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Ohio Economic Study for 2005 Guidelines

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Submitted to:

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Executive Summary

INTRODUCTION

The purpose of this study is to develop and document the assumptions underlying the proposed Ohio Basic Child Support Schedule recommended by the 2005 Child Support Guidelines Advisory Council. The Council recommends that the Ohio Basic Child Support Schedule be revised and updated using the most recent United States Department of Agriculture (USDA) estimates of child-rearing expenditures for the Midwest.¹ The proposed Schedule is just one of several recommendations made by the Council to ensure that the child support orders issued in accordance with the Guidelines Schedule and Worksheet adequately provide for the needs of children subject to the orders. This study focuses on the Council's recommendations to change the economic basis of the Schedule and only addresses the Council's other recommendations that pertain to the development of the proposed Schedule.

State and Federal Guidelines Review Requirements

The Council's recommendations were made as part of the quadrennial guidelines review being conducted by the Council through the Ohio Department of Job and Family Services (ODJFS) to comply with State and federal requirements [Ohio R.C. § 3119.024 and 45 CFR 302.56, respectively]. The federal requirement specifies that a state guidelines review must consider the economic data on the cost of raising children, and that, if appropriate, a state revise its guidelines to ensure that their application results in the determination of appropriate child support award amounts.

Income Shares Principle Is Basis of Ohio Schedule

The Schedule is the core of the Ohio Child Support Guidelines. It shows the basic support obligations for a range of parents' combined gross incomes and number of children in a look-up table format. Under the Income Shares model, which is used by Ohio and 32 other states, the basic support obligation is prorated between the parents according to each parent's share of income. The nonresidential parent's share becomes the basis of the support award and the residential parent's share is presumed to be spent directly on the child. The basic support obligations reflect estimates of average expenditures on children in families with similar incomes and family size. The principle is that children of disrupted families— that is, children of divorced, separated, and unmarried parents— are entitled to the same amount of financial resources the children would have received had their parents lived together.

¹Mark Lino, *Expenditures on Children by Families: 2003 Annual Report*, U.S. Department of Agriculture (USDA), Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2003, Washington D.C. (2004). Available at: <http://www.usda.gov/cnpp/Crc/crc2003.pdf>



Other Considerations in the Determination of Support

The consideration of the Schedule is just one of the early steps in the determination of the final support award. There are other steps and adjustments (e.g., a reduction to the parent's basic support because of his or her time with the children when there is an exercised parenting time order) recommended by the Council or provided in the existing Guidelines worksheet. Those other steps are not addressed in this study unless they pertain to the development of the proposed Schedule.

Estimates of Child-Rearing Expenditures Underlying Schedules

The 1990 economic study of child-rearing expenditures underlying the current Schedule is outdated.² It is based on national family expenditures data collected in 1980-86 and updated to 1992 price levels. In contrast, the 2003 USDA study used to develop the proposed Schedule is based on family expenditures data for the Midwest region collected in 1990-92 and updated to 2004 price levels. The USDA does not produce state-specific estimates of child-rearing expenditures.

After extensively reviewing the economic methodologies used to estimate child-rearing expenditures, the Council concludes that the USDA estimates of child-rearing expenditures are based on a more reasonable, appropriate and explainable methodology than other estimates of child-rearing expenditures, including the methodology underlying the existing Schedule. The USDA estimates child-rearing expenditures directly for the major family budget items: housing; food; transportation; clothing; health care; child care and education; and miscellaneous goods and services. These estimates are public information, can be readily downloaded from the Internet, and are easy to read. Other methodologies such as the marginal expenditures methodology which forms the basis of the existing schedule, are obtuse and more difficult to explain to parents and guidelines users. The marginal expenditures methodology estimates child-rearing expenditures by comparing expenditures between two economically well-off families: a married couple with children and a married couple without children. The particular marginal expenditures methodology underlying the existing Schedule uses percent of family expenditures devoted to adult clothing as a proxy of equally well-off families. Using percent of family expenditures devoted to adult clothing, alcohol, and tobacco is also an acceptable and standard proxy among economists applying this methodology. Although the use of alcohol and tobacco expenditures may be theoretically sound to economists, it is an obtuse concept to the layperson. Further, the economic methodology underlying the existing Schedule is known to understate actual child-rearing expenditures and is considered the lower-bound of the estimates of child-rearing expenditures.³

²David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990).

³Lewin/ICF, *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), Lewin/ICF, Fairfax, Virginia. (October 1990).



STEPS AND ASSUMPTIONS UNDERLYING RECOMMENDED SCHEDULE

There are several steps taken and assumptions made to convert the USDA estimates of child-rearing expenditures into a format similar to the existing Ohio Table and congruent with the existing and recommended provisions of the Ohio Child Support Guidelines. For example, the USDA estimates of child-rearing expenditures include child care expenses and the child's health insurance premium; yet, the existing Schedule does not include child care expenses and the child's health insurance premium because the actual amount of these expenses are considered in the guidelines worksheet when calculating the final support award. Further, the USDA provides its estimates as per child amounts in two-parent family with two children, so must be adjusted to vary with the number of children.

STEPS

We took 10 steps to arrive at the recommended schedule from the USDA estimates of child-rearing expenditures.

- ♦ *Step 1: Update to 2004 Price Levels.* We updated the USDA estimates from 2003 to 2004 price levels.
- ♦ *Step 2: Average Expenditures for Children Ages 0-17 Years.* We averaged child-rearing expenditures across the six different age brackets developed by the USDA to arrive at an estimate for children ages 0-17 years.
- ♦ *Step 3: Subtract Estimates of Child Care Expenses from USDA Estimates.* An estimate of child care expenses is subtracted from the USDA estimates since actual child care expenses are prorated between the parents and added to base support in the Ohio Guidelines worksheet [Ohio R.C. § 3119.022].
- ♦ *Step 4: Subtract the Child's Health Care Expenses from USDA Estimates.* Similar to child care expenses, the child's health care expenses are subtracted from the USDA estimates because the health insurance premium is addressed in the worksheet [Ohio R.C. § 3119.022] and the court may issue a separate order to cover uninsured extraordinary medical expenses such as orthodontia [Ohio R.C. § 3119.05(G)].
- ♦ *Step 5: Add Ordinary Medical Expenses to USDA Estimates.* The current Schedule includes \$100 per child per year to cover the child's ordinary medical expenses (e.g., bandages, over-the-counter medicines). Due to escalating health care costs, the amount of ordinary medical expenses has been increased to \$300 per child per year.
- ♦ *Step 6: Adjust USDA Estimates of Housing Expenses.* The USDA acknowledges that its estimate of housing expenses may be overstated.⁴ The USDA estimates the child's share of housing expenses using a per capita approach. Specifically, one child's share of total housing expenses consists of 25 percent and the two-child's share of total housing expenses consists of 50 percent in a two-parent family with two children. This implies that the family realizes no economies of scale from sharing the kitchen, utilities and other housing expenses and that children cost the same as adults. Concerned by this assumption, most schedule developers relying on the USDA estimates of child-rearing expenditures substitute another estimate of the children's housing expenses for the USDA estimates.

⁴Lino (2004), page 5.



We use the equivalence scale developed by a blue-ribbon panel of scholars appointed by the National Research Council to examine poverty.⁵ The Panel also conducted an exhaustive analysis of equivalence scales, which are formulas to convert the relative living costs of one family size to another family size. The application of their recommended formula implies that the child’s share of housing expenses in a two-parent family with two children is 31 percent rather than the USDA’s estimate of 50 percent.

- ◆ *Step 7: Relate Adjusted USDA Expenditures to Incomes.* The total adjusted USDA expenditures on children calculated from Steps 1-6 are converted from dollar amounts (which is how they are reported in the USDA study), to percentages of income to ease the next step.
- ◆ *Step 8: Interpolate between Income Ranges.* The USDA estimates are provided for three income ranges. We interpolate between income ranges to provide gradual and incremental increases in support obligations as income increases similar to that provided in the existing Ohio Schedule. Consequently, the formulas used to arrive at the proposed Schedule look similar to a tax formula, where a base amount is applied to the midpoint of the USDA income range, then a marginal percentage is applied to every dollar above that income midpoint.
- ◆ *Step 9: Extend to Lower and Higher Incomes.* We extend the incomes in the Schedule below the midpoint of the lowest income range by assuming the same amount of expenditures devoted to child rearing as those at the midpoint of the lowest income range. The lowest income considered is \$9,310 per year, which is equivalent to the current federal poverty guidelines for one person. This is the Council’s recommended self support reserve amount. We extrapolate the Schedule to higher incomes by applying the interpolations from the midpoints between the USDA middle and upper income ranges to incomes above the midpoint of the upper USDA income range. This allows the Schedule to extend to a combined gross income of about \$155,000 per year.
- ◆ *Step 10: Adjust for the Number of Children.* We use the USDA formulas to adjust for one, two and three children. However, the USDA estimating equation does not discern between families with four or more children, so we rely on the National Research Council’s equivalence scale, which was also used to adjust housing expenses, to adjust the three-child basic obligations for four and more children.

Summary of Assumptions

The table below summarizes the assumptions used to develop the proposed Schedule and compares it to the assumptions used to develop the existing Schedule.

Summary of Major Differences in Assumptions Underlying Existing and Proposed Child Support Schedule		
	Existing Schedule	Proposed Schedule
Economic Study Underlying Schedule	David Betson (1990) using the Rothbarth methodology	Mark Lino (2004) using the USDA methodology
Year in which Consumers Expenditure Data Collected to Develop Estimates	1980-86	1990-92

⁵Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).



Summary of Major Differences in Assumptions Underlying Existing and Proposed Child Support Schedule		
	Existing Schedule	Proposed Schedule
Nationally or Regionally Representative	Nationally	Representative of Midwest Region
Price Levels	1992	2004
Ages of the Child	Average for Children Ages 0-17 Years	Average for Children Ages 0-17 Years
Child-Rearing Expenses Excluded from Schedule	Child care, the child's health insurance premium & the child's uninsured, extraordinary medical expenses (e.g., orthodontia)	Child care, the child's health insurance premium & the child's uninsured, extraordinary medical expenses (e.g., orthodontia)
Ordinary Medical Expenses Included in Schedule	\$100 per child per year	\$300 per child per year
Self Support Reserve	Incorporated into Schedule	Considered in Guidelines Worksheet
Tax Assumptions	1992 Federal and state personal income taxes and FICA	Not necessary, USDA measurements based on gross income

COMPARISONS OF PROPOSED AND EXISTING SCHEDULE

Most of the basic obligations will increase if Ohio adopts the proposed Schedule. This should be of no surprise given that price levels have increased by 35 percent since the existing Schedule was developed and the existing Schedule is based on estimates of child-rearing expenditures known to understate actual child-rearing expenditures and be considered the lower-bound of estimates of child-rearing expenditures.

Nonetheless, some of these increases will be negated by the Council's other recommendations; namely,

- Increasing the self support reserve; and
- Providing an adjustment for exercised parenting time orders.

We provide an excerpt of the side-by-side comparison of the existing to proposed Schedules below. It only considers one to three children because the vast majority of orders are for one and two children. It does not factor in the Council's recommendations to increase the self support reserve or provide an adjustment for exercised parenting time orders. It also does not consider adjustments for child care expenses or the health insurance premium, which may increase or decrease the award amount depending on which parent incurs the expense.

The raw side-by-side comparison suggests that the largest increases will be at the lower and middle incomes. In part, this is because the estimates of child-rearing expenditures underlying the existing Schedule capped total family expenditures such that they could never exceed the family's income; yet, other evidence suggests these families spend more than their income. This effectively further lowered the estimates of child-rearing expenditures for this income range. The USDA estimates do not impose a similar cap.



Comparison of Existing and Proposed Child Support Schedules One through Three Children							
Combined Adjusted Gross Income	One Child		Two Children		Three Children		
	Existing	Proposed	Existing	Proposed	Existing	Proposed	
15000	2976	3722	4342	6004	4996	6934	
30000	5377	6794	7792	10958	9179	12656	
45000	6898	7978	9989	12868	11760	14863	
60000	8000	9165	11529	14782	13522	17073	
75000	9369	10357	13487	16705	15791	19294	
90000	10663	11549	15335	18627	17942	21515	
105000	11892	12741	17104	20550	20034	23735	
120000	12991	13941	18718	22485	21953	25970	
135000	14099	15141	20343	24420	23887	28205	
150000	15218	16340	21971	26355	25823	30441	



Chapter I

Purpose of the Study

INTRODUCTION

This study is part of the child support guidelines review being conducted by the Ohio Department of Job and Family Services (ODJFS) to comply with state and federal requirements that the child support guidelines must be reviewed at least once every four years [Ohio R.C. § 3119.024 and 45 CFR 302.56, respectively]. Specifically, this study addresses recommended changes and updates to the Ohio Basic Child Support Schedule, which is the economic table used to determine child support order amounts. Other recommended changes and activities conducted as part of the child support guidelines review that will conclude March 2005 are addressed in ODJFS's report to the General Assembly.

State Requirements

The state requires ODFJS to review the guidelines and establish a child support guidelines advisory council to assist with the review. As part of its role in the review, the 2005 Child Support Guidelines Advisory Council, which was originally convened in 2003, has been charged with making recommendation to ensure that the child support orders issued in accordance with the Guidelines Schedule and Worksheet adequately provide for the needs of children subject to the orders.

Federal Requirements

In conducting the review, ODFJS and the Council also fulfilled the federal requirement that states are to consider economic data on the cost of raising children [45 CFR 302.56 (h)]. In addition, the Council developed its recommendation to assist the State with fulfilling the federal requirement that a state must review, and revise, if appropriate, its guidelines at least once every four years to ensure that their application results in the determination of appropriate child support award amounts [45 CFR 302.56 (e)]. The final authority to revise the guidelines, however, remains with the legislature.

Purpose and Organization of Report

The Council recommends that the Schedule be revised and updated using the United States Department of Agriculture (USDA) estimates of child-rearing expenditures.¹ The details of the recommended Schedule and how it was developed are described in this report. The report also compares the existing and proposed Schedules. The report was prepared by Policy Studies Inc. (PSI), the organization contracted by ODFJS to convert the Council's recommendations into a schedule format similar to the existing Schedule and congruent with other recommended changes and provisions in the guidelines. ODFJS awarded PSI the contract through a competitive bid process.

This report is organized into three chapters.

¹Mark Lino, *Expenditures on Children by Families: 2003 Annual Report*, U.S. Department of Agriculture (USDA), Center for Nutrition and Policy Promotion. Miscellaneous Publication No. 1528-2003, Washington D.C. (2004). Available at: <http://www.usda.gov/cnpp/Crc/crc2003.pdf>



- ♦ The first chapter summarizes the basis of the Council’s recommendations to revise and update the Schedule and provides a brief history of the Ohio Schedule relative to that of other states and other studies estimating child-rearing expenditures to add context to the Council’s recommendations.
- ♦ The second chapter details the steps taken and assumptions made to convert the USDA estimates of child-rearing expenditures into a schedule format similar to the existing Ohio Schedule and congruent with other existing and proposed guidelines provisions. For example, the existing and proposed Schedules do not include work-related child care expenses because the actual amount of these expenses are prorated between the parents and added to each parent’s share of the Schedule amount in the guidelines worksheet calculation. Consequently, one of the steps necessary to convert the USDA estimates into a schedule is to remove child care expenses from the USDA estimates.
- ♦ The third chapter provides graphical and tabular comparisons of the existing and proposed Schedules.

COUNCIL’S RECOMMENDATION TO REVISE THE SCHEDULE

The Council designated three subcommittees to address specific guidelines issues. One of those subcommittees, The Guidelines Methodology Subcommittee, reviewed the Ohio Basic Child Support Schedule and worksheet used to calculate child support order amounts as well as the economic assumptions underlying them. They recommended that the Schedule be revised to include the most current estimates of child-rearing expenditures developed by the USDA for the Midwest Region, which are shown in Appendix I. The Council approved the Guidelines Methodology Subcommittee’s recommendations in April 2004.

In October 2004, ODJFS contracted with Policy Studies Inc. through a competitive bid process to draft a schedule based on the Council’s April 2004 recommendations; finalize it based on the Council’s review and input; and develop this report. The Council reviewed and approved all of the assumptions necessary to develop the proposed Schedule at its November 2004 meeting.

Subcommittee’s Criticism of the Current Economic Methodology

The current Ohio Basic Child Support Schedule is based on outdated data, i.e., expenditures data collected in 1980-86. More importantly, the Subcommittee concluded the economic methodology (i.e., the Rothbarth methodology) used to develop the estimates of child-rearing expenditures underlying the existing Schedule suffers from at least two major drawbacks. The first drawback is that there is no consensus among economists that any economic methodology is more theoretically sound at producing valid estimates of actual child-rearing expenditures than another methodology.² In fact, the Rothbarth methodology is known to understate actual child-rearing expenditures.³ The second drawback is that the Rothbarth economic methodology (as well as other methodologies measuring marginal expenditures) is obscure in that it does not rely on an examination of actual child-rearing expenditures but a comparison of total expenditures between two economically well-off families: a married couple with children and a married couple without children. The difference in expenditures between the two families is deemed to be the amount expended on child

²Robert G. Williams, “Implementation of the Child Support Provisions of the Family Support Act: Child Support Guidelines, Updating of Awards, and Routine Income Withholding,” in Irwin Garfinkel, S.S. McLanahan, and P.K. Robins, editors, *Child Support and Child Well Being*, The Urban Institute Press, Washington, D.C. (1993).

³Lewin/ICF, *Estimates of Expenditures on Children and Child Support Guidelines*, Report to US Department of Health and Human Services (Office of the Assistant Secretary for Planning and Evaluation), Fairfax, Virginia. (October 1990).

rearing. It is impossible to develop an itemized list of child-rearing expenses from this methodology (e.g., amount spent on the child's food, housing, and transportation), which is bothersome to guidelines users. Further, the Subcommittee is critical of the Rothbarth methodology's proxy of equally well-off families necessary to compare married couples with and without children. The proxy consists of the percent of family expenditures devoted to adult goods and typically includes expenditures on adult clothing or adult clothing, alcohol and tobacco. Although trained economists may find the use of adult expenditures to measure child-rearing expenditures to be theoretically sound, its rationale is not intuitive to laypersons, including parents and other Schedule users.

Basis of the Subcommittee's and Council's Recommendation

After carefully reviewing the various economic methodologies used to estimate child-rearing expenditures, the Subcommittee concluded that the USDA approach, which is considered to be a direct estimate of spending on children, was sound, sensible and less obscure than other methodologies. The Subcommittee and Council anticipate that a Schedule based on the USDA estimates of child-rearing expenditures will be more defensible and easier to explain than the basis of the existing Schedule. Unlike the study underlying the current Schedule, the USDA study clearly identifies what items are included in its estimates of child-rearing expenditures and how much is spent on children on each major expenditure category. Further, the general public will have better access to the USDA estimates since the USDA report is available at the USDA website in an easy-to-read format.

HISTORY OF THE OHIO GUIDELINES SCHEDULE

Guidelines Model

Ohio first adopted statewide guidelines in 1986. It adopted the prototype Income Shares model developed by the 1983-87 National Child Support Guidelines Project, which was conducted by the National Center for State Courts for the federal Office of Child Support Enforcement (OCSE).⁴ The basic precept of the Income Shares model is that the child is entitled to the same amount of expenditures the child would have received if the parents lived together and that that amount is to be prorated between the parents according to each parent's share of their combined income. The nonresidential parent's share becomes the basis of the child support award amount and the model presumes that the residential parent spends his or her share directly on the child.

OCSE established the National Child Support Guidelines Project and convened its advisory panel at the request of Congress to assist states with meeting the federal requirement to have statewide advisory guidelines by 1987 and presumptive guidelines by 1989. In the early 1980s, few states had promulgated statewide guidelines. The requirement was in response to inconsistencies among courts and decision makers in the determination of support award amounts and an unprecedented number of new support orders being established due to increases in the divorce rate and numbers of children born to unmarried parents in the past few decades. The objectives of statewide guidelines were to create more predictability in support award

⁴National Center for State Courts, *Development of Guidelines for Child Support Orders, Part I, Final Report*, Report to U.S. Office of Child Support Enforcement, Williamsburg, Virginia (March 1987).



determination, treat cases with similarly situated circumstances equally, and reduce poverty among children of disrupted families.

As shown in Exhibit 1, Ohio and 32 other states currently use the Income Shares model, which was recommend by the Guidelines Project Advisory Panel for state adoption. As of January 2005, Tennessee's promulgation of the Income Shares model will bring the total count of the number of states based on the Income Shares model to 34 states.

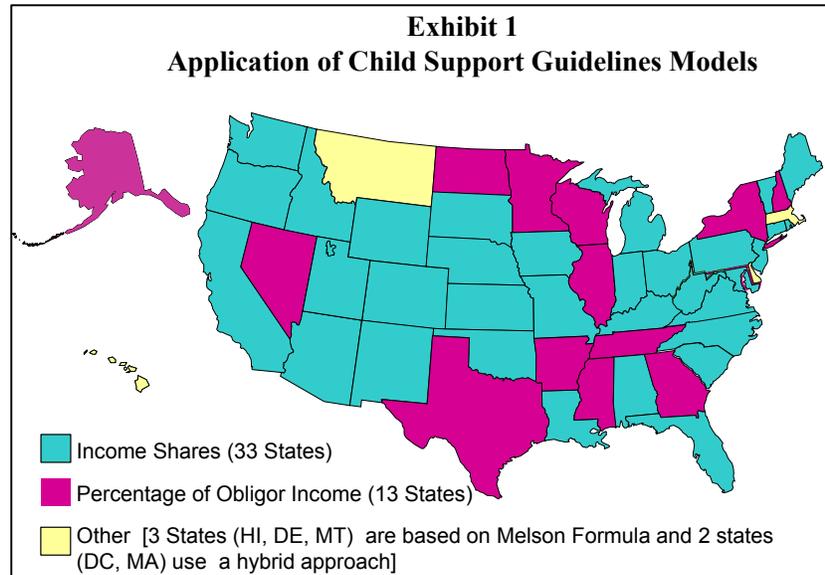
Exhibit 1 also shows there are three other guidelines models used by states: percentage-of-obligor income (13 states);

Melson formula (3 states); and the hybrid approach (2 states). The percentage-of-obligor income model does not consider the residential parent's income in the calculation of support. It results in the same support award amounts regardless of whether the residential parent makes no income or makes \$10,000 per month. Judge Melson, a Delaware judge, developed the Melson formula which first applies an Income Shares (pro rata) approach to the child's basic needs and then adds a percent of the nonresidential parent's disposable income if there is any after subtracting the nonresidential parent's share of the child's basic needs and an amount to cover the nonresidential parent's basic needs. The hybrid approach is a percentage-of-obligor income approach until the custodial parent's income reaches a state-determined threshold (\$20,000 per year net of child care costs in Massachusetts), then switches to an Income Shares approach.

Few states have changed guidelines models since 1989, when the federal requirement for statewide presumptive guidelines became effective. North Carolina, West Virginia and Wyoming abandoned the percentage-of-obligor income guidelines or Melson model and adopted the Income Shares approach. Montana switched from Income Shares to the Melson Formula in the early 1990s. A few years ago, legislation was introduced in Georgia and Minnesota to adopt the Cost Shares model, which was originally developed by an advocacy group for parents' rights. The legislation failed in large part because it would reduce order amounts to below poverty levels for many cases. No state uses the Cost Shares model.

Economic Basis of the Income Shares Model

The Income Shares model is the only guidelines model that directly uses the economic evidence on child-rearing expenditures.⁵ Specifically, the Income Shares model, including Ohio's Income Shares Guidelines, uses estimates of child-rearing expenditures in intact families because it presumes that the child should



⁵Robert G. Williams (1993).



receive the same amount of expenditures the child would have received if the parents lived together. No state bases its guidelines on estimates of average child-rearing expenditures in single-parent families. One reason is that a substantial number of single-parent families live below poverty and most states take the position that child support guidelines should provide more than a poverty level of subsistence for children.

The Income Shares Schedule, including Ohio's Schedule, contains "basic child support obligations," which reflect average child-rearing expenditures in intact families for a range of combined parents' gross incomes and number of children. The schedule amounts, however, do not include child care expenses, the child's health insurance premium, and the child's uninsured medical expenses. Since these expenses can be highly variable from case to case, Ohio and most Income Shares states treat these separately by prorating the actual expenses between the parents.

Economic Studies Underlying Schedules

States generally use the USDA estimates of child-rearing expenditures or estimates from three other studies to develop and review child support guidelines.⁶ In addition, many states rely on a fifth study that summarizes and reviews studies that estimate child-rearing expenditures.⁷ These studies are discussed below as we provide a chronology of changes to the economic basis of the Ohio Schedule.

Expenditures Data Used to Estimate Child-Rearing Expenditures

As a precursor, we highlight that all of these studies base their estimates on expenditures data collected through the Consumer Expenditure Survey (CEX), conducted by the Bureau of Labor Statistics.⁸ Spanning over 100 counties to obtain a geographically representative sample of the nation and four regions (Midwest, Northeast, South, and West), the CEX includes two surveys: a quarterly survey of about 7,600 households and a diary survey of about 7,800 households. Most of the studies estimating child-rearing expenditures rely on the quarterly surveys and compile them to have a year's worth of expenditures data on each household. Households participate for five consecutive quarters. New households rotate into the survey each quarter.

The CEX is the most comprehensive and detailed survey conducted on expenditures. The BLS does not produce data at the state level, nor does any state attempt to replicate the CEX because it is beyond the scope, capacity, or resources of any state to do. Further, the utility of conducting a state-specific study is questionable since there is not overwhelming evidence that child-rearing expenses and other related economic factors in a particular state vary from the national average. For example, Ohio income does not differ

⁶Thomas J. Espenshade, *Investing in Children: New Estimates of Parental Expenditures*, Urban Institute Press: Washington, D.C. (1984); David M. Betson, *Alternative Estimates of the Cost of Children from the 1980-86 Consumer Expenditure Survey*, Report to U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation, University of Wisconsin Institute for Research on Poverty, Madison, Wisconsin (1990). David M. Betson, "Chapter 5: Parental Expenditures on Children," in Judicial Council of California, *Review of Statewide Uniform Child Support Guidelines*, San Francisco, California, (2001).

⁷Lewin/ICF, *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), Lewin/ICF, Fairfax, Virginia. (October 1990).

⁸Detailed information about the CEX can be found at the BLS website: <http://www.bls.gov>.



remarkably from the national average. Median family income is \$51,522 and \$52,273 per year, respectively in Ohio and the US.⁹

Economic Basis of Ohio's 1986-1993 Schedule

As mentioned earlier, Ohio originally adopted the prototype Income Shares model developed by the 1983-87 National Child Support Guidelines project. The prototype Income Shares schedule relied on estimates of child-rearing expenditures developed by Dr. Thomas Espenshade using CEX data collected in 1972-73.¹⁰ At the time, Dr. Espenshade's study was regarded as the most authoritative study on child-rearing expenditures. Almost 30 states based their original child support guidelines on Dr. Espenshade's study.

Economic Basis of Ohio's 1993 to Current Schedule

Ohio was the first state to adopt the new estimates of child-rearing expenditures in its Schedule that were developed by Dr. David Betson, Professor of Economics, University of Notre Dame, for the US Department of Health and Human Services (DHHS).¹¹ The purpose of Dr. Betson's study was to provide information that could assist states with their quadrennial guidelines review. Dr. Betson developed estimates of child-rearing expenditures using five different economic methodologies. An economic methodology is necessary to separate the child's share from the adults' share of total family expenditures since most items are consumed by both the children and adults (e.g., utilities). Dr. Betson recommended that states use the estimates based on the "Rothbarth" methodology in child support guidelines because it was not plagued with the same data validity and sensitivity problems that occurred in the estimates from the other economic methodologies and it produced plausible results.

Nonetheless, Lewin/ICF independently reviewed Dr. Betson's study and identified the Rothbarth methodology as theoretically resulting in the lower-bound of the estimates of child-rearing expenditures and the Engel methodology, which was the methodology used in Dr. Espenshade's earlier study, as theoretically resulting in the upper-bound of the estimates of child-rearing expenditures.¹² Further, Lewin/ICF identified the Rothbarth methodology as understating actual child-rearing costs and the Engel methodology as overstating actual child-rearing expenditures.

After comparing the impact of updating the Ohio Schedule based on the Betson-Rothbarth estimates and the Engel-Rothbarth estimates in 1992, the first Ohio Child Support Guidelines Council recommended updating the Schedule using the Betson-Rothbarth estimates in part because they generally resulted in a reasonable, across-the-board increase in contrast to updating the Schedule using the Betson-Engel estimates, which would have resulted in substantial increases as high as 20 percent, and would have been difficult to justify knowing that the Engel estimator overstates actual child-rearing expenditures.

⁹2003 American Community Survey (U.S. Census). The American Community Survey is a new Census survey aimed at providing information between the decennial censuses.

¹⁰Espenshade (1984).

¹¹Betson (1990).

¹²Lewin/ICF (1990).



Economic Assumptions of Current Ohio Schedule

The 1990 Betson-Rothbarth estimates of child-rearing expenditures are one part of the economic assumptions underlying the existing Schedule. They were adjusted to exclude child care expenses, the child's health insurance premium and the child's uninsured extraordinary medical expenses, however, they do include \$100 in ordinary medical expenses (i.e., bandages, children's aspirin) per child per year. The actual amounts of these expenses are factored into the calculation on a case-by-case basis because they are highly variable. The Betson-Rothbarth estimates were updated to 1992 price levels and converted to gross income using 1992 federal and Ohio personal income tax rates and FICA. They also incorporate a self support reserve of \$568 per month for combined gross incomes below: \$9,600 per year for one-child amounts; \$13,800 per year for two-child amounts; \$15,600 per year for three-child amounts; \$16,800 per year for four-child amounts; \$18,000 per year for five-child amounts; and \$19,800 per year for six-child amounts.

Ohio has considered updating the Schedule twice (1997 and 2001) based on the Betson-Rothbarth measurements, but including more recent price levels and tax rates. The updates were not approved.

Ohio Leads the Revision of Guidelines Schedules in Other States

Ohio was the first state to base its child support schedule on the Betson-Rothbarth estimates. Other states followed Ohio's lead. Today, over 20 states base their schedules on the Betson-Rothbarth estimates. Some of those states base their schedules on more recent Betson-Rothbarth estimates developed from 1996-99 CEX data rather than the 1980-86 CEX data used in Dr. Betson's first study.

All states that have updated their schedule using more recent estimates of child-rearing expenditures rely on the Betson-Rothbarth estimates. The only exception is Kansas, which claims to have used the USDA estimates in its 2004 update.

Economic Basis of Ohio's Proposed Schedule

The Income Shares premise of the existing Ohio Guidelines remains unchanged. Consequently, the proposed Schedule is still reflective of child-rearing expenditures in intact families. The Council has only recommended the use of a different study that estimates child-rearing expenditures in intact families, specifically the USDA estimates for families living in the Midwest, as the basis of the Ohio Schedule. As shown in Appendix I, the USDA estimates measure child-rearing expenditures for three income groups and six child age ranges.

The USDA predominantly bases its estimates on CEX data collected from 1990-92 and updated to 2003 price levels. (In turn, we update it to 2004 price levels in the next chapter.) As described earlier, the CEX is the same survey that forms the basis of the existing Ohio Schedule, yet that study relied on data from earlier survey years. The USDA applies statistical methods (i.e., multivariate regression analysis) to adjust for region, number of children, age of the youngest child, and income level. The reference family is a two-parent family with two children. Expenditures in families with more or less children are estimated with respect to how much their expenditures differ from a family with two children.



The USDA estimates child-rearing expenditures for the major family budget items: housing; food; transportation; clothing; health care; child care and education; and miscellaneous goods and services.

- ♦ Housing expenses include mortgage interest and property taxes or rent; maintenance and repairs; insurance; utilities (i.e., gas, electricity, fuel, telephone, and water); and house furnishings and equipment (i.e., furniture, floor coverings, and major and small appliances). It does not include mortgage principal payments because the CEX considers mortgage principal payments as a form of savings. The economic estimates underlying the current Ohio Schedule also exclude mortgage principal payments because they rely on CEX data. The child's share of housing expenses is based on the per capita amount (i.e., 25% for one child in a four-person family). The USDA recognizes that this approach has its limitations, but applies it for lack of a better and more appropriate methodology.¹³
- ♦ Food expenses include purchases for food and nonalcoholic beverages consumed at home and away from home (e.g., restaurants and school lunches). The child's share of the total family's food expenditures is determined by using food budget shares developed for USDA food plans that consider food costs, food composition, nutritional needs, and consumption behavior.
- ♦ Transportation expenses include any net outlay to purchase new or used vehicles, vehicle finance charges, gasoline and motor oil, maintenance and repairs, insurance, and public transportation. It excludes employment-related transportation expenses. The child's share of non-employment transportation expenses is estimated to be the per capita amount.
- ♦ Clothing expenses include actual children's apparel, diapers and clothing services for children age 15 and under as recorded by families participating in the CEX. In addition, it includes the clothing costs of a 15-year-old child as a proxy for 16- and 17-year-old children. (This proxy is necessary because the clothing expenditures are muddled between older children and adults in the CEX.)
- ♦ Health care expenses consist of health insurance premiums and the uninsured medical and dental expenses including the costs of uninsured prescription drugs and medical supplies. The child's share is determined by applying another study that measures the child's share using the National Medical Expenditures Survey, which contains detailed data on out-of-pocket health care expenses by age of individual household members. In contrast, the CEX does not specify which individual household member incurs a particular health care expense.
- ♦ Child care and education expenses include day care tuition and supplies, additional child care services, elementary and high school tuition, books, and supplies.
- ♦ Miscellaneous expenses consist of personal care items, entertainment, and reading materials. The child's share is estimated to be the per capita amount.

Housing, food and transportation compose the largest three expenditure items. The percent of expenditures devoted to: housing is about one third (33%); food is about one fifth (20%); and transportation is almost 15 percent. The percentages vary somewhat with family income.

The published estimates of child-rearing expenditures contained in the USDA study require some adjustments to make them congruent with the Ohio guidelines worksheet and amendable to the Schedule format. In addition, after reviewing the impact of using the USDA's per capita approach to estimate the child's share of housing expenses and what national and international equivalence scales are used to adjust for family size, the Council voted to use an estimate of housing expenses that did not assume that the child's

¹³Lino (2004), page 5.



share of total housing expenses was the same as the adult's share. The next Chapter discusses those adjustments and assumptions.



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Chapter II

Development of Proposed Schedule And Summary of Schedule Assumptions

This Chapter describes the 10 steps used to develop the proposed Schedule from the USDA estimates of child-rearing expenditures for the Midwest shown in Appendix I. Any additional assumptions and alterations to the USDA estimates of child-rearing expenditures for intact families in the Midwest are described in the step in which they occur. We also summarize the assumptions underlying the proposed Schedule at the conclusion of this Chapter.

STEPS

Step 1: Update to 2004 Price Levels

The child-rearing expenditures in USDA Table 5 (intact family, Midwest) are updated to 2004 price levels using the changes in the price index for the Midwest developed by the U.S. Bureau of Labor Statistics (BLS) from 2003 to September 2004. Price levels have increased by 2.97 percent. The adjustment is applied to income as well as expenditures.

Step 2: Average Expenditures for Children Ages 0-17 Years

The USDA provides separate estimates for six age brackets: 0-2 years old; 3-5 years old; 6-8 years old; 9-11 years old; 12-14 years old; and 15-17 years old. The estimates were averaged to arrive at one estimate that covers the ages 0-17 years.

Step 3: Subtract Estimates of Child Care Expenses from USDA Estimates

Actual child care expenses are prorated between the parents and added to base support in the Ohio Guidelines worksheet [Ohio R.C. § 3119.022]. We subtract an estimate of child care expenses from the USDA estimates because if the Schedule included child care expenses, then child care expenses would be double accounted in the guidelines calculation.

We must estimate child care expenses because the USDA combines child care expenses with education expenses. We assume that the USDA estimates that combine child care and education expenses are (a) totally devoted to child care expenses when the child is less than 12 years old; and (b) totally devoted to education expenses when the child is 12 years or older. We use age 12 as the breakpoint because most child care studies assume that children only need care through age 12, so child care expenses would not be incurred for children older than 12 years old.¹⁴ We would have preferred to use age 13 as the breakpoint, but that does not coincide with the USDA age breaks of 9 to 11 years old and 12 to 14 years old.

¹⁴ For example, see Freya L. Sonnenstein, et al., *Primary Child Care Arrangements of Employed Parents: Findings from the 1999 National Survey of America's Families*, Occasional Paper, Urban Institute Washington D.C. (May 2002).



In turn, child care and education expenses for children less than 12 are averaged across all USDA age brackets. This is the amount subtracted from the USDA estimates to exclude child care expenses from the proposed Schedule. It allows for a small amount to be retained in the USDA estimates to cover school books and supplies that are likely to be incurred by all children, even those attending public school. Further, since few children attend private school (11%),¹⁵ we assume the USDA estimates do not reflect total tuition expenses for a child attending private school.

In deciding whether to make an additional adjustment for younger children, we compared average child care expenses in Ohio to the USDA estimates of child care and education expenses for young children. In 2002, the average weekly rate of full-time child care in Ohio ranges from \$98 to \$136 depending on the age of the child (\$5,096 to \$7,072 annually).¹⁶ This is considerably more than the USDA estimates of child care and education, which average \$380 to \$2,600 per year (2003 dollars) depending on the age of the child and the family's income. It is also considerably more than actual child care expenses across Ohio families even if we were to average in those families with no child care expenses. Some families do not have child care expenses because their children are older, at least one parent stays home with the children, or child care expenses are subsidized or provided at no charge by a relative.¹⁷ Based on these facts, we do not believe our estimate of child care expenses that were subtracted from the total USDA estimate of child-rearing expenditures to arrive at the proposed Schedule is underestimated. Consequently, the proposed Schedule does not include any child care expenses.

Step 4: Subtract the Child's Health Care Expenses from USDA Estimates

Similar to child care expenses, the guidelines also address the child's share of the health insurance premium and uninsured, extraordinary medical expenses (e.g., orthodontia) outside the Schedule. The health insurance premium is addressed in the worksheet [Ohio R.C. § 3119.022] and the court may issue a separate order to cover uninsured extraordinary medical expenses [Ohio R.C. § 3119.05(G)]. To account for this we subtract the USDA's estimate of health care expenses from the USDA's total estimate of child-rearing expenditures.

Step 5: Add Ordinary Medical Expenses to USDA Estimates

Step 4 subtracts **all** of the child's health care expenses from the Schedule. Yet, most children incur some ordinary medical expenses to cover bandages, children's aspirin, and other routine medical expenses. The current Schedule includes ordinary medical expenses of \$100 per child per year. Including these ordinary medical expenses in the Schedule also obviates the need to litigate or consider all of the child's medical expenses outside the Schedule.

The Council recommended including \$300 per child per year to cover ordinary medical expenses in the proposed Schedule. This is in the range of the most recent estimate of average out-of-pocket expenses for

¹⁵ U.S. Census, *Statistical Abstract of the United States: 2003*, Washington, D.C., Table No. 223, page 151.

¹⁶ Ohio Child Care Resource and Referral Association Website, *Average Rates for Full-time Weekly Child Care in Ohio*, Columbus, OH (December 2002).

¹⁷ For example, a recent study found that only 48 percent of employed families with children under age 13 pay for child care [Urban Institute, *Half of Working Families with Children Pay for Child Care- Nearly Three in Ten Receive Help with These Expenses*, Press Release, Urban Institute, Washington, D.C. (February 07, 2003)].



the child's health care developed from the National Medical Expenditures Survey¹⁸ and what was deduced from the most recent CEX¹⁹. The Council went with the higher range because of escalating health care costs that are projected to continue to escalate.

Step 6: Adjust USDA Estimates of Housing Expenses

As discussed in the last Chapter, housing, which composes about one third of total child-rearing expenditures, is the largest child-rearing expense. The USDA determines the child's share of the total family's housing expenses by using a per capita approach. There is some concern among economists that the per capita approach overstates the child's share because the expenditures for an extra person are likely to be less than the average.²⁰ Stated another way, the addition of a child to a childless couple does not require arguably a 50-percent increase to the kitchen, bathroom(s), living room and other common living spaces.

The USDA acknowledges the weakness of using a per capita approach, but believes that other approaches (e.g., estimates based on marginal expenditures, which define child-rearing expenditures to be the difference in expenditures between a childless couple and a couple with children) suffer from even larger limitations such as ignoring the substitution effects between items that a couple with children is more likely to purchase (e.g., a larger house) and items that a couple with no children is more likely to purchase (e.g., a two-seated sports car). Yet, those who design guidelines from the USDA estimates of child-rearing expenditures typically adjust the USDA housing expenses downward (e.g., Cost Shares and the recently proposed Minnesota Schedules).²¹ Even Kansas, which claims to have relied on the USDA estimates of child-rearing expenditures, must have made some adjustment because its basic obligations are nearly half that of the USDA estimates.

At first blush, the Council favored no adjustment to the USDA estimates of housing expenses, but after reviewing the first round of schedules developed using the USDA estimates of housing expenses, which suggested extremely high increases from the existing Schedule, the Council reconsidered the per capita

¹⁸ Based on the information provided in Tables A-14 and A-16 from Lisa Simpson, et al., "Health Care for Children and Youth in the United States: 2002 Report on Trends in Access, Utilization, Quality, and Expenditures", *Ambulatory Pediatrics*, vol. 34, no. 2, March-April 2004, the average out-of-pocket health care expense for children is \$198 per year. The study includes out-of-pocket expenses for office-based visits, hospital outpatient visits, hospital inpatient discharges, emergency department visits, dental visits, and prescription medicines. It does not include non-prescription medicines, bandages and other items that the CEX includes in its definition of medical expenses.

¹⁹ The CEX finds that out-of-pocket medical expenses average about \$2,716 per year among intact families with children in 2002 with about half that amount devoted to health insurance (\$1,362) and the other half (\$1,354) devoted to medical services, drugs (i.e., prescription, non-prescription and vitamins), and medical supplies. [U.S. Bureau of Labor Statistics, Table 5. Composition of consumer unit: Average annual expenditures and characteristics, Consumer Expenditure Survey, 2002.] The child's share of out-of-pocket medical expenses for services, drugs and supplies using a per capita amount would be \$347 per child per year.

²⁰For example see Lewin/ICF (1990).

²¹For example, see Donald J. Bieniewicz, "Chapter II: Child Support Guidelines Developed by Children's Right Council" in *Child Support Guidelines: The Next Generation*, edited by Margaret Campbell Haynes, U.S. Department of Health and Human Services, Office of Child Support Enforcement, Washington D.C. (April 1994); Mark Rogers and Donald J. Bieniewicz, "Child Cost Economics and Litigation Issues: An Introduction to Applying Cost Shares Child Support Guidelines," Paper presented to National Association of Forensic Economics, Southern Economic Association Annual Meeting, Alexandria, Virginia, November 12, 2000; and Professor Jo Beld, St. Olaf College, Northfield, Minnesota, who developed a USDA Schedule under contract to the Minnesota Department of Human Services in 2000.



approach because it would be difficult to justify suggesting high increases knowing that many economists believe that the per capita approach overstates child-rearing expenditures and other guidelines developers downward adjust the USDA estimates of housing.

After reviewing several methods, the Council recommended the National Research Council's equivalence scale to determine the child's share of total housing expenses.²² The National Research Council appointed a blue-ribbon panel of scholars to re-examine how poverty is measured. As part of this review, the panel conducted an exhaustive analysis of equivalence scales, which are formulas to convert the relative living costs of one family size to another family size. They found that most economists and agencies that must adjust living costs for family size (e.g., the Organization for Economic Cooperation and Development when comparing living costs in different nations) rely on formulas where the child costs less than the adult or the second person costs less than the first person. The National Research Council recommended the following equivalence scale.²³

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

Its application implies that one child's share of total housing expenses in a two-child family should be 15.5 percent rather than 25 percent as estimated by the USDA. For two children, this means the children's total share of housing expenses is 31 percent and the remaining 69 percent is the parents' share using the National Research Council's equivalence scale. In comparison, the children's share is 50 percent and the adults' share is 50 percent using the USDA estimates. Effectively, application of the National Research Council's equivalence scale reduces the USDA estimates of the child's housing expenses by 38 percent.

The other methods that were rejected by the Council included substituting average Ohio rent for the USDA estimate of housing expenses or applying an estimate based on a marginal expenditures approach. Using average rents is likely to understate housing expenses in higher income families, however, because they tend to spend more on housing than lower income families.

As an aside, the Council recognizes that the USDA estimates the child's share of transportation expenses and miscellaneous expenses using a per capita approach but opted not to adjust them because of the inherent differences in these items. Specifically, the USDA estimates of transportation expenses are already adjusted to exclude work-related transportation expenses, so only the share of non-work related transportation expenses is being apportioned to the children; and, some miscellaneous expenses (e.g., movie tickets) are truly incurred on a per capita basis.

Summary of Steps 1-6

Before we continue, we summarize steps 1-6 because these are all subtractions and additions to the USDA estimates of total child-rearing expenditures.

²²Constance F. Citro and Robert T. Michael, Editors. *Measuring Poverty: A New Approach*, National Academy Press, Washington, D.C. (1995).

²³Adapted from Citro and Michael (1995), page 177.



- USDA total estimate
- estimated child care expenses
- child's health care expenses (except \$300 per child is retained to cover ordinary medical expenses)
- per capita housing adjustment factor
- = adjusted USDA expenditures used for proposed Schedule.

Steps 1-6 result in total adjusted USDA expenditures of: \$5,234 a low-income family; \$7,109 for a middle income family; and \$10,297 for a high income family. These are the annual amounts for one child in a two-child family averaged across all age brackets.

Step 7: Relate Adjusted USDA Expenditures to Incomes

The USDA income midpoints listed in Table 5 updated to 2004 price levels are: \$26,155; \$55,605; and \$105,341 gross per year. The ratios of total adjusted USDA expenditures (from Steps 1-6) for one child in a two-child family to the income midpoints are: 20.00 percent for the low income bracket; 12.79 percent for the middle income bracket; and 9.78 percent for the high income bracket.

Step 8: Interpolate between Income Ranges

The percentages from the midpoints of the low-income bracket and the middle-income bracket calculated in Step 7 are used to interpolate between the income ranges. Similarly, the percentage between the midpoints of the middle-income and upper-income brackets is interpolated. It results in 6.37 percent being applied to any income above \$26,155 per year up to \$55,605 and 6.41 percent being applied to any income above \$55,605 up to \$105,341 per year. In other words, the basic formula for one child in a two-parent family is:

$$\begin{aligned} & \$5,234 + 6.37\% \text{ of combined gross income above } \$26,155 \text{ up to combined gross income of } \$55,605 \\ & \$7,109 + 6.41\% \text{ of combined gross income above } \$55,605 \text{ up to combined gross income of } \$105,341 \end{aligned}$$

Step 9: Extend to Lower and Higher Incomes

The next step is the consideration of combined gross incomes below \$26,155 and above \$105,341 since the USDA does not provide additional estimates for additional income ranges to which the estimates can be interpolated between income midpoints. The flat percentage of 20.00 percent for one child in a two-child family is applied to gross incomes below \$26,155 per year. The Council did not believe it made sense to extrapolate the percentage upward because this is the income range in which the recommended low-income adjustment (i.e., self support reserve) is most likely to be applied that will reduce order amounts such that support awards will not leave a nonresidential parent with income below the poverty level. (As an aside, the Council recommends that this self support reserve adjustment occur in the worksheet.) The Council also recommended that the proposed Schedule start at \$9,310 per year, to be consistent with the recommended self support reserve (the poverty guidelines for one person, which is \$9,310 per year in 2004).

The USDA does not report a cap on its highest income range. As a result, we assume that the midpoint of the highest gross income range is also its median. This would allow the schedule to be extended by about \$49,736 (the approximate difference between the midpoints of the middle and high and income ranges) or to about \$155,077 per year in combined gross income when rounded up. Assuming the marginal percentage



continues to increase at the same rate it does for the previous two income ranges (i.e., it increases by 0.04% from 6.37% to 6.41%), we develop the following formula for the highest income bracket:

$\$10,297 + 6.45\%$ of combined gross income above $\$105,341$ up to combined gross income of $\$155,000$.

Step 10: Adjust for the Number of Children

The percentages developed above are multiplied by two to arrive at the proposed Schedule amounts for two children since they represent one-child amounts in a two-child family. To adjust for one- and three-child amounts, we use the USDA multipliers specified at the bottom of Table 5: expenditures for a family with one child is 1.24 multiplied by the amount for one child in a two-child family; and the amount for three children is three multiplied by a weight of 0.77 multiplied by the amount for one child in a two-child family. To adjust for four or more children, we rely on the National Research Council's equivalence scale because the USDA estimating equation does not allow for differences in expenditures in three-, four-, five-, and six-child families.²⁴ The multipliers based on the National Research Council are listed below.

Four-child amounts: 1.115×3 child proportion

Five-child amounts: 1.100×4 child proportion

Six-child amounts: 1.088×5 child proportion

SUMMARY OF ASSUMPTIONS IN PROPOSED SCHEDULE

Below we highlight the assumptions used in the proposed Schedule. All assumptions were reviewed and approved by the Council at its November 2004 meeting.

1. Schedule is based on estimates of child-rearing expenditures in an intact family in the Midwest developed by the USDA (2003).
2. Income and expenditures are updated to September 2004 price levels.
3. Expenditures include average expenditures on children from the ages of 0 to 17 years.
4. Schedule does not include child care expenses. The actual amount of child care expenses is considered on a line in the Worksheet.
5. Schedule includes an amount to cover average expenditures on school books and supplies. Since most children do not attend private school, average expenditures do not cover private school tuition.
6. The Schedule does not include the child's health insurance premium or uninsured, extraordinary medical expenses. The actual amount of the child's share of the health insurance premium is considered on a line in the Worksheet. The Guidelines specify an additional order may be issued for the child's uninsured, extraordinary medical expenses.

²⁴The estimating equation provided on page 15 of Lino (2004) includes a dummy variable if the family has three or more children, but it does not include dummy variables for families with four or more children.



7. The Schedule includes \$300 per child per year to cover ordinary, routine medical expenses (e.g., bandages, over-the-counter medicines).
8. Many economists believe that the USDA estimate of housing expenditures for the children is overstated because it is estimated based on a per capita approach, which assumes that the children's share of housing expenditures is the same as the adults' share. In other words, the children's share of housing expenditures in a two-child family with two parents is 50 percent based on the USDA approach. The Council recognizes that the actual increase in housing expenditures due to children is likely to be marginal and incremental since there is some sharing of living space (e.g., the kitchen, the living room). As a result, the USDA's estimates of housing expenditures are adjusted using the equivalence scale, a formula used to adjust costs of living for different family sizes, developed by the National Research Council, a blue-ribbon panel of scholars. The application of the National Research Council's equivalence scale results in the children's share of housing expenditures in a two-child family with two parents being 31 percent.
9. To arrive at a Schedule for a wide range of incomes, the adjusted USDA estimates of child-rearing expenditures were interpolated between the midpoints of income ranges. This results in a gradual increase in Schedule amounts rather than one large increase as a family's income increases from one USDA income range to the next USDA income range. For incomes below the lowest income midpoint, a flat percentage was applied. For incomes above the highest income midpoint, an extrapolation was made. The extrapolation is equivalent to the interpolation between the previous income ranges.
10. The one-, two- and three-child formula amounts from the USDA are used to develop the proposed Schedule amounts for one, two and three children. The National Research Council equivalence scale is used to develop Schedule amounts for four and more children because the USDA's estimating equation did not provide for differences between three-and more child families.



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Chapter III

Schedule Comparisons

In this Chapter, we compare the existing and proposed Basic Child Support Schedules. First, we review the major similarities and differences between the existing and proposed Schedules. Specifically, we review the guidelines and schedule assumptions that have remained unchanged, as well as the changes resulting from using a different economic study as the basis of the Schedule. Secondly, we provide detailed graphical and tabular comparisons of the existing and proposed Schedules. A side-by-side comparison of the proposed and existing Schedules is also provided in Appendix III.

SIMILARITIES AND DIFFERENCES IN SCHEDULE

The major assumptions of the Ohio Guidelines have not changed. The Council has only recommended that the Schedule be updated using a more current and different study of child-rearing expenditures as its basis.

Guidelines Assumptions Used in Both the Existing and Proposed Schedules

1. The Ohio Child Support Guidelines is based on the Income Shares model.
2. The Schedule reflects average expenditures on children ages 0-17 years in intact families.
3. The Schedule excludes child care expenses. According to Ohio R.C. § 3119.022, the actual amount of work-related child care expenses is to be considered in a separate line item of the guidelines worksheet.
4. The Schedule excludes the child's share of the health insurance premium. According to Ohio R.C. § 3119.022, the actual amount of the child's health insurance premium is to be considered in a separate line item of the guidelines worksheet.
5. The Schedule excludes the child's uninsured, extraordinary medical expenses (e.g., orthodontia). According to Ohio R.C. § 3119.05(G), a separate order for these expenses may be issued.
6. The Schedule includes an amount to cover the child's ordinary medical expenses (e.g., bandages and child's aspirin).

Summary of Major Differences in Schedule

Exhibit 2 summarizes some of the major differences between the existing and proposed Schedules. The differences in the economic studies underlying the schedule and the data considered in those studies is discussed in greater detail in Chapter I. Generally, economists believe that the Rothbarth methodology, which is the basis of the existing Schedule, understates actual child-rearing expenditures and is obscure in that it does not examine actual child-rearing expenditures. The USDA methodology is considered a more direct approach to estimating child-rearing expenditures.

In addition, the proposed Schedule is based on more recent economic data. The existing Schedule relies on expenditures data collected from families in 1980-86 that are updated to 1992 price levels and tax rates; whereas the proposed Schedule relies on expenditures data collected from families in 1990-92 that are updated to 2004 price levels. Price levels have increased 35 percent from 1992 to 2004. There is also no adjustment necessary to account for tax rates since the USDA estimates consider gross income and the



Betson-Rothbarth estimates of child-rearing expenditures are based on total family expenditures and net income, then converted to gross income by backing out taxes.

The amount of ordinary medical expenses has also been updated from \$100 per child per year to \$300 per child per year to reflect escalating health care costs.

Finally, the proposed Schedule no longer incorporates a self support reserve because the Council recommends that adjustment no longer be made in the Schedule, rather it is to be made in the worksheet. The existing Schedule incorporates a self support reserve of \$568 per month for combined gross incomes below: \$9,600 per year for one-child amounts; \$13,800 per year for two-child amounts; \$15,600 per year for three-child amounts; \$16,800 per year for four-child amounts; \$18,000 per year for five-child amounts; and \$19,800 per year for six-child amounts.

Exhibit 2 Summary of Major Differences in Assumptions Underlying Existing and Proposed Child Support Schedule		
	Existing Schedule	Proposed Schedule
Economic Study Underlying Schedule	David Betson (1990) using the Rothbarth methodology	Mark Lino (2004) using the USDA methodology
Year in which Consumers Expenditure Data Collected to Develop Estimates	1980-86	1990-92
Nationally or Regionally Representative	Nationally	Representative of Midwest Region
Price Levels	1992	2004
Ordinary Medical Expenses Included in Schedule	\$100 per child per year	\$300 per child per year
Self Support Reserve	Incorporated into Schedule	Considered in Guidelines Worksheet
Tax assumptions	1992 Federal and state personal income taxes and FICA	Not necessary, USDA measurements based on gross income

GRAPHICAL AND TABULAR COMPARISONS

Exhibits 3-14 provide graphical and tabular comparisons for one, two and three children for a range of obligor incomes and varying assumptions about the obligee's income.

- The obligee has no income.
- The obligee's income is 50 percent of the obligor's income (e.g., if the obligor's income is \$20,000 per year, the obligee's income is \$10,000 per year)
- The obligee's income is equal to the obligor's income (e.g., if the obligor's income is \$20,000 per year, the obligee's income is \$20,000 per year)
- The obligee's income is 150 percent of the obligor's income (e.g., if the obligor's income is \$20,000 per year, the obligee's income is \$30,000 per year).

These comparisons assume there are no additional expenses, such as child care costs or children's extraordinary medical expenses. However, when appropriate, the proposed low-income adjustment is applied. The proposed low-income adjustment would occur in the worksheet, but ensures that the obligor's



income after child support is never less than the federal poverty guideline for one person, which is \$9,310 per year in 2004.

The comparisons include three guidelines calculation:

- ♦ Those based on the existing Schedule;
- ♦ Those based on the proposed Schedule and low-income adjustment;
- ♦ Those based on the proposed Schedule, low-income adjustment, and adjustment for shared-parenting time. The proposed adjustment for shared-parent time is to be applied when there is a parenting time order in place that at a minimum includes the standard parenting time arrangements for that county. It provides for an 8.75 percent reduction in the order amount provided that the sum of the obligee's gross income and the adjusted child support award amount is at least 200 percent of the federal poverty guidelines for the obligee's family size. If it is less than 200 percent of the poverty guidelines, no adjustment is provided.

In the graphical comparisons, there appears to be a precipitous decrease after the obligor's gross income is \$24,600 per year, but this is an artifact of switching the graph from increment increases in the obligor's gross income of \$1,200 per year (\$100 per month) to \$6,000 per year (\$500 per month). We use the smaller increment at lower incomes to examine the impact of the proposed self support reserve.

Highest and Lowest Incomes Considered

The proposed Schedule starts at \$9,310, which coincides with the federal poverty guidelines for one person in 2004. Below this amount a minimum order would apply. As a reference, earnings from full-time, year-round employment at the federal minimum wage (\$5.15 per hour) would be \$10,712 per year.

The existing Schedule stops at combined gross incomes of \$150,000 per year; whereas, the proposed Schedule stops at combined gross incomes of \$154,800 per year.

Number of Children

The comparisons focus on cases with three or less children because the majority of support orders are for three or less children. Although we do not have Ohio-specific statistics, the US Census reports that 52 percent of child support awards are for one child; 33 percent are for two children; 12 percent are for three children; and the remaining 3 percent are for four or more children.²⁵ This includes new and existing support awards. Our experience has been that there are fewer children when only new or modified awards are considered. For example, a recent case file review conducted for Pennsylvania found that among new orders: 71 percent are for one child; 22 percent are for two children; 5 percent are for three children; and 2 percent are for four or more children.²⁶

²⁵Timothy S. Grall, *Custodial Mothers and Fathers and Their Child Support: 2001*, US Census Report P60-225, Washington, D.C. (October 2003).

²⁶ Policy Studies Inc., *Pennsylvania Child Support Guidelines Review and Deviation Study*. Policy Studies Inc., Denver, Colorado (2003).



General Observations

Comparisons When Obligee Has No Income (Exhibits 3-5)

A situation where the obligee is not working is not a typical scenario because most women work and mothers tend to be the residential parent more often than fathers.²⁷ The US Census finds that 75 percent of Ohio women with children at least six years old work or are in the Armed Forces. The percentage, however, is smaller among Ohio women with children under the age of six: 63 percent of Ohio women with children less than six years old work or are in the Armed Forces.

Observations

- ♦ *The Self Support Reserve.* The proposed self support reserve—which is depicted by the shaded area of Exhibits 3, 4 and 5—would reduce order amounts when the obligor’s gross income is low: \$11,400 per year or less when there is one child; \$15,000 per year or less when there are two children; and \$16,200 per year or less when there are three children. Yet, there is a substantial amount of emerging research suggesting that these adjustments are necessary because nonresidential parents with near poverty income cannot pay child support set at unrealistic levels.²⁸
- ♦ *Increases at Low and Middle Incomes.* The largest increases appear to be among obligors with gross incomes just above where the self support reserve would apply (about \$12,600 per year) up to gross incomes of about \$66,000 per year. There are at least two factors that contribute to this increase: (a) price levels have increased by 35 percent since the Schedule was last updated; and (b) the old estimates of child-rearing expenditures placed an artificial gap on basic obligations by assuming that a family never spent more than the family’s income; whereas, the actual data indicated that families with gross incomes of about \$45,000 per year or less, spent more than their income. When converted to 2004 price levels, the \$45,000 amount is about \$60,000, which approximates the point where the gap between the existing and proposed Schedules narrows. The USDA estimates do not assume a similar artificial cap.
- ♦ *Shared-Parenting Time Adjustment.* The shared-parenting time adjustment is only applied in a few scenarios due to the 200-percent of poverty income threshold that must be met before the adjustment can be applied. Since the obligee has no income in this scenario, the child support order must be at least 200 percent of the poverty level for the shared-parenting time adjustment to be applied. This means the support award must exceed \$24,980 per year when there is one child; \$31,340 per year when there is two children; and \$37,700 per year when there is three children. As evident in Exhibits 3-5, this never occurs when the obligee has no income.

²⁷ The most recent Census finds that 16 percent of custodial parents are males (Grall 2003).

²⁸ For example, one study found that 70 percent of arrears is owed by nonresidential parents earning \$10,000 per year or less, which is close to poverty income [Sorensen, E. *Total certified arrears and percent of certified arrears owed by different income groups*. Presented at the National Conference of State Legislatures, Vail, CO (September 2003). Another study conducted in Washington State found that arrears were more likely to occur among noncustodial parents whose incomes were below \$1,400 per month and when their child support order exceeded 20 percent of his or her income [Carl Formoso, *Determining the Composition and Collectibility of Child Support Arrearages, Volume 1; The Longitudinal Analysis*, report to the federal Office of Child Support Enforcement provided Grant #90-FD-0027, Washington State Division of Child Support, Olympia, Washington (2003)].



- ♦ *Highest Income.* The existing Schedule stops at \$150,000 per year, so there is no order amount when the obligor's gross income is \$150,600 per year under the existing Schedule.

Comparisons When Obligee Has Income Less than or Equal to the Obligor (Exhibits 6-11)

The scenarios depicted in Exhibits 6-11 are more common because, as discussed above, the majority of Ohio women with children work or are in the Armed Services. Further, Ohio women tend to earn less than Ohio men so Exhibits 6-8, where the obligee's income is half that of the obligor's income may be more typical than the scenarios depicted in Exhibits 9-11, where obligee income is equal to obligor income. According to the 2003 Census, Ohio median male and female earnings are \$31,705 and \$20,359 per year, respectively. This includes full-time and part-time workers and is not adjusted for those that only worked part of the last 12 months.

Observations

- ♦ *The Self Support Reserve.* The proposed self support reserve would still reduce support awards at the lowest income considered (i.e., the shaded areas of Exhibits 6-11).
- ♦ *Large Increases at Low and Middle Incomes.* Similar to the situation when the obligee has no income (as depicted in Exhibits 3-5), the largest gap between the existing and proposed Schedules is at low and middle incomes. The reason is identical to the reasons discussed earlier: increases in price levels and an artificial cap imposed when expenditures exceeded family income in the estimates of child-rearing expenditures underlying the existing Schedule. The obligor income level in which the gap begins to close, however, is less when the obligee has income and continues to decrease as the obligee has more income. For example, the gap narrows for one-child award amounts around obligor gross income of \$42,600 per year when the obligee has no income to around obligor gross incomes of \$30,600 per year when the obligee has income that is half the amount of the obligor.
- ♦ *Application of the Shared-Parenting Time Adjustment.* The income threshold for applying the shared-parenting time adjustment is met at higher incomes when the obligee has income. For example, when obligee's income is 50 percent of obligor's income, the shared-parenting time adjustment will be applied when the obligor's gross income is \$42,600 per year for one child; \$48,600 per year for two children; and \$54,600 per year for three children. This is because the obligee household income, which consists of the obligee income and the support award, now exceeds the 200 percent of poverty threshold. (These income thresholds are listed in the discussion of Exhibits 3-5.)
- ♦ *Anomaly in Exhibit 7 with Shared-Parenting Time Adjustment.* Exhibit 7 shows a decrease in the proposed award amount from \$10,162 to \$9,975 when the obligor's gross income increases from \$42,600 to \$48,600. The anomaly is due to the fact that the obligee has insufficient income to meet the 200 percent of poverty threshold in the first scenario, but the threshold is met in the second scenario. Obligee's gross income would have increased from \$21,300 to \$24,300 in this scenario also because it assumes that obligee's income is 50 percent of obligor's income. This is the only scenario, where we found this anomaly to occur.
- ♦ *Highest Income Considered.* Exhibits 6-11 stop at lower incomes than Exhibits 3-5 because the combined gross income of the parents is more. For example, when the parents have equal incomes, the existing Schedule can only be applied up to situations where both parents earn \$75,000 per year.



Comparisons When Obligee Has More Income than the Obligor (Exhibits 12-13)

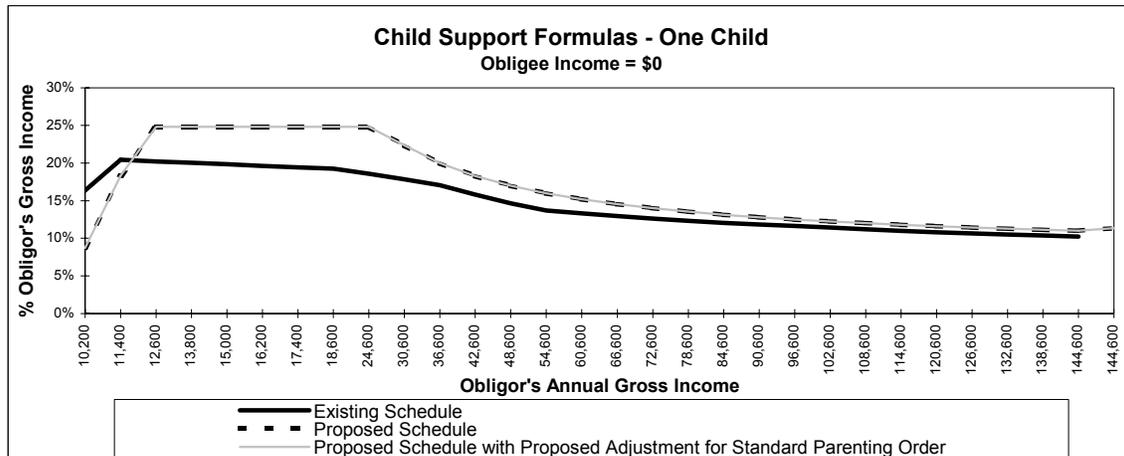
As evident in the discussion above, situations where the obligee income is more than the obligor income may be atypical.

Observations

Generally, the same observations that were made when the obligee had income less than or equal to the obligor's income apply to the scenario when the obligee has income more than the obligor, but the gap between the existing and proposed schedule narrows at a lower level of obligor income and the shared-parenting time adjustments also applies at lower obligor income levels because the obligee has more income.



Exhibit 3

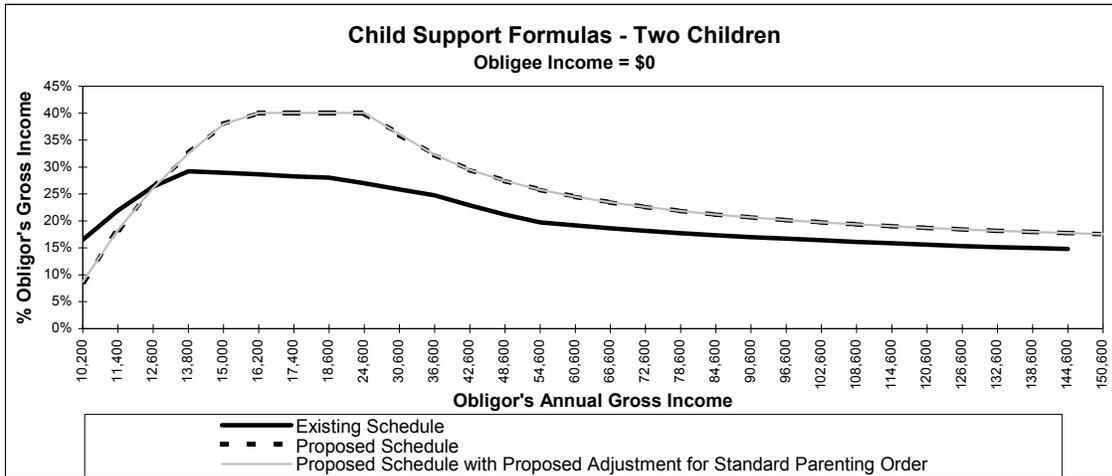


CHILD SUPPORT FORMULAS - ONE CHILD Obligee Income = \$0				CHILD SUPPORT FORMULAS - ONE CHILD Obligee Income = \$0			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1669	890	890	10200	16%	9%	9%
11400	2331	2090	2090	11400	20%	18%	18%
12600	2546	3127	3127	12600	20%	25%	25%
13800	2761	3424	3424	13800	20%	25%	25%
15000	2976	3722	3722	15000	20%	25%	25%
16200	3179	4020	4020	16200	20%	25%	25%
17400	3378	4318	4318	17400	19%	25%	25%
18600	3578	4616	4616	18600	19%	25%	25%
24600	4570	6105	6105	24600	19%	25%	25%
30600	5456	6841	6841	30600	18%	22%	22%
36600	6250	7315	7315	36600	17%	20%	20%
42600	6735	7789	7789	42600	16%	18%	18%
48600	7117	8262	8262	48600	15%	17%	17%
54600	7468	8736	8736	54600	14%	16%	16%
60600	8058	9212	9212	60600	13%	15%	15%
66600	8620	9689	9689	66600	13%	15%	15%
72600	9163	10166	10166	72600	13%	14%	14%
78600	9679	10643	10643	78600	12%	14%	14%
84600	10194	11120	11120	84600	12%	13%	13%
90600	10715	11597	11597	90600	12%	13%	13%
96600	11236	12073	12073	96600	12%	12%	12%
102600	11714	12550	12550	102600	11%	12%	12%
108600	12155	13029	13029	108600	11%	12%	12%
114600	12595	13509	13509	114600	11%	12%	12%
120600	13034	13989	13989	120600	11%	12%	12%
126600	13474	14469	14469	126600	11%	11%	11%
132600	13919	14949	14949	132600	10%	11%	11%
138600	14368	15428	15428	138600	10%	11%	11%
144600	14820	15908	15908	144600	10%	11%	11%
150600		16388	16388	144600		11%	11%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 4

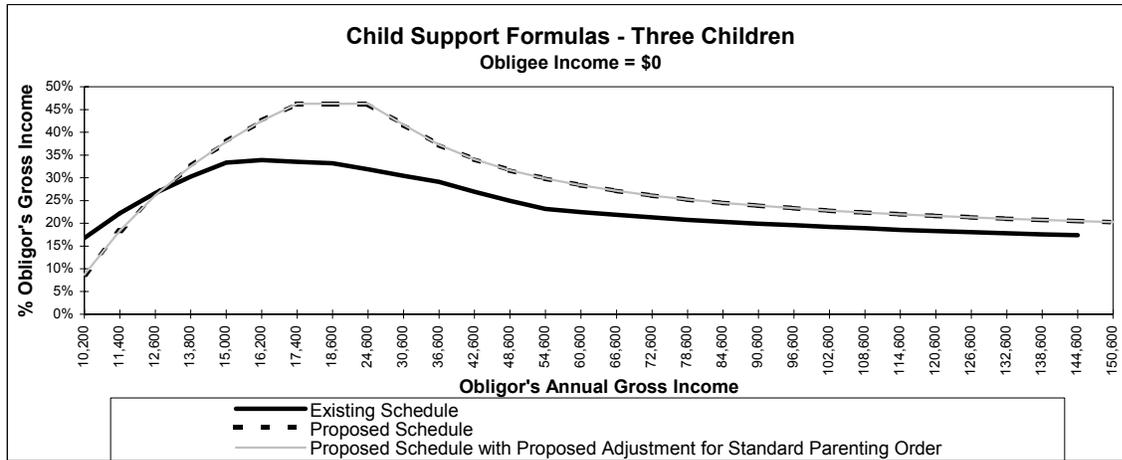


CHILD SUPPORT FORMULAS - TWO CHILDREN				CHILD SUPPORT FORMULAS - TWO CHILDREN			
Obligee Income = \$0				Obligee Income = \$0			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1687	890	890	10200	17%	9%	9%
11400	2505	2090	2090	11400	22%	18%	18%
12600	3318	3290	3290	12600	26%	26%	26%
13800	4029	4490	4490	13800	29%	33%	33%
15000	4342	5690	5690	15000	29%	38%	38%
16200	4635	6484	6484	16200	29%	40%	40%
17400	4924	6964	6964	17400	28%	40%	40%
18600	5213	7445	7445	18600	28%	40%	40%
24600	6639	9846	9846	24600	27%	40%	40%
30600	7907	11034	11034	30600	26%	36%	36%
36600	9053	11798	11798	36600	25%	32%	32%
42600	9752	12562	12562	42600	23%	29%	29%
48600	10292	13327	13327	48600	21%	27%	27%
54600	10765	14091	14091	54600	20%	26%	26%
60600	11612	14859	14859	60600	19%	25%	25%
66600	12421	15628	15628	66600	19%	23%	23%
72600	13194	16397	16397	72600	18%	23%	23%
78600	13927	17166	17166	78600	18%	22%	22%
84600	14663	17935	17935	84600	17%	21%	21%
90600	15410	18704	18704	90600	17%	21%	21%
96600	16157	19473	19473	96600	17%	20%	20%
102600	16844	20242	20242	102600	16%	20%	20%
108600	17490	21014	21014	108600	16%	19%	19%
114600	18136	21788	21788	114600	16%	19%	19%
120600	18780	22562	22562	120600	16%	19%	19%
126600	19426	23336	23336	126600	15%	18%	18%
132600	20079	24111	24111	132600	15%	18%	18%
138600	20738	24885	24885	138600	15%	18%	18%
144600	21400	25659	25659	144600	15%	18%	18%
150600		26433	26433	150600		18%	18%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 5

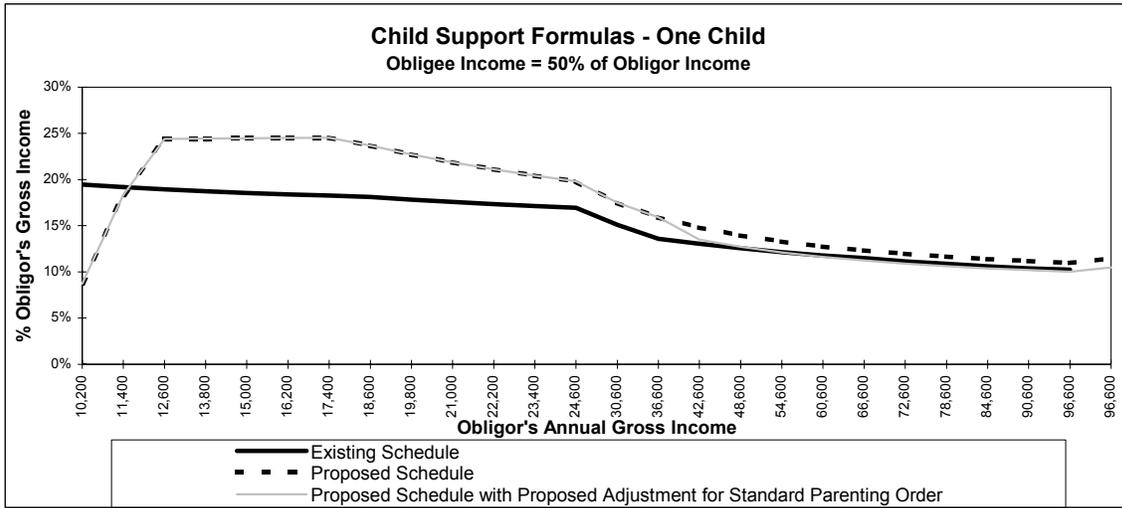


CHILD SUPPORT FORMULAS - THREE CHILDREN							
Obligee Income = \$0							
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1706	890	890	10200	17%	9%	9%
11400	2533	2090	2090	11400	22%	18%	18%
12600	3354	3290	3290	12600	27%	26%	26%
13800	4175	4490	4490	13800	30%	33%	33%
15000	4996	5690	5690	15000	33%	38%	38%
16200	5490	6890	6890	16200	34%	43%	43%
17400	5830	8044	8044	17400	34%	46%	46%
18600	6169	8598	8598	18600	33%	46%	46%
24600	7836	11372	11372	24600	32%	46%	46%
30600	9313	12745	12745	30600	30%	42%	42%
36600	10653	13627	13627	36600	29%	37%	37%
42600	11479	14510	14510	42600	27%	34%	34%
48600	12103	15392	15392	48600	25%	32%	32%
54600	12622	16275	16275	54600	23%	30%	30%
60600	13620	17162	17162	60600	22%	28%	28%
66600	14559	18050	18050	66600	22%	27%	27%
72600	15451	18939	18939	72600	21%	26%	26%
78600	16300	19827	19827	78600	21%	25%	25%
84600	17154	20715	20715	84600	20%	24%	24%
90600	18030	21603	21603	90600	20%	24%	24%
96600	18906	22492	22492	96600	20%	23%	23%
102600	19724	23380	23380	102600	19%	23%	23%
108600	20493	24271	24271	108600	19%	22%	22%
114600	21262	25165	25165	114600	19%	22%	22%
120600	22028	26060	26060	120600	18%	22%	22%
126600	22797	26954	26954	126600	18%	21%	21%
132600	23573	27848	27848	132600	18%	21%	21%
138600	24358	28742	28742	138600	18%	21%	21%
144600	25145	29636	29636	144600	17%	20%	20%
150600		30530	30530	150600		20%	20%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 6

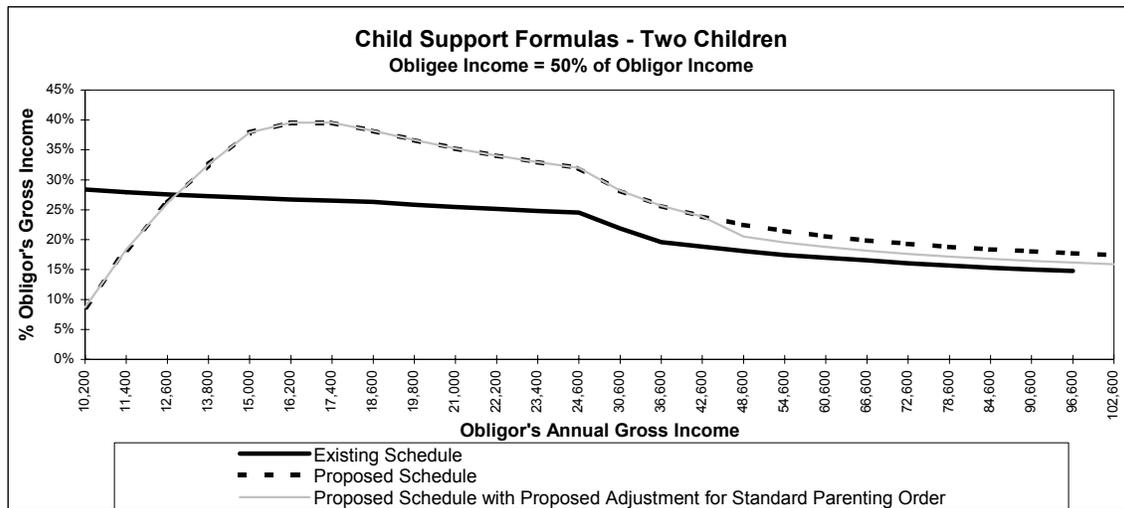


CHILD SUPPORT FORMULAS - ONE CHILD							
Obligee Income = 50% of Obligor Income							
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1984	890	890	10200	19%	9%	9%
11400	2185	2090	2090	11400	19%	18%	18%
12600	2385	3077	3077	12600	19%	24%	24%
13800	2585	3375	3375	13800	19%	24%	24%
15000	2784	3673	3673	15000	19%	24%	24%
16200	2981	3970	3970	16200	18%	25%	25%
17400	3178	4268	4268	17400	18%	25%	25%
18600	3369	4403	4403	18600	18%	24%	24%
19800	3531	4498	4498	19800	18%	23%	23%
21000	3690	4592	4592	21000	18%	22%	22%
22200	3849	4687	4687	22200	17%	21%	21%
23400	4008	4782	4782	23400	17%	20%	20%
24600	4167	4877	4877	24600	17%	20%	20%
30600	4626	5350	5350	30600	15%	17%	17%
36600	4979	5824	5824	36600	14%	16%	16%
42600	5563	6301	5749	42600	13%	15%	13%
48600	6109	6777	6184	48600	13%	14%	13%
54600	6624	7254	6620	54600	12%	13%	12%
60600	7143	7731	7055	60600	12%	13%	12%
66600	7661	8208	7490	66600	12%	12%	11%
72600	8103	8686	7926	72600	11%	12%	11%
78600	8543	9166	8364	78600	11%	12%	11%
84600	8983	9646	8802	84600	11%	11%	10%
90600	9429	10126	9240	90600	10%	11%	10%
96600	9880	10606	9678	96600	10%	11%	10%
102600		11086	10116	96600	11%	11%	10%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 7

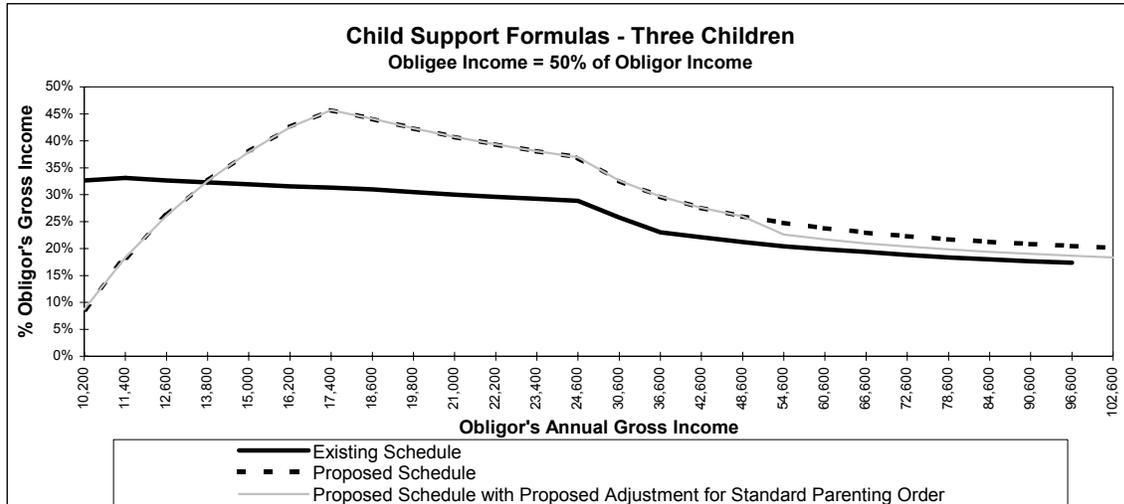


CHILD SUPPORT FORMULAS - TWO CHILDREN				CHILD SUPPORT FORMULAS - TWO CHILDREN			
Obligee Income = 50% of Obligor Income				Obligee Income = 50% of Obligor Income			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	2895	890	890	10200	28%	9%	9%
11400	3187	2090	2090	11400	28%	18%	18%
12600	3475	3290	3290	12600	28%	26%	26%
13800	3765	4490	4490	13800	27%	33%	33%
15000	4050	5690	5690	15000	27%	38%	38%
16200	4332	6404	6404	16200	27%	40%	40%
17400	4613	6884	6884	17400	27%	40%	40%
18600	4888	7102	7102	18600	26%	38%	38%
19800	5119	7254	7254	19800	26%	37%	37%
21000	5348	7407	7407	21000	25%	35%	35%
22200	5577	7560	7560	22200	25%	34%	34%
23400	5806	7713	7713	23400	25%	33%	33%
24600	6035	7866	7866	24600	25%	32%	32%
30600	6699	8630	8630	30600	22%	28%	28%
36600	7177	9394	9394	36600	20%	26%	26%
42600	8016	10162	10162	42600	19%	24%	24%
48600	8796	10931	9975	48600	18%	22%	21%
54600	9528	11700	10677	54600	17%	21%	20%
60600	10273	12469	11378	60600	17%	21%	19%
66600	11011	13239	12080	66600	17%	20%	18%
72600	11660	14009	12784	72600	16%	19%	18%
78600	12307	14784	13490	78600	16%	19%	17%
84600	12951	15558	14196	84600	15%	18%	17%
90600	13605	16332	14903	90600	15%	18%	16%
96600	14267	17106	15609	96600	15%	18%	16%
102600		17880	16315	102600		17%	16%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 8

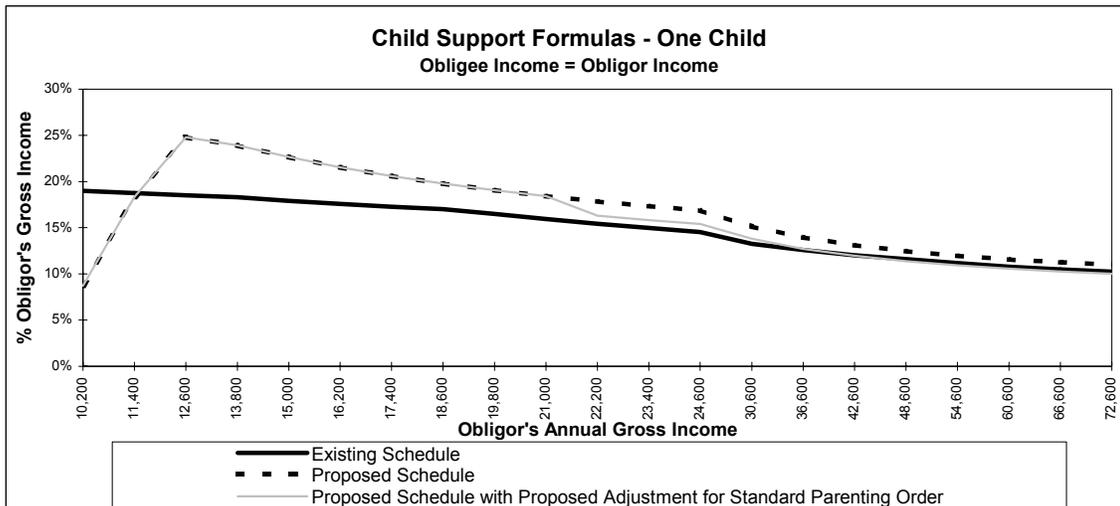


CHILD SUPPORT FORMULAS - THREE CHILDREN				CHILD SUPPORT FORMULAS - THREE CHILDREN			
Obligee Income = 50% of Obligor Income				Obligee Income = 50% of Obligor Income			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	3331	890	890	10200	33%	9%	9%
11400	3773	2090	2090	11400	33%	18%	18%
12600	4113	3290	3290	12600	33%	26%	26%
13800	4452	4490	4490	13800	32%	33%	33%
15000	4788	5690	5690	15000	32%	38%	38%
16200	5115	6890	6890	16200	32%	43%	43%
17400	5442	7951	7951	17400	31%	46%	46%
18600	5761	8202	8202	18600	31%	44%	44%
19800	6030	8379	8379	19800	30%	42%	42%
21000	6298	8555	8555	21000	30%	41%	41%
22200	6566	8732	8732	22200	30%	39%	39%
23400	6834	8908	8908	23400	29%	38%	38%
24600	7102	9085	9085	24600	29%	37%	37%
30600	7887	9967	9967	30600	26%	33%	33%
36600	8415	10850	10850	36600	23%	30%	30%
42600	9401	11737	11737	42600	22%	28%	28%
48600	10301	12626	12626	48600	21%	26%	26%
54600	11149	13514	12331	54600	20%	25%	23%
60600	12020	14402	13142	60600	20%	24%	22%
66600	12889	15291	13953	66600	19%	23%	21%
72600	13662	16181	14765	72600	19%	22%	20%
78600	14431	17075	15581	78600	18%	22%	20%
84600	15198	17969	16397	84600	18%	21%	19%
90600	15976	18863	17213	90600	18%	21%	19%
96600	16763	19757	18028	96600	17%	20%	19%
102600		20651	18844	102600		20%	18%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 9

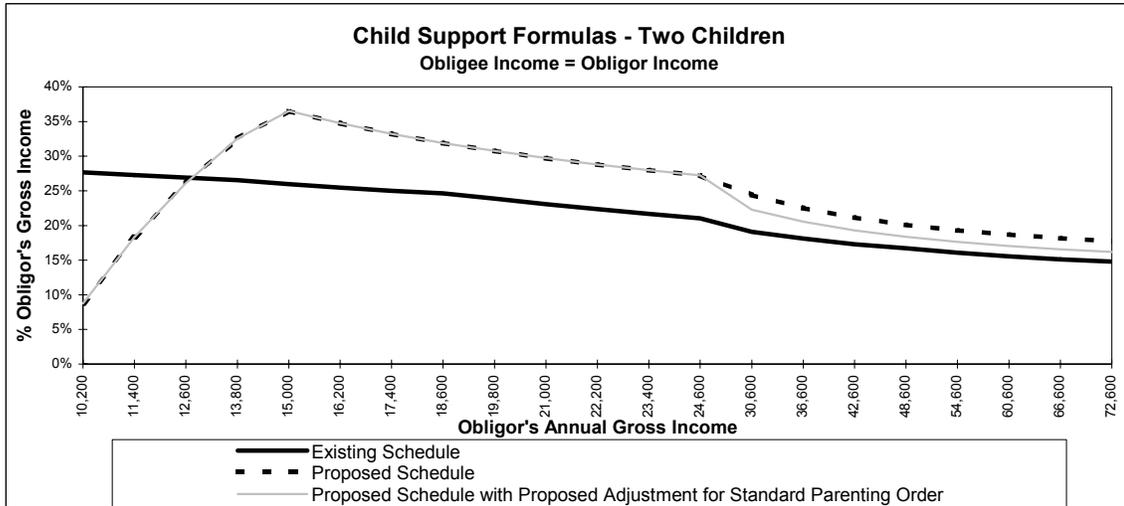


CHILD SUPPORT FORMULAS - ONE CHILD							
Obligee Income = Obligor Income							
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1939	890	890	10200	19%	9%	9%
11400	2138	2090	2090	11400	19%	18%	18%
12600	2334	3127	3127	12600	19%	25%	25%
13800	2527	3302	3302	13800	18%	24%	24%
15000	2689	3397	3397	15000	18%	23%	23%
16200	2847	3492	3492	16200	18%	22%	22%
17400	3006	3586	3586	17400	17%	21%	21%
18600	3165	3681	3681	18600	17%	20%	20%
19800	3265	3776	3776	19800	16%	19%	19%
21000	3347	3871	3871	21000	16%	18%	18%
22200	3429	3965	3618	22200	15%	18%	16%
23400	3507	4060	3705	23400	15%	17%	16%
24600	3576	4155	3791	24600	15%	17%	15%
30600	4058	4630	4225	30600	13%	15%	14%
36600	4607	5107	4660	36600	13%	14%	13%
42600	5123	5584	5095	42600	12%	13%	12%
48600	5645	6061	5530	48600	12%	12%	11%
54600	6100	6538	5966	54600	11%	12%	11%
60600	6539	7018	6404	60600	11%	12%	11%
66600	6982	7498	6842	66600	10%	11%	10%
72600	7433	7978	7280	72600	10%	11%	10%

Shaded area indicates where proposed low-income adjustment is applied.



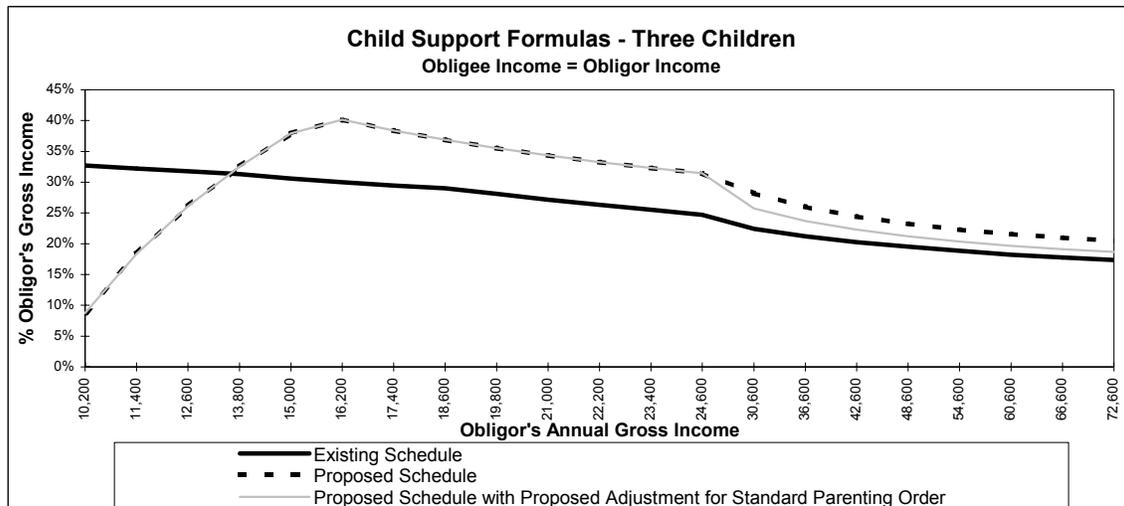
Exhibit 10



CHILD SUPPORT FORMULAS - TWO CHILDREN							
Obligee Income = Obligor Income							
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	2824	890	890	10200	28%	9%	9%
11400	3108	2090	2090	11400	27%	18%	18%
12600	3390	3290	3290	12600	27%	26%	26%
13800	3666	4490	4490	13800	27%	33%	33%
15000	3896	5479	5479	15000	26%	37%	37%
16200	4126	5632	5632	16200	25%	35%	35%
17400	4355	5785	5785	17400	25%	33%	33%
18600	4584	5937	5937	18600	25%	32%	32%
19800	4728	6090	6090	19800	24%	31%	31%
21000	4847	6243	6243	21000	23%	30%	30%
22200	4965	6396	6396	22200	22%	29%	29%
23400	5075	6549	6549	23400	22%	28%	28%
24600	5170	6701	6701	24600	21%	27%	27%
30600	5848	7468	6814	30600	19%	24%	22%
36600	6634	8237	7516	36600	18%	23%	21%
42600	7369	9006	8218	42600	17%	21%	19%
48600	8116	9775	8920	48600	17%	20%	18%
54600	8778	10546	9623	54600	16%	19%	18%
60600	9423	11320	10329	60600	16%	19%	17%
66600	10072	12094	11036	66600	15%	18%	17%
72600	10734	12868	11742	72600	15%	18%	16%

Shaded area indicates where proposed low-income adjustment is applied.

Exhibit 11

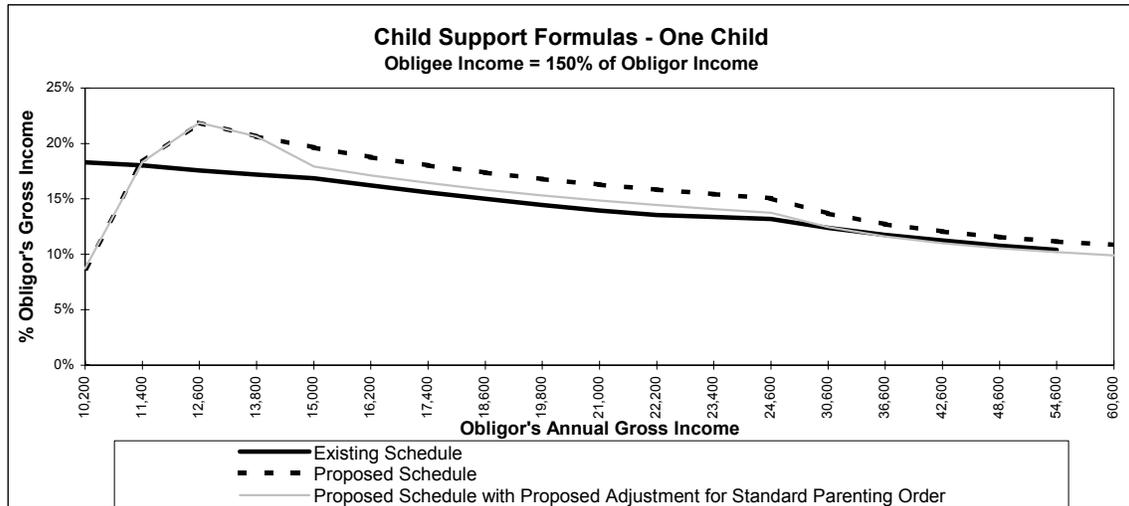


CHILD SUPPORT FORMULAS - THREE CHILDREN				CHILD SUPPORT FORMULAS - THREE CHILDREN			
Obligee Income = Obligor Income				Obligee Income = Obligor Income			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	3339	890	890	10200	33%	9%	9%
11400	3673	2090	2090	11400	32%	18%	18%
12600	4000	3290	3290	12600	32%	26%	26%
13800	4321	4490	4490	13800	31%	33%	33%
15000	4590	5690	5690	15000	31%	38%	38%
16200	4858	6505	6505	16200	30%	40%	40%
17400	5126	6681	6681	17400	29%	38%	38%
18600	5394	6858	6858	18600	29%	37%	37%
19800	5563	7034	7034	19800	28%	36%	36%
21000	5705	7211	7211	21000	27%	34%	34%
22200	5845	7387	7387	22200	26%	33%	33%
23400	5975	7564	7564	23400	26%	32%	32%
24600	6078	7740	7740	24600	25%	31%	31%
30600	6860	8625	7871	30600	22%	28%	26%
36600	7768	9514	8681	36600	21%	26%	24%
42600	8621	10402	9492	42600	20%	24%	22%
48600	9497	11290	10302	48600	20%	23%	21%
54600	10285	12180	11115	54600	19%	22%	20%
60600	11053	13074	11930	60600	18%	22%	20%
66600	11825	13969	12746	66600	18%	21%	19%
72600	12613	14863	13562	72600	17%	20%	19%

Shaded area indicates where proposed low-income adjustment is applied.



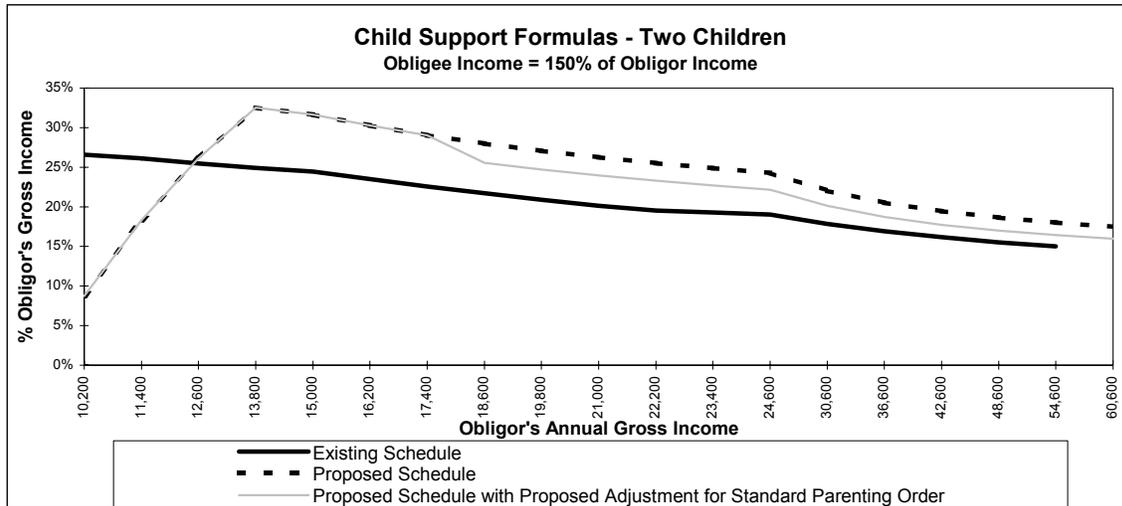
Exhibit 12



CHILD SUPPORT FORMULAS - ONE CHILD				CHILD SUPPORT FORMULAS - ONE CHILD			
Obligee Income = 150% of Obligor Income				Obligee Income = 150% of Obligor Income			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	1867	890	890	10200	18%	9%	9%
11400	2054	2090	2090	11400	18%	18%	18%
12600	2214	2755	2755	12600	18%	22%	22%
13800	2373	2850	2850	13800	17%	21%	21%
15000	2532	2945	2687	15000	17%	20%	18%
16200	2628	3040	2774	16200	16%	19%	17%
17400	2710	3134	2860	17400	16%	18%	16%
18600	2791	3229	2947	18600	15%	17%	16%
19800	2861	3324	3033	19800	14%	17%	15%
21000	2930	3419	3120	21000	14%	16%	15%
22200	3010	3513	3206	22200	14%	16%	14%
23400	3130	3609	3293	23400	13%	15%	14%
24600	3246	3704	3380	24600	13%	15%	14%
30600	3789	4181	3815	30600	12%	14%	12%
36600	4307	4658	4250	36600	12%	13%	12%
42600	4792	5135	4685	42600	11%	12%	11%
48600	5231	5615	5123	48600	11%	12%	11%
54600	5675	6095	5561	54600	10%	11%	10%
60600		6575	5999	60600		11%	10%

Shaded area indicates where proposed low-income adjustment is applied.

Exhibit 13

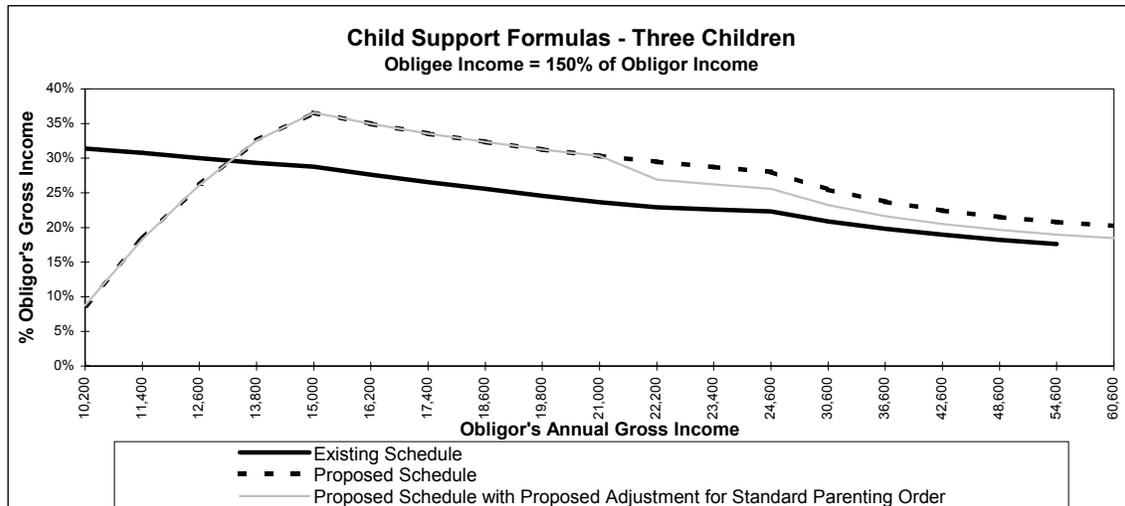


CHILD SUPPORT FORMULAS - TWO CHILDREN				CHILD SUPPORT FORMULAS - TWO CHILDREN			
Obligee Income = 150% of Obligor Income				Obligee Income = 150% of Obligor Income			
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	2712	890	890	10200	27%	9%	9%
11400	2979	2090	2090	11400	26%	18%	18%
12600	3209	3290	3290	12600	25%	26%	26%
13800	3438	4490	4490	13800	25%	33%	33%
15000	3667	4750	4750	15000	24%	32%	32%
16200	3806	4903	4903	16200	23%	30%	30%
17400	3924	5056	5056	17400	23%	29%	29%
18600	4041	5208	4753	18600	22%	28%	26%
19800	4136	5361	4892	19800	21%	27%	25%
21000	4230	5514	5032	21000	20%	26%	24%
22200	4338	5667	5171	22200	20%	26%	23%
23400	4511	5820	5311	23400	19%	25%	23%
24600	4678	5974	5452	24600	19%	24%	22%
30600	5453	6743	6153	30600	18%	22%	20%
36600	6194	7512	6855	36600	17%	21%	19%
42600	6893	8282	7557	42600	16%	19%	18%
48600	7538	9056	8264	48600	16%	19%	17%
54600	8190	9830	8970	54600	15%	18%	16%
60600		10604	9676	60600		17%	16%

Shaded area indicates where proposed low-income adjustment is applied.



Exhibit 14



CHILD SUPPORT FORMULAS - THREE CHILDREN							
Obligee Income = 150% of Obligor Income							
Support Due (\$\$ per year)				% of Obligor's Gross Income			
Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order	Obligor's Annual Gross Income	Existing Schedule	Proposed Schedule	Proposed Schedule with Proposed Adjustment for Standard Parenting Order
10200	3200	890	890	10200	31%	9%	9%
11400	3510	2090	2090	11400	31%	18%	18%
12600	3779	3290	3290	12600	30%	26%	26%
13800	4047	4490	4490	13800	29%	33%	33%
15000	4315	5486	5486	15000	29%	37%	37%
16200	4479	5663	5663	16200	28%	35%	35%
17400	4620	5839	5839	17400	27%	34%	34%
18600	4759	6016	6016	18600	26%	32%	32%
19800	4862	6192	6192	19800	25%	31%	31%
21000	4965	6369	6369	21000	24%	30%	30%
22200	5086	6545	5972	22200	23%	29%	27%
23400	5290	6723	6134	23400	23%	29%	26%
24600	5488	6900	6297	24600	22%	28%	26%
30600	6384	7789	7107	30600	21%	25%	23%
36600	7247	8677	7918	36600	20%	24%	22%
42600	8074	9565	8729	42600	19%	22%	20%
48600	8842	10460	9544	48600	18%	22%	20%
54600	9617	11354	10360	54600	18%	21%	19%
60600		12248	11176	60600		20%	18%

Shaded area indicates where proposed low-income adjustment is applied.



Performance. Service. Integrity.

Appendix I

USDA Estimates of Child-Rearing Expenditures for the Midwest

Table 5. Estimated annual expenditures* on a child by husband-wife families, urban Midwest,† 2003

Age of Child	Total	Housing	Food	Trans- portation	Clothing	Health care	Child care and education	Miscel- laneous‡
Before-tax income: Less than \$40,600 (Average = \$25,400)								
0 - 2	\$6,150	\$2,280	\$860	\$710	\$310	\$470	\$930	\$590
3 - 5	6,310	2,260	970	680	300	440	1,050	610
6 - 8	6,390	2,220	1,250	800	340	510	620	650
9 - 11	6,450	2,050	1,530	880	380	550	370	690
12 - 14	7,210	2,260	1,590	1,020	640	560	260	880
15 - 17	7,170	1,820	1,740	1,390	560	590	440	630
Total	\$119,040	\$38,670	\$23,820	\$16,440	\$7,590	\$9,360	\$11,010	\$12,150
Before-tax income: \$40,600 to \$68,300 (Average = \$54,000)								
0 - 2	\$8,850	\$3,180	\$1,050	\$1,120	\$370	\$630	\$1,550	\$950
3 - 5	9,140	3,160	1,220	1,100	360	600	1,720	980
6 - 8	9,070	3,110	1,560	1,210	400	680	1,100	1,010
9 - 11	9,040	2,940	1,860	1,290	450	730	710	1,060
12 - 14	9,720	3,150	1,860	1,430	760	750	530	1,240
15 - 17	9,980	2,710	2,090	1,820	670	780	910	1,000
Total	\$167,400	\$54,750	\$28,920	\$23,910	\$9,030	\$12,510	\$19,560	\$18,720
Before-tax income: More than \$68,300 (Average = \$102,300)								
0 - 2	\$13,310	\$5,100	\$1,390	\$1,610	\$490	\$730	\$2,360	\$1,630
3 - 5	13,660	5,080	1,590	1,590	480	700	2,570	1,650
6 - 8	13,450	5,040	1,920	1,710	520	800	1,770	1,690
9 - 11	13,270	4,870	2,250	1,780	570	850	1,220	1,730
12 - 14	14,040	5,080	2,350	1,920	950	870	950	1,920
15 - 17	14,550	4,640	2,490	2,330	860	900	1,660	1,670
Total	\$246,840	\$89,430	\$35,970	\$32,820	\$11,610	\$14,550	\$31,590	\$30,870

*Estimates are based on 1990-92 Consumer Expenditure Survey data updated to 2003 dollars using the regional Consumer Price Index. For each age category, the expense estimates represent average child-rearing expenditures for each age (e.g., the expense for the 3-5 age category, on average, applies to the 3-year-old, the 4-year-old, or the 5-year-old). The figures represent estimated expenses on the younger child in a two-child family. Estimates are about the same for the older child, so to calculate expenses for two children, figures should be summed for the appropriate age categories. To estimate expenses for an only child, multiply the total expense for the appropriate age category by 1.24. To estimate expenses for each child in a family with three or more children, multiply the total expense for each appropriate age category by 0.77. For expenses on all children in a family, these totals should be summed.

†The Midwest region consists of Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.

‡Miscellaneous expenses include personal care items, entertainment, and reading materials.



Performance. Service. Integrity.

Appendix II
Proposed Ohio Basic Child
Support Schedule

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
9310.00	2310	3726	4304	4807	5288	5748
9600.00	2382	3842	4438	4957	5453	5927
10200.00	2531	4082	4715	5267	5794	6298
10800.00	2680	4323	4993	5577	6134	6668
11400.00	2829	4563	5270	5887	6475	7039
12000.00	2978	4803	5547	6196	6816	7409
12600.00	3127	5043	5825	6506	7157	7779
13200.00	3276	5283	6102	6816	7498	8150
13800.00	3424	5523	6379	7126	7838	8520
14400.00	3573	5763	6657	7436	8179	8891
15000.00	3722	6004	6934	7746	8520	9261
15600.00	3871	6244	7212	8055	8861	9632
16200.00	4020	6484	7489	8365	9202	10002
16800.00	4169	6724	7766	8675	9542	10373
17400.00	4318	6964	8044	8985	9883	10743
18000.00	4467	7204	8321	9295	10224	11114
18600.00	4616	7445	8598	9604	10565	11484
19200.00	4764	7685	8876	9914	10906	11854
19800.00	4913	7925	9153	10224	11246	12225
20400.00	5062	8165	9431	10534	11587	12595
21000.00	5211	8405	9708	10844	11928	12966
21600.00	5360	8645	9985	11154	12269	13336
22200.00	5509	8885	10263	11463	12610	13707
22800.00	5658	9126	10540	11773	12950	14077
23400.00	5807	9366	10817	12083	13291	14448
24000.00	5956	9606	11095	12393	13632	14818
24600.00	6105	9846	11372	12703	13973	15189
25200.00	6253	10086	11649	13012	14314	15559
25800.00	6402	10326	11927	13322	14654	15929
26400.00	6510	10500	12127	13546	14900	16197
27000.00	6557	10576	12215	13644	15009	16315
27600.00	6604	10652	12303	13743	15117	16432
28200.00	6652	10729	12392	13842	15226	16550
28800.00	6699	10805	12480	13940	15334	16668
29400.00	6747	10882	12568	14039	15443	16786
30000.00	6794	10958	12656	14137	15551	16904
30600.00	6841	11034	12745	14236	15659	17022
31200.00	6889	11111	12833	14334	15768	17140
31800.00	6936	11187	12921	14433	15876	17258
32400.00	6983	11264	13009	14532	15985	17375
33000.00	7031	11340	13098	14630	16093	17493
33600.00	7078	11416	13186	14729	16202	17611
34200.00	7126	11493	13274	14827	16310	17729
34800.00	7173	11569	13362	14926	16418	17847
35400.00	7220	11646	13451	15024	16527	17965
36000.00	7268	11722	13539	15123	16635	18083
36600.00	7315	11798	13627	15222	16744	18200

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
37200.00	7362	11875	13715	15320	16852	18318
37800.00	7410	11951	13804	15419	16961	18436
38400.00	7457	12028	13892	15517	17069	18554
39000.00	7505	12104	13980	15616	17177	18672
39600.00	7552	12180	14068	15714	17286	18790
40200.00	7599	12257	14157	15813	17394	18908
40800.00	7647	12333	14245	15912	17503	19025
41400.00	7694	12410	14333	16010	17611	19143
42000.00	7741	12486	14421	16109	17720	19261
42600.00	7789	12562	14510	16207	17828	19379
43200.00	7836	12639	14598	16306	17936	19497
43800.00	7883	12715	14686	16404	18045	19615
44400.00	7931	12792	14774	16503	18153	19733
45000.00	7978	12868	14863	16602	18262	19851
45600.00	8026	12945	14951	16700	18370	19968
46200.00	8073	13021	15039	16799	18479	20086
46800.00	8120	13097	15127	16897	18587	20204
47400.00	8168	13174	15216	16996	18695	20322
48000.00	8215	13250	15304	17094	18804	20440
48600.00	8262	13327	15392	17193	18912	20558
49200.00	8310	13403	15480	17292	19021	20676
49800.00	8357	13479	15569	17390	19129	20793
50400.00	8405	13556	15657	17489	19238	20911
51000.00	8452	13632	15745	17587	19346	21029
51600.00	8499	13709	15833	17686	19455	21147
52200.00	8547	13785	15922	17784	19563	21265
52800.00	8594	13861	16010	17883	19671	21383
53400.00	8641	13938	16098	17982	19780	21501
54000.00	8689	14014	16186	18080	19888	21619
54600.00	8736	14091	16275	18179	19997	21736
55200.00	8784	14167	16363	18277	20105	21854
55800.00	8831	14244	16451	18376	20214	21972
56400.00	8879	14320	16540	18475	20323	22091
57000.00	8926	14397	16629	18575	20432	22210
57600.00	8974	14474	16718	18674	20541	22328
58200.00	9022	14551	16807	18773	20650	22447
58800.00	9069	14628	16895	18872	20759	22566
59400.00	9117	14705	16984	18971	20869	22684
60000.00	9165	14782	17073	19071	20978	22803
60600.00	9212	14859	17162	19170	21087	22921
61200.00	9260	14936	17251	19269	21196	23040
61800.00	9308	15013	17340	19368	21305	23159
62400.00	9356	15090	17428	19468	21414	23277
63000.00	9403	15166	17517	19567	21523	23396
63600.00	9451	15243	17606	19666	21633	23515
64200.00	9499	15320	17695	19765	21742	23633
64800.00	9546	15397	17784	19864	21851	23752

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
65400.00	9594	15474	17873	19964	21960	23871
66000.00	9642	15551	17961	20063	22069	23989
66600.00	9689	15628	18050	20162	22178	24108
67200.00	9737	15705	18139	20261	22287	24226
67800.00	9785	15782	18228	20361	22397	24345
68400.00	9832	15859	18317	20460	22506	24464
69000.00	9880	15936	18406	20559	22615	24582
69600.00	9928	16012	18494	20658	22724	24701
70200.00	9975	16089	18583	20757	22833	24820
70800.00	10023	16166	18672	20857	22942	24938
71400.00	10071	16243	18761	20956	23051	25057
72000.00	10118	16320	18850	21055	23161	25176
72600.00	10166	16397	18939	21154	23270	25294
73200.00	10214	16474	19027	21254	23379	25413
73800.00	10262	16551	19116	21353	23488	25532
74400.00	10309	16628	19205	21452	23597	25650
75000.00	10357	16705	19294	21551	23706	25769
75600.00	10405	16782	19383	21650	23815	25887
76200.00	10452	16858	19471	21750	23925	26006
76800.00	10500	16935	19560	21849	24034	26125
77400.00	10548	17012	19649	21948	24143	26243
78000.00	10595	17089	19738	22047	24252	26362
78600.00	10643	17166	19827	22147	24361	26481
79200.00	10691	17243	19916	22246	24470	26599
79800.00	10738	17320	20004	22345	24579	26718
80400.00	10786	17397	20093	22444	24689	26837
81000.00	10834	17474	20182	22543	24798	26955
81600.00	10881	17551	20271	22643	24907	27074
82200.00	10929	17628	20360	22742	25016	27192
82800.00	10977	17704	20449	22841	25125	27311
83400.00	11024	17781	20537	22940	25234	27430
84000.00	11072	17858	20626	23040	25343	27548
84600.00	11120	17935	20715	23139	25453	27667
85200.00	11167	18012	20804	23238	25562	27786
85800.00	11215	18089	20893	23337	25671	27904
86400.00	11263	18166	20982	23436	25780	28023
87000.00	11311	18243	21070	23536	25889	28142
87600.00	11358	18320	21159	23635	25998	28260
88200.00	11406	18397	21248	23734	26107	28379
88800.00	11454	18474	21337	23833	26217	28497
89400.00	11501	18550	21426	23933	26326	28616
90000.00	11549	18627	21515	24032	26435	28735
90600.00	11597	18704	21603	24131	26544	28853
91200.00	11644	18781	21692	24230	26653	28972
91800.00	11692	18858	21781	24329	26762	29091
92400.00	11740	18935	21870	24429	26872	29209
93000.00	11787	19012	21959	24528	26981	29328

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
93600.00	11835	19089	22048	24627	27090	29447
94200.00	11883	19166	22136	24726	27199	29565
94800.00	11930	19243	22225	24826	27308	29684
95400.00	11978	19319	22314	24925	27417	29803
96000.00	12026	19396	22403	25024	27526	29921
96600.00	12073	19473	22492	25123	27636	30040
97200.00	12121	19550	22580	25222	27745	30158
97800.00	12169	19627	22669	25322	27854	30277
98400.00	12216	19704	22758	25421	27963	30396
99000.00	12264	19781	22847	25520	28072	30514
99600.00	12312	19858	22936	25619	28181	30633
100200.00	12360	19935	23025	25719	28290	30752
100800.00	12407	20012	23113	25818	28400	30870
101400.00	12455	20089	23202	25917	28509	30989
102000.00	12503	20165	23291	26016	28618	31108
102600.00	12550	20242	23380	26115	28727	31226
103200.00	12598	20319	23469	26215	28836	31345
103800.00	12646	20396	23558	26314	28945	31463
104400.00	12693	20473	23646	26413	29054	31582
105000.00	12741	20550	23735	26512	29164	31701
105600.00	12789	20627	23824	26612	29273	31820
106200.00	12837	20705	23914	26712	29383	31939
106800.00	12885	20782	24003	26812	29493	32059
107400.00	12933	20859	24093	26911	29603	32178
108000.00	12981	20937	24182	27011	29712	32297
108600.00	13029	21014	24271	27111	29822	32417
109200.00	13077	21092	24361	27211	29932	32536
109800.00	13125	21169	24450	27311	30042	32656
110400.00	13173	21246	24540	27411	30152	32775
111000.00	13221	21324	24629	27511	30262	32894
111600.00	13269	21401	24718	27610	30372	33014
112200.00	13317	21479	24808	27710	30481	33133
112800.00	13365	21556	24897	27810	30591	33253
113400.00	13413	21633	24987	27910	30701	33372
114000.00	13461	21711	25076	28010	30811	33492
114600.00	13509	21788	25165	28110	30921	33611
115200.00	13557	21866	25255	28210	31031	33730
115800.00	13605	21943	25344	28310	31141	33850
116400.00	13653	22021	25434	28409	31250	33969
117000.00	13701	22098	25523	28509	31360	34089
117600.00	13749	22175	25613	28609	31470	34208
118200.00	13797	22253	25702	28709	31580	34327
118800.00	13845	22330	25791	28809	31690	34447
119400.00	13893	22408	25881	28909	31800	34566
120000.00	13941	22485	25970	29009	31910	34686
120600.00	13989	22562	26060	29109	32019	34805
121200.00	14037	22640	26149	29208	32129	34924

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME	ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
121800.00	14085	22717	26238	29308	32239	35044
122400.00	14133	22795	26328	29408	32349	35163
123000.00	14181	22872	26417	29508	32459	35283
123600.00	14229	22949	26507	29608	32569	35402
124200.00	14277	23027	26596	29708	32679	35522
124800.00	14325	23104	26685	29808	32788	35641
125400.00	14373	23182	26775	29907	32898	35760
126000.00	14421	23259	26864	30007	33008	35880
126600.00	14469	23336	26954	30107	33118	35999
127200.00	14517	23414	27043	30207	33228	36119
127800.00	14565	23491	27132	30307	33338	36238
128400.00	14613	23569	27222	30407	33447	36357
129000.00	14661	23646	27311	30507	33557	36477
129600.00	14709	23724	27401	30607	33667	36596
130200.00	14757	23801	27490	30706	33777	36716
130800.00	14805	23878	27579	30806	33887	36835
131400.00	14853	23956	27669	30906	33997	36954
132000.00	14901	24033	27758	31006	34107	37074
132600.00	14949	24111	27848	31106	34216	37193
133200.00	14997	24188	27937	31206	34326	37313
133800.00	15045	24265	28027	31306	34436	37432
134400.00	15093	24343	28116	31406	34546	37552
135000.00	15141	24420	28205	31505	34656	37671
135600.00	15189	24498	28295	31605	34766	37790
136200.00	15237	24575	28384	31705	34876	37910
136800.00	15285	24652	28474	31805	34985	38029
137400.00	15333	24730	28563	31905	35095	38149
138000.00	15381	24807	28652	32005	35205	38268
138600.00	15428	24885	28742	32105	35315	38387
139200.00	15476	24962	28831	32204	35425	38507
139800.00	15524	25039	28921	32304	35535	38626
140400.00	15572	25117	29010	32404	35645	38746
141000.00	15620	25194	29099	32504	35754	38865
141600.00	15668	25272	29189	32604	35864	38985
142200.00	15716	25349	29278	32704	35974	39104
142800.00	15764	25427	29368	32804	36084	39223
143400.00	15812	25504	29457	32904	36194	39343
144000.00	15860	25581	29546	33003	36304	39462
144600.00	15908	25659	29636	33103	36414	39582
145200.00	15956	25736	29725	33203	36523	39701
145800.00	16004	25814	29815	33303	36633	39820
146400.00	16052	25891	29904	33403	36743	39940
147000.00	16100	25968	29994	33503	36853	40059
147600.00	16148	26046	30083	33603	36963	40179
148200.00	16196	26123	30172	33702	37073	40298
148800.00	16244	26201	30262	33802	37183	40417
149400.00	16292	26278	30351	33902	37292	40537

Proposed Schedule of Basic Child Support Obligations

COMBINED ADJUSTED GROSS INCOME		ONE CHILD	TWO CHILDREN	THREE CHILDREN	FOUR CHILDREN	FIVE CHILDREN	SIX CHILDREN
150000.00		16340	26355	30441	34002	37402	40656
150600.00		16388	26433	30530	34102	37512	40776
151200.00		16436	26510	30619	34202	37622	40895
151800.00		16484	26588	30709	34302	37732	41015
152400.00		16532	26665	30798	34402	37842	41134
153000.00		16580	26743	30888	34501	37952	41253
153600.00		16628	26820	30977	34601	38061	41373
154200.00		16676	26897	31066	34701	38171	41492
154800.00		16724	26975	31156	34801	38281	41612



Performance. Service. Integrity.

Appendix III
Side-by-Side Comparison of
Existing and Proposed
Schedules

Comparison of Existing and Proposed Child Support Schedules One through Three Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference
9600	1259	2382	1123	89.2%	1273	3842	2569	201.8%	1287	4438	3151	244.8%
10200	1669	2531	862	51.7%	1687	4082	2395	142.0%	1706	4715	3009	176.4%
10800	2076	2680	604	29.1%	2099	4323	2224	105.9%	2122	4993	2871	135.3%
11400	2331	2829	498	21.4%	2505	4563	2058	82.1%	2533	5270	2737	108.1%
12000	2439	2978	539	22.1%	2911	4803	1892	65.0%	2943	5547	2604	88.5%
12600	2546	3127	581	22.8%	3318	5043	1725	52.0%	3354	5825	2471	73.7%
13200	2654	3276	622	23.4%	3724	5283	1559	41.9%	3765	6102	2337	62.1%
13800	2761	3424	663	24.0%	4029	5523	1494	37.1%	4175	6379	2204	52.8%
14400	2869	3573	704	24.6%	4186	5763	1577	37.7%	4586	6657	2071	45.2%
15000	2976	3722	746	25.1%	4342	6004	1662	38.3%	4996	6934	1938	38.8%
15600	3079	3871	792	25.7%	4491	6244	1753	39.0%	5321	7212	1891	35.5%
16200	3179	4020	841	26.5%	4635	6484	1849	39.9%	5490	7489	1999	36.4%
16800	3278	4169	891	27.2%	4780	6724	1944	40.7%	5660	7766	2106	37.2%
17400	3378	4318	940	27.8%	4924	6964	2040	41.4%	5830	8044	2214	38.0%
18000	3478	4467	989	28.4%	5069	7204	2135	42.1%	5999	8321	2322	38.7%
18600	3578	4616	1038	29.0%	5213	7445	2232	42.8%	6169	8598	2429	39.4%
19200	3678	4764	1086	29.5%	5358	7685	2327	43.4%	6339	8876	2537	40.0%
19800	3778	4913	1135	30.1%	5502	7925	2423	44.0%	6508	9153	2645	40.6%
20400	3878	5062	1184	30.5%	5647	8165	2518	44.6%	6678	9431	2753	41.2%
21000	3977	5211	1234	31.0%	5790	8405	2615	45.2%	6847	9708	2861	41.8%
21600	4076	5360	1284	31.5%	5933	8645	2712	45.7%	7015	9985	2970	42.3%
22200	4176	5509	1333	31.9%	6075	8885	2810	46.3%	7182	10263	3081	42.9%
22800	4275	5658	1383	32.3%	6216	9126	2910	46.8%	7345	10540	3195	43.5%
23400	4373	5807	1434	32.8%	6357	9366	3009	47.3%	7509	10817	3308	44.1%
24000	4471	5956	1485	33.2%	6498	9606	3108	47.8%	7672	11095	3423	44.6%
24600	4570	6105	1535	33.6%	6639	9846	3207	48.3%	7836	11372	3536	45.1%
25200	4668	6253	1585	34.0%	6780	10086	3306	48.8%	8000	11649	3649	45.6%
25800	4767	6402	1635	34.3%	6920	10326	3406	49.2%	8163	11927	3764	46.1%
26400	4865	6550	1685	33.8%	7061	10566	3505	49.7%	8327	12204	3879	46.6%
27000	4963	6699	1735	32.1%	7202	10806	3604	46.8%	8490	12481	3994	43.9%
27600	5054	6848	1794	30.7%	7342	11046	3703	45.3%	8652	12758	4109	42.4%
28200	5135	6997	1862	29.5%	7483	11286	3802	44.0%	8814	13035	4224	41.2%
28800	5216	7146	1930	28.4%	7624	11526	3901	42.8%	8976	13312	4339	40.1%
29400	5297	7295	2000	27.4%	7765	11766	4000	41.7%	9138	13589	4454	39.0%
30000	5377	7444	2070	26.4%	7906	12006	4100	40.6%	9300	13866	4569	37.9%
30600	5456	7593	2140	25.4%	8047	12246	4200	39.6%	9462	14143	4684	36.8%
31200	5535	7742	2210	24.5%	8188	12486	4300	38.5%	9624	14420	4799	35.8%
31800	5615	7891	2280	23.5%	8329	12726	4400	37.5%	9786	14697	4914	34.9%
32400	5694	8040	2350	22.6%	8470	12966	4500	36.5%	9948	14974	5029	33.9%
33000	5774	8189	2420	21.8%	8611	13206	4600	35.5%	10110	15251	5144	33.0%
33600	5853	8338	2490	20.9%	8752	13446	4700	34.6%	10272	15528	5259	32.1%
34200	5933	8487	2560	20.1%	8893	13686	4800	33.7%	10434	15805	5374	31.2%
34800	6012	8636	2630	19.3%	9034	13926	4900	32.8%	10596	16082	5489	30.4%
35400	6091	8785	2700	18.5%	9175	14166	5000	32.0%	10758	16359	5604	29.5%
36000	6171	8934	2770	17.8%	9316	14406	5100	31.1%	10920	16636	5719	28.7%
36600	6250	9083	2840	17.0%	9457	14646	5200	30.3%	11082	16913	5834	27.9%
37200	6330	9232	2910	16.3%	9598	14886	5300	29.5%	11244	17190	5949	27.1%
37800	6409	9381	2980	15.7%	9739	15126	5400	28.9%	11406	17467	6064	26.5%
38400	6488	9530	3050	15.7%	9880	15366	5500	28.8%	11568	17744	6179	26.5%
39000	6568	9679	3120	15.6%	10021	15606	5600	28.8%	11730	18021	6294	26.5%
39600	6647	9828	3190	15.6%	10162	15846	5700	28.8%	11892	18298	6409	26.4%
40200	6727	9977	3260	15.6%	10303	16086	5800	28.8%	12054	18575	6524	26.4%

Comparison of Existing and Proposed Child Support Schedules One through Three Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference
40800	6613	7647	1034	15.6%	9575	12333	2758	28.8%	11268	14245	2977	26.4%
41400	6653	7694	1041	15.6%	9634	12410	2776	28.8%	11338	14333	2995	26.4%
42000	6694	7741	1047	15.6%	9693	12486	2793	28.8%	11409	14421	3012	26.4%
42600	6735	7789	1054	15.6%	9752	12562	2810	28.8%	11479	14510	3031	26.4%
43200	6776	7836	1060	15.6%	9811	12639	2828	28.8%	11549	14598	3049	26.4%
43800	6817	7883	1066	15.6%	9871	12715	2844	28.8%	11619	14686	3067	26.4%
44400	6857	7931	1074	15.7%	9930	12792	2862	28.8%	11690	14774	3084	26.4%
45000	6898	7978	1080	15.7%	9989	12868	2879	28.8%	11760	14863	3103	26.4%
45600	6939	8026	1087	15.7%	10049	12945	2896	28.8%	11830	14951	3121	26.4%
46200	6978	8073	1095	15.7%	10103	13021	2918	28.9%	11897	15039	3142	26.4%
46800	7013	8120	1107	15.8%	10150	13097	2947	29.0%	11949	15127	3178	26.6%
47400	7048	8168	1120	15.9%	10197	13174	2977	29.2%	12000	15216	3216	26.8%
48000	7083	8215	1132	16.0%	10245	13250	3005	29.3%	12052	15304	3252	27.0%
48600	7117	8262	1145	16.1%	10292	13327	3035	29.5%	12103	15392	3289	27.2%
49200	7152	8310	1158	16.2%	10339	13403	3064	29.6%	12155	15480	3325	27.4%
49800	7187	8357	1170	16.3%	10386	13479	3093	29.8%	12206	15569	3363	27.5%
50400	7222	8405	1183	16.4%	10433	13556	3123	29.9%	12258	15657	3399	27.7%
51000	7257	8452	1195	16.5%	10481	13632	3151	30.1%	12309	15745	3436	27.9%
51600	7291	8499	1208	16.6%	10528	13709	3181	30.2%	12360	15833	3473	28.1%
52200	7326	8547	1221	16.7%	10575	13785	3210	30.4%	12412	15922	3510	28.3%
52800	7361	8594	1233	16.8%	10622	13861	3239	30.5%	12463	16010	3547	28.5%
53400	7396	8641	1245	16.8%	10669	13938	3269	30.6%	12515	16098	3583	28.6%
54000	7431	8689	1258	16.9%	10717	14014	3297	30.8%	12566	16186	3620	28.8%
54600	7468	8736	1268	17.0%	10765	14091	3326	30.9%	12622	16275	3653	28.9%
55200	7524	8784	1260	16.7%	10845	14167	3322	30.6%	12716	16363	3647	28.7%
55800	7582	8831	1249	16.5%	10929	14244	3315	30.3%	12814	16451	3637	28.4%
56400	7643	8879	1236	16.2%	11016	14320	3304	30.0%	12918	16540	3622	28.0%
57000	7704	8926	1222	15.9%	11104	14397	3293	29.7%	13021	16629	3608	27.7%
57600	7765	8974	1209	15.6%	11192	14474	3282	29.3%	13125	16718	3593	27.4%
58200	7825	9022	1197	15.3%	11277	14551	3274	29.0%	13225	16807	3582	27.1%
58800	7883	9069	1186	15.1%	11361	14628	3267	28.8%	13324	16895	3571	26.8%
59400	7941	9117	1176	14.8%	11445	14705	3260	28.5%	13423	16984	3561	26.5%
60000	8000	9165	1165	14.6%	11529	14782	3253	28.2%	13522	17073	3551	26.3%
60600	8058	9212	1154	14.3%	11612	14859	3247	28.0%	13620	17162	3542	26.0%
61200	8116	9260	1144	14.1%	11696	14936	3240	27.7%	13719	17251	3532	25.7%
61800	8175	9308	1133	13.9%	11780	15013	3233	27.4%	13818	17340	3522	25.5%
62400	8233	9356	1123	13.6%	11864	15090	3226	27.2%	13917	17428	3511	25.2%
63000	8288	9403	1115	13.5%	11945	15166	3221	27.0%	14011	17517	3506	25.0%
63600	8344	9451	1107	13.3%	12024	15243	3219	26.8%	14102	17606	3504	24.8%
64200	8399	9499	1100	13.1%	12103	15320	3217	26.6%	14194	17695	3501	24.7%
64800	8454	9546	1092	12.9%	12183	15397	3214	26.4%	14285	17784	3499	24.5%
65400	8510	9594	1084	12.7%	12262	15474	3212	26.2%	14376	17873	3497	24.3%
66000	8565	9642	1077	12.6%	12341	15551	3210	26.0%	14468	17961	3493	24.1%
66600	8620	9689	1069	12.4%	12421	15628	3207	25.8%	14559	18050	3491	24.0%
67200	8676	9737	1061	12.2%	12500	15705	3205	25.6%	14650	18139	3489	23.8%
67800	8731	9785	1054	12.1%	12579	15782	3203	25.5%	14741	18228	3487	23.7%
68400	8786	9832	1046	11.9%	12659	15859	3200	25.3%	14833	18317	3484	23.5%
69000	8842	9880	1038	11.7%	12738	15936	3198	25.1%	14924	18406	3482	23.3%
69600	8897	9928	1031	11.6%	12817	16012	3195	24.9%	15015	18494	3479	23.2%
70200	8953	9975	1022	11.4%	12897	16089	3192	24.8%	15107	18583	3476	23.0%
70800	9008	10023	1015	11.3%	12974	16166	3192	24.6%	15196	18672	3476	22.9%
71400	9060	10071	1011	11.2%	13047	16243	3196	24.5%	15281	18761	3480	22.8%

Comparison of Existing and Proposed Child Support Schedules One through Three Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference
72000	9111	10118	1007	11.1%	13120	16320	3200	24.4%	15366	18850	3484	22.7%
72600	9163	10166	1003	10.9%	13194	16397	3203	24.3%	15451	18939	3488	22.6%
73200	9214	10214	1000	10.9%	13267	16474	3207	24.2%	15536	19027	3491	22.5%
73800	9266	10262	996	10.7%	13340	16551	3211	24.1%	15621	19116	3495	22.4%
74400	9318	10309	991	10.6%	13413	16628	3215	24.0%	15706	19205	3499	22.3%
75000	9369	10357	988	10.5%	13487	16705	3218	23.9%	15791	19294	3503	22.2%
75600	9421	10405	984	10.4%	13560	16782	3222	23.8%	15876	19383	3507	22.1%
76200	9473	10452	979	10.3%	13633	16858	3225	23.7%	15961	19471	3510	22.0%
76800	9524	10500	976	10.2%	13707	16935	3228	23.6%	16046	19560	3514	21.9%
77400	9576	10548	972	10.1%	13780	17012	3232	23.5%	16131	19649	3518	21.8%
78000	9627	10595	968	10.1%	13853	17089	3236	23.4%	16216	19738	3522	21.7%
78600	9679	10643	964	10.0%	13927	17166	3239	23.3%	16300	19827	3527	21.6%
79200	9731	10691	960	9.9%	14000	17243	3243	23.2%	16385	19916	3531	21.5%
79800	9782	10738	956	9.8%	14073	17320	3247	23.1%	16470	20004	3534	21.5%
80400	9834	10786	952	9.7%	14147	17397	3250	23.0%	16555	20093	3538	21.4%
81000	9885	10834	949	9.6%	14220	17474	3254	22.9%	16640	20182	3542	21.3%
81600	9936	10881	945	9.5%	14292	17551	3259	22.8%	16723	20271	3548	21.2%
82200	9987	10929	942	9.4%	14364	17628	3264	22.7%	16807	20360	3553	21.1%
82800	10038	10977	939	9.4%	14439	17704	3265	22.6%	16891	20449	3558	21.1%
83400	10090	11024	934	9.3%	14514	17781	3267	22.5%	16979	20537	3558	21.0%
84000	10142	11072	930	9.2%	14589	17858	3269	22.4%	17066	20626	3560	20.9%
84600	10194	11120	926	9.1%	14663	17935	3272	22.3%	17154	20715	3561	20.8%
85200	10246	11167	921	9.0%	14738	18012	3274	22.2%	17241	20804	3563	20.7%
85800	10298	11215	917	8.9%	14813	18089	3276	22.1%	17329	20893	3564	20.6%
86400	10350	11263	913	8.8%	14887	18166	3279	22.0%	17417	20982	3565	20.5%
87000	10403	11311	908	8.7%	14962	18243	3281	21.9%	17504	21070	3566	20.4%
87600	10455	11358	903	8.6%	15037	18320	3283	21.8%	17592	21159	3567	20.3%
88200	10507	11406	899	8.6%	15111	18397	3286	21.7%	17679	21248	3569	20.2%
88800	10559	11454	895	8.5%	15186	18474	3288	21.6%	17767	21337	3570	20.1%
89400	10611	11501	890	8.4%	15261	18550	3289	21.6%	17855	21426	3571	20.0%
90000	10663	11549	886	8.3%	15335	18627	3292	21.5%	17942	21515	3573	19.9%
90600	10715	11597	882	8.2%	15410	18704	3294	21.4%	18030	21603	3573	19.8%
91200	10767	11644	877	8.1%	15485	18781	3296	21.3%	18118	21692	3574	19.7%
91800	10819	11692	873	8.1%	15559	18858	3299	21.2%	18205	21781	3576	19.6%
92400	10872	11740	868	8.0%	15634	18935	3301	21.1%	18293	21870	3577	19.6%
93000	10924	11787	863	7.9%	15709	19012	3303	21.0%	18380	21959	3579	19.5%
93600	10976	11835	859	7.8%	15783	19089	3306	20.9%	18468	22048	3580	19.4%
94200	11028	11883	855	7.8%	15858	19166	3308	20.9%	18556	22136	3580	19.3%
94800	11080	11930	850	7.7%	15933	19243	3310	20.8%	18643	22225	3582	19.2%
95400	11132	11978	846	7.6%	16007	19319	3312	20.7%	18731	22314	3583	19.1%
96000	11184	12026	842	7.5%	16082	19396	3314	20.6%	18818	22403	3585	19.1%
96600	11236	12073	837	7.5%	16157	19473	3316	20.5%	18906	22492	3586	19.0%
97200	11289	12121	832	7.4%	16231	19550	3319	20.4%	18994	22580	3586	18.9%
97800	11341	12169	828	7.3%	16306	19627	3321	20.4%	19081	22669	3588	18.8%
98400	11393	12216	823	7.2%	16381	19704	3323	20.3%	19169	22758	3589	18.7%
99000	11446	12264	818	7.1%	16455	19781	3331	20.2%	19255	22847	3592	18.7%
99600	11491	12312	821	7.1%	16516	19858	3342	20.2%	19334	22936	3602	18.6%
100200	11536	12360	824	7.1%	16583	19935	3352	20.2%	19413	23025	3612	18.6%
100800	11581	12407	826	7.1%	16649	20012	3363	20.2%	19491	23113	3622	18.6%
101400	11625	12455	830	7.1%	16714	20089	3375	20.2%	19569	23202	3633	18.6%
102000	11670	12503	833	7.1%	16779	20165	3386	20.2%	19646	23291	3645	18.6%
102600	11714	12550	836	7.1%	16844	20242	3398	20.2%	19724	23380	3656	18.5%

Comparison of Existing and Proposed Child Support Schedules One through Three Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference
103200	11759	12598	839	7.1%	16909	20319	3410	20.2%	19801	23469	3668	18.5%
103800	11803	12646	843	7.1%	16974	20396	3422	20.2%	19879	23558	3679	18.5%
104400	11847	12693	846	7.1%	17039	20473	3434	20.2%	19956	23646	3690	18.5%
105000	11892	12741	849	7.1%	17104	20550	3446	20.1%	20034	23735	3701	18.5%
105600	11934	12789	855	7.2%	17167	20627	3460	20.2%	20108	23824	3716	18.5%
106200	11979	12837	858	7.2%	17232	20705	3473	20.2%	20186	23914	3728	18.5%
106800	12023	12885	862	7.2%	17297	20782	3485	20.1%	20263	24003	3740	18.5%
107400	12068	12933	865	7.2%	17362	20859	3497	20.1%	20341	24093	3752	18.4%
108000	12110	12981	871	7.2%	17425	20937	3512	20.2%	20415	24182	3767	18.5%
108600	12155	13029	874	7.2%	17490	21014	3524	20.1%	20493	24271	3778	18.4%
109200	12199	13077	878	7.2%	17555	21092	3537	20.1%	20570	24361	3791	18.4%
109800	12243	13125	882	7.2%	17620	21169	3549	20.1%	20648	24450	3802	18.4%
110400	12286	13173	887	7.2%	17683	21246	3563	20.2%	20722	24540	3818	18.4%
111000	12331	13221	890	7.2%	17748	21324	3576	20.1%	20800	24629	3829	18.4%
111600	12375	13269	894	7.2%	17813	21401	3588	20.1%	20877	24718	3841	18.4%
112200	12419	13317	898	7.2%	17878	21479	3601	20.1%	20955	24808	3853	18.4%
112800	12462	13365	903	7.2%	17941	21556	3615	20.1%	21029	24897	3868	18.4%
113400	12506	13413	907	7.3%	18006	21633	3627	20.1%	21107	24987	3880	18.4%
114000	12551	13461	910	7.2%	18071	21711	3640	20.1%	21184	25076	3892	18.4%
114600	12595	13509	914	7.3%	18136	21788	3652	20.1%	21262	25165	3903	18.4%
115200	12640	13557	917	7.3%	18202	21866	3664	20.1%	21339	25255	3916	18.4%
115800	12682	13605	923	7.3%	18264	21943	3679	20.1%	21414	25344	3930	18.4%
116400	12727	13653	926	7.3%	18329	22021	3692	20.1%	21491	25434	3943	18.3%
117000	12771	13701	930	7.3%	18394	22098	3704	20.1%	21569	25523	3954	18.3%
117600	12815	13749	934	7.3%	18460	22175	3715	20.1%	21646	25613	3967	18.3%
118200	12858	13797	939	7.3%	18522	22253	3731	20.1%	21721	25702	3981	18.3%
118800	12902	13845	943	7.3%	18587	22330	3743	20.1%	21798	25791	3993	18.3%
119400	12947	13893	946	7.3%	18652	22408	3756	20.1%	21876	25881	4005	18.3%
120000	12991	13941	950	7.3%	18718	22485	3767	20.1%	21953	25970	4017	18.3%
120600	13034	13989	955	7.3%	18780	22562	3782	20.1%	22028	26060	4032	18.3%
121200	13078	14037	959	7.3%	18845	22640	3795	20.1%	22105	26149	4044	18.3%
121800	13123	14085	962	7.3%	18910	22717	3807	20.1%	22183	26238	4055	18.3%
122400	13167	14133	966	7.3%	18976	22795	3819	20.1%	22260	26328	4068	18.3%
123000	13210	14181	971	7.3%	19038	22872	3834	20.1%	22335	26417	4082	18.3%
123600	13254	14229	975	7.4%	19103	22949	3846	20.1%	22412	26507	4095	18.3%
124200	13299	14277	978	7.4%	19168	23027	3859	20.1%	22490	26596	4106	18.3%
124800	13343	14325	982	7.4%	19234	23104	3870	20.1%	22567	26685	4118	18.2%
125400	13386	14373	987	7.4%	19296	23182	3886	20.1%	22642	26775	4133	18.3%
126000	13430	14421	991	7.4%	19361	23259	3898	20.1%	22719	26864	4145	18.2%
126600	13474	14469	995	7.4%	19426	23336	3910	20.1%	22797	26954	4157	18.2%
127200	13519	14517	998	7.4%	19492	23414	3922	20.1%	22874	27043	4169	18.2%
127800	13561	14565	1004	7.4%	19554	23491	3937	20.1%	22949	27132	4183	18.2%
128400	13606	14613	1007	7.4%	19619	23569	3950	20.1%	23026	27222	4196	18.2%
129000	13650	14661	1011	7.4%	19684	23646	3962	20.1%	23104	27311	4207	18.2%
129600	13695	14709	1014	7.4%	19750	23724	3974	20.1%	23181	27401	4220	18.2%
130200	13739	14757	1018	7.4%	19815	23801	3986	20.1%	23259	27490	4231	18.2%
130800	13783	14805	1022	7.4%	19879	23878	3999	20.1%	23335	27579	4244	18.2%
131400	13828	14853	1025	7.4%	19945	23956	4011	20.1%	23414	27669	4255	18.2%
132000	13874	14901	1027	7.4%	20012	24033	4021	20.1%	23494	27758	4264	18.2%
132600	13919	14949	1030	7.4%	20079	24111	4032	20.1%	23573	27848	4275	18.1%
133200	13963	14997	1034	7.4%	20143	24188	4045	20.1%	23649	27937	4288	18.1%
133800	14008	15045	1037	7.4%	20210	24265	4055	20.1%	23729	28027	4298	18.1%

Comparison of Existing and Proposed Child Support Schedules One through Three Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	One Child				Two Children				Three Children			
	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference	Existing	Proposed	\$ difference	% difference
134400	14054	15093	1039	7.4%	20276	24343	4067	20.1%	23808	28116	4308	18.1%
135000	14099	15141	1042	7.4%	20343	24420	4077	20.0%	23887	28205	4318	18.1%
135600	14143	15189	1046	7.4%	20407	24498	4091	20.0%	23964	28295	4331	18.1%
136200	14188	15237	1049	7.4%	20474	24575	4101	20.0%	24043	28384	4341	18.1%
136800	14234	15285	1051	7.4%	20541	24652	4111	20.0%	24123	28474	4351	18.0%
137400	14279	15333	1054	7.4%	20607	24730	4123	20.0%	24202	28563	4361	18.0%
138000	14323	15381	1058	7.4%	20671	24807	4136	20.0%	24278	28652	4374	18.0%
138600	14368	15428	1060	7.4%	20738	24885	4147	20.0%	24358	28742	4384	18.0%
139200	14414	15476	1062	7.4%	20805	24962	4157	20.0%	24437	28831	4394	18.0%
139800	14459	15524	1065	7.4%	20872	25039	4167	20.0%	24516	28921	4405	18.0%
140400	14503	15572	1069	7.4%	20936	25117	4181	20.0%	24593	29010	4417	18.0%
141000	14549	15620	1071	7.4%	21002	25194	4192	20.0%	24672	29099	4427	17.9%
141600	14594	15668	1074	7.4%	21069	25272	4203	19.9%	24751	29189	4438	17.9%
142200	14639	15716	1077	7.4%	21136	25349	4213	19.9%	24831	29278	4447	17.9%
142800	14683	15764	1081	7.4%	21200	25427	4227	19.9%	24907	29368	4461	17.9%
143400	14729	15812	1083	7.4%	21267	25504	4237	19.9%	24986	29457	4471	17.9%
144000	14774	15860	1086	7.4%	21333	25581	4248	19.9%	25066	29546	4480	17.9%
144600	14820	15908	1088	7.3%	21400	25659	4259	19.9%	25145	29636	4491	17.9%
145200	14865	15956	1091	7.3%	21467	25736	4269	19.9%	25225	29725	4500	17.8%
145800	14909	16004	1095	7.3%	21531	25814	4283	19.9%	25301	29815	4514	17.8%
146400	14963	16052	1089	7.3%	21596	25891	4295	19.9%	25377	29904	4527	17.8%
147000	15006	16100	1094	7.3%	21659	25968	4309	19.9%	25452	29994	4542	17.8%
147600	15049	16148	1099	7.3%	21722	26046	4324	19.9%	25527	30083	4556	17.8%
148200	15090	16196	1106	7.3%	21782	26123	4341	19.9%	25599	30172	4573	17.9%
148800	15133	16244	1111	7.3%	21845	26201	4356	19.9%	25674	30262	4588	17.9%
149400	15176	16292	1116	7.4%	21908	26278	4370	19.9%	25749	30351	4602	17.9%
150000	15218	16340	1122	7.4%	21971	26355	4384	20.0%	25823	30441	4618	17.9%

Comparison of Existing and Proposed Child Support Schedules Four through Six Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	\$	%	Existing	Proposed	\$	%	Existing	Proposed	\$	%
			difference	difference			difference	difference			difference	difference
9600	1301	4957	3656	281.0%	1315	5453	4138	314.7%	1329	5927	4598	346.0%
10200	1724	5267	3543	205.5%	1743	5794	4051	232.4%	1761	6298	4537	257.6%
10800	2145	5577	3432	160.0%	2168	6134	3966	183.0%	2192	6668	4476	204.2%
11400	2560	5887	3327	129.9%	2588	6475	3887	150.2%	2616	7039	4423	169.1%
12000	2975	6196	3221	108.3%	3007	6816	3809	126.7%	3039	7409	4370	143.8%
12600	3390	6506	3116	91.9%	3427	7157	3730	108.8%	3463	7779	4316	124.6%
13200	3806	6816	3010	79.1%	3846	7498	3652	94.9%	3887	8150	4263	109.7%
13800	4221	7126	2905	68.8%	4266	7838	3572	83.7%	4311	8520	4209	97.6%
14400	4636	7436	2800	60.4%	4685	8179	3494	74.6%	4735	8891	4156	87.8%
15000	5051	7746	2695	53.3%	5105	8520	3415	66.9%	5159	9261	4102	79.5%
15600	5466	8055	2589	47.4%	5524	8861	3337	60.4%	5583	9632	4049	72.5%
16200	5877	8365	2488	42.3%	5940	9202	3262	54.9%	6003	10002	3999	66.6%
16800	6254	8675	2421	38.7%	6355	9542	3187	50.2%	6423	10373	3950	61.5%
17400	6442	8985	2543	39.5%	6771	9883	3112	46.0%	6843	10743	3900	57.0%
18000	6629	9295	2666	40.2%	7186	10224	3038	42.3%	7262	11114	3852	53.0%
18600	6816	9604	2788	40.9%	7389	10565	3176	43.0%	7682	11484	3802	49.5%
19200	7004	9914	2910	41.6%	7592	10906	3314	43.6%	8102	11854	3752	46.3%
19800	7191	10224	3033	42.2%	7796	11246	3450	44.3%	8341	12225	3884	46.6%
20400	7378	10534	3156	42.8%	7999	11587	3588	44.9%	8558	12595	4037	47.2%
21000	7565	10844	3279	43.3%	8201	11928	3727	45.4%	8774	12966	4192	47.8%
21600	7750	11154	3404	43.9%	8402	12269	3867	46.0%	8989	13336	4347	48.4%
22200	7936	11463	3527	44.4%	8602	12610	4008	46.6%	9204	13707	4503	48.9%
22800	8116	11773	3657	45.1%	8798	12950	4152	47.2%	9413	14077	4664	49.6%
23400	8297	12083	3786	45.6%	8994	13291	4297	47.8%	9623	14448	4825	50.1%
24000	8478	12393	3915	46.2%	9190	13632	4442	48.3%	9832	14818	4986	50.7%
24600	8658	12703	4045	46.7%	9386	13973	4587	48.9%	10042	15189	5147	51.3%
25200	8839	13012	4173	47.2%	9582	14314	4732	49.4%	10251	15559	5308	51.8%
25800	9020	13322	4302	47.7%	9778	14654	4876	49.9%	10461	15929	5468	52.3%
26400	9200	13546	4346	47.2%	9974	14900	4926	49.4%	10670	16197	5527	51.8%
27000	9381	13644	4263	45.4%	10170	15009	4839	47.6%	10880	16315	5435	50.0%
27600	9548	13743	4195	43.9%	10351	15117	4766	46.0%	11074	16432	5358	48.4%
28200	9697	13842	4145	42.7%	10512	15226	4714	44.8%	11246	16550	5304	47.2%
28800	9845	13940	4095	41.6%	10673	15334	4661	43.7%	11418	16668	5250	46.0%
29400	9995	14039	4044	40.5%	10833	15443	4610	42.6%	11592	16786	5194	44.8%
30000	10143	14137	3994	39.4%	10994	15551	4557	41.4%	11764	16904	5140	43.7%
30600	10291	14236	3945	38.3%	11154	15659	4505	40.4%	11936	17022	5086	42.6%
31200	10439	14334	3895	37.3%	11315	15768	4453	39.4%	12107	17140	5033	41.6%
31800	10587	14433	3846	36.3%	11476	15876	4400	38.3%	12279	17258	4979	40.5%
32400	10736	14532	3796	35.4%	11636	15985	4349	37.4%	12451	17375	4924	39.6%
33000	10884	14630	3746	34.4%	11797	16093	4296	36.4%	12623	17493	4870	38.6%
33600	11032	14729	3697	33.5%	11957	16202	4245	35.5%	12794	17611	4817	37.7%
34200	11180	14827	3647	32.6%	12118	16310	4192	34.6%	12966	17729	4763	36.7%
34800	11328	14926	3598	31.8%	12279	16418	4139	33.7%	13138	17847	4709	35.8%
35400	11476	15024	3548	30.9%	12439	16527	4088	32.9%	13310	17965	4655	35.0%
36000	11624	15123	3499	30.1%	12600	16635	4035	32.0%	13482	18083	4601	34.1%
36600	11772	15222	3450	29.3%	12761	16744	3983	31.2%	13653	18200	4547	33.3%
37200	11920	15320	3400	28.5%	12921	16852	3931	30.4%	13825	18318	4493	32.5%
37800	12058	15419	3361	27.9%	13071	16961	3890	29.8%	13988	18436	4448	31.8%
38400	12137	15517	3380	27.9%	13156	17069	3913	29.7%	14079	18554	4475	31.8%
39000	12215	15616	3401	27.8%	13242	17177	3935	29.7%	14170	18672	4502	31.8%
39600	12294	15714	3420	27.8%	13328	17286	3958	29.7%	14261	18790	4529	31.8%
40200	12373	15813	3440	27.8%	13413	17394	3981	29.7%	14353	18908	4555	31.7%

Comparison of Existing and Proposed Child Support Schedules Four through Six Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	\$	%	Existing	Proposed	\$	%	Existing	Proposed	\$	%
			difference	difference			difference	difference			difference	difference
40800	12451	15912	3461	27.8%	13499	17503	4004	29.7%	14444	19025	4581	31.7%
41400	12529	16010	3481	27.8%	13583	17611	4028	29.7%	14534	19143	4609	31.7%
42000	12607	16109	3502	27.8%	13667	17720	4053	29.7%	14624	19261	4637	31.7%
42600	12684	16207	3523	27.8%	13752	17828	4076	29.6%	14714	19379	4665	31.7%
43200	12762	16306	3544	27.8%	13836	17936	4100	29.6%	14804	19497	4693	31.7%
43800	12840	16404	3564	27.8%	13921	18045	4124	29.6%	14894	19615	4721	31.7%
44400	12917	16503	3586	27.8%	14005	18153	4148	29.6%	14985	19733	4748	31.7%
45000	12995	16602	3607	27.8%	14090	18262	4172	29.6%	15075	19851	4776	31.7%
45600	13073	16700	3627	27.7%	14174	18370	4196	29.6%	15165	19968	4803	31.7%
46200	13146	16799	3653	27.8%	14251	18479	4228	29.7%	15250	20086	4836	31.7%
46800	13203	16897	3694	28.0%	14313	18587	4274	29.9%	15316	20204	4888	31.9%
47400	13260	16996	3736	28.2%	14375	18695	4320	30.1%	15382	20322	4940	32.1%
48000	13317	17094	3777	28.4%	14437	18804	4367	30.2%	15448	20440	4992	32.3%
48600	13374	17193	3819	28.6%	14498	18912	4414	30.4%	15514	20558	5044	32.5%
49200	13432	17292	3860	28.7%	14560	19021	4461	30.6%	15580	20676	5096	32.7%
49800	13489	17390	3901	28.9%	14622	19129	4507	30.8%	15646	20793	5147	32.9%
50400	13546	17489	3943	29.1%	14684	19238	4554	31.0%	15712	20911	5199	33.1%
51000	13603	17587	3984	29.3%	14745	19346	4601	31.2%	15778	21029	5251	33.3%
51600	13660	17686	4026	29.5%	14807	19455	4648	31.4%	15844	21147	5303	33.5%
52200	13717	17784	4067	29.7%	14869	19563	4694	31.6%	15910	21265	5355	33.7%
52800	13774	17883	4109	29.8%	14931	19671	4740	31.7%	15976	21383	5407	33.8%
53400	13832	17982	4150	30.0%	14994	19780	4786	31.9%	16042	21501	5459	34.0%
54000	13889	18080	4191	30.2%	15054	19888	4834	32.1%	16108	21619	5511	34.2%
54600	13946	18179	4233	30.4%	15120	19997	4877	32.3%	16178	21736	5558	34.4%
55200	14050	18277	4227	30.1%	15232	20105	4873	32.0%	16298	21854	5556	34.1%
55800	14159	18376	4217	29.8%	15350	20214	4864	31.7%	16425	21972	5547	33.8%
56400	14273	18475	4202	29.4%	15474	20323	4849	31.3%	16558	22091	5533	33.4%
57000	14388	18575	4187	29.1%	15598	20432	4834	31.0%	16691	22210	5519	33.1%
57600	14502	18674	4172	28.8%	15722	20541	4819	30.7%	16824	22328	5504	32.7%
58200	14613	18773	4160	28.5%	15842	20650	4808	30.4%	16953	22447	5494	32.4%
58800	14723	18872	4149	28.2%	15961	20759	4798	30.1%	17079	22566	5487	32.1%
59400	14832	18971	4139	27.9%	16079	20869	4790	29.8%	17206	22684	5478	31.8%
60000	14941	19071	4130	27.6%	16197	20978	4781	29.5%	17333	22803	5470	31.6%
60600	15050	19170	4120	27.4%	16315	21087	4772	29.2%	17460	22921	5461	31.3%
61200	15160	19269	4109	27.1%	16433	21196	4763	29.0%	17587	23040	5453	31.0%
61800	15269	19368	4099	26.8%	16552	21305	4753	28.7%	17714	23159	5445	30.7%
62400	15378	19468	4090	26.6%	16670	21414	4744	28.5%	17840	23277	5437	30.5%
63000	15481	19567	4086	26.4%	16783	21523	4740	28.2%	17958	23396	5438	30.3%
63600	15582	19666	4084	26.2%	16893	21633	4740	28.1%	18075	23515	5440	30.1%
64200	15683	19765	4082	26.0%	17002	21742	4740	27.9%	18193	23633	5440	29.9%
64800	15784	19864	4080	25.9%	17111	21851	4740	27.7%	18310	23752	5442	29.7%
65400	15885	19964	4079	25.7%	17220	21960	4740	27.5%	18427	23871	5444	29.5%
66000	15986	20063	4077	25.5%	17330	22069	4739	27.3%	18544	23989	5445	29.4%
66600	16087	20162	4075	25.3%	17439	22178	4739	27.2%	18661	24108	5447	29.2%
67200	16188	20261	4073	25.2%	17548	22287	4739	27.0%	18778	24226	5448	29.0%
67800	16289	20361	4072	25.0%	17657	22397	4740	26.8%	18895	24345	5450	28.8%
68400	16390	20460	4070	24.8%	17767	22506	4739	26.7%	19012	24464	5452	28.7%
69000	16491	20559	4068	24.7%	17876	22615	4739	26.5%	19129	24582	5453	28.5%
69600	16592	20658	4066	24.5%	17985	22724	4739	26.4%	19246	24701	5455	28.3%
70200	16693	20757	4064	24.3%	18094	22833	4739	26.2%	19363	24820	5457	28.2%
70800	16791	20857	4066	24.2%	18201	22942	4741	26.0%	19476	24938	5462	28.0%
71400	16885	20956	4071	24.1%	18302	23051	4749	26.0%	19585	25057	5472	27.9%

Comparison of Existing and Proposed Child Support Schedules Four through Six Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	\$	%	Existing	Proposed	\$	%	Existing	Proposed	\$	%
			difference	difference			difference	difference			difference	difference
72000	16979	21055	4076	24.0%	18404	23161	4757	25.8%	19694	25176	5482	27.8%
72600	17073	21154	4081	23.9%	18506	23270	4764	25.7%	19803	25294	5491	27.7%
73200	17167	21254	4087	23.8%	18608	23379	4771	25.6%	19912	25413	5501	27.6%
73800	17261	21353	4092	23.7%	18709	23488	4779	25.5%	20021	25532	5511	27.5%
74400	17355	21452	4097	23.6%	18811	23597	4786	25.4%	20130	25650	5520	27.4%
75000	17449	21551	4102	23.5%	18913	23706	4793	25.3%	20239	25769	5530	27.3%
75600	17543	21650	4107	23.4%	19015	23815	4800	25.2%	20347	25887	5540	27.2%
76200	17636	21750	4114	23.3%	19116	23925	4809	25.2%	20456	26006	5550	27.1%
76800	17730	21849	4119	23.2%	19218	24034	4816	25.1%	20565	26125	5560	27.0%
77400	17824	21948	4124	23.1%	19320	24143	4823	25.0%	20674	26243	5569	26.9%
78000	17918	22047	4129	23.0%	19422	24252	4830	24.9%	20783	26362	5579	26.8%
78600	18012	22147	4135	23.0%	19523	24361	4838	24.8%	20892	26481	5589	26.8%
79200	18106	22246	4140	22.9%	19625	24470	4845	24.7%	21001	26599	5598	26.7%
79800	18200	22345	4145	22.8%	19727	24579	4852	24.6%	21109	26718	5609	26.6%
80400	18294	22444	4150	22.7%	19829	24689	4860	24.5%	21218	26837	5619	26.5%
81000	18387	22543	4156	22.6%	19930	24798	4868	24.4%	21326	26955	5629	26.4%
81600	18480	22643	4163	22.5%	20030	24907	4877	24.3%	21434	27074	5640	26.3%
82200	18573	22742	4169	22.4%	20131	25016	4885	24.3%	21541	27192	5651	26.2%
82800	18665	22841	4176	22.4%	20235	25125	4890	24.2%	21651	27311	5660	26.1%
83400	18762	22940	4178	22.3%	20340	25234	4894	24.1%	21763	27430	5667	26.0%
84000	18859	23040	4181	22.2%	20444	25343	4899	24.0%	21875	27548	5673	25.9%
84600	18956	23139	4183	22.1%	20549	25453	4904	23.9%	21987	27667	5680	25.8%
85200	19052	23238	4186	22.0%	20653	25562	4909	23.8%	22099	27786	5687	25.7%
85800	19149	23337	4188	21.9%	20758	25671	4913	23.7%	22211	27904	5693	25.6%
86400	19246	23436	4190	21.8%	20863	25780	4917	23.6%	22323	28023	5700	25.5%
87000	19343	23536	4193	21.7%	20967	25889	4922	23.5%	22435	28142	5707	25.4%
87600	19440	23635	4195	21.6%	21072	25998	4926	23.4%	22547	28260	5713	25.3%
88200	19537	23734	4197	21.5%	21176	26107	4931	23.3%	22659	28379	5720	25.2%
88800	19633	23833	4200	21.4%	21281	26217	4936	23.2%	22771	28497	5726	25.1%
89400	19730	23933	4203	21.3%	21386	26326	4940	23.1%	22883	28616	5733	25.1%
90000	19827	24032	4205	21.2%	21490	26435	4945	23.0%	22995	28735	5740	25.0%
90600	19924	24131	4207	21.1%	21595	26544	4949	22.9%	23107	28853	5746	24.9%
91200	20021	24230	4209	21.0%	21700	26653	4953	22.8%	23219	28972	5753	24.8%
91800	20118	24329	4211	20.9%	21804	26762	4958	22.7%	23331	29091	5760	24.7%
92400	20215	24429	4214	20.8%	21909	26872	4963	22.7%	23443	29209	5766	24.6%
93000	20311	24528	4217	20.8%	22013	26981	4968	22.6%	23555	29328	5773	24.5%
93600	20408	24627	4219	20.7%	22118	27090	4972	22.5%	23667	29447	5780	24.4%
94200	20505	24726	4221	20.6%	22223	27199	4976	22.4%	23779	29565	5786	24.3%
94800	20602	24826	4224	20.5%	22327	27308	4981	22.3%	23891	29684	5793	24.2%
95400	20699	24925	4226	20.4%	22432	27417	4985	22.2%	24003	29803	5800	24.2%
96000	20796	25024	4228	20.3%	22536	27526	4990	22.1%	24115	29921	5806	24.1%
96600	20892	25123	4231	20.3%	22641	27636	4995	22.1%	24227	30040	5813	24.0%
97200	20989	25222	4233	20.2%	22746	27745	4999	22.0%	24339	30158	5819	23.9%
97800	21086	25322	4236	20.1%	22850	27854	5004	21.9%	24451	30277	5826	23.8%
98400	21183	25421	4238	20.0%	22955	27963	5008	21.8%	24563	30396	5833	23.7%
99000	21279	25520	4241	19.9%	23062	28072	5010	21.7%	24676	30514	5838	23.7%
99600	21366	25619	4253	19.9%	23156	28181	5025	21.7%	24777	30633	5856	23.6%
100200	21453	25719	4266	19.9%	23250	28290	5040	21.7%	24878	30752	5874	23.6%
100800	21539	25818	4279	19.9%	23345	28400	5055	21.7%	24978	30870	5892	23.6%
101400	21625	25917	4292	19.8%	23437	28509	5072	21.6%	25077	30989	5912	23.6%
102000	21710	26016	4306	19.8%	23530	28618	5088	21.6%	25177	31108	5931	23.6%
102600	21796	26115	4319	19.8%	23623	28727	5104	21.6%	25276	31226	5950	23.5%

Comparison of Existing and Proposed Child Support Schedules Four through Six Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	\$	%	Existing	Proposed	\$	%	Existing	Proposed	\$	%
			difference	difference			difference	difference			difference	difference
103200	21881	26215	4334	19.8%	23715	28836	5121	21.6%	25375	31345	5970	23.5%
103800	21967	26314	4347	19.8%	23808	28945	5137	21.6%	25475	31463	5988	23.5%
104400	22052	26413	4361	19.8%	23901	29054	5153	21.6%	25574	31582	6008	23.5%
105000	22138	26512	4374	19.8%	23994	29164	5170	21.5%	25673	31701	6028	23.5%
105600	22220	26612	4392	19.8%	24083	29273	5190	21.6%	25769	31820	6051	23.5%
106200	22305	26712	4407	19.8%	24176	29383	5207	21.5%	25868	31939	6071	23.5%
106800	22391	26812	4421	19.7%	24269	29493	5224	21.5%	25968	32059	6091	23.5%
107400	22476	26911	4435	19.7%	24361	29603	5242	21.5%	26067	32178	6111	23.4%
108000	22559	27011	4452	19.7%	24451	29712	5261	21.5%	26162	32297	6135	23.5%
108600	22644	27111	4467	19.7%	24543	29822	5279	21.5%	26262	32417	6155	23.4%
109200	22730	27211	4481	19.7%	24636	29932	5296	21.5%	26361	32536	6175	23.4%
109800	22815	27311	4496	19.7%	24729	30042	5313	21.5%	26460	32656	6196	23.4%
110400	22897	27411	4514	19.7%	24818	30152	5334	21.5%	26556	32775	6219	23.4%
111000	22983	27511	4528	19.7%	24911	30262	5351	21.5%	26655	32894	6239	23.4%
111600	23068	27610	4542	19.7%	25004	30372	5368	21.5%	26755	33014	6259	23.4%
112200	23154	27710	4556	19.7%	25096	30481	5385	21.5%	26854	33133	6279	23.4%
112800	23236	27810	4574	19.7%	25186	30591	5405	21.5%	26949	33253	6304	23.4%
113400	23322	27910	4588	19.7%	25278	30701	5423	21.5%	27049	33372	6323	23.4%
114000	23407	28010	4603	19.7%	25371	30811	5440	21.4%	27148	33492	6344	23.4%
114600	23493	28110	4617	19.7%	25464	30921	5457	21.4%	27247	33611	6364	23.4%
115200	23578	28210	4632	19.6%	25557	31031	5474	21.4%	27347	33730	6383	23.3%
115800	23660	28310	4650	19.7%	25646	31141	5495	21.4%	27442	33850	6408	23.4%
116400	23746	28409	4663	19.6%	25739	31250	5511	21.4%	27542	33969	6427	23.3%
117000	23831	28509	4678	19.6%	25832	31360	5528	21.4%	27641	34089	6448	23.3%
117600	23917	28609	4692	19.6%	25924	31470	5546	21.4%	27740	34208	6468	23.3%
118200	23999	28709	4710	19.6%	26013	31580	5567	21.4%	27836	34327	6491	23.3%
118800	24084	28809	4725	19.6%	26106	31690	5584	21.4%	27935	34447	6512	23.3%
119400	24170	28909	4739	19.6%	26199	31800	5601	21.4%	28034	34566	6532	23.3%
120000	24256	29009	4753	19.6%	26292	31910	5618	21.4%	28134	34686	6552	23.3%
120600	24338	29109	4771	19.6%	26381	32019	5638	21.4%	28229	34805	6576	23.3%
121200	24423	29208	4785	19.6%	26474	32129	5655	21.4%	28329	34924	6595	23.3%
121800	24509	29308	4799	19.6%	26567	32239	5672	21.4%	28428	35044	6616	23.3%
122400	24594	29408	4814	19.6%	26659	32349	5690	21.3%	28527	35163	6636	23.3%
123000	24676	29508	4832	19.6%	26749	32459	5710	21.3%	28623	35283	6660	23.3%
123600	24762	29608	4846	19.6%	26841	32569	5728	21.3%	28722	35402	6680	23.3%
124200	24847	29708	4861	19.6%	26934	32679	5745	21.3%	28821	35522	6701	23.2%
124800	24933	29808	4875	19.6%	27027	32788	5761	21.3%	28921	35641	6720	23.2%
125400	25015	29907	4892	19.6%	27116	32898	5782	21.3%	29016	35760	6744	23.2%
126000	25101	30007	4906	19.5%	27209	33008	5799	21.3%	29115	35880	6765	23.2%
126600	25186	30107	4921	19.5%	27302	33118	5816	21.3%	29215	35999	6784	23.2%
127200	25272	30207	4935	19.5%	27395	33228	5833	21.3%	29314	36119	6805	23.2%
127800	25354	30307	4953	19.5%	27484	33338	5854	21.3%	29410	36238	6828	23.2%
128400	25439	30407	4968	19.5%	27576	33447	5871	21.3%	29509	36357	6848	23.2%
129000	25525	30507	4982	19.5%	27669	33557	5888	21.3%	29608	36477	6869	23.2%
129600	25610	30607	4997	19.5%	27762	33667	5905	21.3%	29708	36596	6888	23.2%
130200	25696	30706	5010	19.5%	27855	33777	5922	21.3%	29807	36716	6909	23.2%
130800	25780	30806	5026	19.5%	27946	33887	5941	21.3%	29905	36835	6930	23.2%
131400	25868	30906	5038	19.5%	28041	33997	5956	21.2%	30007	36954	6947	23.2%
132000	25955	31006	5051	19.5%	28136	34107	5971	21.2%	30108	37074	6966	23.1%
132600	26043	31106	5063	19.4%	28231	34216	5985	21.2%	30210	37193	6983	23.1%
133200	26127	31206	5079	19.4%	28323	34326	6003	21.2%	30308	37313	7005	23.1%
133800	26215	31306	5091	19.4%	28418	34436	6018	21.2%	30410	37432	7022	23.1%

Comparison of Existing and Proposed Child Support Schedules Four through Six Children

(Shading indicates where the existing self support reserve is incorporated into the schedule, proposed self support reserve will be in worksheet.)

Combined Adjusted Gross Income	Four Children				Five Children				Six Children			
	Existing	Proposed	\$	%	Existing	Proposed	\$	%	Existing	Proposed	\$	%
			difference	difference			difference	difference			difference	difference
134400	26302	31406	5104	19.4%	28513	34546	6033	21.2%	30511	37552	7041	23.1%
135000	26390	31505	5115	19.4%	28608	34656	6048	21.1%	30613	37671	7058	23.1%
135600	26474	31605	5131	19.4%	28699	34766	6067	21.1%	30711	37790	7079	23.1%
136200	26561	31705	5144	19.4%	28794	34876	6082	21.1%	30813	37910	7097	23.0%
136800	26649	31805	5156	19.3%	28889	34985	6096	21.1%	30914	38029	7115	23.0%
137400	26737	31905	5168	19.3%	28984	35095	6111	21.1%	31016	38149	7133	23.0%
138000	26821	32005	5184	19.3%	29075	35205	6130	21.1%	31114	38268	7154	23.0%
138600	26908	32105	5197	19.3%	29170	35315	6145	21.1%	31215	38387	7172	23.0%
139200	26996	32204	5208	19.3%	29265	35425	6160	21.0%	31317	38507	7190	23.0%
139800	27083	32304	5221	19.3%	29361	35535	6174	21.0%	31419	38626	7207	22.9%
140400	27168	32404	5236	19.3%	29452	35645	6193	21.0%	31517	38746	7229	22.9%
141000	27255	32504	5249	19.3%	29547	35754	6207	21.0%	31618	38865	7247	22.9%
141600	27343	32604	5261	19.2%	29642	35864	6222	21.0%	31720	38985	7265	22.9%
142200	27430	32704	5274	19.2%	29737	35974	6237	21.0%	31822	39104	7282	22.9%
142800	27515	32804	5289	19.2%	29828	36084	6256	21.0%	31920	39223	7303	22.9%
143400	27602	32904	5302	19.2%	29923	36194	6271	21.0%	32021	39343	7322	22.9%
144000	27690	33003	5313	19.2%	30018	36304	6286	20.9%	32123	39462	7339	22.8%
144600	27777	33103	5326	19.2%	30113	36414	6301	20.9%	32225	39582	7357	22.8%
145200	27865	33203	5338	19.2%	30208	36523	6315	20.9%	32327	39701	7374	22.8%
145800	27949	33303	5354	19.2%	30300	36633	6333	20.9%	32424	39820	7396	22.8%
146400	28041	33403	5362	19.1%	30396	36743	6347	20.9%	32526	39940	7414	22.8%
147000	28124	33503	5379	19.1%	30486	36853	6367	20.9%	32622	40059	7437	22.8%
147600	28207	33603	5396	19.1%	30576	36963	6387	20.9%	32718	40179	7461	22.8%
148200	28286	33702	5416	19.1%	30662	37073	6411	20.9%	32810	40298	7488	22.8%
148800	28369	33802	5433	19.2%	30752	37183	6431	20.9%	32907	40417	7510	22.8%
149400	28452	33902	5450	19.2%	30842	37292	6450	20.9%	33003	40537	7534	22.8%
150000	28534	34002	5468	19.2%	30931	37402	6471	20.9%	33099	40656	7557	22.8%