (Jan. 2022 Dollars)	One Child		Two Children		Three Children	
		Midpoint	Marginal Percentage	Midpoint	Marginal Percentage	Midpoint	Marginal Percentage
< $30,0000	$0	23.041%	23.041%	35.086%	35.086%	42.414%	42.414%
$30,000 – $34,999	$35,638	23.041%	23.041%	35.086%	30.397%	42.414%	34.813%
$35,000 – $39,999	$41,121	23.041%	20.834%	34.461%	34.031%	41.401%	40.211%
$40,000 – $44,999	$46,603	22.782%	16.965%	34.410%	25.320%	41.261%	30.000%
$45,000 – $49,999	$52,086	22.169%	10.445%	33.453%	14.985%	40.075%	17.008%
$50,000 – $54,999	$57,569	21.053%	9.406%	31.694%	10.817%	37.879%	8.818%
$55,000 – $59,999	$63,051	20.040%	13.143%	29.879%	22.110%	35.351%	29.299%
$60,000 – $64,999	$68,534	19.488%	7.992%	29.257%	9.168%	34.867%	7.438%
$65,000 – $69,999	$74,017	18.637%	11.118%	27.769%	14.584%	32.835%	14.789%
$70,000 – $74,999	$79,500	18.118%	16.525%	26.860%	23.208%	31.591%	25.699%
$74,999 – $84,999	$87,724	17.969%	12.081%	26.518%	19.891%	31.038%	25.883%
$85,000 – $89,999	$95,948	17.464%	9.419%	25.950%	13.114%	30.597%	14.370%
$90,000 – $99,999	$104,172	16.829%	12.140%	24.936%	16.107%	29.315%	16.595%
$100,000 – $109,999	$115,137	16.382%	7.712%	24.095%	9.708%	28.104%	9.272%
$110,000 – $119,999	$126,103	15.628%	14.265%	22.844%	21.151%	26.466%	24.896%
$120,000 – $139,999	$142,551	15.471%	11.375%	22.649%	15.036%	26.285%	15.418%
$140,000 – $159,999	$164,482	14.925%	9.996%	21.634%	17.177%	24.836%	23.161%
$160,000 – $199,999	$197,378	14.103%	10.376%	20.891%	14.835%	24.557%	16.780%
$200,000 or more	$283,881	12.968%		19.046%		22.187%	

Step 5: Develop Marginal Percentages

In this step, the information from the previous steps is used to compute a tax table-like table of proportions for one, two, and three children that is shown in Exhibit A-2. The percentages from above (e.g., 29.257% for two children for the combined income of $60,000 to $64,999 net per year in 2020 dollars) are assigned to the midpoint of that income range adjusted for inflation ($68,534 in 2022 dollars). Marginal percentages are created by interpolating between income ranges. For the highest income range, the midpoint was supplied by Betson: $258,887 per year in May 2020 dollars.

Another adjustment was made at low incomes. The percentages for incomes below $30,000 net per year were less than the amounts for the net income range $30,000 to $34,999 per year. This is an artificial result caused by the cap on expenditures in Step 3 because families of this income range spend more than their after-tax income on average. Decreasing percentages result in a smooth decrease when the parent receiving support has more income. This is the general result of the steps so far. The exception is at low incomes because of the cap. Without the cap, it will also produce decreasing percentages. For the purposes of the child support schedule, the percentage from the $30,000 to

[112] U.S. Bureau of Labor Statistics. (n.d.). *Consumer Price Index*. Retrieved from https://www.bls.gov/regions/mid-atlantic/data/consumerpriceindexhistorical_us_table.htm.

$34,999 net income bracket are applied to all incomes less than $30,000 net per year. For one child, the percentages are from the $35,000 to $39,999 net income range. To be clear, this is still less than what families of this income range spend on children.

Step 6: Extend to More Children

Most of the measurements only cover one, two, and three children. The number of families in the CE with four or more children is insufficient to produce reliable estimates. For many child support guidelines, the National Research Council's (NRC) equivalence scale, as shown below, is used to extend the three-child estimate to four and more children.[113]

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

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

Step 7: Adjust for New Mexico Price Parity

The percentages in Exhibit B-3 are increased to account for New Mexico's 2020 price parity, which is 91.6%.[114] In other words, the calculations so far are multiplied by 91.6, which is an 8.4% decrease.

Step 8: Convert to Gross Income

The final step is to convert the schedule to a gross-income base. This is done by calculating the after-tax incomes for the gross incomes appearing in the schedule. The after-tax income equivalent is shown as a hidden column in Exhibit B-3. The schedule amounts are calculated based on the after-tax income using the information in Exhibit B-2 for one, two, and three children adjusted for New Mexico price parity. The amounts for four and more children are calculated from the three-child amounts in Exhibit B-2 multiplied by the equivalence scales shown in Step 6.

As identified in Section 3, the conversion to gross income relies on the federal and state withholding formulas.[115] The federal withholding formula also considers FICA. The Social Security and Medicare tax is 6.2% for incomes up to $147,000 per year. Above that level, the Medicare tax of 1.45% applies. In addition, the 0.9% additional Medicare tax for incomes above $200,000 per year is also considered. The IRS formula assume a manual calculation using a current IRS W-4 form. (The IRS the form in 2020 to reflect 2018 federal tax reform that increased the standard deduction and repealed personal exemptions.) It is assumed that the tax filing status is single.

---

[113] Citro, Constance F. & Robert T. Michael (eds.). (1995). *Measuring Poverty: A New Approach*. National Academy Press. Washington, D.C.

[114] U.S. Bureau of Economic Analysis. (2021). *2020 Regional Price Parities by State (US = 100)*. Retrieved from https://www.bea.gov/data/prices-inflation/regional-price-parities-state-and-metro-area.

[115] IRS Publication 15-A: Federal Income Tax Withholding Methods: 2022. Retrieved from https://www.irs.gov/pub/irs-pdf/p15.pdf, and New Mexico Taxation and Revenue Department. (eff. Jan. 1, 2022) *New Mexico Withholding Tax.* Retrieved from https://klvg4oyd4j.execute-api.us-west-2.amazonaws.com/prod/PublicFiles/34821a9573ca43e7b06dfad20f5183fd/fdf3c548-8aba-4b9c-9eb4-bb564c716015/FYI-104.pdf.

Exhibit B-3: Illustration of Hidden After-Tax Income Column in Schedule.

Hidden After-Tax Income (monthly)	Combined Adjusted Gross Income (monthly midpoint)	Proposed Schedule Amounts					
		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4104.84	5275	856	1293	1550	1732	1905	2070
4137.56	5325	861	1300	1559	1742	1916	2082
4170.29	5375	866	1308	1568	1752	1927	2094
4203.01	5425	871	1316	1577	1762	1938	2106
4235.74	5475	876	1323	1586	1772	1949	2118
4268.46	5525	881	1331	1595	1782	1960	2131
4301.19	5575	886	1338	1604	1792	1971	2143
4333.91	5625	892	1346	1613	1802	1982	2155
4366.64	5675	897	1354	1622	1812	1993	2167
4399.36	5725	902	1361	1631	1822	2004	2179
4432.09	5775	907	1369	1640	1832	2015	2191
4464.81	5825	912	1376	1649	1842	2026	2203
4497.54	5875	917	1384	1658	1852	2037	2215

Using federal and state income tax withholding formulas and assuming all income is taxed at the rate of a single tax filer with earned income is a common assumption among most states and the assumption underlying previous New Mexico schedules. Most alternative federal tax assumptions would result in more after-tax income—hence, the higher schedule amounts. For example, the District of Columbia assumes the tax-filing status is for a married couple claiming the number of children for whom support is being determined. The District used this assumption prior to 2018 tax reform that eliminated the federal tax allowance for children and expanded the federal child tax credit from $1,000 per child to $2,000 per child and higher for tax year 2022. The 2018 federal tax changes are scheduled to expire in 2025.

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

The pro of considering an alternative tax assumption such as assuming the tax-filing status is married better aligns with the economic measurements of child-rearing expenditures because the measurements consider households in which the parents and children live together, so they would probably file as a married couple. They also could be set up to include the federal child tax credit, the additional child tax credit, the earned income tax credit, or a combination of these child-related tax

credits. The cons are that this would be a change in the previous assumption that is not necessarily justifiable and inconsistent application.

Step 9: Adjust for Existing Amounts Being More

As shown in Appendix C, there were some anomalous, nominal decreases to one-child amounts. Any decrease would be inconsistent with the rampant inflation that was occurring. Further, there were other reasons to justify not making the decreases. The Rothbarth methodology is known to understand actual child-rearing expenditures. The USDA methodology suggested increases to the existing schedule amount. Due to these reasons, the current amounts were retained when they were more than the BR amounts. I

Step 10: Adjust for the SSR and the Minimum Order

A self-support reserve (SSR) is incorporated into the schedule. The updated schedule incorporates a SSR of $1,200 net, which is just above the 2022 federal poverty guidelines (FPG) for one person, but below the income threshold for SNAP eligibility (130% FPG). The low-income adjustment keyed off the 2017.

The after-tax income at $1,425 (which is the midpoint of the gross income range $1,400–$1,450) is $1,260 per month. This leaves $60 between after-tax income and the SSR of $1,200. To this end, the minimum order of $60 plus $15 for each additional child applies to incomes below $1,400 (the lowest income in the income bracket). For gross incomes above $1,450 (the highest income in the bracket), another formula is used. The SSR is phased out by comparing the difference between the obligor's after-tax income and the SSR weighted by a "work incentive" to the BR-calculated amount, and the lower of the two is put in the schedule. The work incentive ensures that not every additional dollar in income is assigned to child support. Instead, 90% of the difference is assigned for one child and one additional percentage is assigned for each additional child (e.g., 91% for two children, 92% for three children, and so forth, up to 95% for six children). For example, the after-tax income for the gross income of $2,125 is $1,800 net per month. The difference between $1,800 and $1,200 is $600. When multiplied by 95% (which is the work incentive percentage for six children), the amount is $570 per month. This is the amount that appears as the six-child amount for gross incomes of $2,100–$2,150 per month. The area adjusted for the SSR is shown by the shaded area of the schedule.

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 (CE) that is administered by the Bureau of Labor Statistics (BLS). Economists use the CE because it is the most comprehensive and detailed survey conducted on household expenditures and consists of a large sample. The CE surveys about 7,000 households per quarter on expenditures, income, and household characteristics (e.g., family size). Households remain in the survey for four consecutive quarters, with households rotating in and out each quarter. 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 BR5 study relies on expenditures/outlays data from almost 14,000 households, in which over half had a minor child present in the household. The subset of CE households considered for the BR5 measurements used to develop the existing updated schedule 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. Other family types were considered, which also changed the sample size, but the percentage of child-rearing expenditures in these alternative assumptions did not significantly change the percentage of expenditures devoted to child-rearing expenditures. The other family types included in these expanded samples were households with adult children living with them and domestic partners with children.

The CES asks households about expenditures on over 100 detailed items. Exhibit B-5 shows the major categories of expenditures captured by the CE. It includes the purchase price and sales tax on all goods purchased within the survey period. In recent years, the CE 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 theater system during the survey period, puts nothing down, and pays for the home theater system through 36 months of installment payments. The expenditures measure would capture the total purchase price of the home theater system. The outlays measure would only capture the installment payments made in the survey period.

The BLS designed the CE 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 CE at a state level. The costs and time requirements would be prohibitive.

Transportation expenses account for about one-sixth 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 just over 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 2020 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.

Exhibit B-4: 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; 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 restaurants, 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.

Betson excludes some expenditure items captured by the CE 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 CE. The difference between gross and net income is taxes. In fact, the CE 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, worker's 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 CE. 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 CE. 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. 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 and 2020 Betson-Rothbarth measurements rely on these new questions. Previous Betson measurements do not.

The BLS also had concerns with taxes being underreported. Beginning in 2013, the BLS began calculating taxes for families using a tax calculator, rather than relying self-reported amounts. This also affected differences between the BR5 measurements and earlier measurements.

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 changes to the income measure, the use of outlays rather than expenditures, and use of the tax calculator have lessened some of these issues.

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
0 - 1,000	60	60	60	0	0	0.0%	0.0%	75	75	0	0.0%	90	90	0	0.0%	105	105	0	0.0%	120	120	0	0.0%	135	135	0	0.0%
1,000 - 1,050	100	60	60	-40	-40	-40.0%	-40.0%	115	75	-40	-34.8%	130	90	-40	-30.8%	145	105	-40	-27.6%	160	120	-40	-25.0%	175	135	-40	-22.9%
1,050 - 1,100	140	60	60	-80	-80	-57.1%	-57.1%	155	75	-80	-51.6%	170	90	-80	-47.1%	185	105	-80	-43.2%	200	120	-80	-40.0%	215	135	-80	-37.2%
1,100 - 1,150	180	60	60	-120	-120	-66.7%	-66.7%	195	75	-120	-61.5%	210	90	-120	-57.1%	225	105	-120	-53.3%	240	120	-120	-50.0%	255	135	-120	-47.1%
1,150 - 1,200	220	60	60	-160	-160	-72.7%	-72.7%	235	75	-160	-68.1%	250	90	-160	-64.0%	265	105	-160	-60.4%	280	120	-160	-57.1%	295	135	-160	-54.2%
1,200 - 1,250	234	60	60	-174	-174	-74.4%	-74.4%	275	75	-200	-72.7%	290	90	-200	-69.0%	305	105	-200	-65.6%	320	120	-200	-62.5%	335	135	-200	-59.7%
1,250 - 1,300	243	60	60	-183	-183	-75.3%	-75.3%	315	75	-240	-76.2%	330	90	-240	-72.7%	345	105	-240	-69.6%	360	120	-240	-66.7%	375	135	-240	-64.0%
1,300 - 1,350	252	60	60	-192	-192	-76.1%	-76.1%	355	75	-280	-78.9%	370	90	-280	-75.7%	385	105	-280	-72.7%	400	120	-280	-70.0%	415	135	-280	-67.5%
1,350 - 1,400	260	60	60	-200	-200	-76.9%	-76.9%	382	75	-307	-80.4%	410	90	-320	-78.0%	425	105	-320	-75.3%	440	120	-320	-72.7%	455	135	-320	-70.3%
1,400 - 1,450	269	60	60	-209	-209	-77.7%	-77.7%	394	75	-319	-81.0%	450	90	-360	-80.0%	465	105	-360	-77.4%	480	120	-360	-75.0%	495	135	-360	-72.7%
1,450 - 1,500	277	89	89	-188	-188	-67.9%	-67.9%	407	90	-317	-77.9%	490	91	-399	-81.4%	505	116	-389	-77.0%	520	125	-395	-76.0%	535	146	-389	-72.7%
1,500 - 1,550	286	124	124	-162	-162	-56.6%	-56.6%	419	126	-293	-69.9%	507	127	-380	-74.9%	545	128	-417	-76.5%	560	130	-430	-76.8%	575	157	-418	-72.7%
1,550 - 1,600	294	159	159	-135	-135	-45.9%	-45.9%	431	161	-270	-62.7%	521	163	-358	-68.7%	582	164	-418	-71.8%	600	166	-434	-72.3%	615	168	-447	-72.7%
1,600 - 1,650	302	194	194	-108	-108	-35.8%	-35.8%	444	196	-248	-55.8%	536	198	-338	-63.1%	599	201	-398	-66.4%	640	203	-437	-68.3%	655	205	-450	-68.7%
1,650 - 1,700	311	229	229	-82	-82	-26.3%	-26.3%	456	232	-224	-49.1%	551	234	-317	-57.5%	616	237	-379	-61.5%	677	239	-438	-64.7%	695	242	-453	-65.2%
1,700 - 1,750	319	264	264	-55	-55	-17.3%	-17.3%	468	267	-201	-43.0%	566	270	-296	-52.3%	632	273	-359	-56.8%	696	276	-420	-60.3%	735	279	-456	-62.0%
1,750 - 1,800	328	299	299	-29	-29	-8.7%	-8.7%	481	302	-179	-37.2%	581	306	-275	-47.3%	649	309	-340	-52.4%	714	312	-402	-56.3%	775	316	-459	-59.2%
1,800 - 1,850	336	332	336	-4	0	-1.3%	0.0%	493	338	-155	-31.4%	596	341	-255	-42.8%	665	345	-320	-48.1%	732	349	-383	-52.3%	796	352	-444	-55.8%
1,850 - 1,900	344	340	344	-4	0	-1.2%	0.0%	505	373	-132	-26.1%	610	377	-233	-38.2%	682	381	-301	-44.1%	750	385	-365	-48.6%	815	389	-426	-52.3%
1,900 - 1,950	352	348	352	-4	0	-1.2%	0.0%	517	408	-109	-21.1%	625	413	-212	-33.9%	698	417	-281	-40.2%	767	422	-345	-45.0%	834	426	-408	-48.9%
1,950 - 2,000	360	356	360	-4	0	-1.2%	0.0%	529	443	-86	-16.2%	639	448	-191	-29.9%	714	452	-262	-36.7%	785	457	-328	-41.8%	853	462	-391	-45.9%
2,000 - 2,050	368	364	368	-4	0	-1.2%	0.0%	540	477	-63	-11.7%	653	482	-171	-26.2%	730	488	-242	-33.1%	802	493	-309	-38.6%	872	498	-374	-42.9%
2,050 - 2,100	376	372	376	-4	0	-1.2%	0.0%	552	511	-41	-7.5%	667	517	-150	-22.5%	745	523	-222	-29.8%	820	528	-292	-35.6%	891	534	-357	-40.1%
2,100 - 2,150	384	380	384	-4	0	-1.2%	0.0%	564	546	-18	-3.2%	682	552	-130	-19.0%	761	558	-203	-26.7%	837	564	-273	-32.7%	910	570	-340	-37.4%
2,150 - 2,200	392	388	392	-5	0	-1.2%	0.0%	576	580	4	0.7%	696	586	-110	-15.8%	777	593	-184	-23.7%	855	599	-256	-29.9%	929	606	-323	-34.8%
2,200 - 2,250	400	396	400	-5	0	-1.1%	0.0%	588	603	15	2.6%	710	621	-89	-12.5%	793	628	-165	-20.8%	872	635	-237	-27.2%	948	641	-307	-32.4%
2,250 - 2,300	408	404	408	-5	0	-1.1%	0.0%	599	615	15	2.6%	724	656	-68	-9.4%	809	663	-146	-18.0%	890	670	-220	-24.7%	967	677	-290	-30.0%
2,300 - 2,350	416	412	416	-5	0	-1.1%	0.0%	611	627	16	2.6%	739	691	-48	-6.4%	825	698	-127	-15.4%	907	706	-201	-22.2%	986	713	-273	-27.7%
2,350 - 2,400	424	420	424	-5	0	-1.1%	0.0%	623	639	16	2.6%	753	725	-28	-3.7%	841	733	-108	-12.8%	925	741	-184	-19.9%	1005	749	-256	-25.5%
2,400 - 2,450	432	428	432	-5	0	-1.1%	0.0%	635	651	16	2.6%	767	760	-7	-0.9%	857	768	-89	-10.3%	942	776	-166	-17.7%	1024	785	-239	-23.4%
2,450 - 2,500	440	436	440	-5	0	-1.1%	0.0%	646	663	17	2.6%	781	795	14	1.8%	873	803	-70	-8.0%	960	812	-148	-15.4%	1043	821	-222	-21.3%
2,500 - 2,550	448	444	448	-5	0	-1.1%	0.0%	658	675	17	2.6%	795	816	21	2.7%	888	838	-50	-5.7%	977	847	-130	-13.3%	1062	856	-206	-19.4%
2,550 - 2,600	456	451	456	-5	0	-1.1%	0.0%	670	688	18	2.6%	810	831	22	2.7%	904	873	-31	-3.5%	995	883	-112	-11.2%	1081	892	-189	-17.5%
2,600 - 2,650	464	459	464	-5	0	-1.1%	0.0%	682	700	18	2.6%	824	846	22	2.7%	920	913	-7	-0.8%	1012	923	-89	-8.8%	1100	932	-168	-15.3%
2,650 - 2,700	472	467	472	-5	0	-1.1%	0.0%	693	712	18	2.6%	838	860	22	2.7%	936	953	17	1.8%	1030	963	-67	-6.5%	1119	972	-147	-13.1%
2,700 - 2,750	480	475	480	-5	0	-1.1%	0.0%	705	724	19	2.7%	852	875	23	2.7%	952	977	26	2.7%	1047	1003	-44	-4.2%	1138	1012	-126	-11.1%
2,750 - 2,800	488	483	488	-5	0	-1.0%	0.0%	717	736	19	2.7%	866	890	23	2.7%	968	994	26	2.7%	1064	1043	-21	-2.0%	1157	1052	-105	-9.1%
2,800 - 2,850	496	491	496	-5	0	-1.0%	0.0%	729	748	19	2.7%	881	904	24	2.7%	984	1010	27	2.7%	1082	1083	1	0.1%	1176	1092	-84	-7.1%
2,850 - 2,900	504	499	504	-5	0	-1.0%	0.0%	740	760	20	2.7%	895	919	24	2.7%	999	1027	27	2.7%	1099	1123	24	2.2%	1195	1132	-63	-5.3%
2,900 - 2,950	512	507	512	-5	0	-1.0%	0.0%	752	772	20	2.7%	909	934	25	2.7%	1015	1043	28	2.7%	1117	1147	30	2.7%	1214	1172	-42	-3.5%
2,950 - 3,000	520	515	520	-5	0	-1.0%	0.0%	764	784	21	2.7%	923	948	25	2.7%	1031	1059	28	2.7%	1134	1165	31	2.7%	1233	1212	-21	-1.7%
3,000 - 3,050	528	523	528	-5	0	-1.0%	0.0%	776	797	21	2.7%	937	963	26	2.7%	1047	1076	29	2.7%	1152	1183	32	2.7%	1252	1252	0	0.0%
3,050 - 3,100	536	531	536	-5	0	-1.0%	0.0%	787	809	21	2.7%	952	978	26	2.7%	1063	1092	29	2.7%	1169	1201	32	2.7%	1271	1292	21	1.7%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
3,100 - 3,150	544	539	544	-5	0	-1.0%	0.0%	799	821	22	2.7%	966	992	27	2.8%	1079	1108	30	2.8%	1187	1219	33	2.8%	1290	1325	36	2.8%
3,150 - 3,200	552	547	552	-5	0	-1.0%	0.0%	811	833	22	2.7%	980	1007	27	2.8%	1095	1125	30	2.8%	1204	1237	33	2.8%	1309	1345	36	2.8%
3,200 - 3,250	560	555	560	-5	0	-1.0%	0.0%	823	845	22	2.7%	994	1022	28	2.8%	1110	1141	31	2.8%	1221	1255	34	2.8%	1328	1364	37	2.8%
3,250 - 3,300	568	563	568	-6	0	-1.0%	0.0%	834	857	23	2.7%	1008	1036	28	2.8%	1126	1158	31	2.8%	1239	1273	34	2.8%	1347	1384	37	2.8%
3,300 - 3,350	576	571	576	-6	0	-1.0%	0.0%	846	869	23	2.7%	1022	1051	28	2.8%	1142	1174	32	2.8%	1256	1291	35	2.8%	1366	1404	38	2.8%
3,350 - 3,400	584	579	584	-6	0	-1.0%	0.0%	858	881	24	2.7%	1037	1066	29	2.8%	1158	1190	32	2.8%	1274	1309	36	2.8%	1385	1423	39	2.8%
3,400 - 3,450	592	587	592	-6	0	-1.0%	0.0%	870	894	24	2.8%	1051	1080	29	2.8%	1174	1207	33	2.8%	1291	1327	36	2.8%	1404	1443	39	2.8%
3,450 - 3,500	601	595	601	-6	0	-0.9%	0.0%	881	906	24	2.8%	1065	1095	30	2.8%	1190	1223	33	2.8%	1309	1345	37	2.8%	1423	1462	40	2.8%
3,500 - 3,550	609	603	609	-6	0	-0.9%	0.0%	893	918	25	2.8%	1079	1110	30	2.8%	1206	1239	34	2.8%	1326	1363	37	2.8%	1441	1482	40	2.8%
3,550 - 3,600	617	611	617	-6	0	-0.9%	0.0%	905	930	25	2.8%	1093	1124	31	2.8%	1221	1256	34	2.8%	1344	1381	38	2.8%	1460	1502	41	2.8%
3,600 - 3,650	625	619	625	-6	0	-0.9%	0.0%	917	942	25	2.8%	1108	1139	31	2.8%	1237	1272	35	2.8%	1361	1399	38	2.8%	1479	1521	42	2.8%
3,650 - 3,700	633	627	633	-6	0	-0.9%	0.0%	928	954	26	2.8%	1122	1154	32	2.8%	1253	1289	35	2.8%	1378	1417	39	2.8%	1498	1541	42	2.8%
3,700 - 3,750	641	635	641	-6	0	-0.9%	0.0%	940	966	26	2.8%	1136	1168	32	2.8%	1269	1305	36	2.8%	1396	1435	39	2.8%	1517	1560	43	2.8%
3,750 - 3,800	649	643	649	-6	0	-0.9%	0.0%	952	978	27	2.8%	1150	1183	33	2.8%	1285	1321	36	2.8%	1413	1453	40	2.8%	1536	1580	44	2.8%
3,800 - 3,850	657	651	657	-6	0	-0.9%	0.0%	964	991	27	2.8%	1164	1198	33	2.8%	1301	1338	37	2.8%	1431	1471	41	2.8%	1555	1599	44	2.8%
3,850 - 3,900	665	659	665	-6	0	-0.9%	0.0%	975	1003	27	2.8%	1179	1212	34	2.8%	1317	1354	37	2.8%	1448	1489	41	2.8%	1574	1619	45	2.8%
3,900 - 3,950	673	666	673	-6	0	-0.9%	0.0%	987	1014	27	2.7%	1193	1225	32	2.7%	1332	1368	36	2.7%	1466	1505	39	2.7%	1593	1636	43	2.7%
3,950 - 4,000	681	674	681	-6	0	-0.9%	0.0%	999	1024	25	2.5%	1207	1237	30	2.5%	1348	1382	33	2.5%	1483	1520	37	2.5%	1612	1652	40	2.5%
4,000 - 4,050	689	682	689	-6	0	-0.9%	0.0%	1011	1035	24	2.4%	1221	1249	28	2.3%	1364	1395	31	2.3%	1501	1535	34	2.3%	1631	1668	37	2.3%
4,050 - 4,100	697	690	697	-6	0	-0.9%	0.0%	1022	1045	23	2.2%	1235	1261	26	2.1%	1380	1409	29	2.1%	1518	1549	31	2.1%	1650	1684	34	2.1%
4,100 - 4,150	705	698	705	-6	0	-0.9%	0.0%	1034	1056	22	2.1%	1250	1273	23	1.9%	1396	1422	26	1.9%	1535	1564	29	1.9%	1669	1700	31	1.9%
4,150 - 4,200	713	706	713	-6	0	-0.9%	0.0%	1046	1066	20	1.9%	1264	1285	21	1.7%	1412	1435	24	1.7%	1553	1579	26	1.7%	1688	1716	28	1.7%
4,200 - 4,250	721	714	721	-6	0	-0.9%	0.0%	1058	1077	19	1.8%	1278	1297	19	1.5%	1428	1449	21	1.5%	1570	1594	23	1.5%	1707	1732	25	1.5%
4,250 - 4,300	728	722	728	-5	0	-0.7%	0.0%	1068	1087	19	1.8%	1290	1309	19	1.5%	1441	1462	21	1.5%	1585	1609	23	1.5%	1723	1748	25	1.5%
4,300 - 4,350	734	730	734	-4	0	-0.6%	0.0%	1078	1098	20	1.8%	1303	1321	18	1.4%	1455	1476	21	1.4%	1601	1623	23	1.4%	1740	1765	25	1.4%
4,350 - 4,400	741	738	741	-3	0	-0.4%	0.0%	1088	1108	20	1.8%	1315	1333	18	1.4%	1469	1489	20	1.4%	1616	1638	22	1.4%	1756	1781	24	1.4%
4,400 - 4,450	748	746	748	-2	0	-0.3%	0.0%	1098	1119	20	1.8%	1327	1345	18	1.3%	1483	1503	20	1.3%	1631	1653	22	1.3%	1773	1797	24	1.3%
4,450 - 4,500	755	754	755	-1	0	-0.2%	0.0%	1109	1129	21	1.9%	1340	1357	18	1.3%	1496	1516	20	1.3%	1646	1668	22	1.3%	1789	1813	24	1.3%
4,500 - 4,550	762	762	762	0	0	0.0%	0.0%	1119	1140	21	1.9%	1352	1369	17	1.3%	1510	1529	19	1.3%	1661	1682	21	1.3%	1806	1829	23	1.3%
4,550 - 4,600	769	769	769	0	0	0.0%	0.0%	1129	1151	22	1.9%	1364	1383	18	1.3%	1524	1544	20	1.3%	1676	1699	23	1.3%	1822	1847	24	1.3%
4,600 - 4,650	776	775	776	-1	0	-0.1%	0.0%	1139	1161	22	1.9%	1377	1395	18	1.3%	1538	1558	20	1.3%	1691	1714	22	1.3%	1839	1863	24	1.3%
4,650 - 4,700	783	781	783	-2	0	-0.2%	0.0%	1149	1171	22	1.9%	1389	1407	18	1.3%	1551	1571	20	1.3%	1707	1728	22	1.3%	1855	1879	24	1.3%
4,700 - 4,750	790	788	790	-2	0	-0.3%	0.0%	1160	1182	22	1.9%	1401	1419	18	1.3%	1565	1585	20	1.3%	1722	1743	22	1.3%	1871	1895	23	1.3%
4,750 - 4,800	797	794	797	-3	0	-0.4%	0.0%	1170	1192	22	1.9%	1413	1431	17	1.2%	1579	1598	19	1.2%	1737	1758	21	1.2%	1888	1911	23	1.2%
4,800 - 4,850	804	800	804	-4	0	-0.5%	0.0%	1180	1202	22	1.9%	1426	1443	17	1.2%	1593	1612	19	1.2%	1752	1773	21	1.2%	1904	1927	23	1.2%
4,850 - 4,900	811	806	811	-4	0	-0.5%	0.0%	1190	1212	22	1.9%	1438	1455	17	1.2%	1606	1625	19	1.2%	1767	1788	21	1.2%	1921	1943	22	1.2%
4,900 - 4,950	818	813	818	-5	0	-0.6%	0.0%	1200	1222	22	1.8%	1450	1467	16	1.1%	1620	1639	18	1.1%	1782	1802	20	1.1%	1937	1959	22	1.1%
4,950 - 5,000	825	819	825	-6	0	-0.7%	0.0%	1210	1233	22	1.8%	1463	1479	16	1.1%	1634	1652	18	1.1%	1797	1817	20	1.1%	1954	1975	22	1.1%
5,000 - 5,050	832	825	832	-7	0	-0.8%	0.0%	1221	1243	22	1.8%	1475	1491	16	1.1%	1648	1665	18	1.1%	1812	1832	20	1.1%	1970	1991	21	1.1%
5,050 - 5,100	839	831	839	-7	0	-0.9%	0.0%	1231	1253	22	1.8%	1487	1503	16	1.1%	1661	1679	18	1.1%	1828	1847	19	1.1%	1987	2008	21	1.1%
5,100 - 5,150	842	838	842	-5	0	-0.5%	0.0%	1235	1263	28	2.3%	1491	1515	24	1.6%	1666	1692	27	1.6%	1832	1862	29	1.6%	1992	2024	32	1.6%
5,150 - 5,200	845	844	845	-1	0	-0.1%	0.0%	1237	1273	36	2.9%	1493	1527	34	2.3%	1668	1706	38	2.3%	1835	1876	41	2.3%	1995	2040	45	2.3%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	% Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
5,200 - 5,250	848	850	850	2	2	0.3%	0.3%	1240	1284	44	3.5%	1495	1539	44	2.9%	1670	1719	49	2.9%	1838	1891	54	2.9%	1997	2056	58	2.9%
5,250 - 5,300	850	856	856	6	6	0.7%	0.7%	1242	1293	51	4.1%	1498	1550	53	3.5%	1673	1732	59	3.5%	1840	1905	65	3.5%	2000	2070	70	3.5%
5,300 - 5,350	853	861	861	8	8	0.9%	0.9%	1245	1300	56	4.5%	1500	1559	60	4.0%	1675	1742	67	4.0%	1843	1916	73	4.0%	2003	2082	80	4.0%
5,350 - 5,400	856	866	866	10	10	1.2%	1.2%	1247	1308	61	4.9%	1502	1568	67	4.4%	1677	1752	74	4.4%	1845	1927	82	4.4%	2006	2094	89	4.4%
5,400 - 5,450	859	871	871	13	13	1.5%	1.5%	1250	1316	66	5.3%	1504	1577	73	4.9%	1680	1762	82	4.9%	1848	1938	90	4.9%	2008	2106	98	4.9%
5,450 - 5,500	861	876	876	15	15	1.7%	1.7%	1252	1323	71	5.7%	1506	1586	80	5.3%	1682	1772	90	5.3%	1850	1949	99	5.3%	2011	2118	107	5.3%
5,500 - 5,550	864	881	881	17	17	2.0%	2.0%	1255	1331	76	6.1%	1508	1595	87	5.8%	1684	1782	98	5.8%	1853	1960	107	5.8%	2014	2131	117	5.8%
5,550 - 5,600	867	886	886	20	20	2.3%	2.3%	1257	1338	81	6.5%	1510	1604	94	6.2%	1686	1792	105	6.2%	1855	1971	116	6.2%	2017	2143	126	6.2%
5,600 - 5,650	870	892	892	22	22	2.5%	2.5%	1259	1346	87	6.9%	1512	1613	101	6.7%	1689	1802	113	6.7%	1858	1982	124	6.7%	2019	2155	135	6.7%
5,650 - 5,700	872	897	897	24	24	2.8%	2.8%	1262	1354	92	7.3%	1514	1622	108	7.1%	1691	1812	121	7.1%	1860	1993	133	7.1%	2022	2167	145	7.1%
5,700 - 5,750	875	902	902	27	27	3.0%	3.0%	1265	1361	97	7.6%	1516	1631	115	7.6%	1694	1822	128	7.6%	1863	2004	141	7.6%	2025	2179	153	7.6%
5,750 - 5,800	879	907	907	28	28	3.2%	3.2%	1269	1369	100	7.9%	1522	1640	119	7.8%	1700	1832	132	7.8%	1870	2015	146	7.8%	2032	2191	158	7.8%
5,800 - 5,850	882	912	912	29	29	3.3%	3.3%	1274	1376	103	8.1%	1527	1649	122	8.0%	1706	1842	137	8.0%	1876	2026	150	8.0%	2039	2203	163	8.0%
5,850 - 5,900	886	917	917	31	31	3.5%	3.5%	1278	1384	106	8.3%	1532	1658	126	8.2%	1711	1852	141	8.2%	1883	2037	155	8.2%	2046	2215	168	8.2%
5,900 - 5,950	890	922	922	32	32	3.6%	3.6%	1283	1392	109	8.5%	1538	1667	130	8.4%	1717	1862	145	8.4%	1889	2048	159	8.4%	2053	2227	173	8.4%
5,950 - 6,000	893	927	927	34	34	3.8%	3.8%	1287	1399	112	8.7%	1543	1676	133	8.6%	1723	1872	149	8.6%	1896	2059	164	8.6%	2061	2239	178	8.6%
6,000 - 6,050	897	931	931	34	34	3.8%	3.8%	1292	1405	113	8.7%	1548	1683	134	8.7%	1729	1879	150	8.7%	1902	2067	165	8.7%	2068	2247	180	8.7%
6,050 - 6,100	901	934	934	33	33	3.7%	3.7%	1296	1409	113	8.7%	1553	1688	134	8.6%	1735	1885	150	8.6%	1909	2074	165	8.6%	2075	2254	179	8.6%
6,100 - 6,150	904	937	937	33	33	3.6%	3.6%	1301	1414	113	8.7%	1559	1693	134	8.6%	1741	1891	150	8.6%	1915	2080	165	8.6%	2082	2261	179	8.6%
6,150 - 6,200	908	940	940	32	32	3.6%	3.6%	1306	1418	113	8.6%	1564	1698	134	8.6%	1747	1897	149	8.6%	1922	2086	164	8.6%	2089	2268	179	8.6%
6,200 - 6,250	912	944	944	32	32	3.5%	3.5%	1310	1423	113	8.6%	1569	1703	134	8.5%	1753	1902	149	8.5%	1928	2092	164	8.5%	2096	2274	178	8.5%
6,250 - 6,300	915	947	947	31	31	3.4%	3.4%	1315	1427	112	8.6%	1575	1708	133	8.5%	1759	1908	149	8.5%	1935	2099	164	8.5%	2103	2281	178	8.5%
6,300 - 6,350	919	950	950	31	31	3.4%	3.4%	1319	1432	112	8.5%	1580	1713	133	8.4%	1765	1914	149	8.4%	1941	2105	164	8.4%	2110	2288	178	8.4%
6,350 - 6,400	923	953	953	30	30	3.2%	3.2%	1325	1436	111	8.4%	1587	1718	132	8.3%	1772	1919	147	8.3%	1950	2111	162	8.3%	2119	2295	176	8.3%
6,400 - 6,450	929	956	956	27	27	2.9%	2.9%	1333	1441	108	8.1%	1596	1723	127	8.0%	1783	1925	142	8.0%	1961	2117	157	8.0%	2132	2302	170	8.0%
6,450 - 6,500	935	959	959	24	24	2.6%	2.6%	1340	1445	105	7.8%	1605	1728	123	7.7%	1793	1931	138	7.7%	1972	2124	151	7.7%	2144	2309	165	7.7%
6,500 - 6,550	941	962	962	21	21	2.3%	2.3%	1348	1450	102	7.6%	1614	1734	119	7.4%	1803	1936	133	7.4%	1984	2130	146	7.4%	2156	2315	159	7.4%
6,550 - 6,600	947	965	965	19	19	2.0%	2.0%	1355	1454	99	7.3%	1624	1739	115	7.1%	1814	1942	128	7.1%	1995	2136	141	7.1%	2169	2322	154	7.1%
6,600 - 6,650	953	969	969	16	16	1.7%	1.7%	1363	1459	96	7.0%	1633	1744	111	6.8%	1824	1948	124	6.8%	2006	2143	136	6.8%	2181	2329	148	6.8%
6,650 - 6,700	959	972	972	13	13	1.4%	1.4%	1371	1463	93	6.8%	1642	1749	107	6.5%	1834	1953	119	6.5%	2018	2149	131	6.5%	2193	2336	143	6.5%
6,700 - 6,750	964	975	975	10	10	1.1%	1.1%	1378	1468	89	6.5%	1651	1754	103	6.2%	1845	1959	115	6.2%	2029	2155	126	6.2%	2206	2343	137	6.2%
6,750 - 6,800	970	978	978	7	7	0.8%	0.8%	1386	1471	85	6.1%	1661	1757	96	5.8%	1855	1962	107	5.8%	2040	2159	118	5.8%	2218	2346	128	5.8%
6,800 - 6,850	976	980	980	4	4	0.4%	0.4%	1393	1474	81	5.8%	1670	1759	90	5.4%	1865	1965	100	5.4%	2052	2162	110	5.4%	2230	2350	120	5.4%
6,850 - 6,900	982	983	983	1	1	0.1%	0.1%	1401	1477	76	5.5%	1679	1762	83	4.9%	1876	1968	93	4.9%	2063	2165	102	4.9%	2243	2353	111	4.9%
6,900 - 6,950	988	986	988	-2	0	-0.2%	0.0%	1409	1481	72	5.1%	1688	1765	76	4.5%	1886	1971	85	4.5%	2074	2168	94	4.5%	2255	2357	102	4.5%
6,950 - 7,000	994	989	994	-5	0	-0.5%	0.0%	1416	1484	68	4.8%	1698	1767	70	4.1%	1896	1974	78	4.1%	2086	2172	86	4.1%	2267	2360	93	4.1%
7,000 - 7,050	999	992	999	-7	0	-0.7%	0.0%	1423	1487	64	4.5%	1706	1770	64	3.8%	1905	1977	72	3.8%	2096	2175	79	3.8%	2278	2364	86	3.8%
7,050 - 7,100	1003	995	1003	-8	0	-0.8%	0.0%	1429	1490	61	4.3%	1713	1773	60	3.5%	1913	1980	67	3.5%	2104	2178	74	3.5%	2287	2368	80	3.5%
7,100 - 7,150	1007	997	1007	-9	0	-0.9%	0.0%	1436	1494	58	4.0%	1720	1775	55	3.2%	1921	1983	62	3.2%	2113	2181	68	3.2%	2297	2371	74	3.2%
7,150 - 7,200	1011	1000	1011	-10	0	-1.0%	0.0%	1442	1497	55	3.8%	1727	1778	51	2.9%	1929	1986	57	2.9%	2122	2185	62	2.9%	2307	2375	68	2.9%
7,200 - 7,250	1015	1003	1015	-12	0	-1.1%	0.0%	1448	1500	52	3.6%	1734	1781	46	2.7%	1937	1989	52	2.7%	2131	2188	57	2.7%	2316	2378	62	2.7%
7,250 - 7,300	1019	1006	1019	-13	0	-1.3%	0.0%	1455	1503	49	3.3%	1741	1783	42	2.4%	1945	1992	47	2.4%	2140	2191	51	2.4%	2326	2382	56	2.4%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	% Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
7,300 - 7,350	1023	1009	1023	-14	0	-1.4%	0.0%	1461	1507	46	3.1%	1749	1786	37	2.1%	1953	1995	42	2.1%	2149	2194	46	2.1%	2336	2385	50	2.1%
7,350 - 7,400	1027	1011	1027	-15	0	-1.5%	0.0%	1467	1510	42	2.9%	1756	1788	33	1.9%	1961	1998	36	1.9%	2157	2198	40	1.9%	2345	2389	44	1.9%
7,400 - 7,450	1031	1014	1031	-17	0	-1.6%	0.0%	1474	1513	39	2.7%	1763	1791	28	1.6%	1969	2001	31	1.6%	2166	2201	34	1.6%	2355	2392	37	1.6%
7,450 - 7,500	1035	1017	1035	-17	0	-1.7%	0.0%	1480	1517	37	2.5%	1770	1795	25	1.4%	1977	2005	28	1.4%	2175	2206	31	1.4%	2364	2398	33	1.4%
7,500 - 7,550	1039	1021	1039	-18	0	-1.7%	0.0%	1486	1524	37	2.5%	1777	1804	26	1.5%	1985	2015	30	1.5%	2184	2216	32	1.5%	2374	2409	35	1.5%
7,550 - 7,600	1043	1025	1043	-18	0	-1.7%	0.0%	1493	1530	38	2.5%	1785	1813	28	1.6%	1993	2025	31	1.6%	2193	2227	34	1.6%	2384	2421	37	1.6%
7,600 - 7,650	1047	1029	1047	-18	0	-1.7%	0.0%	1499	1537	38	2.5%	1792	1821	30	1.7%	2001	2035	33	1.7%	2202	2238	36	1.7%	2393	2433	40	1.7%
7,650 - 7,700	1049	1033	1049	-16	0	-1.5%	0.0%	1502	1544	42	2.8%	1795	1830	35	2.0%	2005	2044	39	2.0%	2205	2249	43	2.0%	2397	2444	47	2.0%
7,700 - 7,750	1051	1037	1051	-14	0	-1.4%	0.0%	1504	1550	46	3.1%	1797	1839	42	2.3%	2008	2054	46	2.3%	2208	2260	51	2.3%	2401	2456	56	2.3%
7,750 - 7,800	1054	1041	1054	-13	0	-1.2%	0.0%	1506	1557	51	3.4%	1800	1848	48	2.7%	2011	2064	53	2.7%	2212	2270	59	2.7%	2404	2468	64	2.7%
7,800 - 7,850	1056	1045	1056	-11	0	-1.0%	0.0%	1508	1563	56	3.7%	1802	1857	54	3.0%	2013	2074	60	3.0%	2215	2281	67	3.0%	2407	2480	72	3.0%
7,850 - 7,900	1058	1049	1058	-9	0	-0.9%	0.0%	1510	1570	60	4.0%	1805	1865	60	3.3%	2016	2084	67	3.3%	2218	2292	74	3.3%	2411	2491	81	3.3%
7,900 - 7,950	1060	1053	1060	-7	0	-0.7%	0.0%	1512	1577	65	4.3%	1807	1874	67	3.7%	2019	2093	75	3.7%	2221	2303	82	3.7%	2414	2503	89	3.7%
7,950 - 8,000	1062	1057	1062	-5	0	-0.5%	0.0%	1514	1583	69	4.6%	1810	1883	73	4.0%	2022	2103	82	4.0%	2224	2314	90	4.0%	2417	2515	98	4.0%
8,000 - 8,050	1064	1061	1064	-4	0	-0.3%	0.0%	1516	1590	74	4.9%	1812	1892	79	4.4%	2024	2113	89	4.4%	2227	2324	98	4.4%	2420	2527	106	4.4%
8,050 - 8,100	1066	1065	1066	-2	0	-0.2%	0.0%	1518	1597	79	5.2%	1815	1900	86	4.7%	2027	2123	96	4.7%	2230	2335	105	4.7%	2424	2538	115	4.7%
8,100 - 8,150	1068	1069	1069	0	0	0.0%	0.0%	1520	1603	83	5.5%	1817	1909	92	5.1%	2030	2133	103	5.1%	2233	2346	113	5.1%	2427	2550	123	5.1%
8,150 - 8,200	1070	1073	1073	2	2	0.2%	0.2%	1522	1610	88	5.8%	1820	1918	98	5.4%	2032	2142	110	5.4%	2236	2357	121	5.4%	2430	2562	132	5.4%
8,200 - 8,250	1073	1076	1076	3	3	0.3%	0.3%	1524	1615	90	5.9%	1822	1924	102	5.6%	2035	2149	113	5.6%	2239	2363	125	5.6%	2433	2569	136	5.6%
8,250 - 8,300	1075	1078	1078	3	3	0.3%	0.3%	1526	1617	91	6.0%	1824	1926	101	5.6%	2038	2151	113	5.6%	2242	2366	125	5.6%	2437	2572	135	5.6%
8,300 - 8,350	1078	1080	1080	2	2	0.2%	0.2%	1530	1620	90	5.9%	1829	1928	99	5.4%	2043	2154	111	5.4%	2247	2369	122	5.4%	2443	2575	132	5.4%
8,350 - 8,400	1081	1083	1083	1	1	0.1%	0.1%	1534	1623	88	5.8%	1834	1930	97	5.3%	2048	2156	108	5.3%	2253	2372	119	5.3%	2449	2578	129	5.3%
8,400 - 8,450	1085	1085	1085	0	0	0.0%	0.0%	1539	1626	87	5.6%	1838	1932	94	5.1%	2053	2159	105	5.1%	2259	2374	116	5.1%	2455	2581	126	5.1%
8,450 - 8,500	1088	1088	1088	-1	0	-0.1%	0.0%	1543	1628	85	5.5%	1843	1935	92	5.0%	2058	2161	103	5.0%	2264	2377	113	5.0%	2461	2584	123	5.0%
8,500 - 8,550	1092	1090	1092	-2	0	-0.2%	0.0%	1547	1631	84	5.4%	1848	1937	89	4.8%	2064	2164	100	4.8%	2270	2380	110	4.8%	2468	2587	119	4.8%
8,550 - 8,600	1095	1092	1095	-3	0	-0.3%	0.0%	1551	1634	82	5.3%	1852	1939	87	4.7%	2069	2166	97	4.7%	2276	2383	107	4.7%	2474	2590	116	4.7%
8,600 - 8,650	1099	1095	1099	-4	0	-0.4%	0.0%	1555	1636	81	5.2%	1857	1941	84	4.5%	2074	2168	94	4.5%	2282	2385	104	4.5%	2480	2593	113	4.5%
8,650 - 8,700	1102	1097	1102	-5	0	-0.5%	0.0%	1560	1639	79	5.1%	1862	1943	82	4.4%	2079	2171	91	4.4%	2287	2388	101	4.4%	2486	2596	109	4.4%
8,700 - 8,750	1106	1099	1106	-6	0	-0.6%	0.0%	1564	1642	78	5.0%	1866	1946	79	4.3%	2085	2173	89	4.3%	2293	2390	98	4.3%	2492	2598	106	4.3%
8,750 - 8,800	1109	1102	1109	-8	0	-0.7%	0.0%	1568	1644	76	4.9%	1871	1948	77	4.1%	2090	2176	86	4.1%	2299	2393	94	4.1%	2499	2601	103	4.1%
8,800 - 8,850	1113	1104	1113	-9	0	-0.8%	0.0%	1572	1647	75	4.7%	1876	1950	74	4.0%	2095	2178	83	4.0%	2304	2396	91	4.0%	2505	2604	99	4.0%
8,850 - 8,900	1116	1106	1116	-10	0	-0.9%	0.0%	1577	1650	73	4.6%	1880	1952	72	3.8%	2100	2180	80	3.8%	2310	2398	88	3.8%	2511	2607	96	3.8%
8,900 - 8,950	1120	1109	1120	-11	0	-1.0%	0.0%	1581	1652	71	4.5%	1885	1954	69	3.7%	2105	2183	77	3.7%	2316	2401	85	3.7%	2517	2610	93	3.7%
8,950 - 9,000	1123	1111	1123	-11	0	-1.0%	0.0%	1584	1656	72	4.6%	1889	1957	69	3.6%	2110	2186	77	3.6%	2321	2405	84	3.6%	2523	2614	92	3.6%
9,000 - 9,050	1125	1115	1125	-11	0	-0.9%	0.0%	1586	1660	74	4.7%	1893	1962	69	3.6%	2114	2191	77	3.6%	2326	2410	85	3.6%	2528	2620	92	3.6%
9,050 - 9,100	1128	1118	1128	-10	0	-0.9%	0.0%	1588	1664	76	4.8%	1897	1966	69	3.7%	2119	2196	77	3.7%	2331	2416	85	3.7%	2533	2626	92	3.7%
9,100 - 9,150	1130	1121	1130	-9	0	-0.8%	0.0%	1591	1668	78	4.9%	1901	1970	70	3.7%	2123	2201	78	3.7%	2335	2421	86	3.7%	2539	2632	93	3.7%
9,150 - 9,200	1133	1124	1133	-9	0	-0.8%	0.0%	1593	1673	80	5.0%	1905	1975	70	3.7%	2128	2206	78	3.7%	2340	2426	86	3.7%	2544	2637	93	3.7%
9,200 - 9,250	1136	1128	1136	-8	0	-0.7%	0.0%	1595	1677	82	5.1%	1909	1979	70	3.7%	2132	2210	79	3.7%	2345	2432	86	3.7%	2549	2643	94	3.7%
9,250 - 9,300	1138	1131	1138	-7	0	-0.7%	0.0%	1598	1681	83	5.2%	1913	1983	71	3.7%	2136	2215	79	3.7%	2350	2437	87	3.7%	2554	2649	94	3.7%
9,300 - 9,350	1141	1134	1141	-7	0	-0.6%	0.0%	1600	1685	85	5.3%	1917	1988	71	3.7%	2141	2220	79	3.7%	2355	2442	87	3.7%	2560	2655	95	3.7%
9,350 - 9,400	1144	1137	1144	-6	0	-0.5%	0.0%	1602	1690	87	5.4%	1920	1992	71	3.7%	2145	2225	80	3.7%	2360	2447	88	3.7%	2565	2660	95	3.7%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
9,400 - 9,450	1146	1140	1146	-6	0	-0.5%	0.0%	1605	1694	89	5.6%	1924	1996	72	3.7%	2150	2230	80	3.7%	2364	2453	88	3.7%	2570	2666	96	3.7%
9,450 - 9,500	1149	1144	1149	-5	0	-0.4%	0.0%	1607	1698	91	5.7%	1928	2000	72	3.7%	2154	2234	81	3.7%	2369	2458	89	3.7%	2575	2672	96	3.7%
9,500 - 9,550	1151	1147	1151	-4	0	-0.4%	0.0%	1609	1702	93	5.8%	1932	2005	72	3.7%	2158	2239	81	3.7%	2374	2463	89	3.7%	2581	2677	97	3.7%
9,550 - 9,600	1154	1150	1154	-4	0	-0.3%	0.0%	1612	1707	95	5.9%	1936	2009	73	3.8%	2163	2244	81	3.8%	2379	2468	89	3.8%	2586	2683	97	3.8%
9,600 - 9,650	1157	1153	1157	-3	0	-0.3%	0.0%	1614	1711	97	6.0%	1940	2013	73	3.8%	2167	2249	82	3.8%	2384	2474	90	3.8%	2591	2689	98	3.8%
9,650 - 9,700	1159	1157	1159	-3	0	-0.2%	0.0%	1616	1715	99	6.1%	1944	2018	74	3.8%	2172	2254	82	3.8%	2389	2479	90	3.8%	2597	2695	98	3.8%
9,700 - 9,750	1162	1160	1162	-2	0	-0.1%	0.0%	1619	1720	101	6.3%	1948	2023	75	3.8%	2176	2260	84	3.8%	2394	2486	92	3.8%	2602	2702	100	3.8%
9,750 - 9,800	1165	1165	1165	1	1	0.1%	0.1%	1621	1727	106	6.5%	1952	2030	78	4.0%	2180	2268	88	4.0%	2398	2495	96	4.0%	2607	2712	105	4.0%
9,800 - 9,850	1167	1170	1170	3	3	0.2%	0.2%	1623	1734	110	6.8%	1956	2038	82	4.2%	2185	2276	92	4.2%	2403	2504	101	4.2%	2612	2722	110	4.2%
9,850 - 9,900	1170	1175	1175	5	5	0.4%	0.4%	1626	1740	115	7.0%	1960	2045	86	4.4%	2189	2285	96	4.4%	2408	2513	105	4.4%	2618	2732	114	4.4%
9,900 - 9,950	1173	1180	1180	7	7	0.6%	0.6%	1628	1747	119	7.3%	1964	2053	89	4.5%	2194	2293	99	4.5%	2413	2522	109	4.5%	2623	2742	119	4.5%
9,950 - 10,000	1176	1184	1184	8	8	0.7%	0.7%	1634	1754	120	7.3%	1970	2060	91	4.6%	2200	2301	101	4.6%	2420	2532	111	4.6%	2631	2752	121	4.6%
10,000 - 10,050	1180	1189	1189	9	9	0.7%	0.7%	1640	1761	121	7.4%	1976	2068	92	4.7%	2207	2310	103	4.7%	2427	2541	113	4.7%	2639	2762	123	4.7%
10,050 - 10,100	1184	1194	1194	10	10	0.8%	0.8%	1646	1767	121	7.4%	1982	2075	94	4.7%	2213	2318	105	4.7%	2435	2550	115	4.7%	2647	2772	125	4.7%
10,100 - 10,150	1188	1199	1199	11	11	0.9%	0.9%	1652	1774	122	7.4%	1987	2083	95	4.8%	2220	2326	106	4.8%	2442	2559	117	4.8%	2654	2782	127	4.8%
10,150 - 10,200	1192	1204	1204	11	11	1.0%	1.0%	1658	1781	123	7.4%	1993	2090	97	4.9%	2226	2335	108	4.9%	2449	2568	119	4.9%	2662	2792	129	4.9%
10,200 - 10,250	1196	1208	1208	12	12	1.0%	1.0%	1663	1788	124	7.5%	1999	2098	99	4.9%	2233	2343	110	4.9%	2456	2577	121	4.9%	2670	2802	132	4.9%
10,250 - 10,300	1200	1213	1213	13	13	1.1%	1.1%	1669	1794	125	7.5%	2005	2105	100	5.0%	2240	2351	112	5.0%	2464	2587	123	5.0%	2678	2812	134	5.0%
10,300 - 10,350	1204	1218	1218	14	14	1.2%	1.2%	1675	1801	126	7.5%	2011	2113	102	5.1%	2246	2360	114	5.1%	2471	2596	125	5.1%	2686	2822	136	5.1%
10,350 - 10,400	1208	1223	1223	15	15	1.2%	1.2%	1681	1808	127	7.5%	2017	2120	103	5.1%	2253	2368	115	5.1%	2478	2605	127	5.1%	2694	2832	138	5.1%
10,400 - 10,450	1212	1228	1228	16	16	1.3%	1.3%	1687	1815	128	7.6%	2023	2128	105	5.2%	2259	2376	117	5.2%	2485	2614	129	5.2%	2701	2842	140	5.2%
10,450 - 10,500	1216	1232	1232	17	17	1.4%	1.4%	1693	1821	129	7.6%	2029	2135	106	5.2%	2266	2385	119	5.2%	2492	2623	131	5.2%	2709	2851	142	5.2%
10,500 - 10,550	1220	1237	1237	17	17	1.4%	1.4%	1698	1828	130	7.6%	2034	2142	108	5.3%	2272	2393	121	5.3%	2500	2632	133	5.3%	2717	2861	144	5.3%
10,550 - 10,600	1224	1242	1242	18	18	1.5%	1.5%	1704	1835	131	7.7%	2040	2150	110	5.4%	2279	2401	123	5.4%	2507	2642	135	5.4%	2725	2871	146	5.4%
10,600 - 10,650	1228	1247	1247	19	19	1.6%	1.6%	1710	1842	131	7.7%	2046	2157	111	5.4%	2286	2410	124	5.4%	2514	2651	137	5.4%	2733	2881	149	5.4%
10,650 - 10,700	1232	1252	1252	20	20	1.6%	1.6%	1716	1848	132	7.7%	2052	2165	113	5.5%	2292	2418	126	5.5%	2521	2660	139	5.5%	2741	2891	151	5.5%
10,700 - 10,750	1236	1256	1256	21	21	1.7%	1.7%	1722	1855	133	7.7%	2058	2172	114	5.5%	2299	2426	128	5.5%	2529	2669	140	5.5%	2749	2901	152	5.5%
10,750 - 10,800	1240	1261	1261	21	21	1.7%	1.7%	1728	1862	133	7.7%	2065	2180	115	5.6%	2306	2435	129	5.6%	2537	2678	142	5.6%	2757	2911	154	5.6%
10,800 - 10,850	1244	1266	1266	22	22	1.7%	1.7%	1735	1869	134	7.7%	2071	2187	116	5.6%	2313	2443	130	5.6%	2545	2687	143	5.6%	2766	2921	155	5.6%
10,850 - 10,900	1249	1270	1270	21	21	1.7%	1.7%	1741	1875	133	7.7%	2077	2195	117	5.6%	2321	2452	131	5.6%	2553	2697	144	5.6%	2775	2931	157	5.6%
10,900 - 10,950	1253	1274	1274	21	21	1.6%	1.6%	1748	1881	133	7.6%	2084	2202	118	5.7%	2328	2460	132	5.7%	2561	2706	145	5.7%	2783	2941	158	5.7%
10,950 - 11,000	1257	1277	1277	20	20	1.6%	1.6%	1754	1886	132	7.5%	2090	2210	119	5.7%	2335	2468	133	5.7%	2568	2715	147	5.7%	2792	2951	160	5.7%
11,000 - 11,050	1262	1281	1281	19	19	1.5%	1.5%	1761	1892	132	7.5%	2097	2217	121	5.7%	2342	2477	135	5.7%	2576	2724	148	5.7%	2801	2961	161	5.7%
11,050 - 11,100	1266	1284	1284	18	18	1.4%	1.4%	1767	1898	131	7.4%	2103	2225	122	5.8%	2349	2485	136	5.8%	2584	2734	149	5.8%	2809	2972	162	5.8%
11,100 - 11,150	1270	1288	1288	17	17	1.4%	1.4%	1773	1904	130	7.3%	2110	2232	123	5.8%	2357	2494	137	5.8%	2592	2743	151	5.8%	2818	2982	164	5.8%
11,150 - 11,200	1275	1291	1291	17	17	1.3%	1.3%	1780	1909	130	7.3%	2116	2240	124	5.8%	2364	2502	138	5.8%	2600	2752	152	5.8%	2826	2992	165	5.8%
11,200 - 11,250	1279	1295	1295	16	16	1.3%	1.3%	1785	1915	130	7.3%	2123	2247	125	5.9%	2371	2510	139	5.9%	2608	2761	153	5.9%	2835	3002	167	5.9%
11,250 - 11,300	1283	1298	1298	16	16	1.2%	1.2%	1790	1921	131	7.3%	2129	2255	126	5.9%	2379	2519	140	5.9%	2616	2771	154	5.9%	2844	3012	168	5.9%
11,300 - 11,350	1287	1302	1302	15	15	1.2%	1.2%	1795	1927	132	7.3%	2136	2262	126	5.9%	2386	2527	141	5.9%	2625	2780	155	5.9%	2853	3022	169	5.9%
11,350 - 11,400	1291	1305	1305	15	15	1.1%	1.1%	1800	1933	133	7.4%	2143	2270	127	5.9%	2393	2536	142	5.9%	2633	2789	156	5.9%	2862	3032	170	5.9%
11,400 - 11,450	1295	1309	1309	14	14	1.1%	1.1%	1805	1938	134	7.4%	2149	2278	128	6.0%	2401	2544	143	6.0%	2641	2798	158	6.0%	2871	3042	171	6.0%
11,450 - 11,500	1298	1312	1312	14	14	1.1%	1.1%	1810	1944	134	7.4%	2156	2285	129	6.0%	2408	2552	144	6.0%	2649	2808	159	6.0%	2879	3052	172	6.0%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
11,500 - 11,550	1302	1316	1316	13	13	1.0%	1.0%	1815	1950	135	7.5%	2163	2293	130	6.0%	2416	2561	145	6.0%	2657	2817	160	6.0%	2888	3062	174	6.0%
11,550 - 11,600	1306	1319	1319	13	13	1.0%	1.0%	1820	1956	136	7.5%	2169	2300	131	6.0%	2423	2569	146	6.0%	2665	2826	161	6.0%	2897	3072	175	6.0%
11,600 - 11,650	1310	1323	1323	12	12	0.9%	0.9%	1824	1961	137	7.5%	2176	2308	132	6.1%	2430	2578	147	6.1%	2673	2835	162	6.1%	2906	3082	176	6.1%
11,650 - 11,700	1314	1326	1326	12	12	0.9%	0.9%	1829	1967	138	7.5%	2182	2315	133	6.1%	2438	2586	148	6.1%	2682	2845	163	6.1%	2915	3092	177	6.1%
11,700 - 11,750	1318	1330	1330	11	11	0.9%	0.9%	1834	1973	139	7.6%	2189	2323	134	6.1%	2445	2594	149	6.1%	2690	2854	164	6.1%	2924	3102	178	6.1%
11,750 - 11,800	1322	1333	1333	11	11	0.8%	0.8%	1839	1979	140	7.6%	2196	2330	135	6.1%	2453	2603	150	6.1%	2698	2863	165	6.1%	2933	3112	180	6.1%
11,800 - 11,850	1326	1337	1337	11	11	0.8%	0.8%	1844	1985	140	7.6%	2202	2338	135	6.1%	2460	2611	151	6.1%	2706	2872	166	6.1%	2941	3122	181	6.1%
11,850 - 11,900	1330	1340	1340	10	10	0.8%	0.8%	1849	1990	141	7.6%	2209	2345	136	6.2%	2467	2620	152	6.2%	2714	2882	167	6.2%	2950	3132	182	6.2%
11,900 - 11,950	1334	1344	1344	10	10	0.7%	0.7%	1854	1996	142	7.7%	2216	2353	137	6.2%	2475	2628	153	6.2%	2722	2891	169	6.2%	2959	3142	183	6.2%
11,950 - 12,000	1338	1347	1347	9	9	0.7%	0.7%	1859	2002	143	7.7%	2222	2360	138	6.2%	2482	2636	154	6.2%	2730	2900	170	6.2%	2968	3152	184	6.2%
12,000 - 12,050	1342	1350	1350	8	8	0.6%	0.6%	1864	2006	142	7.6%	2229	2365	136	6.1%	2490	2642	152	6.1%	2739	2906	167	6.1%	2977	3159	182	6.1%
12,050 - 12,100	1346	1353	1353	7	7	0.5%	0.5%	1869	2010	141	7.6%	2235	2369	134	6.0%	2497	2646	150	6.0%	2747	2911	164	6.0%	2986	3164	179	6.0%
12,100 - 12,150	1350	1356	1356	6	6	0.4%	0.4%	1874	2014	140	7.5%	2242	2373	131	5.9%	2504	2651	147	5.9%	2755	2916	161	5.9%	2994	3170	175	5.9%
12,150 - 12,200	1354	1358	1358	4	4	0.3%	0.3%	1879	2018	139	7.4%	2249	2378	129	5.7%	2512	2656	144	5.7%	2763	2921	158	5.7%	3003	3176	172	5.7%
12,200 - 12,250	1358	1361	1361	3	3	0.2%	0.2%	1884	2021	138	7.3%	2255	2382	126	5.6%	2519	2660	141	5.6%	2771	2927	155	5.6%	3012	3181	169	5.6%
12,250 - 12,300	1362	1364	1364	2	2	0.2%	0.2%	1888	2026	137	7.3%	2262	2387	125	5.5%	2527	2666	139	5.5%	2779	2932	153	5.5%	3021	3188	167	5.5%
12,300 - 12,350	1366	1367	1367	1	1	0.1%	0.1%	1893	2030	136	7.2%	2269	2391	122	5.4%	2534	2670	137	5.4%	2787	2938	150	5.4%	3030	3193	163	5.4%
12,350 - 12,400	1370	1370	1370	0	0	0.0%	0.0%	1898	2034	135	7.1%	2275	2395	120	5.3%	2541	2676	134	5.3%	2796	2943	148	5.3%	3039	3199	160	5.3%
12,400 - 12,450	1374	1373	1374	-1	0	-0.1%	0.0%	1903	2038	135	7.1%	2282	2400	118	5.2%	2549	2681	132	5.2%	2804	2949	145	5.2%	3048	3205	158	5.2%
12,450 - 12,500	1378	1376	1378	-2	0	-0.1%	0.0%	1908	2042	134	7.0%	2288	2405	116	5.1%	2556	2686	130	5.1%	2812	2954	143	5.1%	3056	3211	155	5.1%
12,500 - 12,550	1382	1379	1382	-3	0	-0.2%	0.0%	1913	2046	133	7.0%	2295	2409	114	5.0%	2564	2691	127	5.0%	2820	2960	140	5.0%	3065	3218	152	5.0%
12,550 - 12,600	1386	1382	1386	-4	0	-0.3%	0.0%	1918	2050	132	6.9%	2302	2414	112	4.9%	2571	2696	125	4.9%	2828	2966	138	4.9%	3074	3224	150	4.9%
12,600 - 12,650	1390	1385	1390	-5	0	-0.3%	0.0%	1923	2055	132	6.8%	2308	2418	110	4.8%	2578	2701	123	4.8%	2836	2971	135	4.8%	3083	3230	147	4.8%
12,650 - 12,700	1394	1388	1394	-6	0	-0.4%	0.0%	1928	2059	131	6.8%	2315	2423	108	4.7%	2586	2706	121	4.7%	2844	2977	133	4.7%	3092	3236	144	4.7%
12,700 - 12,750	1398	1391	1398	-7	0	-0.5%	0.0%	1933	2063	130	6.7%	2322	2427	106	4.6%	2593	2711	118	4.6%	2853	2983	130	4.6%	3101	3242	141	4.6%
12,750 - 12,800	1402	1394	1402	-8	0	-0.5%	0.0%	1938	2067	129	6.7%	2328	2432	104	4.5%	2601	2717	116	4.5%	2861	2988	128	4.5%	3110	3248	139	4.5%
12,800 - 12,850	1406	1397	1406	-9	0	-0.6%	0.0%	1943	2071	129	6.6%	2335	2437	102	4.4%	2608	2722	114	4.4%	2869	2994	125	4.4%	3118	3254	136	4.4%
12,850 - 12,900	1410	1400	1410	-10	0	-0.7%	0.0%	1948	2076	128	6.6%	2341	2441	100	4.3%	2615	2727	111	4.3%	2877	2999	123	4.3%	3127	3260	133	4.3%
12,900 - 12,950	1414	1403	1414	-11	0	-0.7%	0.0%	1952	2080	127	6.5%	2348	2446	98	4.2%	2623	2732	109	4.2%	2885	3005	120	4.2%	3136	3267	130	4.2%
12,950 - 13,000	1418	1406	1418	-12	0	-0.8%	0.0%	1957	2084	126	6.5%	2355	2450	96	4.1%	2630	2737	107	4.1%	2893	3011	118	4.1%	3145	3273	128	4.1%
13,000 - 13,050	1421	1409	1421	-12	0	-0.8%	0.0%	1961	2088	127	6.5%	2359	2455	95	4.0%	2636	2742	107	4.0%	2899	3016	117	4.0%	3151	3279	127	4.0%
13,050 - 13,100	1424	1413	1424	-11	0	-0.8%	0.0%	1965	2093	128	6.5%	2364	2460	96	4.1%	2641	2748	107	4.1%	2905	3023	118	4.1%	3157	3285	128	4.1%
13,100 - 13,150	1427	1417	1427	-10	0	-0.7%	0.0%	1969	2098	129	6.6%	2368	2465	97	4.1%	2646	2754	108	4.1%	2910	3029	119	4.1%	3163	3293	129	4.1%
13,150 - 13,200	1430	1420	1430	-9	0	-0.6%	0.0%	1973	2103	130	6.6%	2373	2471	98	4.1%	2651	2760	109	4.1%	2916	3036	120	4.1%	3169	3300	130	4.1%
13,200 - 13,250	1432	1424	1432	-8	0	-0.6%	0.0%	1976	2108	132	6.7%	2377	2476	98	4.1%	2656	2765	110	4.1%	2921	3042	121	4.1%	3175	3307	131	4.1%
13,250 - 13,300	1435	1428	1435	-7	0	-0.5%	0.0%	1980	2113	133	6.7%	2382	2481	99	4.2%	2661	2771	111	4.2%	2927	3049	122	4.2%	3181	3314	132	4.2%
13,300 - 13,350	1438	1432	1438	-6	0	-0.4%	0.0%	1984	2119	135	6.8%	2386	2486	100	4.2%	2666	2777	112	4.2%	2932	3055	123	4.2%	3187	3321	134	4.2%
13,350 - 13,400	1441	1436	1441	-5	0	-0.4%	0.0%	1988	2124	136	6.8%	2391	2492	101	4.2%	2671	2783	113	4.2%	2938	3062	124	4.2%	3193	3328	135	4.2%
13,400 - 13,450	1444	1440	1444	-4	0	-0.3%	0.0%	1991	2129	137	6.9%	2395	2497	102	4.2%	2676	2789	113	4.2%	2943	3068	125	4.2%	3199	3335	136	4.2%
13,450 - 13,500	1447	1444	1447	-3	0	-0.2%	0.0%	1995	2134	139	7.0%	2400	2502	102	4.3%	2681	2795	114	4.3%	2949	3075	126	4.3%	3205	3342	137	4.3%
13,500 - 13,550	1450	1447	1450	-3	0	-0.2%	0.0%	1999	2139	140	7.0%	2404	2508	103	4.3%	2686	2801	115	4.3%	2954	3081	127	4.3%	3211	3349	138	4.3%
13,550 - 13,600	1453	1451	1453	-2	0	-0.1%	0.0%	2003	2144	141	7.1%	2409	2513	104	4.3%	2691	2807	116	4.3%	2960	3088	128	4.3%	3217	3356	139	4.3%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
13,600 - 13,650	1456	1455	1456	-1	0	0.0%	0.0%	2006	2149	143	7.1%	2413	2518	105	4.3%	2696	2813	117	4.3%	2965	3094	129	4.3%	3223	3363	140	4.3%
13,650 - 13,700	1459	1459	1459	0	0	0.0%	0.0%	2010	2154	144	7.2%	2418	2523	106	4.4%	2701	2819	118	4.4%	2971	3101	130	4.4%	3229	3370	141	4.4%
13,700 - 13,750	1462	1463	1463	1	1	0.1%	0.1%	2014	2160	146	7.2%	2422	2529	106	4.4%	2706	2825	119	4.4%	2976	3107	131	4.4%	3235	3377	142	4.4%
13,750 - 13,800	1465	1467	1467	2	2	0.1%	0.1%	2018	2165	147	7.3%	2427	2534	107	4.4%	2711	2831	120	4.4%	2982	3114	132	4.4%	3241	3384	143	4.4%
13,800 - 13,850	1468	1471	1471	3	3	0.2%	0.2%	2022	2170	148	7.3%	2431	2539	108	4.4%	2716	2836	121	4.4%	2987	3120	133	4.4%	3247	3392	144	4.4%
13,850 - 13,900	1471	1475	1475	4	4	0.3%	0.3%	2025	2175	150	7.4%	2436	2545	109	4.5%	2721	2842	122	4.5%	2993	3127	134	4.5%	3253	3399	145	4.5%
13,900 - 13,950	1473	1478	1478	5	5	0.3%	0.3%	2029	2180	151	7.4%	2440	2550	110	4.5%	2726	2848	122	4.5%	2998	3133	135	4.5%	3259	3406	146	4.5%
13,950 - 14,000	1476	1482	1482	6	6	0.4%	0.4%	2033	2185	153	7.5%	2445	2555	110	4.5%	2731	2854	123	4.5%	3004	3140	136	4.5%	3265	3413	148	4.5%
14,000 - 14,050	1479	1486	1486	7	7	0.5%	0.5%	2037	2190	154	7.6%	2449	2561	111	4.5%	2736	2860	124	4.5%	3009	3146	137	4.5%	3271	3420	149	4.5%
14,050 - 14,100	1482	1490	1490	8	8	0.5%	0.5%	2040	2196	155	7.6%	2454	2566	112	4.6%	2741	2866	125	4.6%	3015	3153	138	4.6%	3277	3427	150	4.6%
14,100 - 14,150	1485	1494	1494	9	9	0.6%	0.6%	2044	2201	157	7.7%	2458	2571	113	4.6%	2746	2872	126	4.6%	3020	3159	139	4.6%	3283	3434	151	4.6%
14,150 - 14,200	1488	1498	1498	10	10	0.7%	0.7%	2047	2206	158	7.7%	2462	2576	114	4.6%	2750	2878	128	4.6%	3025	3166	140	4.6%	3288	3441	153	4.6%
14,200 - 14,250	1490	1502	1502	11	11	0.8%	0.8%	2051	2211	160	7.8%	2466	2582	116	4.7%	2755	2884	129	4.7%	3030	3172	142	4.7%	3294	3448	154	4.7%
14,250 - 14,300	1493	1506	1506	13	13	0.8%	0.8%	2054	2216	162	7.9%	2470	2587	117	4.7%	2759	2890	131	4.7%	3035	3179	144	4.7%	3299	3455	156	4.7%
14,300 - 14,350	1496	1509	1509	14	14	0.9%	0.9%	2057	2221	164	8.0%	2474	2592	118	4.8%	2764	2896	132	4.8%	3040	3185	145	4.8%	3304	3462	158	4.8%
14,350 - 14,400	1498	1513	1513	15	15	1.0%	1.0%	2061	2226	166	8.0%	2478	2598	120	4.8%	2768	2901	133	4.8%	3045	3192	147	4.8%	3310	3469	160	4.8%
14,400 - 14,450	1501	1517	1517	16	16	1.1%	1.1%	2064	2232	167	8.1%	2482	2603	121	4.9%	2772	2907	135	4.9%	3050	3198	148	4.9%	3315	3476	161	4.9%
14,450 - 14,500	1503	1520	1520	16	16	1.1%	1.1%	2067	2235	167	8.1%	2486	2606	120	4.8%	2777	2911	134	4.8%	3055	3202	147	4.8%	3320	3481	160	4.8%
14,500 - 14,550	1506	1522	1522	16	16	1.1%	1.1%	2071	2238	167	8.1%	2490	2609	119	4.8%	2781	2914	133	4.8%	3059	3206	146	4.8%	3326	3484	159	4.8%
14,550 - 14,600	1509	1525	1525	16	16	1.1%	1.1%	2074	2241	167	8.0%	2494	2612	118	4.7%	2786	2917	132	4.7%	3064	3209	145	4.7%	3331	3488	158	4.7%
14,600 - 14,650	1511	1527	1527	16	16	1.1%	1.1%	2077	2244	167	8.0%	2498	2615	117	4.7%	2790	2921	131	4.7%	3069	3213	144	4.7%	3336	3492	156	4.7%
14,650 - 14,700	1514	1530	1530	16	16	1.1%	1.1%	2081	2247	166	8.0%	2502	2618	116	4.6%	2795	2924	129	4.6%	3074	3217	142	4.6%	3342	3496	155	4.6%
14,700 - 14,750	1516	1532	1532	16	16	1.0%	1.0%	2084	2250	166	8.0%	2506	2621	115	4.6%	2799	2927	128	4.6%	3079	3220	141	4.6%	3347	3500	153	4.6%
14,750 - 14,800	1519	1535	1535	16	16	1.0%	1.0%	2087	2253	166	8.0%	2510	2624	114	4.5%	2803	2931	127	4.5%	3084	3224	140	4.5%	3352	3504	152	4.5%
14,800 - 14,850	1521	1537	1537	16	16	1.0%	1.0%	2091	2256	166	7.9%	2514	2627	113	4.5%	2808	2934	126	4.5%	3089	3227	139	4.5%	3357	3508	151	4.5%
14,850 - 14,900	1524	1539	1539	15	15	1.0%	1.0%	2094	2260	166	7.9%	2518	2630	112	4.4%	2812	2937	125	4.4%	3094	3231	137	4.4%	3363	3512	149	4.4%
14,900 - 14,950	1527	1542	1542	15	15	1.0%	1.0%	2097	2263	165	7.9%	2522	2633	111	4.4%	2817	2941	124	4.4%	3098	3235	136	4.4%	3368	3516	148	4.4%
14,950 - 15,000	1529	1544	1544	15	15	1.0%	1.0%	2101	2266	165	7.9%	2526	2636	110	4.3%	2821	2944	123	4.3%	3103	3238	135	4.3%	3373	3520	147	4.3%
15,000 - 15,050	1532	1547	1547	15	15	1.0%	1.0%	2104	2269	165	7.8%	2530	2639	109	4.3%	2826	2947	122	4.3%	3108	3242	134	4.3%	3379	3524	145	4.3%
15,050 - 15,100	1534	1549	1549	15	15	1.0%	1.0%	2107	2272	165	7.8%	2534	2641	108	4.3%	2830	2951	120	4.3%	3113	3246	132	4.3%	3384	3528	144	4.3%
15,100 - 15,150	1537	1552	1552	15	15	1.0%	1.0%	2111	2275	164	7.8%	2538	2644	107	4.2%	2835	2954	119	4.2%	3118	3249	131	4.2%	3389	3532	143	4.2%
15,150 - 15,200	1540	1554	1554	15	15	0.9%	0.9%	2114	2278	164	7.8%	2542	2647	106	4.2%	2839	2957	118	4.2%	3123	3253	130	4.2%	3395	3536	141	4.2%
15,200 - 15,250	1542	1557	1557	14	14	0.9%	0.9%	2117	2281	164	7.7%	2546	2650	105	4.1%	2843	2960	117	4.1%	3128	3256	129	4.1%	3400	3540	140	4.1%
15,250 - 15,300	1545	1559	1559	14	14	0.9%	0.9%	2121	2284	164	7.7%	2550	2653	104	4.1%	2848	2964	116	4.1%	3133	3260	127	4.1%	3405	3544	138	4.1%
15,300 - 15,350	1547	1561	1561	14	14	0.9%	0.9%	2124	2287	163	7.7%	2554	2656	102	4.0%	2852	2966	114	4.0%	3138	3263	126	4.0%	3410	3547	137	4.0%
15,350 - 15,400	1550	1563	1563	13	13	0.9%	0.9%	2127	2290	162	7.6%	2557	2658	101	3.9%	2857	2969	113	3.9%	3142	3266	124	3.9%	3416	3551	135	3.9%
15,400 - 15,450	1553	1566	1566	13	13	0.8%	0.8%	2131	2292	162	7.6%	2561	2661	100	3.9%	2861	2972	111	3.9%	3147	3270	122	3.9%	3421	3554	133	3.9%
15,450 - 15,500	1555	1568	1568	13	13	0.8%	0.8%	2134	2295	161	7.6%	2565	2664	98	3.8%	2866	2975	110	3.8%	3152	3273	121	3.8%	3426	3558	131	3.8%
15,500 - 15,550	1558	1570	1570	12	12	0.8%	0.8%	2137	2298	161	7.5%	2569	2666	97	3.8%	2870	2978	108	3.8%	3157	3276	119	3.8%	3432	3561	129	3.8%
15,550 - 15,600	1560	1572	1572	12	12	0.7%	0.7%	2141	2301	160	7.5%	2573	2669	95	3.7%	2874	2981	107	3.7%	3162	3279	117	3.7%	3437	3564	127	3.7%
15,600 - 15,650	1563	1574	1574	11	11	0.7%	0.7%	2144	2303	159	7.4%	2577	2671	94	3.7%	2879	2984	105	3.7%	3167	3282	116	3.7%	3442	3568	126	3.7%
15,650 - 15,700	1566	1576	1576	11	11	0.7%	0.7%	2147	2306	159	7.4%	2581	2674	93	3.6%	2883	2987	104	3.6%	3172	3286	114	3.6%	3448	3571	124	3.6%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
15,700 - 15,750	1568	1579	1579	10	10	0.7%	0.7%	2151	2309	158	7.4%	2585	2677	91	3.5%	2888	2990	102	3.5%	3177	3289	112	3.5%	3453	3575	122	3.5%
15,750 - 15,800	1571	1581	1581	10	10	0.6%	0.6%	2154	2312	158	7.3%	2589	2679	90	3.5%	2892	2993	101	3.5%	3181	3292	111	3.5%	3458	3578	120	3.5%
15,800 - 15,850	1573	1583	1583	10	10	0.6%	0.6%	2157	2314	157	7.3%	2593	2682	89	3.4%	2897	2996	99	3.4%	3186	3295	109	3.4%	3464	3582	118	3.4%
15,850 - 15,900	1576	1585	1585	9	9	0.6%	0.6%	2161	2317	156	7.2%	2597	2685	87	3.4%	2901	2999	98	3.4%	3191	3299	107	3.4%	3469	3585	117	3.4%
15,900 - 15,950	1579	1589	1589	10	10	0.7%	0.7%	2164	2322	159	7.3%	2601	2691	90	3.4%	2906	3006	100	3.4%	3196	3306	110	3.4%	3474	3594	120	3.4%
15,950 - 16,000	1581	1593	1593	12	12	0.7%	0.7%	2167	2328	161	7.4%	2605	2698	93	3.6%	2910	3013	104	3.6%	3201	3315	114	3.6%	3479	3603	124	3.6%
16,000 - 16,050	1584	1597	1597	13	13	0.8%	0.8%	2171	2334	164	7.5%	2609	2705	96	3.7%	2914	3021	107	3.7%	3206	3323	118	3.7%	3485	3613	128	3.7%
16,050 - 16,100	1586	1601	1601	15	15	0.9%	0.9%	2174	2340	166	7.7%	2613	2712	99	3.8%	2919	3029	110	3.8%	3211	3332	121	3.8%	3490	3622	132	3.8%
16,100 - 16,150	1589	1605	1605	16	16	1.0%	1.0%	2177	2346	169	7.8%	2617	2719	102	3.9%	2923	3037	114	3.9%	3216	3341	125	3.9%	3495	3631	136	3.9%
16,150 - 16,200	1591	1609	1609	17	17	1.1%	1.1%	2181	2352	172	7.9%	2621	2726	105	4.0%	2928	3045	117	4.0%	3220	3349	129	4.0%	3501	3641	140	4.0%
16,200 - 16,250	1594	1613	1613	19	19	1.2%	1.2%	2184	2358	174	8.0%	2625	2733	108	4.1%	2932	3053	121	4.1%	3225	3358	133	4.1%	3506	3650	144	4.1%
16,250 - 16,300	1597	1617	1617	20	20	1.3%	1.3%	2187	2364	177	8.1%	2629	2740	111	4.2%	2937	3061	124	4.2%	3230	3367	136	4.2%	3511	3660	148	4.2%
16,300 - 16,350	1599	1621	1621	22	22	1.4%	1.4%	2191	2370	180	8.2%	2633	2747	114	4.3%	2941	3068	127	4.3%	3235	3375	140	4.3%	3517	3669	152	4.3%
16,350 - 16,400	1602	1625	1625	23	23	1.4%	1.4%	2194	2376	182	8.3%	2637	2754	117	4.4%	2945	3076	131	4.4%	3240	3384	144	4.4%	3522	3678	156	4.4%
16,400 - 16,450	1604	1629	1629	25	25	1.5%	1.5%	2197	2382	185	8.4%	2641	2761	120	4.6%	2950	3084	134	4.6%	3245	3393	148	4.6%	3527	3688	161	4.6%
16,450 - 16,500	1607	1633	1633	26	26	1.6%	1.6%	2201	2388	188	8.5%	2645	2768	123	4.7%	2954	3092	138	4.7%	3250	3401	151	4.7%	3532	3697	165	4.7%
16,500 - 16,550	1610	1637	1637	28	28	1.7%	1.7%	2204	2394	190	8.6%	2649	2775	126	4.8%	2959	3100	141	4.8%	3255	3410	155	4.8%	3538	3706	169	4.8%
16,550 - 16,600	1612	1641	1641	29	29	1.8%	1.8%	2207	2400	193	8.7%	2653	2782	129	4.9%	2963	3108	144	4.9%	3260	3418	159	4.9%	3543	3716	173	4.9%
16,600 - 16,650	1615	1645	1645	30	30	1.9%	1.9%	2211	2406	196	8.8%	2657	2789	132	5.0%	2968	3116	148	5.0%	3264	3427	163	5.0%	3548	3725	177	5.0%
16,650 - 16,700	1617	1649	1649	32	32	2.0%	2.0%	2214	2412	198	9.0%	2661	2796	135	5.1%	2972	3123	151	5.1%	3269	3436	166	5.1%	3554	3735	181	5.1%
16,700 - 16,750	1620	1653	1653	33	33	2.1%	2.1%	2217	2418	201	9.1%	2665	2803	139	5.2%	2976	3131	155	5.2%	3274	3444	170	5.2%	3559	3744	185	5.2%
16,750 - 16,800	1623	1657	1657	35	35	2.1%	2.1%	2220	2424	203	9.2%	2669	2810	141	5.3%	2981	3139	158	5.3%	3279	3453	174	5.3%	3564	3753	189	5.3%
16,800 - 16,850	1625	1661	1661	36	36	2.2%	2.2%	2224	2430	206	9.3%	2672	2817	145	5.4%	2985	3147	161	5.4%	3284	3461	178	5.4%	3569	3762	193	5.4%
16,850 - 16,900	1628	1665	1665	37	37	2.3%	2.3%	2227	2436	209	9.4%	2676	2824	148	5.5%	2990	3154	165	5.5%	3288	3470	181	5.5%	3575	3772	197	5.5%
16,900 - 16,950	1630	1669	1669	39	39	2.4%	2.4%	2230	2441	211	9.5%	2680	2831	151	5.6%	2994	3162	168	5.6%	3293	3478	185	5.6%	3580	3781	201	5.6%
16,950 - 17,000	1633	1673	1673	40	40	2.5%	2.5%	2234	2447	214	9.6%	2684	2838	154	5.7%	2998	3170	172	5.7%	3298	3487	189	5.7%	3585	3790	205	5.7%
17,000 - 17,050	1635	1677	1677	42	42	2.6%	2.6%	2237	2453	216	9.7%	2688	2845	157	5.8%	3003	3178	175	5.8%	3303	3495	192	5.8%	3590	3799	209	5.8%
17,050 - 17,100	1638	1681	1681	43	43	2.6%	2.6%	2240	2459	219	9.8%	2692	2852	160	5.9%	3007	3185	178	5.9%	3308	3504	196	5.9%	3596	3809	213	5.9%
17,100 - 17,150	1640	1685	1685	45	45	2.7%	2.7%	2243	2465	222	9.9%	2696	2859	163	6.0%	3011	3193	182	6.0%	3313	3512	200	6.0%	3601	3818	217	6.0%
17,150 - 17,200	1643	1689	1689	46	46	2.8%	2.8%	2247	2471	224	10.0%	2700	2865	166	6.1%	3016	3201	185	6.1%	3317	3521	203	6.1%	3606	3827	221	6.1%
17,200 - 17,250	1645	1693	1693	47	47	2.9%	2.9%	2250	2477	227	10.1%	2704	2872	169	6.2%	3020	3208	188	6.2%	3322	3529	207	6.2%	3611	3836	225	6.2%
17,250 - 17,300	1648	1697	1697	49	49	3.0%	3.0%	2253	2483	229	10.2%	2708	2879	172	6.3%	3025	3216	192	6.3%	3327	3538	211	6.3%	3616	3846	229	6.3%
17,300 - 17,350	1651	1701	1701	50	50	3.0%	3.0%	2257	2489	232	10.3%	2712	2886	175	6.4%	3029	3224	195	6.4%	3332	3546	215	6.4%	3622	3855	233	6.4%
17,350 - 17,400	1653	1705	1705	52	52	3.1%	3.1%	2260	2494	235	10.4%	2716	2893	178	6.5%	3033	3232	198	6.5%	3337	3555	218	6.5%	3627	3864	237	6.5%
17,400 - 17,450	1656	1709	1709	53	53	3.2%	3.2%	2263	2500	237	10.5%	2719	2900	181	6.6%	3038	3239	202	6.6%	3341	3563	222	6.6%	3632	3873	241	6.6%
17,450 - 17,500	1658	1713	1713	54	54	3.3%	3.3%	2266	2506	240	10.6%	2723	2907	184	6.7%	3042	3247	205	6.7%	3346	3572	226	6.7%	3637	3883	245	6.7%
17,500 - 17,550	1661	1717	1717	56	56	3.4%	3.4%	2270	2512	242	10.7%	2727	2914	187	6.8%	3046	3255	209	6.8%	3351	3580	229	6.8%	3643	3892	249	6.8%
17,550 - 17,600	1663	1721	1721	57	57	3.4%	3.4%	2273	2518	245	10.8%	2731	2921	190	6.9%	3051	3263	212	6.9%	3356	3589	233	6.9%	3648	3901	253	6.9%
17,600 - 17,650	1666	1725	1725	59	59	3.5%	3.5%	2276	2524	248	10.9%	2735	2928	193	7.0%	3055	3270	215	7.0%	3361	3597	237	7.0%	3653	3910	257	7.0%
17,650 - 17,700	1668	1729	1729	60	60	3.6%	3.6%	2279	2530	250	11.0%	2739	2935	196	7.1%	3059	3278	219	7.1%	3365	3606	241	7.1%	3658	3920	261	7.1%
17,700 - 17,750	1671	1733	1733	62	62	3.7%	3.7%	2283	2536	253	11.1%	2743	2942	199	7.3%	3064	3286	222	7.3%	3370	3614	244	7.3%	3663	3929	266	7.3%
17,750 - 17,800	1673	1737	1737	63	63	3.8%	3.8%	2286	2541	256	11.2%	2746	2949	202	7.4%	3068	3294	226	7.4%	3375	3623	248	7.4%	3668	3938	270	7.4%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
17,800 - 17,850	1676	1740	1740	65	65	3.9%	3.9%	2289	2547	259	11.3%	2750	2956	205	7.5%	3072	3301	229	7.5%	3379	3631	252	7.5%	3673	3947	274	7.5%
17,850 - 17,900	1678	1744	1744	66	66	4.0%	4.0%	2292	2553	261	11.4%	2754	2962	209	7.6%	3076	3309	233	7.6%	3384	3640	256	7.6%	3678	3957	279	7.6%
17,900 - 17,950	1681	1748	1748	68	68	4.0%	4.0%	2295	2559	264	11.5%	2758	2969	212	7.7%	3080	3317	237	7.7%	3388	3648	260	7.7%	3683	3966	283	7.7%
17,950 - 18,000	1683	1752	1752	69	69	4.1%	4.1%	2298	2565	267	11.6%	2761	2976	215	7.8%	3084	3325	240	7.8%	3393	3657	264	7.8%	3688	3975	287	7.8%
18,000 - 18,050	1685	1756	1756	71	71	4.2%	4.2%	2301	2571	270	11.7%	2765	2983	218	7.9%	3089	3332	244	7.9%	3397	3666	268	7.9%	3693	3984	291	7.9%
18,050 - 18,100	1688	1760	1760	72	72	4.3%	4.3%	2304	2577	272	11.8%	2769	2990	221	8.0%	3093	3340	247	8.0%	3402	3674	272	8.0%	3698	3994	296	8.0%
18,100 - 18,150	1690	1764	1764	74	74	4.4%	4.4%	2308	2583	275	11.9%	2772	2997	224	8.1%	3097	3348	251	8.1%	3407	3682	276	8.1%	3703	4003	300	8.1%
18,150 - 18,200	1693	1768	1768	75	75	4.5%	4.5%	2311	2588	278	12.0%	2776	3004	228	8.2%	3101	3355	254	8.2%	3411	3691	280	8.2%	3708	4012	304	8.2%
18,200 - 18,250	1695	1772	1772	77	77	4.5%	4.5%	2314	2594	280	12.1%	2780	3011	231	8.3%	3105	3363	258	8.3%	3416	3699	283	8.3%	3713	4021	308	8.3%
18,250 - 18,300	1698	1776	1776	78	78	4.6%	4.6%	2317	2599	282	12.2%	2784	3016	233	8.4%	3109	3369	260	8.4%	3420	3706	286	8.4%	3718	4028	311	8.4%
18,300 - 18,350	1700	1779	1779	79	79	4.6%	4.6%	2320	2603	283	12.2%	2787	3020	233	8.4%	3113	3374	260	8.4%	3425	3711	286	8.4%	3723	4034	311	8.4%
18,350 - 18,400	1702	1782	1782	79	79	4.7%	4.7%	2323	2607	284	12.2%	2791	3025	234	8.4%	3118	3379	261	8.4%	3429	3716	287	8.4%	3728	4040	312	8.4%
18,400 - 18,450	1705	1785	1785	80	80	4.7%	4.7%	2326	2612	285	12.3%	2795	3029	234	8.4%	3122	3383	261	8.4%	3434	3722	288	8.4%	3733	4045	313	8.4%
18,450 - 18,500	1707	1788	1788	81	81	4.7%	4.7%	2329	2616	286	12.3%	2799	3033	235	8.4%	3126	3388	262	8.4%	3439	3727	288	8.4%	3738	4051	313	8.4%
18,500 - 18,550	1710	1791	1791	81	81	4.8%	4.8%	2332	2620	287	12.3%	2802	3037	235	8.4%	3130	3393	263	8.4%	3443	3732	289	8.4%	3743	4057	314	8.4%
18,550 - 18,600	1712	1794	1794	82	82	4.8%	4.8%	2336	2624	288	12.3%	2806	3042	236	8.4%	3134	3397	263	8.4%	3448	3737	289	8.4%	3748	4062	315	8.4%
18,600 - 18,650	1715	1797	1797	83	83	4.8%	4.8%	2339	2628	289	12.4%	2810	3046	236	8.4%	3138	3402	264	8.4%	3452	3742	290	8.4%	3753	4068	315	8.4%
18,650 - 18,700	1717	1800	1800	83	83	4.9%	4.9%	2342	2632	290	12.4%	2813	3050	237	8.4%	3143	3407	264	8.4%	3457	3748	291	8.4%	3758	4074	316	8.4%
18,700 - 18,750	1719	1804	1804	84	84	4.9%	4.9%	2345	2636	291	12.4%	2817	3054	237	8.4%	3147	3412	265	8.4%	3461	3753	291	8.4%	3763	4079	317	8.4%
18,750 - 18,800	1722	1807	1807	85	85	4.9%	4.9%	2348	2640	292	12.4%	2821	3058	238	8.4%	3151	3416	265	8.4%	3466	3758	292	8.4%	3768	4085	317	8.4%
18,800 - 18,850	1724	1810	1810	86	86	5.0%	5.0%	2351	2644	293	12.5%	2825	3063	238	8.4%	3155	3421	266	8.4%	3471	3763	293	8.4%	3772	4090	318	8.4%
18,850 - 18,900	1727	1813	1813	86	86	5.0%	5.0%	2354	2649	294	12.5%	2828	3067	239	8.4%	3159	3426	267	8.4%	3475	3768	293	8.4%	3777	4096	319	8.4%
18,900 - 18,950	1729	1816	1816	87	87	5.0%	5.0%	2357	2653	295	12.5%	2832	3071	239	8.4%	3163	3430	267	8.4%	3480	3773	294	8.4%	3782	4102	319	8.4%
18,950 - 19,000	1732	1819	1819	88	88	5.1%	5.1%	2361	2657	296	12.5%	2836	3075	240	8.4%	3167	3435	268	8.4%	3484	3779	294	8.4%	3787	4107	320	8.4%
19,000 - 19,050	1734	1822	1822	88	88	5.1%	5.1%	2364	2661	297	12.6%	2839	3080	240	8.5%	3172	3440	268	8.5%	3489	3784	295	8.5%	3792	4113	321	8.5%
19,050 - 19,100	1736	1825	1825	89	89	5.1%	5.1%	2367	2665	298	12.6%	2843	3084	241	8.5%	3176	3445	269	8.5%	3493	3789	296	8.5%	3797	4119	321	8.5%
19,100 - 19,150	1739	1828	1828	89	89	5.1%	5.1%	2370	2669	299	12.6%	2847	3088	241	8.5%	3180	3449	269	8.5%	3498	3794	296	8.5%	3802	4124	322	8.5%
19,150 - 19,200	1741	1831	1831	90	90	5.2%	5.2%	2373	2673	300	12.6%	2851	3092	241	8.5%	3184	3453	269	8.5%	3503	3799	296	8.5%	3807	4129	322	8.5%
19,200 - 19,250	1744	1834	1834	91	91	5.2%	5.2%	2376	2677	301	12.6%	2854	3096	241	8.5%	3188	3458	270	8.5%	3507	3804	297	8.5%	3812	4135	322	8.5%
19,250 - 19,300	1746	1837	1837	91	91	5.2%	5.2%	2379	2681	301	12.7%	2858	3100	242	8.5%	3192	3462	270	8.5%	3512	3809	297	8.5%	3817	4140	323	8.5%
19,300 - 19,350	1749	1840	1840	92	92	5.2%	5.2%	2382	2685	302	12.7%	2862	3104	242	8.5%	3197	3467	270	8.5%	3516	3814	297	8.5%	3822	4145	323	8.5%
19,350 - 19,400	1751	1843	1843	92	92	5.3%	5.3%	2386	2688	303	12.7%	2865	3108	242	8.5%	3201	3471	271	8.5%	3521	3819	298	8.5%	3827	4151	324	8.5%
19,400 - 19,450	1753	1846	1846	93	93	5.3%	5.3%	2389	2692	304	12.7%	2869	3112	243	8.5%	3205	3476	271	8.5%	3525	3823	298	8.5%	3832	4156	324	8.5%
19,450 - 19,500	1756	1849	1849	93	93	5.3%	5.3%	2392	2696	305	12.7%	2873	3116	243	8.5%	3209	3480	271	8.5%	3530	3828	298	8.5%	3837	4161	324	8.5%
19,500 - 19,550	1758	1852	1852	94	94	5.3%	5.3%	2395	2700	305	12.7%	2877	3120	243	8.5%	3213	3485	272	8.5%	3535	3833	299	8.5%	3842	4167	325	8.5%
19,550 - 19,600	1761	1855	1855	94	94	5.4%	5.4%	2398	2704	306	12.8%	2880	3124	243	8.5%	3217	3489	272	8.5%	3539	3838	299	8.5%	3847	4172	325	8.5%
19,600 - 19,650	1763	1858	1858	95	95	5.4%	5.4%	2401	2708	307	12.8%	2884	3128	244	8.5%	3222	3494	272	8.5%	3544	3843	299	8.5%	3852	4178	326	8.5%
19,650 - 19,700	1766	1861	1861	95	95	5.4%	5.4%	2404	2712	308	12.8%	2888	3132	244	8.5%	3226	3498	273	8.5%	3548	3848	300	8.5%	3857	4183	326	8.5%
19,700 - 19,750	1768	1864	1864	96	96	5.4%	5.4%	2407	2716	308	12.8%	2892	3136	244	8.4%	3230	3503	273	8.4%	3553	3853	300	8.4%	3862	4188	326	8.4%
19,750 - 19,800	1770	1867	1867	96	96	5.4%	5.4%	2410	2720	309	12.8%	2895	3140	245	8.4%	3234	3507	273	8.4%	3557	3858	301	8.4%	3867	4194	327	8.4%
19,800 - 19,850	1773	1870	1870	97	97	5.5%	5.5%	2414	2724	310	12.8%	2899	3144	245	8.4%	3238	3512	274	8.4%	3562	3863	301	8.4%	3872	4199	327	8.4%
19,850 - 19,900	1775	1873	1873	97	97	5.5%	5.5%	2417	2728	311	12.9%	2903	3148	245	8.4%	3242	3516	274	8.4%	3567	3868	301	8.4%	3877	4204	327	8.4%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
19,900 - 19,950	1778	1876	1876	98	98	5.5%	5.5%	2420	2731	312	12.9%	2906	3152	245	8.4%	3246	3521	274	8.4%	3571	3873	302	8.4%	3882	4210	328	8.4%
19,950 - 20,000	1780	1879	1879	98	98	5.5%	5.5%	2423	2735	312	12.9%	2910	3156	246	8.4%	3251	3525	275	8.4%	3576	3878	302	8.4%	3887	4215	328	8.4%
20,000 - 20,050	1783	1882	1882	99	99	5.6%	5.6%	2426	2739	313	12.9%	2914	3160	246	8.4%	3255	3530	275	8.4%	3580	3883	302	8.4%	3892	4220	329	8.4%
20,050 - 20,100	1785	1885	1885	99	99	5.6%	5.6%	2429	2743	314	12.9%	2918	3164	246	8.4%	3259	3534	275	8.4%	3585	3887	303	8.4%	3897	4226	329	8.4%
20,100 - 20,150	1787	1887	1887	100	100	5.6%	5.6%	2432	2747	315	12.9%	2921	3168	247	8.4%	3263	3539	275	8.4%	3589	3892	303	8.4%	3902	4231	329	8.4%
20,150 - 20,200	1790	1890	1890	101	101	5.6%	5.6%	2435	2751	316	13.0%	2925	3172	247	8.4%	3267	3543	276	8.4%	3594	3897	303	8.4%	3907	4236	330	8.4%
20,200 - 20,250	1792	1893	1893	101	101	5.6%	5.6%	2439	2755	316	13.0%	2929	3176	247	8.4%	3271	3547	276	8.4%	3599	3902	304	8.4%	3912	4242	330	8.4%
20,250 - 20,300	1795	1896	1896	102	102	5.7%	5.7%	2442	2759	317	13.0%	2932	3180	247	8.4%	3276	3552	276	8.4%	3603	3907	304	8.4%	3917	4247	331	8.4%
20,300 - 20,350	1797	1899	1899	102	102	5.7%	5.7%	2445	2763	318	13.0%	2936	3184	248	8.4%	3280	3556	277	8.4%	3608	3912	304	8.4%	3922	4252	331	8.4%
20,350 - 20,400	1800	1902	1902	103	103	5.7%	5.7%	2448	2767	319	13.0%	2940	3188	248	8.4%	3284	3561	277	8.4%	3612	3917	305	8.4%	3927	4258	331	8.4%
20,400 - 20,450	1802	1905	1905	103	103	5.7%	5.7%	2451	2771	320	13.0%	2944	3192	248	8.4%	3288	3565	277	8.4%	3617	3922	305	8.4%	3931	4263	332	8.4%
20,450 - 20,500	1804	1908	1908	104	104	5.7%	5.7%	2454	2774	320	13.1%	2947	3196	249	8.4%	3292	3570	278	8.4%	3621	3927	305	8.4%	3936	4269	332	8.4%
20,500 - 20,550	1807	1911	1911	104	104	5.8%	5.8%	2457	2778	321	13.1%	2951	3200	249	8.4%	3296	3574	278	8.4%	3626	3932	306	8.4%	3941	4274	332	8.4%
20,550 - 20,600	1809	1914	1914	105	105	5.8%	5.8%	2460	2782	322	13.1%	2955	3204	249	8.4%	3300	3579	278	8.4%	3631	3937	306	8.4%	3946	4279	333	8.4%
20,600 - 20,650	1812	1917	1917	105	105	5.8%	5.8%	2463	2786	323	13.1%	2958	3208	249	8.4%	3305	3583	279	8.4%	3635	3942	307	8.4%	3951	4285	333	8.4%
20,650 - 20,700	1814	1920	1920	106	106	5.8%	5.8%	2467	2790	323	13.1%	2962	3212	250	8.4%	3309	3588	279	8.4%	3640	3947	307	8.4%	3956	4290	334	8.4%
20,700 - 20,750	1817	1923	1923	106	106	5.9%	5.9%	2470	2794	324	13.1%	2966	3216	250	8.4%	3313	3592	279	8.4%	3644	3951	307	8.4%	3961	4295	334	8.4%
20,750 - 20,800	1819	1926	1926	107	107	5.9%	5.9%	2473	2798	325	13.1%	2970	3220	250	8.4%	3317	3597	280	8.4%	3649	3956	308	8.4%	3966	4301	334	8.4%
20,800 - 20,850	1821	1929	1929	107	107	5.9%	5.9%	2476	2802	326	13.2%	2973	3224	251	8.4%	3321	3601	280	8.4%	3653	3961	308	8.4%	3971	4306	335	8.4%
20,850 - 20,900	1824	1932	1932	108	108	5.9%	5.9%	2479	2806	327	13.2%	2977	3228	251	8.4%	3325	3606	280	8.4%	3658	3966	308	8.4%	3976	4311	335	8.4%
20,900 - 20,950	1826	1935	1935	108	108	5.9%	5.9%	2482	2810	327	13.2%	2981	3232	251	8.4%	3330	3610	281	8.4%	3663	3971	309	8.4%	3981	4317	336	8.4%
20,950 - 21,000	1829	1938	1938	109	109	6.0%	6.0%	2485	2814	328	13.2%	2985	3236	251	8.4%	3334	3615	281	8.4%	3667	3976	309	8.4%	3986	4322	336	8.4%
21,000 - 21,050	1831	1941	1941	110	110	6.0%	6.0%	2488	2817	329	13.2%	2988	3240	252	8.4%	3338	3619	281	8.4%	3672	3981	309	8.4%	3991	4327	336	8.4%
21,050 - 21,100	1834	1944	1944	110	110	6.0%	6.0%	2492	2821	330	13.2%	2992	3244	252	8.4%	3342	3624	282	8.4%	3676	3986	310	8.4%	3996	4333	337	8.4%
21,100 - 21,150	1836	1947	1947	111	111	6.0%	6.0%	2495	2825	331	13.3%	2996	3248	252	8.4%	3346	3628	282	8.4%	3681	3991	310	8.4%	4001	4338	337	8.4%
21,150 - 21,200	1838	1950	1950	111	111	6.0%	6.0%	2498	2829	331	13.3%	2999	3252	253	8.4%	3350	3633	282	8.4%	3685	3996	310	8.4%	4006	4343	337	8.4%
21,200 - 21,250	1841	1953	1953	112	112	6.1%	6.1%	2501	2833	332	13.3%	3003	3256	253	8.4%	3355	3637	283	8.4%	3690	4001	311	8.4%	4011	4349	338	8.4%
21,250 - 21,300	1843	1955	1955	112	112	6.1%	6.1%	2504	2837	333	13.3%	3007	3260	253	8.4%	3359	3641	283	8.4%	3695	4006	311	8.4%	4016	4354	338	8.4%
21,300 - 21,350	1846	1958	1958	113	113	6.1%	6.1%	2507	2841	334	13.3%	3011	3264	253	8.4%	3363	3646	283	8.4%	3699	4011	311	8.4%	4021	4359	339	8.4%
21,350 - 21,400	1848	1961	1961	113	113	6.1%	6.1%	2510	2845	335	13.3%	3014	3268	254	8.4%	3367	3650	283	8.4%	3704	4015	312	8.4%	4026	4365	339	8.4%
21,400 - 21,450	1851	1964	1964	114	114	6.1%	6.1%	2513	2849	335	13.3%	3018	3272	254	8.4%	3371	3655	284	8.4%	3708	4020	312	8.4%	4031	4370	339	8.4%
21,450 - 21,500	1853	1967	1967	114	114	6.2%	6.2%	2517	2853	336	13.4%	3022	3276	254	8.4%	3375	3659	284	8.4%	3713	4025	313	8.4%	4036	4376	340	8.4%
21,500 - 21,550	1855	1970	1970	115	115	6.2%	6.2%	2520	2857	337	13.4%	3025	3280	255	8.4%	3379	3664	284	8.4%	3717	4030	313	8.4%	4041	4381	340	8.4%
21,550 - 21,600	1858	1973	1973	115	115	6.2%	6.2%	2523	2860	338	13.4%	3029	3284	255	8.4%	3384	3668	285	8.4%	3722	4035	313	8.4%	4046	4386	340	8.4%
21,600 - 21,650	1860	1976	1976	116	116	6.2%	6.2%	2526	2865	339	13.4%	3033	3289	256	8.4%	3388	3674	286	8.4%	3727	4041	315	8.4%	4051	4393	342	8.4%
21,650 - 21,700	1863	1979	1979	116	116	6.2%	6.2%	2529	2869	340	13.4%	3037	3295	258	8.5%	3392	3680	289	8.5%	3731	4049	317	8.5%	4056	4401	345	8.5%
21,700 - 21,750	1865	1981	1981	116	116	6.2%	6.2%	2532	2873	341	13.5%	3040	3301	261	8.6%	3396	3687	291	8.6%	3736	4056	320	8.6%	4061	4409	348	8.6%
21,750 - 21,800	1868	1984	1984	116	116	6.2%	6.2%	2535	2878	343	13.5%	3044	3307	263	8.6%	3400	3694	294	8.6%	3740	4063	323	8.6%	4066	4417	351	8.6%
21,800 - 21,850	1870	1986	1986	116	116	6.2%	6.2%	2538	2882	344	13.6%	3048	3313	265	8.7%	3404	3701	296	8.7%	3745	4071	326	8.7%	4071	4425	354	8.7%
21,850 - 21,900	1872	1989	1989	117	117	6.2%	6.2%	2541	2887	345	13.6%	3052	3319	268	8.8%	3409	3707	299	8.8%	3749	4078	329	8.8%	4076	4433	357	8.8%
21,900 - 21,950	1875	1992	1992	117	117	6.2%	6.2%	2545	2891	347	13.6%	3055	3325	270	8.8%	3413	3714	301	8.8%	3754	4086	332	8.8%	4081	4441	360	8.8%
21,950 - 22,000	1877	1994	1994	117	117	6.2%	6.2%	2548	2896	348	13.7%	3059	3331	272	8.9%	3417	3721	304	8.9%	3759	4093	334	8.9%	4086	4449	363	8.9%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
22,000 - 22,050	1880	1997	1997	117	117	6.2%	6.2%	2551	2900	349	13.7%	3063	3337	274	9.0%	3421	3728	307	9.0%	3763	4100	337	9.0%	4090	4457	367	9.0%
22,050 - 22,100	1882	1999	1999	117	117	6.2%	6.2%	2554	2905	351	13.7%	3066	3343	277	9.0%	3425	3734	309	9.0%	3768	4108	340	9.0%	4095	4465	370	9.0%
22,100 - 22,150	1885	2002	2002	117	117	6.2%	6.2%	2557	2909	352	13.8%	3070	3349	279	9.1%	3429	3741	312	9.1%	3772	4115	343	9.1%	4100	4473	373	9.1%
22,150 - 22,200	1887	2005	2005	118	118	6.2%	6.2%	2560	2914	353	13.8%	3074	3355	281	9.2%	3433	3748	314	9.2%	3777	4122	346	9.2%	4105	4481	376	9.2%
22,200 - 22,250	1889	2007	2007	118	118	6.2%	6.2%	2563	2918	355	13.8%	3078	3361	284	9.2%	3438	3754	317	9.2%	3781	4130	349	9.2%	4110	4489	379	9.2%
22,250 - 22,300	1892	2010	2010	118	118	6.2%	6.2%	2566	2923	356	13.9%	3081	3367	286	9.3%	3442	3761	319	9.3%	3786	4137	351	9.3%	4115	4497	382	9.3%
22,300 - 22,350	1894	2012	2012	118	118	6.2%	6.2%	2570	2927	358	13.9%	3085	3373	288	9.3%	3446	3768	322	9.3%	3791	4145	354	9.3%	4120	4505	385	9.3%
22,350 - 22,400	1897	2015	2015	118	118	6.2%	6.2%	2573	2932	359	13.9%	3089	3379	291	9.4%	3450	3775	325	9.4%	3795	4152	357	9.4%	4125	4513	388	9.4%
22,400 - 22,450	1899	2018	2018	118	118	6.2%	6.2%	2576	2936	360	14.0%	3092	3385	293	9.5%	3454	3781	327	9.5%	3800	4159	360	9.5%	4130	4521	391	9.5%
22,450 - 22,500	1902	2020	2020	119	119	6.2%	6.2%	2579	2940	362	14.0%	3096	3391	295	9.5%	3458	3788	330	9.5%	3804	4167	363	9.5%	4135	4529	394	9.5%
22,500 - 22,550	1904	2023	2023	119	119	6.2%	6.2%	2582	2945	363	14.1%	3100	3397	297	9.6%	3463	3795	332	9.6%	3809	4174	365	9.6%	4140	4537	397	9.6%
22,550 - 22,600	1906	2025	2025	119	119	6.2%	6.2%	2585	2949	364	14.1%	3104	3403	300	9.7%	3467	3802	335	9.7%	3813	4182	368	9.7%	4145	4545	400	9.7%
22,600 - 22,650	1909	2028	2028	119	119	6.2%	6.2%	2588	2954	366	14.1%	3107	3409	302	9.7%	3471	3808	337	9.7%	3818	4189	371	9.7%	4150	4554	403	9.7%
22,650 - 22,700	1911	2031	2031	119	119	6.2%	6.2%	2591	2958	367	14.2%	3111	3415	304	9.8%	3475	3815	340	9.8%	3823	4196	374	9.8%	4155	4562	406	9.8%
22,700 - 22,750	1914	2033	2033	119	119	6.2%	6.2%	2594	2963	368	14.2%	3115	3421	307	9.8%	3479	3822	343	9.8%	3827	4204	377	9.8%	4160	4570	410	9.8%
22,750 - 22,800	1916	2036	2036	120	120	6.2%	6.2%	2598	2967	370	14.2%	3118	3427	309	9.9%	3483	3828	345	9.9%	3832	4211	380	9.9%	4165	4578	413	9.9%
22,800 - 22,850	1919	2038	2038	120	120	6.2%	6.2%	2601	2972	371	14.3%	3122	3433	311	10.0%	3487	3835	348	10.0%	3836	4219	382	10.0%	4170	4586	416	10.0%
22,850 - 22,900	1921	2041	2041	120	120	6.2%	6.2%	2604	2976	372	14.3%	3126	3439	314	10.0%	3492	3842	350	10.0%	3841	4226	385	10.0%	4175	4594	419	10.0%
22,900 - 22,950	1923	2044	2044	120	120	6.2%	6.2%	2607	2981	374	14.3%	3130	3445	316	10.1%	3496	3849	353	10.1%	3845	4233	388	10.1%	4180	4602	422	10.1%
22,950 - 23,000	1926	2046	2046	120	120	6.2%	6.2%	2610	2985	375	14.4%	3133	3451	318	10.2%	3500	3855	355	10.2%	3850	4241	391	10.2%	4185	4610	425	10.2%
23,000 - 23,050	1928	2049	2049	120	120	6.2%	6.2%	2613	2990	376	14.4%	3137	3458	320	10.2%	3504	3862	358	10.2%	3855	4248	394	10.2%	4190	4618	428	10.2%
23,050 - 23,100	1931	2051	2051	121	121	6.2%	6.2%	2616	2994	378	14.4%	3141	3464	323	10.3%	3508	3869	360	10.3%	3859	4256	397	10.3%	4195	4626	431	10.3%
23,100 - 23,150	1933	2054	2054	121	121	6.2%	6.2%	2619	2998	379	14.5%	3145	3470	325	10.3%	3512	3875	363	10.3%	3864	4263	399	10.3%	4200	4634	434	10.3%
23,150 - 23,200	1936	2057	2057	121	121	6.2%	6.2%	2623	3003	380	14.5%	3148	3476	327	10.4%	3517	3882	366	10.4%	3868	4270	402	10.4%	4205	4642	437	10.4%
23,200 - 23,250	1938	2059	2059	121	121	6.3%	6.3%	2626	3007	382	14.5%	3152	3482	330	10.5%	3521	3889	368	10.5%	3873	4278	405	10.5%	4210	4650	440	10.5%
23,250 - 23,300	1940	2062	2062	121	121	6.3%	6.3%	2629	3012	383	14.6%	3156	3488	332	10.5%	3525	3896	371	10.5%	3877	4285	408	10.5%	4215	4658	443	10.5%
23,300 - 23,350	1943	2064	2064	121	121	6.3%	6.3%	2632	3016	384	14.6%	3159	3494	334	10.6%	3529	3902	373	10.6%	3882	4293	411	10.6%	4220	4666	446	10.6%
23,350 - 23,400	1945	2067	2067	122	122	6.3%	6.3%	2635	3021	386	14.6%	3163	3500	337	10.6%	3533	3909	376	10.6%	3887	4300	413	10.6%	4225	4674	449	10.6%
23,400 - 23,450	1948	2070	2070	122	122	6.3%	6.3%	2638	3025	387	14.7%	3167	3506	339	10.7%	3537	3916	378	10.7%	3891	4307	416	10.7%	4230	4682	453	10.7%
23,450 - 23,500	1950	2072	2072	122	122	6.3%	6.3%	2641	3030	388	14.7%	3171	3512	341	10.8%	3542	3923	381	10.8%	3896	4315	419	10.8%	4235	4690	456	10.8%
23,500 - 23,550	1953	2075	2075	122	122	6.3%	6.3%	2644	3034	390	14.7%	3174	3518	343	10.8%	3546	3929	384	10.8%	3900	4322	422	10.8%	4240	4698	459	10.8%
23,550 - 23,600	1955	2077	2077	122	122	6.3%	6.3%	2647	3039	391	14.8%	3178	3524	346	10.9%	3550	3936	386	10.9%	3905	4330	425	10.9%	4245	4706	462	10.9%
23,600 - 23,650	1957	2080	2080	122	122	6.3%	6.3%	2651	3043	393	14.8%	3182	3530	348	10.9%	3554	3943	389	10.9%	3909	4337	428	10.9%	4249	4714	465	10.9%
23,650 - 23,700	1960	2083	2083	123	123	6.3%	6.3%	2654	3048	394	14.8%	3185	3536	350	11.0%	3558	3949	391	11.0%	3914	4344	430	11.0%	4254	4722	468	11.0%
23,700 - 23,750	1962	2085	2085	123	123	6.3%	6.3%	2657	3052	395	14.9%	3189	3542	353	11.1%	3562	3956	394	11.1%	3919	4352	433	11.1%	4259	4730	471	11.1%
23,750 - 23,800	1965	2088	2088	123	123	6.3%	6.3%	2660	3057	397	14.9%	3193	3548	355	11.1%	3566	3963	396	11.1%	3923	4359	436	11.1%	4264	4738	474	11.1%
23,800 - 23,850	1967	2090	2090	123	123	6.3%	6.3%	2663	3061	398	14.9%	3197	3554	357	11.2%	3571	3970	399	11.2%	3928	4367	439	11.2%	4269	4746	477	11.2%
23,850 - 23,900	1970	2093	2093	123	123	6.3%	6.3%	2666	3065	399	15.0%	3200	3560	360	11.2%	3575	3976	402	11.2%	3932	4374	442	11.2%	4274	4755	480	11.2%
23,900 - 23,950	1972	2096	2096	124	124	6.3%	6.3%	2669	3070	401	15.0%	3204	3566	362	11.3%	3579	3983	404	11.3%	3937	4381	445	11.3%	4279	4763	483	11.3%
23,950 - 24,000	1974	2098	2098	124	124	6.3%	6.3%	2672	3074	402	15.0%	3208	3572	364	11.4%	3583	3990	407	11.4%	3941	4389	447	11.4%	4284	4771	486	11.4%
24,000 - 24,050	1977	2101	2101	124	124	6.3%	6.3%	2676	3079	403	15.1%	3211	3578	366	11.4%	3587	3997	409	11.4%	3946	4396	450	11.4%	4289	4779	489	11.4%
24,050 - 24,100	1979	2103	2103	124	124	6.3%	6.3%	2679	3083	405	15.1%	3215	3584	369	11.5%	3591	4003	412	11.5%	3951	4404	453	11.5%	4294	4787	492	11.5%

Both Parents' Combined Adjusted Gross Income	One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
24,100 - 24,150	1982	2106	2106	124	124	6.3%	6.3%	2682	3088	406	15.1%	3219	3590	371	11.5%	3596	4010	414	11.5%	3955	4411	456	11.5%	4299	4795	496	11.5%
24,150 - 24,200	1984	2109	2109	124	124	6.3%	6.3%	2685	3092	407	15.2%	3223	3596	373	11.6%	3600	4017	417	11.6%	3960	4418	459	11.6%	4304	4803	499	11.6%
24,200 - 24,250	1987	2111	2111	125	125	6.3%	6.3%	2688	3097	409	15.2%	3226	3602	376	11.6%	3604	4023	420	11.6%	3964	4426	462	11.6%	4309	4811	502	11.6%
24,250 - 24,300	1989	2114	2114	125	125	6.3%	6.3%	2691	3101	410	15.2%	3230	3608	378	11.7%	3608	4030	422	11.7%	3969	4433	464	11.7%	4314	4819	505	11.7%
24,300 - 24,350	1991	2116	2116	125	125	6.3%	6.3%	2694	3106	411	15.3%	3234	3614	380	11.8%	3612	4037	425	11.8%	3973	4441	467	11.8%	4319	4827	508	11.8%
24,350 - 24,400	1994	2119	2119	125	125	6.3%	6.3%	2697	3110	413	15.3%	3238	3620	383	11.8%	3616	4044	427	11.8%	3978	4448	470	11.8%	4324	4835	511	11.8%
24,400 - 24,450	1996	2122	2122	125	125	6.3%	6.3%	2701	3115	414	15.3%	3241	3626	385	11.9%	3620	4050	430	11.9%	3983	4455	473	11.9%	4329	4843	514	11.9%
24,450 - 24,500	1999	2124	2124	125	125	6.3%	6.3%	2704	3119	415	15.4%	3245	3632	387	11.9%	3625	4057	432	11.9%	3987	4463	476	11.9%	4334	4851	517	11.9%
24,500 - 24,550	2001	2127	2127	126	126	6.3%	6.3%	2707	3123	417	15.4%	3249	3638	389	12.0%	3629	4064	435	12.0%	3992	4470	478	12.0%	4339	4859	520	12.0%
24,550 - 24,600	2004	2129	2129	126	126	6.3%	6.3%	2710	3128	418	15.4%	3252	3644	392	12.0%	3633	4070	438	12.0%	3996	4478	481	12.0%	4344	4867	523	12.0%
24,600 - 24,650	2006	2132	2132	126	126	6.3%	6.3%	2713	3132	419	15.5%	3256	3650	394	12.1%	3637	4077	440	12.1%	4001	4485	484	12.1%	4349	4875	526	12.1%
24,650 - 24,700	2008	2134	2134	126	126	6.3%	6.3%	2716	3137	421	15.5%	3260	3656	396	12.2%	3641	4084	443	12.2%	4005	4492	487	12.2%	4354	4883	529	12.2%
24,700 - 24,750	2011	2137	2137	126	126	6.3%	6.3%	2719	3141	422	15.5%	3264	3662	399	12.2%	3645	4091	445	12.2%	4010	4500	490	12.2%	4359	4891	532	12.2%
24,750 - 24,800	2013	2140	2140	126	126	6.3%	6.3%	2722	3146	423	15.6%	3267	3668	401	12.3%	3650	4097	448	12.3%	4015	4507	493	12.3%	4364	4899	535	12.3%
24,800 - 24,850	2016	2142	2142	127	127	6.3%	6.3%	2725	3150	425	15.6%	3271	3674	403	12.3%	3654	4104	450	12.3%	4019	4515	495	12.3%	4369	4907	539	12.3%
24,850 - 24,900	2018	2145	2145	127	127	6.3%	6.3%	2729	3155	426	15.6%	3275	3680	406	12.4%	3658	4111	453	12.4%	4024	4522	498	12.4%	4374	4915	542	12.4%
24,900 - 24,950	2021	2147	2147	127	127	6.3%	6.3%	2732	3159	428	15.7%	3278	3686	408	12.4%	3662	4118	456	12.4%	4028	4529	501	12.4%	4379	4923	545	12.4%
24,950 - 25,000	2023	2150	2150	127	127	6.3%	6.3%	2735	3164	429	15.7%	3282	3692	410	12.5%	3666	4124	458	12.5%	4033	4537	504	12.5%	4384	4931	548	12.5%
25,000 - 25,050	2025	2153	2153	127	127	6.3%	6.3%	2738	3168	430	15.7%	3286	3698	412	12.6%	3670	4131	461	12.6%	4037	4544	507	12.6%	4389	4939	551	12.6%
25,050 - 25,100	2028	2155	2155	127	127	6.3%	6.3%	2741	3173	432	15.7%	3290	3704	415	12.6%	3674	4138	463	12.6%	4042	4551	510	12.6%	4394	4947	554	12.6%
25,100 - 25,150	2030	2158	2158	128	128	6.3%	6.3%	2744	3177	433	15.8%	3293	3710	417	12.7%	3679	4144	466	12.7%	4047	4559	512	12.7%	4399	4956	557	12.7%
25,150 - 25,200	2033	2160	2160	128	128	6.3%	6.3%	2747	3182	434	15.8%	3297	3716	419	12.7%	3683	4151	468	12.7%	4051	4566	515	12.7%	4404	4964	560	12.7%
25,200 - 25,250	2035	2163	2163	128	128	6.3%	6.3%	2750	3186	436	15.8%	3301	3722	422	12.8%	3687	4158	471	12.8%	4056	4574	518	12.8%	4408	4972	563	12.8%
25,250 - 25,300	2038	2166	2166	128	128	6.3%	6.3%	2754	3190	437	15.9%	3304	3728	424	12.8%	3691	4165	474	12.8%	4060	4581	521	12.8%	4413	4980	566	12.8%
25,300 - 25,350	2040	2168	2168	128	128	6.3%	6.3%	2757	3195	438	15.9%	3308	3734	426	12.9%	3695	4171	476	12.9%	4065	4588	524	12.9%	4418	4988	569	12.9%
25,350 - 25,400	2042	2171	2171	128	128	6.3%	6.3%	2760	3199	440	15.9%	3312	3740	429	12.9%	3699	4178	479	12.9%	4069	4596	527	12.9%	4423	4996	572	12.9%
25,400 - 25,450	2045	2173	2173	129	129	6.3%	6.3%	2763	3204	441	16.0%	3316	3746	431	13.0%	3704	4185	481	13.0%	4074	4603	529	13.0%	4428	5004	575	13.0%
25,450 - 25,500	2047	2176	2176	129	129	6.3%	6.3%	2766	3208	442	16.0%	3319	3752	433	13.0%	3708	4192	484	13.0%	4079	4611	532	13.0%	4433	5012	578	13.0%
25,500 - 25,550	2050	2179	2179	129	129	6.3%	6.3%	2769	3213	444	16.0%	3323	3758	435	13.1%	3712	4198	486	13.1%	4083	4618	535	13.1%	4438	5020	582	13.1%
25,550 - 25,600	2052	2181	2181	129	129	6.3%	6.3%	2772	3217	445	16.1%	3327	3765	438	13.2%	3716	4205	489	13.2%	4088	4625	538	13.2%	4443	5028	585	13.2%
25,600 - 25,650	2055	2184	2184	129	129	6.3%	6.3%	2775	3222	446	16.1%	3331	3771	440	13.2%	3720	4212	491	13.2%	4092	4633	541	13.2%	4448	5036	588	13.2%
25,650 - 25,700	2057	2186	2186	129	129	6.3%	6.3%	2778	3226	448	16.1%	3334	3777	442	13.3%	3724	4218	494	13.3%	4097	4640	543	13.3%	4453	5044	591	13.3%
25,700 - 25,750	2059	2189	2189	130	130	6.3%	6.3%	2782	3231	449	16.1%	3338	3783	445	13.3%	3729	4225	497	13.3%	4101	4648	546	13.3%	4458	5052	594	13.3%
25,750 - 25,800	2062	2192	2192	130	130	6.3%	6.3%	2785	3235	450	16.2%	3342	3789	447	13.4%	3733	4232	499	13.4%	4106	4655	549	13.4%	4463	5060	597	13.4%
25,800 - 25,850	2064	2194	2194	130	130	6.3%	6.3%	2788	3240	452	16.2%	3345	3795	449	13.4%	3737	4239	502	13.4%	4111	4662	552	13.4%	4468	5068	600	13.4%
25,850 - 25,900	2067	2197	2197	130	130	6.3%	6.3%	2791	3244	453	16.2%	3349	3801	452	13.5%	3741	4245	504	13.5%	4115	4670	555	13.5%	4473	5076	603	13.5%
25,900 - 25,950	2069	2199	2199	130	130	6.3%	6.3%	2794	3249	454	16.3%	3353	3807	454	13.5%	3745	4252	507	13.5%	4120	4677	558	13.5%	4478	5084	606	13.5%
25,950 - 26,000	2072	2202	2202	130	130	6.3%	6.3%	2797	3253	456	16.3%	3357	3813	456	13.6%	3749	4259	509	13.6%	4124	4685	560	13.6%	4483	5092	609	13.6%
26,000 - 26,050	2074	2205	2205	131	131	6.3%	6.3%	2800	3257	457	16.3%	3360	3819	458	13.6%	3753	4265	512	13.6%	4129	4692	563	13.6%	4488	5100	612	13.6%
26,050 - 26,100	2076	2207	2207	131	131	6.3%	6.3%	2803	3262	458	16.4%	3364	3825	461	13.7%	3758	4272	515	13.7%	4133	4699	566	13.7%	4493	5108	615	13.7%
26,100 - 26,150	2079	2210	2210	131	131	6.3%	6.3%	2807	3266	460	16.4%	3368	3831	463	13.7%	3762	4279	517	13.7%	4138	4707	569	13.7%	4498	5116	618	13.7%
26,150 - 26,200	2081	2212	2212	131	131	6.3%	6.3%	2810	3271	461	16.4%	3371	3837	465	13.8%	3766	4286	520	13.8%	4143	4714	572	13.8%	4503	5124	621	13.8%

Both Parents' Combined Adjusted Gross Income		One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
26,200	26,250	2084	2215	2215	131	131	6.3%	6.3%	2813	3275	462	16.4%	3375	3843	468	13.9%	3770	4292	522	13.9%	4147	4722	575	13.9%	4508	5132	625	13.9%
26,250	26,300	2086	2218	2218	131	131	6.3%	6.3%	2816	3280	464	16.5%	3379	3849	470	13.9%	3774	4299	525	13.9%	4152	4729	577	13.9%	4513	5140	628	13.9%
26,300	26,350	2089	2220	2220	132	132	6.3%	6.3%	2819	3284	465	16.5%	3383	3855	472	14.0%	3778	4306	527	14.0%	4156	4736	580	14.0%	4518	5148	631	14.0%
26,350	26,400	2091	2223	2223	132	132	6.3%	6.3%	2822	3289	467	16.5%	3386	3861	474	14.0%	3783	4313	530	14.0%	4161	4744	583	14.0%	4523	5157	634	14.0%
26,400	26,450	2093	2225	2225	132	132	6.3%	6.3%	2825	3293	468	16.6%	3390	3867	477	14.1%	3787	4319	533	14.1%	4165	4751	586	14.1%	4528	5165	637	14.1%
26,450	26,500	2096	2228	2228	132	132	6.3%	6.3%	2828	3298	469	16.6%	3394	3873	479	14.1%	3791	4326	535	14.1%	4170	4759	589	14.1%	4533	5173	640	14.1%
26,500	26,550	2098	2231	2231	132	132	6.3%	6.3%	2832	3302	471	16.6%	3398	3879	481	14.2%	3795	4333	538	14.2%	4175	4766	591	14.2%	4538	5181	643	14.2%
26,550	26,600	2101	2233	2233	133	133	6.3%	6.3%	2835	3307	472	16.6%	3401	3885	484	14.2%	3799	4339	540	14.2%	4179	4773	594	14.2%	4543	5189	646	14.2%
26,600	26,650	2103	2236	2236	133	133	6.3%	6.3%	2838	3311	473	16.7%	3405	3891	486	14.3%	3803	4346	543	14.3%	4184	4781	597	14.3%	4548	5197	649	14.3%
26,650	26,700	2106	2238	2238	133	133	6.3%	6.3%	2841	3315	475	16.7%	3409	3897	488	14.3%	3807	4353	545	14.3%	4188	4788	600	14.3%	4553	5205	652	14.3%
26,700	26,750	2108	2241	2241	133	133	6.3%	6.3%	2844	3320	476	16.7%	3412	3902	490	14.3%	3812	4359	547	14.3%	4193	4794	602	14.3%	4558	5212	654	14.3%
26,750	26,800	2110	2244	2244	133	133	6.3%	6.3%	2847	3323	476	16.7%	3416	3906	490	14.4%	3816	4363	548	14.4%	4197	4800	602	14.4%	4563	5217	655	14.4%
26,800	26,850	2113	2246	2246	134	134	6.3%	6.3%	2850	3327	477	16.7%	3420	3911	491	14.4%	3820	4368	548	14.4%	4202	4805	603	14.4%	4568	5223	656	14.4%
26,850	26,900	2115	2249	2249	134	134	6.3%	6.3%	2853	3331	478	16.7%	3424	3915	492	14.4%	3824	4373	549	14.4%	4207	4810	604	14.4%	4572	5229	657	14.4%
26,900	26,950	2118	2252	2252	134	134	6.3%	6.3%	2856	3335	479	16.8%	3427	3919	492	14.4%	3828	4378	550	14.4%	4211	4816	605	14.4%	4577	5235	657	14.4%
26,950	27,000	2120	2255	2255	134	134	6.3%	6.3%	2860	3339	479	16.8%	3431	3924	493	14.4%	3832	4383	550	14.4%	4216	4821	606	14.4%	4582	5241	658	14.4%
27,000	27,050	2123	2257	2257	135	135	6.3%	6.3%	2863	3343	480	16.8%	3435	3928	493	14.4%	3837	4388	551	14.4%	4220	4827	606	14.4%	4587	5246	659	14.4%
27,050	27,100	2125	2260	2260	135	135	6.4%	6.4%	2866	3347	481	16.8%	3438	3933	494	14.4%	3841	4393	552	14.4%	4225	4832	607	14.4%	4592	5252	660	14.4%
27,100	27,150	2127	2263	2263	135	135	6.4%	6.4%	2869	3350	481	16.8%	3442	3937	495	14.4%	3845	4398	553	14.4%	4229	4837	608	14.4%	4597	5258	661	14.4%
27,150	27,200	2130	2265	2265	135	135	6.4%	6.4%	2872	3354	482	16.8%	3446	3941	495	14.4%	3849	4402	553	14.4%	4234	4843	609	14.4%	4602	5264	662	14.4%
27,200	27,250	2132	2268	2268	136	136	6.4%	6.4%	2875	3358	483	16.8%	3450	3946	496	14.4%	3853	4407	554	14.4%	4239	4848	609	14.4%	4607	5270	662	14.4%
27,250	27,300	2135	2271	2271	136	136	6.4%	6.4%	2878	3362	484	16.8%	3453	3950	497	14.4%	3857	4412	555	14.4%	4243	4853	610	14.4%	4612	5276	663	14.4%
27,300	27,350	2137	2273	2273	136	136	6.4%	6.4%	2881	3366	484	16.8%	3457	3954	497	14.4%	3862	4417	555	14.4%	4248	4859	611	14.4%	4617	5281	664	14.4%
27,350	27,400	2140	2276	2276	137	137	6.4%	6.4%	2885	3370	485	16.8%	3461	3959	498	14.4%	3866	4422	556	14.4%	4252	4864	612	14.4%	4622	5287	665	14.4%
27,400	27,450	2142	2279	2279	137	137	6.4%	6.4%	2888	3374	486	16.8%	3464	3963	499	14.4%	3870	4427	557	14.4%	4257	4869	613	14.4%	4627	5293	666	14.4%
27,450	27,500	2144	2282	2282	137	137	6.4%	6.4%	2891	3377	487	16.8%	3468	3967	499	14.4%	3874	4432	558	14.4%	4261	4875	613	14.4%	4632	5299	667	14.4%
27,500	27,550	2147	2284	2284	137	137	6.4%	6.4%	2894	3381	487	16.8%	3472	3972	500	14.4%	3878	4436	558	14.4%	4266	4880	614	14.4%	4637	5305	668	14.4%
27,550	27,600	2149	2287	2287	138	138	6.4%	6.4%	2897	3385	488	16.8%	3476	3976	501	14.4%	3882	4441	559	14.4%	4271	4885	615	14.4%	4642	5311	668	14.4%
27,600	27,650	2152	2290	2290	138	138	6.4%	6.4%	2900	3389	489	16.9%	3479	3981	501	14.4%	3886	4446	560	14.4%	4275	4891	616	14.4%	4647	5316	669	14.4%
27,650	27,700	2154	2292	2292	138	138	6.4%	6.4%	2903	3393	490	16.9%	3483	3985	502	14.4%	3891	4451	561	14.4%	4280	4896	617	14.4%	4652	5322	670	14.4%
27,700	27,750	2157	2295	2295	138	138	6.4%	6.4%	2906	3397	490	16.9%	3487	3989	502	14.4%	3895	4456	561	14.4%	4284	4902	617	14.4%	4657	5328	671	14.4%
27,750	27,800	2159	2298	2298	139	139	6.4%	6.4%	2909	3401	491	16.9%	3491	3994	503	14.4%	3899	4461	562	14.4%	4289	4907	618	14.4%	4662	5334	672	14.4%
27,800	27,850	2161	2300	2300	139	139	6.4%	6.4%	2913	3404	492	16.9%	3494	3998	504	14.4%	3903	4466	563	14.4%	4293	4912	619	14.4%	4667	5340	673	14.4%
27,850	27,900	2164	2303	2303	139	139	6.4%	6.4%	2916	3408	493	16.9%	3498	4002	504	14.4%	3907	4471	563	14.4%	4298	4918	620	14.4%	4672	5345	674	14.4%
27,900	27,950	2166	2306	2306	140	140	6.4%	6.4%	2919	3412	493	16.9%	3502	4007	505	14.4%	3911	4475	564	14.4%	4303	4923	620	14.4%	4677	5351	674	14.4%
27,950	28,000	2169	2309	2309	140	140	6.4%	6.4%	2922	3416	494	16.9%	3505	4011	506	14.4%	3916	4480	565	14.4%	4307	4928	621	14.4%	4682	5357	675	14.4%
28,000	28,050	2171	2311	2311	140	140	6.5%	6.5%	2925	3420	495	16.9%	3509	4015	506	14.4%	3920	4485	566	14.4%	4312	4934	622	14.4%	4687	5363	676	14.4%
28,050	28,100	2174	2314	2314	140	140	6.5%	6.5%	2928	3424	495	16.9%	3513	4020	507	14.4%	3924	4490	566	14.4%	4316	4939	623	14.4%	4692	5369	677	14.4%
28,100	28,150	2176	2317	2317	141	141	6.5%	6.5%	2931	3428	496	16.9%	3517	4024	508	14.4%	3928	4495	567	14.4%	4321	4944	624	14.4%	4697	5375	678	14.4%
28,150	28,200	2178	2319	2319	141	141	6.5%	6.5%	2934	3431	497	16.9%	3520	4028	508	14.4%	3932	4500	568	14.4%	4325	4950	624	14.4%	4702	5380	679	14.4%
28,200	28,250	2181	2322	2322	141	141	6.5%	6.5%	2938	3435	498	16.9%	3524	4033	509	14.4%	3936	4505	568	14.4%	4330	4955	625	14.4%	4707	5386	680	14.4%
28,250	28,300	2183	2325	2325	141	141	6.5%	6.5%	2941	3439	498	17.0%	3528	4037	509	14.4%	3940	4510	569	14.4%	4335	4961	626	14.4%	4712	5392	680	14.4%

Both Parents' Combined Adjusted Gross Income		One Child							Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
28,300	28,350	2186	2327	2327	142	142	6.5%	6.5%	2944	3443	499	17.0%	3531	4042	510	14.4%	3945	4514	570	14.4%	4339	4966	627	14.4%	4717	5398	681	14.4%
28,350	28,400	2188	2330	2330	142	142	6.5%	6.5%	2947	3447	500	17.0%	3535	4046	511	14.4%	3949	4519	571	14.4%	4344	4971	628	14.4%	4722	5404	682	14.4%
28,400	28,450	2191	2333	2333	142	142	6.5%	6.5%	2950	3451	501	17.0%	3539	4050	511	14.5%	3953	4524	571	14.5%	4348	4977	628	14.5%	4727	5410	683	14.5%
28,450	28,500	2193	2335	2335	142	142	6.5%	6.5%	2953	3455	501	17.0%	3543	4055	512	14.5%	3957	4529	572	14.5%	4353	4982	629	14.5%	4731	5415	684	14.5%
28,500	28,550	2195	2338	2338	143	143	6.5%	6.5%	2956	3458	502	17.0%	3546	4059	513	14.5%	3961	4534	573	14.5%	4357	4987	630	14.5%	4736	5421	685	14.5%
28,550	28,600	2198	2341	2341	143	143	6.5%	6.5%	2959	3462	503	17.0%	3550	4063	513	14.5%	3965	4539	573	14.5%	4362	4993	631	14.5%	4741	5427	686	14.5%
28,600	28,650	2200	2344	2344	143	143	6.5%	6.5%	2962	3466	504	17.0%	3554	4068	514	14.5%	3970	4544	574	14.5%	4367	4998	632	14.5%	4746	5433	686	14.5%
28,650	28,700	2203	2346	2346	144	144	6.5%	6.5%	2966	3470	504	17.0%	3557	4072	515	14.5%	3974	4549	575	14.5%	4371	5003	632	14.5%	4751	5439	687	14.5%
28,700	28,750	2205	2349	2349	144	144	6.5%	6.5%	2969	3474	505	17.0%	3561	4076	515	14.5%	3978	4553	576	14.5%	4376	5009	633	14.5%	4756	5445	688	14.5%
28,750	28,800	2208	2352	2352	144	144	6.5%	6.5%	2972	3478	506	17.0%	3565	4081	516	14.5%	3982	4558	576	14.5%	4380	5014	634	14.5%	4761	5450	689	14.5%
28,800	28,850	2210	2354	2354	144	144	6.5%	6.5%	2975	3482	507	17.0%	3569	4085	517	14.5%	3986	4563	577	14.5%	4385	5019	635	14.5%	4766	5456	690	14.5%
28,850	28,900	2212	2357	2357	145	145	6.5%	6.5%	2978	3485	507	17.0%	3572	4090	517	14.5%	3990	4568	578	14.5%	4389	5025	635	14.5%	4771	5462	691	14.5%
28,900	28,950	2215	2360	2360	145	145	6.5%	6.5%	2981	3489	508	17.0%	3576	4094	518	14.5%	3994	4573	578	14.5%	4394	5030	636	14.5%	4776	5468	692	14.5%
28,950	29,000	2217	2362	2362	145	145	6.5%	6.5%	2984	3493	509	17.0%	3580	4098	518	14.5%	3999	4578	579	14.5%	4399	5036	637	14.5%	4781	5474	692	14.5%
29,000	29,050	2220	2365	2365	145	145	6.6%	6.6%	2987	3497	510	17.1%	3584	4103	519	14.5%	4003	4583	580	14.5%	4403	5041	638	14.5%	4786	5479	693	14.5%
29,050	29,100	2222	2368	2368	146	146	6.6%	6.6%	2991	3501	510	17.1%	3587	4107	520	14.5%	4007	4588	581	14.5%	4408	5046	639	14.5%	4791	5485	694	14.5%
29,100	29,150	2225	2371	2371	146	146	6.6%	6.6%	2994	3505	511	17.1%	3591	4111	520	14.5%	4011	4592	581	14.5%	4412	5052	639	14.5%	4796	5491	695	14.5%
29,150	29,200	2227	2373	2373	146	146	6.6%	6.6%	2997	3509	512	17.1%	3595	4116	521	14.5%	4015	4597	582	14.5%	4417	5057	640	14.5%	4801	5497	696	14.5%
29,200	29,250	2229	2376	2376	146	146	6.6%	6.6%	3000	3512	512	17.1%	3598	4120	522	14.5%	4019	4602	583	14.5%	4421	5062	641	14.5%	4806	5503	697	14.5%
29,250	29,300	2232	2379	2379	147	147	6.6%	6.6%	3003	3516	513	17.1%	3602	4124	522	14.5%	4024	4607	583	14.5%	4426	5068	642	14.5%	4811	5509	698	14.5%
29,300	29,350	2234	2381	2381	147	147	6.6%	6.6%	3006	3520	514	17.1%	3606	4129	523	14.5%	4028	4612	584	14.5%	4431	5073	643	14.5%	4816	5514	698	14.5%
29,350	29,400	2237	2384	2384	147	147	6.6%	6.6%	3009	3524	515	17.1%	3610	4133	524	14.5%	4032	4617	585	14.5%	4435	5078	643	14.5%	4821	5520	699	14.5%
29,400	29,450	2239	2387	2387	148	148	6.6%	6.6%	3012	3528	515	17.1%	3613	4138	524	14.5%	4036	4622	586	14.5%	4440	5084	644	14.5%	4826	5526	700	14.5%
29,450	29,500	2242	2389	2389	148	148	6.6%	6.6%	3016	3532	516	17.1%	3617	4142	525	14.5%	4040	4626	586	14.5%	4444	5089	645	14.5%	4831	5532	701	14.5%
29,500	29,550	2244	2392	2392	148	148	6.6%	6.6%	3019	3536	517	17.1%	3621	4146	526	14.5%	4044	4631	587	14.5%	4449	5094	646	14.5%	4836	5538	702	14.5%
29,550	29,600	2246	2395	2395	148	148	6.6%	6.6%	3022	3539	518	17.1%	3624	4151	526	14.5%	4049	4636	588	14.5%	4453	5100	646	14.5%	4841	5544	703	14.5%
29,600	29,650	2249	2397	2397	149	149	6.6%	6.6%	3025	3543	518	17.1%	3628	4155	527	14.5%	4053	4641	588	14.5%	4458	5105	647	14.5%	4846	5549	704	14.5%
29,650	29,700	2251	2400	2400	149	149	6.6%	6.6%	3028	3547	519	17.1%	3632	4159	527	14.5%	4057	4646	589	14.5%	4462	5111	648	14.5%	4851	5555	704	14.5%
29,700	29,750	2254	2403	2403	149	149	6.6%	6.6%	3031	3551	520	17.1%	3636	4164	528	14.5%	4061	4651	590	14.5%	4467	5116	649	14.5%	4856	5561	705	14.5%
29,750	29,800	2256	2406	2406	149	149	6.6%	6.6%	3034	3555	521	17.2%	3639	4168	529	14.5%	4065	4656	591	14.5%	4472	5121	650	14.5%	4861	5567	706	14.5%
29,800	29,850	2259	2408	2408	150	150	6.6%	6.6%	3037	3559	521	17.2%	3643	4172	529	14.5%	4069	4661	591	14.5%	4476	5127	650	14.5%	4866	5573	707	14.5%
29,850	29,900	2261	2411	2411	150	150	6.6%	6.6%	3040	3562	522	17.2%	3647	4177	530	14.5%	4073	4665	592	14.5%	4481	5132	651	14.5%	4871	5578	708	14.5%
29,900	29,950	2263	2414	2414	150	150	6.6%	6.6%	3044	3566	523	17.2%	3650	4181	531	14.5%	4078	4670	593	14.5%	4485	5137	652	14.5%	4876	5584	709	14.5%
29,950	30,000	2266	2416	2416	151	151	6.6%	6.6%	3047	3570	524	17.2%	3654	4185	531	14.5%	4082	4675	593	14.5%	4490	5143	653	14.5%	4881	5590	710	14.5%
30,000	30,050		2419	2419						3574				4190				4680				5148				5596		
30,050	30,100		2422	2422						3578				4194				4685				5153				5602		
30,100	30,150		2424	2424						3582				4199				4690				5159				5608		
30,150	30,200		2427	2427						3586				4203				4695				5164				5613		
30,200	30,250		2430	2430						3589				4207				4700				5170				5619		
30,250	30,300		2433	2433						3593				4212				4704				5175				5625		
30,300	30,350		2435	2435						3597				4216				4709				5180				5631		
30,350	30,400		2438	2438						3601				4220				4714				5186				5637		

Both Parents' Combined Adjusted Gross Income	One Child						Two Children			Three Children			Four Children			Five Children			Six Children		
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
30,400 - 30,450	2441	2441					3605				4225				4719				5191				5643			
30,450 - 30,500	2443	2443					3609				4229				4724				5196				5648			
30,500 - 30,550	2446	2446					3613				4233				4729				5202				5654			
30,550 - 30,600	2449	2449					3616				4238				4734				5207				5660			
30,600 - 30,650	2451	2451					3620				4242				4739				5212				5666			
30,650 - 30,700	2454	2454					3624				4247				4743				5218				5672			
30,700 - 30,750	2457	2457					3628				4251				4748				5223				5677			
30,750 - 30,800	2460	2460					3632				4255				4753				5228				5683			
30,800 - 30,850	2462	2462					3636				4260				4758				5234				5689			
30,850 - 30,900	2465	2465					3640				4264				4763				5239				5695			
30,900 - 30,950	2468	2468					3643				4268				4768				5245				5701			
30,950 - 31,000	2470	2470					3647				4273				4773				5250				5707			
31,000 - 31,050	2473	2473					3651				4277				4777				5255				5712			
31,050 - 31,100	2476	2476					3655				4281				4782				5261				5718			
31,100 - 31,150	2478	2478					3659				4286				4787				5266				5724			
31,150 - 31,200	2481	2481					3663				4290				4792				5271				5730			
31,200 - 31,250	2484	2484					3667				4295				4797				5277				5736			
31,250 - 31,300	2486	2486					3670				4299				4802				5282				5742			
31,300 - 31,350	2489	2489					3674				4303				4807				5287				5747			
31,350 - 31,400	2492	2492					3678				4308				4812				5293				5753			
31,400 - 31,450	2495	2495					3682				4312				4816				5298				5759			
31,450 - 31,500	2497	2497					3686				4316				4821				5303				5765			
31,500 - 31,550	2500	2500					3690				4321				4826				5309				5771			
31,550 - 31,600	2503	2503					3694				4325				4831				5314				5777			
31,600 - 31,650	2505	2505					3697				4329				4836				5320				5782			
31,650 - 31,700	2508	2508					3701				4334				4841				5325				5788			
31,700 - 31,750	2511	2511					3705				4338				4846				5330				5794			
31,750 - 31,800	2513	2513					3709				4342				4851				5336				5800			
31,800 - 31,850	2516	2516					3713				4347				4855				5341				5806			
31,850 - 31,900	2519	2519					3717				4351				4860				5346				5811			
31,900 - 31,950	2522	2522					3721				4356				4865				5352				5817			
31,950 - 32,000	2524	2524					3724				4360				4870				5357				5823			
32,000 - 32,050	2527	2527					3728				4364				4875				5362				5829			
32,050 - 32,100	2530	2530					3732				4369				4880				5368				5835			
32,100 - 32,150	2532	2532					3736				4373				4885				5373				5841			
32,150 - 32,200	2535	2535					3740				4377				4890				5378				5846			
32,200 - 32,250	2538	2538					3744				4382				4894				5384				5852			
32,250 - 32,300	2540	2540					3748				4386				4899				5389				5858			
32,300 - 32,350	2543	2543					3751				4390				4904				5395				5864			
32,350 - 32,400	2546	2546					3755				4395				4909				5400				5870			
32,400 - 32,450	2549	2549					3759				4399				4914				5405				5876			
32,450 - 32,500	2551	2551					3763				4404				4919				5411				5881			

Both Parents' Combined Adjusted Gross Income	One Child						Two Children			Three Children			Four Children			Five Children			Six Children		
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
32,500 - 32,550	2554	2554					3767				4408				4924				5416				5887			
32,550 - 32,600	2557	2557					3771				4412				4929				5421				5893			
32,600 - 32,650	2559	2559					3775				4417				4933				5427				5899			
32,650 - 32,700	2562	2562					3778				4421				4938				5432				5905			
32,700 - 32,750	2565	2565					3782				4425				4943				5437				5910			
32,750 - 32,800	2567	2567					3786				4430				4948				5443				5916			
32,800 - 32,850	2570	2570					3790				4434				4953				5448				5922			
32,850 - 32,900	2573	2573					3794				4438				4958				5454				5928			
32,900 - 32,950	2575	2575					3798				4443				4963				5459				5934			
32,950 - 33,000	2578	2578					3802				4447				4967				5464				5940			
33,000 - 33,050	2581	2581					3805				4452				4972				5470				5945			
33,050 - 33,100	2584	2584					3809				4456				4977				5475				5951			
33,100 - 33,150	2586	2586					3813				4460				4982				5480				5957			
33,150 - 33,200	2589	2589					3817				4465				4987				5486				5963			
33,200 - 33,250	2592	2592					3821				4469				4992				5491				5969			
33,250 - 33,300	2594	2594					3825				4473				4997				5496				5975			
33,300 - 33,350	2597	2597					3829				4478				5002				5502				5980			
33,350 - 33,400	2600	2600					3832				4482				5006				5507				5986			
33,400 - 33,450	2602	2602					3836				4486				5011				5512				5992			
33,450 - 33,500	2605	2605					3840				4491				5016				5518				5998			
33,500 - 33,550	2608	2608					3844				4495				5021				5523				6004			
33,550 - 33,600	2611	2611					3848				4500				5026				5529				6010			
33,600 - 33,650	2613	2613					3852				4504				5031				5534				6015			
33,650 - 33,700	2616	2616					3856				4508				5036				5539				6021			
33,700 - 33,750	2619	2619					3859				4513				5041				5545				6027			
33,750 - 33,800	2621	2621					3863				4517				5045				5550				6033			
33,800 - 33,850	2624	2624					3867				4521				5050				5555				6039			
33,850 - 33,900	2627	2627					3871				4526				5055				5561				6044			
33,900 - 33,950	2629	2629					3875				4530				5060				5566				6050			
33,950 - 34,000	2632	2632					3879				4534				5065				5571				6056			
34,000 - 34,050	2635	2635					3883				4539				5070				5577				6062			
34,050 - 34,100	2638	2638					3886				4543				5075				5582				6068			
34,100 - 34,150	2640	2640					3890				4547				5080				5587				6074			
34,150 - 34,200	2643	2643					3894				4552				5084				5593				6079			
34,200 - 34,250	2646	2646					3898				4556				5089				5598				6085			
34,250 - 34,300	2648	2648					3902				4561				5094				5604				6091			
34,300 - 34,350	2651	2651					3906				4565				5099				5609				6097			
34,350 - 34,400	2654	2654					3910				4569				5104				5614				6103			
34,400 - 34,450	2656	2656					3913				4574				5109				5620				6109			
34,450 - 34,500	2659	2659					3917				4578				5114				5625				6114			
34,500 - 34,550	2662	2662					3921				4582				5119				5630				6120			
34,550 - 34,600	2664	2664					3925				4587				5123				5636				6126			

Both Parents' Combined Adjusted Gross Income	One Child						Two Children				Three Children				Four Children				Five Children				Six Children			
	Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
34,600 - 34,650	2667	2667					3929			4591			5128			5641			6132							
34,650 - 34,700	2670	2670					3933			4595			5133			5646			6138							
34,700 - 34,750	2673	2673					3937			4600			5138			5652			6143							
34,750 - 34,800	2675	2675					3940			4604			5143			5657			6149							
34,800 - 34,850	2678	2678					3944			4609			5148			5663			6155							
34,850 - 34,900	2681	2681					3948			4613			5153			5668			6161							
34,900 - 34,950	2683	2683					3952			4617			5157			5673			6167							
34,950 - 35,000	2686	2686					3956			4622			5162			5679			6173							
35,000 - 35,050	2689	2689					3960			4626			5167			5684			6178							
35,050 35,100	2691	2691					3963			4630			5172			5689			6184							
35,100 35,150	2694	2694					3967			4635			5177			5695			6190							
35,150 35,200	2697	2697					3971			4639			5182			5700			6196							
35,200 35,250	2700	2700					3975			4643			5187			5705			6202							
35,250 35,300	2702	2702					3979			4648			5192			5711			6208							
35,300 35,350	2705	2705					3983			4652			5196			5716			6213							
35,350 35,400	2708	2708					3987			4657			5201			5721			6219							
35,400 35,450	2710	2710					3990			4661			5206			5727			6225							
35,450 35,500	2713	2713					3994			4665			5211			5732			6231							
35,500 35,550	2716	2716					3998			4670			5216			5738			6237							
35,550 35,600	2718	2718					4002			4674			5221			5743			6243							
35,600 35,650	2721	2721					4006			4678			5226			5748			6248							
35,650 35,700	2724	2724					4010			4683			5231			5754			6254							
35,700 35,750	2727	2727					4014			4687			5235			5759			6260							
35,750 35,800	2729	2729					4017			4691			5240			5764			6266							
35,800 35,850	2732	2732					4021			4696			5245			5770			6272							
35,850 35,900	2735	2735					4025			4700			5250			5775			6277							
35,900 35,950	2737	2737					4029			4704			5255			5780			6283							
35,950 36,000	2740	2740					4033			4709			5260			5786			6289							
36,000 36,050	2743	2743					4037			4713			5265			5791			6295							
36,050 36,100	2745	2745					4041			4718			5270			5796			6301							
36,100 36,150	2748	2748					4044			4722			5274			5802			6307							
36,150 36,200	2751	2751					4048			4726			5279			5807			6312							
36,200 36,250	2753	2753					4052			4731			5284			5813			6318							
36,250 36,300	2756	2756					4056			4735			5289			5818			6324							
36,300 36,350	2759	2759					4060			4739			5294			5823			6330							
36,350 36,400	2762	2762					4064			4744			5299			5829			6336							
36,400 36,450	2764	2764					4068			4748			5304			5834			6342							
36,450 36,500	2767	2767					4071			4752			5308			5839			6347							
36,500 36,550	2770	2770					4075			4757			5313			5845			6353							
36,550 36,600	2772	2772					4079			4761			5318			5850			6359							
36,600 36,650	2775	2775					4083			4766			5323			5855			6365							
36,650 36,700	2778	2778					4087			4770			5328			5861			6371							

Both Parents' Combined Adjusted Gross Income		One Child						Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
36,700	36,750	2780	2780					4091			4774			5333			5866			6376							
36,750	36,800	2783	2783					4095			4779			5338			5871			6382							
36,800	36,850	2786	2786					4098			4783			5343			5877			6388							
36,850	36,900	2789	2789					4102			4787			5347			5882			6394							
36,900	36,950	2791	2791					4106			4792			5352			5888			6400							
36,950	37,000	2794	2794					4110			4796			5357			5893			6406							
37,000	37,050	2797	2797					4114			4800			5362			5898			6411							
37,050	37,100	2799	2799					4118			4805			5367			5904			6417							
37,100	37,150	2802	2802					4122			4809			5372			5909			6423							
37,150	37,200	2805	2805					4125			4814			5377			5914			6429							
37,200	37,250	2807	2807					4129			4818			5382			5920			6435							
37,250	37,300	2810	2810					4133			4822			5386			5925			6441							
37,300	37,350	2813	2813					4137			4827			5391			5930			6446							
37,350	37,400	2816	2816					4141			4831			5396			5936			6452							
37,400	37,450	2818	2818					4145			4835			5401			5941			6458							
37,450	37,500	2821	2821					4149			4840			5406			5947			6464							
37,500	37,550	2824	2824					4152			4844			5411			5952			6470							
37,550	37,600	2826	2826					4156			4848			5416			5957			6476							
37,600	37,650	2829	2829					4160			4853			5421			5963			6481							
37,650	37,700	2832	2832					4164			4857			5425			5968			6487							
37,700	37,750	2834	2834					4168			4861			5430			5973			6493							
37,750	37,800	2837	2837					4172			4866			5435			5979			6499							
37,800	37,850	2840	2840					4176			4870			5440			5984			6505							
37,850	37,900	2842	2842					4179			4875			5445			5989			6510							
37,900	37,950	2845	2845					4183			4879			5450			5995			6516							
37,950	38,000	2848	2848					4187			4883			5455			6000			6522							
38,000	38,050	2851	2851					4191			4888			5460			6005			6528							
38,050	38,100	2853	2853					4195			4892			5464			6011			6534							
38,100	38,150	2856	2856					4199			4896			5469			6016			6540							
38,150	38,200	2859	2859					4203			4901			5474			6022			6545							
38,200	38,250	2861	2861					4206			4905			5479			6027			6551							
38,250	38,300	2864	2864					4210			4909			5484			6032			6557							
38,300	38,350	2867	2867					4214			4914			5489			6038			6563							
38,350	38,400	2869	2869					4218			4918			5494			6043			6569							
38,400	38,450	2872	2872					4222			4923			5498			6048			6575							
38,450	38,500	2875	2875					4226			4927			5503			6054			6580							
38,500	38,550	2878	2878					4230			4931			5508			6059			6586							
38,550	38,600	2880	2880					4233			4936			5513			6064			6592							
38,600	38,650	2883	2883					4237			4940			5518			6070			6598							
38,650	38,700	2886	2886					4241			4944			5523			6075			6604							
38,700	38,750	2888	2888					4245			4949			5528			6080			6609							
38,750	38,800	2891	2891					4249			4953			5533			6086			6615							

Both Parents' Combined Adjusted Gross Income		One Child						Two Children				Three Children				Four Children				Five Children				Six Children			
		Existing	A.1 Updated	Updated A.2 (no decreases above SSR)	$ Change (A.1)	$ Change (A.2)	$ Change (A.1)	% Change (A.2)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	$ Change	% Change	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)	Existing	Proposed (A.1 & A.2 are the same)	Existing - Proposed ($)	Existing - Proposed (%)
38,800	38,850	2894	2894					4253				4957				5537				6091				6621			
38,850	38,900	2896	2896					4257				4962				5542				6097				6627			
38,900	38,950	2899	2899					4260				4966				5547				6102				6633			
38,950	39,000	2902	2902					4264				4971				5552				6107				6639			
39,000	39,050	2905	2905					4268				4975				5557				6113				6644			
39,050	39,100	2907	2907					4272				4979				5562				6118				6650			
39,100	39,150	2910	2910					4276				4984				5567				6123				6656			
39,150	39,200	2913	2913					4280				4988				5572				6129				6662			
39,200	39,250	2915	2915					4284				4992				5576				6134				6668			
39,250	39,300	2918	2918					4287				4997				5581				6139				6674			
39,300	39,350	2921	2921					4291				5001				5586				6145				6679			
39,350	39,400	2923	2923					4295				5005				5591				6150				6685			
39,400	39,450	2926	2926					4299				5010				5596				6156				6691			
39,450	39,500	2929	2929					4303				5014				5601				6161				6697			
39,500	39,550	2931	2931					4307				5018				5606				6166				6703			
39,550	39,600	2934	2934					4311				5023				5611				6172				6709			
39,600	39,650	2937	2937					4314				5027				5615				6177				6714			
39,650	39,700	2940	2940					4318				5032				5620				6182				6720			
39,700	39,750	2942	2942					4322				5036				5625				6188				6726			
39,750	39,800	2945	2945					4326				5040				5630				6193				6732			
39,800	39,850	2948	2948					4330				5045				5635				6198				6738			
39,850	39,900	2950	2950					4334				5049				5640				6204				6743			
39,900	39,950	2953	2953					4338				5053				5645				6209				6749			
39,950	40,000	2956	2956					4341				5058				5650				6214				6755			
CHANGES ABOVE WHERE SSR APPLIES																											
	Average	53	54			2.0%	2.2%		229	9.2%			205	6.8%			228	6.5%			251	6.6%			273	6.6%		
	median	24	24			2.0%	2.0%		166	8.2%			133	6.2%			149	6.2%			164	6.2%			178	6.2%		
	min	(209)	(209)			-77.7%	-77.7%		(248)	-55.8%			(275)	-47.3%			(340)	-52.4%			(345)	-45.0%			(374)	-42.9%		
	max	151	151			6.6%	6.6%		524	17.2%			531	14.5%			593	14.5%			653	14.5%			710	14.5%		