Quadrennial Review of the Maryland Child Support Guidelines and Schedule of Basic Support Obligations

Maryland Child Support Guidelines

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Maryland Department of Human Resources
Child Support Enforcement Administration
311 W. Saratoga Street, Room 326
Baltimore, Maryland 21201

Submitted By:

Econometrica, Inc.
4416 East-West Highway, Suite 215
Bethesda, Maryland 20814

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ECONOMETRICA, INC.

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1. Executive Summary

Econometrica thoroughly reviewed the current Child Support Guidelines in the State of Maryland and the accompanying 2008 report by Dr. Jane Venohr.[1] The methodology used to create the current child support guidelines is rigorous and appropriate. Econometrica identified four potential updates that could be applied to the Guidelines:

1. Replace the current method of converting from gross income to "take-home" income that uses employer withholding tax formulas applied to a single individual with two withholding allowances to one that more accurately reflects the tax burden of a household with children (married filing jointly with one exemption for each parent and child).
2. Obtain more accurate estimates of the percentages of take-home income devoted to children by using the most recent income and spending data that have become available since the 2008 review—specifically, using data from 2004 to 2009, as opposed to 1998 to 2004 data used in the 2008 report.
3. Use an exponential formula to extrapolate obligation amounts for combined monthly gross incomes above $10,000 per month to more accurately model the trend in consumption at higher incomes.
4. Update the self-support reserve levels to reflect new poverty level of $931, up from $867 in 2008.

Implementation of the first update has an upward effect on obligation amounts due to a higher net income for a given gross income, with the effect being more pronounced for higher numbers of children due to the new tax treatment taking into account the number of children. Implementation of the second update generally has a downward effect on obligation amounts, due to the newer data indicating a lower percentage of net income being spent on children. The third update affects obligation amounts for incomes over $10,000 per month and generally has a downward effect that increases as the income increases, due to the decay function. The fourth update affects those with incomes between $867 and $931 per month and decreases obligation amounts at those low income levels.

Combined together, the net effect of implementing all of the updates is a slight increase in obligation amounts across the board, with the increase being more pronounced as the number of children in the household increases. For example, for a household with *one child*, for a monthly gross income of $3,000, the obligation amount increases by only about 2 percent over the current schedule; for a monthly gross income of $5,000, it increases by about 3 percent; and for an annual gross income of $9,000, it increases by about 6 percent. This is in contrast with households with multiple children. For example, for a household with *two children*, the increases are 12 percent, 13 percent, and 15 percent, respectively, for monthly gross incomes $3,000, $5,000, and $9,000. For a household with *three children*, the increases are 18 percent, 19 percent, and 21 percent, respectively. However, given the use of the income shares model, our

[1] Venohr, Jane, "2008 Update of the Maryland Child Support Guidelines Schedule."

proposed tax treatment is a more accurate reflection of the true take-home pay that a household has available to devote to their children.

A table implementing the above listed updates is included in this report as Appendix A and a table listing both the existing and updated obligation amounts is included as Appendix B.

2. Background

Federal and Maryland Law dictate that the State review its child support guidelines every 4 years. The objective of the review is to ensure that the application of the guidelines results in the determination of appropriate child support award amounts as required by the Public Welfare Act, Title 45 CFR §302.56 and Family Law §12-202(c). Econometrica is tasked with performing the comprehensive (quadrennial) review of the Maryland Child Support Guidelines and the resultant Schedule of Basic Support Obligations. The schedule functions as a look-up table of obligation amounts for a range of household monthly incomes (rows) over the number of children in the household (columns). The amounts are based on the cost of raising children in Maryland. The current schedule to be reviewed is the current schedule in law and the accompanying report, "2008 Update of the Maryland Child Support Guidelines Schedule", submitted by Dr. Jane Venohr of the Center for Policy Research on December 3, 2008. All assumptions, data, and calculations that formed the basis for each of the obligation amounts listed in the current schedule for each level of monthly income and children in the household are evaluated in our review.

Maryland, like most states, uses the income shares model. The income shares model was developed through the 1984-87 National Child Support Guidelines Project. Income shares guidelines are based on the combined incomes of the two families to estimate what the parents would have contributed for the child(ren) if the family were intact. Econometrica based its analysis on the assumption that Maryland will continue to use the income shares model to determine obligation amounts.

The calculation of obligation amounts in the current schedule can be summarized concisely in four steps. First, the gross (monthly) income of a household is converted to a take-home—or net—(monthly) income. Second, and separately, the percentage of take-home income of a household that is devoted to children is estimated for households with one, two, or three children (respectively) for a range of net incomes from about $1,000 to $15,000 per month. Third, the take-home income is then multiplied by this percentage to get the dollar amount of take-home income that is devoted to the children, and then that amount is matched up with the gross income amount that corresponds with the take-home amount from the first step. Fourth, adjustments are then made to the schedule to account for very low incomes, high incomes, and also for households with four, five, or six children.

The assumptions, data, and calculations that comprise these four steps are explained in Section 3 of this review.

3. Discussion of the 2008 Update to the Schedule

The discussion begins with the second step in the process described in the Background—the percentage of take-home income of a household that is devoted to children is estimated for households with one, two, or three children (respectively) for a range of net incomes from about $1,000 to $15,000 per month.

The calculation of the percentage of net income dedicated to expenditures on children involves *five* separate parameters. The first is total household consumption as a percentage of total household net income—essentially, this is the household's decision on the percentage of take-home pay to consume and (the remainder) to save. Because national-level data were used to estimate these (consume-save) percentages, the second parameter functions as an adjustment to account for the much higher housing costs in Maryland in relation to the national average.

The third parameter is the percentage of expenditures on children as a percentage of total household consumption—essentially, after deciding on the percentage of net income to consume, this is the percentage that is devoted to the children. The fourth parameter is the percentage of child care expenditures (per child) as a percentage of total household consumption—essentially, after deciding on the percentage of net income to consume, this is the percentage that is devoted to child care. The fifth parameter is the percentage of consumption dedicated to *household* (not only children) expenditures on health insurance premiums and extraordinary health care expenses.

Other than the Maryland housing adjustment, the other four parameters vary with income level. For example, the percentages for households with $20,000 in annual take-home income are different from those for a household with $80,000. These four parameters for different income brackets are presented in Exhibit 9 (page 38) of Dr. Venohr's 2008 report. The data are from the Consumer Expenditures Survey (CES) and analysis and estimates on expenditures are from David Betson and Erwin Rothbarth (Betson-Rothbarth) measurements employing data from 1998 to 2004. Econometrica finds the data, analysis, and estimates appropriate for the 2008 time period. Section II of Dr. Venohr's 2008 report subtitled, "Estimates of Child Rearing Expenditures," is a detailed and comprehensive explanation of and support for the Betson-Rothbarth process.

Stated most concisely, for each income bracket, the percentage of net income consumed multiplied by the percentage of that consumption devoted to children gives the percentage of net income devoted to the household's children. However, Dr. Venohr makes several appropriate modifications to this seemingly simple (A times B) calculation.

For low income households, the percentage of net income consumed is actually greater than 1; essentially, these families are spending more than they are taking in. Therefore, an adjustment to the calculation bounds the percentage at 1, so that—at most—the household consumes all it takes in and saves nothing. Second, a Maryland housing adjustment is made that adds a uniform 10 percent to the consumption percentage of each household, regardless of income, per Dr. Venohr. "According to the 2006 Census American Community Survey, Maryland gross rents are 25 percent more than the national average. This is multiplied by the percent of expenditures devoted

to housing (about 40%) to arrive at a 10 percentage-point increase to the national amounts to reflect Maryland housing prices."[2] That is, if for a given income bracket a household consumes 73 percent of net income (0.73), then its percentage is adjusted up to 83 percent (0.83). If the household is at an income level where it consumes 92 percent (0.92), then the percentage is adjusted up to the bound of 100 percent (1.00). The adjustment "is made in this step because it is assumed that Maryland families tap into what would be "savings" or "other spending" (such as mortgage principal payments) to pay for Maryland's higher housing costs."[3] The 100-percent bound and the Maryland housing modification are the two adjustments made to the percentage of net income that is consumed, which is the first of the two terms multiplied (the "A" term of A times B).

The second term (the "B" term)—the percentage of consumption devoted to children—is differentiated for households with one, two, or three children at each income level (the percentage increases with the number of children, as would be expected). There are two adjustments to this percentage. The percentage of consumption to child care expenses per child is subtracted out for each child. Second, the percentage of consumption devoted to the children's health insurance premiums and extraordinary health care expenses is subtracted out. Since the percentage is only available for the family as a whole, that percentage is multiplied by the percentage of consumption devoted to children to get an estimate of the percentage of health care premiums and extraordinary expenses devoted to children.

These two subtractions are made because, in Maryland, child support orders are set using the child support guidelines provided in statute (Maryland Code, Family Law, Sections 12-201 through 12-204) forming a schedule for *basic obligations*. "Additional adjustments are made for actual child care expenses, the actual cost of health insurance for the children, shared physical custody, and other factors."[4] Hence these costs are subtracted from the percentage of take-home income devoted to children in this step.

Due to these appropriate adjustments, the simple two-term (A × B) multiplication is modified to:

[% of net income consumed + 10% Maryland housing adjustment]
×
[(% of consumption devoted to children) – (% of consumption to child care expenses × number of children) – (% of consumption devoted to children × % of consumption to *household* health insurance premiums and extraordinary health care expenses)]

The first step in the process discussed in the Background is that gross income of a household is converted to a take-home, or net, income. Tax rates prevailing in 2008 were used to convert gross income to net income, based on Federal and State employer withholding tax formulas (specifically, Federal and FICA (Federal Insurance Contributions Act) tax withholding formulas provided in IRS (Internal Revenue Service) *Circular E; Employer's Tax Guide* (2008), and State tax withholding formula provided by the Comptroller of Maryland Revenue Administration

[2] Venohr, Jane, "2008 Update of the Maryland Child Support Guidelines Schedule," page 40.
[3] Ibid.
[4] Ibid., p. 5.

Division, *Maryland Employer Withholding Guide* (January, 2008)).[5] "Taxes are computed assuming (a) all income is taxed at the rate of a single individual (the IRS employer withholding formula is the same for single persons as it is for head of households) and (b) two federal withholding allowances (one for a single exemption and one to simulate the standard deduction) based on IRS instructions."[6] Gross income is converted to net income using this withholding process.

The third step in the process discussed in the Background is that, for any gross income amount, that amount is converted to a net income amount and then that net income is multiplied by the percentage of net income devoted to expenditures on children to get the dollar amount of the obligation. That dollar amount is then matched up with the original gross income amount, and the Proposed Updated Schedule of Basic Support Obligations table in Appendix A is populated for households with one, two, and three children (columns 2-4).

The fourth and final step of the process involves three adjustments to the table. The first is because Betson's estimates only cover one, two, and three children, and the number of families in the CES with four or more children is insufficient to produce reliable estimates. Therefore, the adjustment made uses the National Research Council's equivalence schedule to extend the three-child estimate to four or more children—that is:

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

The 2008 Update states, "application of the equivalence schedule implies that: expenditures on four children are 11.7 percent more than the expenditures for three children; expenditures on five children are 10.0 percent more than the expenditures for four children; and, expenditures for six children are 8.7 percent more than expenditures for five children."[7] This adjustment populates columns 5-7 of the basic support obligations table in Appendix A.[8]

The second adjustment to the table affects gross incomes above $10,000 per month. These table entries are "based on extrapolated amounts from the existing schedule multiplied by the percentage increase at lower income levels to create vertical equity in the guideline changes among low-, middle-, and high-income families."[9]

The 2008 Update states, "extrapolation from the existing schedule results in the following percentages applied to combined incomes above $10,000 per month: 10.40 percent for one child; 16.16 percent for two children; 20.26 percent for three children; 22.78 percent for four children; 24.87 percent for five children; and 26.59 percent for six children. The percentage increase at lower incomes is: 24.5 percent for one child; 17.5 percent for two children; 11.2 percent for three

[5] Ibid, p. 42.
[6] Ibid.
[7] Ibid., p. 39.
[8] The calculation of the percentage from 3 children to 4 children is [(2 + 4 x 0.7) / (2 + 3 x 0.7)] = 1.171, and then 1.171 is taken to the 0.7 power: $1.171^{0.7}$ = 0.117 or 11.7 percent. From 4 to 5 children, [(2 + 5 x 0.7) / (2 + 4 x 0.7)] = 1.146, and then 1.146 is taken to the 0.7 power: $1.146^{0.7}$ = 0.100 or 10.0 percent. From 5 to 6 children, [(2 + 6 x 0.7) / (2 + 5 x 0.7)] = 1.127, and then 1.127 is taken to the 0.7 power: $1.127^{0.7}$ = 0.087 or 8.7 percent.
[9] Ibid., p. 43.

children; 10.7 percent for four children; 12.2 percent for five children; and 14.5 percent for six children."[10]

The third adjustment to the table affects low-income individuals who may not have enough income with which to survive after paying the estimated obligation. The intent of the "self-support reserve" is to allow the obligated parent sufficient income after payment of child support to at least live at a subsistence level. The reserve was based on the 2008 poverty level for one person of $867 per month. It may be noted that the current work-incentive surrender-rates of 90 percent (for one child) to 95 percent for (six children) are excessively high, but we have no evidence to suggest other rates would be more appropriate, and we defer to these rates.

First, the net income amount associated with, a gross income of $1,300 is determined. In this case, according to the model, the net income is $1,083), and then the poverty subsistence level of $867 is subtracted from it ($216 = $1,083 – $867). The assumption is that this is a one-child family. If this amount is less than the amount estimated that a family with this income devotes to one child ($274 per month), then the individual pays a portion (in this example we will use 90 percent) of $216, rather than the $274—it would be $195 per month.[11] The reason the individual pays 90 percent rather than 100 percent is to allow for some work incentive.

The above discussion has delineated exactly how the obligation-amount schedule was constructed, identifying and explaining the assumptions, data, and calculations that went into the creation of the schedule.

[10] Ibid.
[11] Ibid., p. 44.

4. Potential Updates to the Current Schedule

The modeling and estimation of the current obligation amounts and the consequent schedule are thorough and rigorous, and the essential structure of the current model, calculations, and schedule are appropriate. It is within this framework that we see potential for improvement. The two most significant potential improvements impact each of the first two steps delineated in the Background section and ultimately affect the obligation amounts in the schedule. They are 1 and 2 below:

1. Replace the current method of converting from gross income to take-home income—which uses employer withholding tax formulas applied to a *single individual with two withholding allowances*—to one that more accurately reflects the tax burden of a household with children (married filing jointly with one exemption for each parent and child).
2. Obtain more accurate estimates of the percentages of take-home income devoted to children by using the most recent income and spending data that have become available since the 2008 review—specifically, using data from 2004 to 2009, as opposed to 1998 to 2004 data used in the 2008 report.
3. Use an exponential formula to extrapolate obligation amounts for monthly gross incomes to more accurately model the trend in consumption at higher incomes.
4. Update to self-support reserve levels due to inflation adjustment.

A. Update to Tax Treatment

Econometrica's main finding concerning the current schedule regards the method of converting gross income to net (or take-home) income. The current method of using employer withholding tax formulas and assuming all income is taxed at the rate of a single individual with two Federal withholding allowances may overestimate actual tax obligations. This method could be replaced by one that more accurately reflects the tax burden of a household with children. One option is to calculate the annual tax burden for a married couple filing jointly, applying the standard deduction, with one exemption for each parent and one for each child. All Federal, State, and county taxes would apply to a household's annual *taxable* income, and Old-Age, Survivors, and Disability Insurance (OASDI, colloquially known as Social Security) and Hospital Insurance (HI, colloquially known as Medicare) taxes would apply to its gross income. Lowering the tax burden of a household at any particular income level increases its take-home income and consequently has an upward influence on the resulting obligation amount.[12]

[12] One potential limitation to this approach is that as household income increases, the likelihood the household itemizes deductions rather than takes the standard deduction increases. This is true for a number of reasons, particularly because the household is more likely to take advantage of the home mortgage interest deduction. Opting to itemize indicates deductions greater than the standard amount, so taxable income is lower; thus, take-home pay is greater and expenditure on children is greater. Consequently, the obligation amount is higher for itemizers than for those taking the standard deduction.

As an example, using *2012 tax rates*, consider a household with one child making a combined income of $48,000 per year. As a married couple filing jointly, the household would take the standard deduction of $11,900 and three exemptions of $3,800 for a total of $23,300 in deductions ($11,900 + (3 × $3,800)). Taxable income is $24,700 ($48,000 – $23,300).

For Federal married filing jointly, for $24,700 in taxable income, taxes are $1,700 plus 15 percent on income above $17,000, which comes to $2,855 ($1,700 + (0.15 × ($24,300 – $17,000))).[13] For State married filing jointly, for $24,700 in taxable income, taxes are $90 plus 4.75 percent on income above $3,000, which comes to $1,121 ($90 + (0.0475 × ($24,700 – $3,000))).[14] For county tax, we used the highest Maryland tax rate (Baltimore City) of 3.20 percent on $24,700 in taxable income.[15] County taxes are estimated at $790 (0.0320 × $24,700). The total Federal, State, county tax bill is $4,766 ($4,766 = $2,855 Federal + $1,121 State + $790 county).

For OASDI and HI, all gross income of $48,000 is subject to taxes. The OASDI tax rate is 6.20 percent, but under current law for the past 4 years, the rate has been reduced to 4.20 percent. Given the uncertainty around continuation of the reduced tax rate, we use the 6.20 percent rate—note that this acts to decrease take-home pay and consequently decreases the obligation support amount. The HI tax rate is 1.45 percent on all income. Taken together, OASDI and HI taxes on $48,000 per year amount to $3,672 ((0.0620 + 0.0125) × $48,000).

The total tax burden for a household with one child with $48,000 in gross income totals $8,438 ($4,766 + $3,672). The tax rate on gross income of $48,000 for this household with one child is thus 17.9 percent ($8,438 / $48,000), which contrasts with the tax rate under the current analysis of 27.6 percent. Note that for a household with annual gross income of $48,000 with *three children* under our proposed treatment of taxes, the tax rate is 13.9 percent, which contrasts even more starkly with the current 27.6 percent rate.

Note further that *in addition to* applying the standard deduction, the maximum Maryland county rate, and an OASDI rate of 6.20 percent rather than 4.20 percent, our proposed tax treatment does not include the Federal earned income tax credit (EITC). The EITC plays a much greater role for households making less than $48,000. At $48,000, the EITC does not affect the household with one child, but for a household with three children at $48,000, the credit is $249.[16] Were this subtracted from the household's Federal tax burden, its effective tax rate would fall from 13.9 percent to 13.4 percent.

Net income on $48,000 of annual gross income (which amounts to $4,000 in monthly income) is estimated to be $39,562 ($48,000 – $8,438) for a household with one child, which amounts to

[13] "2011 Federal Income Tax Tables" Rate Schedule, Federal Income Tax, Married Filing Jointly, Wikipedia page, accessed at http://en.wikipedia.org/wiki/Rate_schedule_%28federal_income_tax%29 on 1 November 2012.
[14] "Maryland Income Tax Rates and Brackets" Comptroller of Maryland, Table: 2011 Maryland Income Tax Rates, accessed at http://individuals.marylandtaxes.com/incometax/ratesbrackets.asp on 1 November 2012.
[15] "Local Income Tax Rates" Comptroller of Maryland, Table: 2012 Local Tax Rate Chart, accessed at http://individuals.marylandtaxes.com/incometax/localtax.asp on 1 November 2012.
[16] "2011 Earned Income Credit (EIC) Table" Internal Revenue Service, Instructions 1040, accessed at: http://apps.irs.gov/app/vita/content/globalmedia/earned_income_credit_table_1040i.pdf on 1 November 2012.

$3,297 per month. For the same household with *three* children, it is $3,442 per month. This contrasts with the current net income estimate for $4,000 in monthly gross income of $2,910 ($2909.66 in Exhibit 11 on page 41 on the 2008 update). In the household with one child, this means that an additional $387 ($3,297 – $2,910) in take-home pay is available, which is a 14-percent increase ($387 / $2,910). Most importantly for our analysis, a percentage of this additional take-home pay is devoted to the child.

In the household with three children, there is an additional $532 available ($3,442 – $2,910), which is a 26-percent increase ($532 / $2,910).

This tax treatment revision results in an overall increase in the obligation amounts for virtually all income levels and the effect is made more pronounced as the number of children in household increases.

The upshot of our recommended revision to the treatment of taxes is that households have additional net income available—a percentage of which is devoted to the children—and consequently obligation amounts increase.

B. Update to Estimates of Child Rearing Expenses

Econometrica's second finding involves using more current data to estimate the percentage of take-home pay spent on the children, and using an updated Betson-Rothbarth model. The previous update used data from 1998-2004, inflation adjusted to 2008 dollars, and is based on Betson's 2006 estimates of the Rothbarth model from a report done for the State of Oregon. In this update we use data from 2004-2009, inflation adjusted to 2012 dollars, and use Betson's 2010 estimates of the Rothbarth model done for the State of California. This update involves using not only the most recent data, but a state-of-the-art implementation of the Betson-Rothbarth model.

David Betson provided a revised table to replace what was Exhibit 9 on page 38 of the 2008 Update. The modified table includes 20 income brackets instead of Exhibit 9's current 15 brackets and is presented in Table 1 below.

Table 1. Parental Expenditures on Children

Annual Net Income Ranges (Current $)		Num Obs	Current Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 2004-2009 Data)			Child Care $ as a % of Consumption (Per Child)	Medical $ as a % of Consumption
Lower	Upper			1 Child	2 Children	3 Children		
$0	$15,000	221	46.847	21.61	33.68	41.57	0.3446	0.1242
$15,001	$20,000	213	1.687	22.44	34.92	43.04	0.3639	0.2693
$20,001	$25,000	267	1.406	22.66	35.25	43.44	0.4871	0.6430
$25,001	$30,000	321	1.215	22.83	35.51	43.74	0.5066	0.5640
$30,001	$35,000	341	1.147	22.97	35.72	43.98	0.6658	0.4876
$35,001	$40,000	427	1.061	23.09	35.89	44.18	0.6429	0.6309
$40,001	$45,000	411	1.039	23.19	36.03	44.36	0.8937	0.6599
$45,001	$50,000	432	0.965	23.25	36.12	44.46	0.9943	0.9044
$50,001	$55,000	403	0.910	23.28	36.17	44.52	1.1487	0.8072
$55,001	$60,000	417	0.898	23.34	36.26	44.62	1.3082	0.6023
$60,001	$65,000	385	0.887	23.40	36.34	44.71	1.2134	0.9437
$65,001	$70,000	411	0.831	23.41	36.35	44.73	1.3289	0.7969
$70,001	$75,000	402	0.825	23.45	36.42	44.81	1.4856	0.8175
$75,001	$80,000	314	0.762	23.44	36.41	44.79	1.4308	0.9152
$80,001	$90,000	668	0.764	23.52	36.51	44.92	1.4754	0.8076
$90,001	$100,000	529	0.736	23.57	36.59	45.01	1.3564	0.9983
$100,001	$110,000	412	0.725	23.63	36.68	45.12	1.8433	0.8424
$110,001	$120,000	321	0.676	23.65	36.70	45.14	1.7049	0.8489
$120,001	$135,000	350	0.670	23.72	36.80	45.26	1.7482	0.8514
$135,001	$160,000	350	0.616	23.76	36.86	45.33	1.8513	0.6834
$160,001	$999,999	326	0.538	23.85	37.00	45.49	2.0101	0.7060

We should note two qualifications to the process for estimating the percentage of net income that is devoted to children that cannot be resolved but need to be acknowledged. One is that the percentage of net income consumed by the household is only based on income level and not on the number of children. The percentage of net income devoted to consumption at $39,000 in net income is the same whether the household has one child or three children (or six children, for that matter)—the percentage is for a household *with the average number of children in a household, conditional on there being children in the household.* Note that accounting for children would increase consumption for a household with more than the average number of children, thus consumption devoted to children would increase and, consequently, so would the obligation amount. For a household with less than the average number of children, the reverse would happen.

The second qualification is that the *age of the children* is not considered in any of the consumption measurements. It is not clear whether—if such adjustments were possible—

accounting for age would increase or decrease the obligation amount. Given the direction of the effect is unknown, it is best to assume that the effect averages out to zero. These qualifications apply to both the existing and updated schedules.

The increases in obligation amounts from the current to our proposed schedule due to the changes in tax treatment (discussed in Section 4.A.) are partially offset by the update to the estimates of the percentages of take-home income devoted to children using the most recent household-income and child-spending data that have become available since the 2008 review. The revised estimates of these percentages actually decrease the obligation amounts at each gross income level and by number of children in the schedule (all else equal).

C. Update to an Extrapolation Function for Higher Incomes

With regard to the fourth step in the process, potential improvements to the methods for calculating the obligation amounts for high incomes, and also for households with four, five, or six children are proffered.

For incomes above $10,000 per month, the current system applies the formula discussed in Section 3 above, and does the following:

> "The above formula starts at combined gross incomes of: $10,050 for one child; $10,300 for two children; $10,600 for three children; $10,750 for four children; $10,950 for five children; and, $11,250 for six children. It does not start at $10,050 for two or more children because it would result in a precipitous increase. Instead, the high-income formula is gradually phased in by *adding $25 for each $50 in combined gross income above $10,000 per month* to the basic obligation at $10,000. This phase-in is used until the high-income formula results in a lesser amount."[17]

Under the current method, for the $10,000 "row" for one child, for the $10,000 through $10,250 rows for two children, for the $10,000 to $10,550 rows for three children, etc., the obligation - amount is a relatively high $25 increase from the next $50 gross income increment. This represents a very large increase in obligation amounts relative to the increase in gross income.

In our revised schedule (using our recommended tax), beginning at the $9,250 monthly gross income and extending to $10,000, for each $50 increment, the obligation amount is increased by $7 on the next $50 for households with one child, by $10 for households with two children, $12 for three, $13 for four, $16 for five, and $18 for six. We *recommend using these increases for monthly gross incomes over $10,000*, with a convergence factor that recognizes the amount devoted to children increases with income, but at a decreasing rate (that is, the first derivative is positive, but the second derivative is negative). In our revised treatment of incomes above $10,000 per month, the additional obligation amount on the next $50 slowly decreases with additional income.

[17] Venohr, p. 43.

D. Update to Self-support Reserve Levels to Account for Inflation

The last update affects low-income individuals who may not have enough income with which to support themselves after paying the estimated obligation. We agree with Dr. Venohr's employment of a "self-support reserve" to allow the obligated parent sufficient income after payment of child support to, at least, live at a subsistence level. The reserve was based on the 2008 Federal poverty level for one person of $867 per month—in 2012, that level has been increased to $931 per month,[18] and that is the parameter used to estimate obligation amounts in our updated schedule.

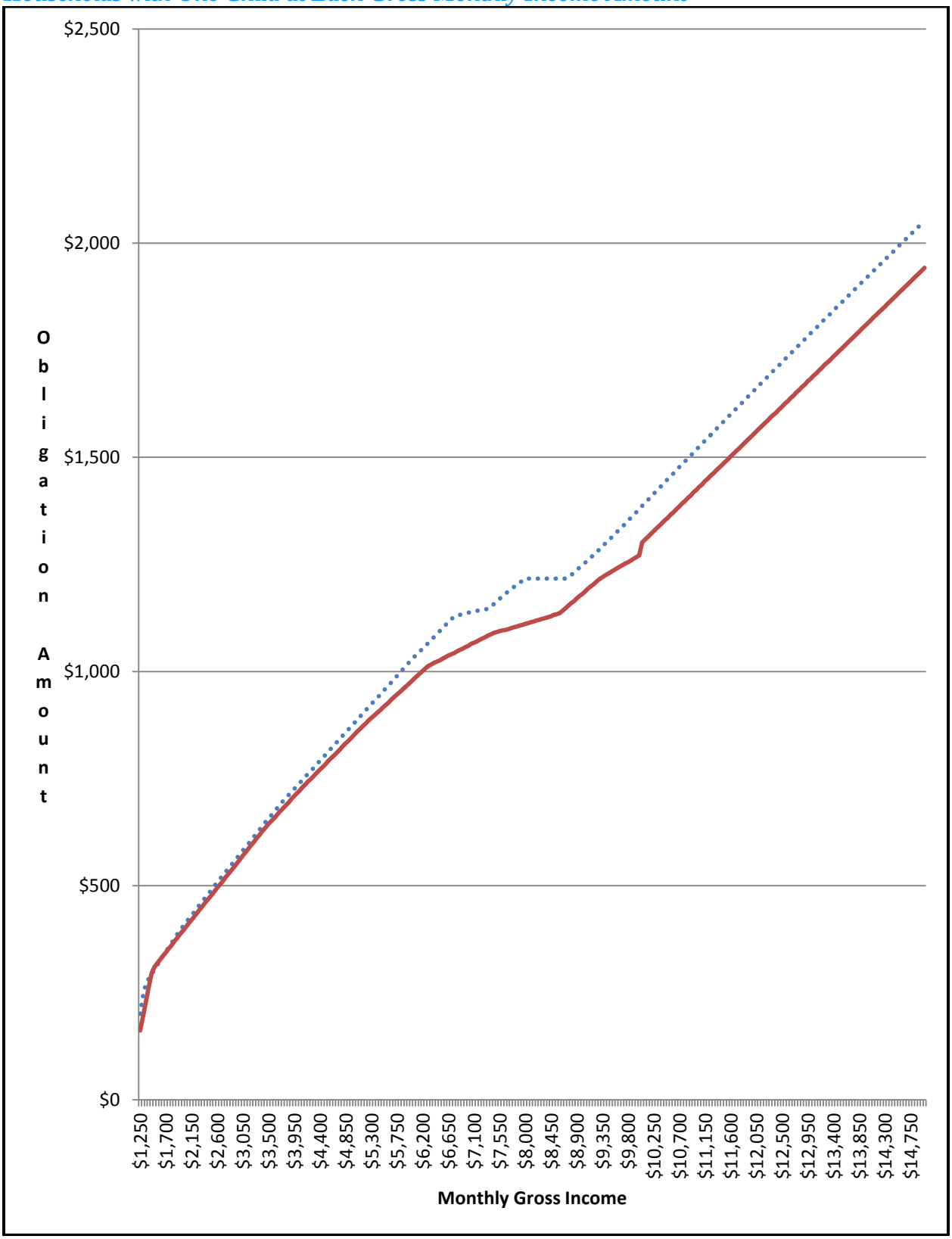
Given all of our recommended revisions, Section 5 contains a comprehensive comparison of the current and proposed schedules. Similarly, Appendix B contains a table including both current and updated obligations for each gross income level.

[18] Various sources report the amount of $931 as the Federal poverty level for a single person per month. For example at: http://ca.db101.org/ca/programs/health_coverage/medical/ program2c.htm accessed on 20 November 2012.

5. Comparison of the Current and Proposed Schedules

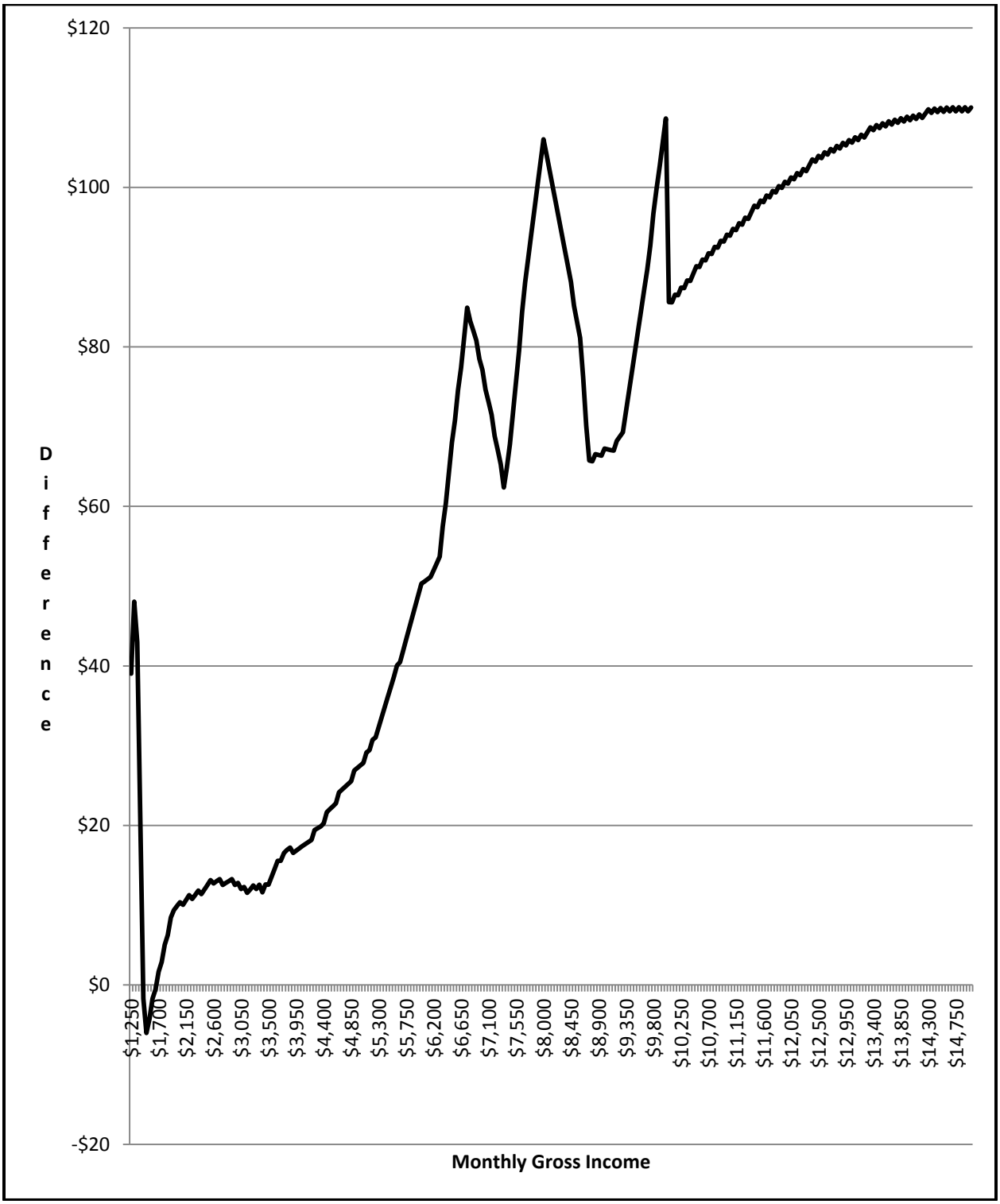
The most straightforward approach to comparing the current and proposed obligation-amount schedules is to graph the amounts for each monthly income level for each schedule. Figure 1 on the next page shows a comparison of households with one child. For all of the graphs in Section 5, the *x*-axis is gross monthly income of the household, and the *y*-axis is the corresponding monthly obligation amount in the schedule for that level of gross monthly income. For any of the graphs in this section with two lines, the solid red line is the current schedule and the dotted blue line is the proposed one.

Figure 1. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with One Child at Each Gross Monthly Income Amount



The two lines in Figure 1 represent the proposed (blue line) and current (red line) schedules for each monthly gross income level. The difference between the two lines is presented in Figure 2. The jagged pattern is due to the deviation between current and proposed schedules seen in Figure 1. For example, the last spike on the right at $10,000 per month is due to the current schedule imposing a $25 increase (on the next $50 of monthly income) for a range of incomes starting at $10,000 per month. This spike becomes more pronounced with a greater number of children in the household because it widens into the $11,000 per month range. The two spikes between $6,000 and $9,000 per month are a result of differences (over that income range) in the percentages of net income devoted to children in the current process as opposed to the proposed one (which we update to include the most recent available estimates). The first downward spike on the left occurs because greater net income is available under the proposed schedule, so the range in which the "self-support reserve" adjustment applies extends to lower income amounts—that is, the 90 percent surrender rate applies at lower incomes.

Figure 2. Difference in Obligation Amounts between the Proposed and Current Schedules for Households with One Child (Proposed Minus Current) at Each Gross Monthly Income Amount



The next two graphs illustrate the same points as the preceding graphs but for *households with two children*.

Figure 3. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with Two Children at Each Gross Monthly Income Amount

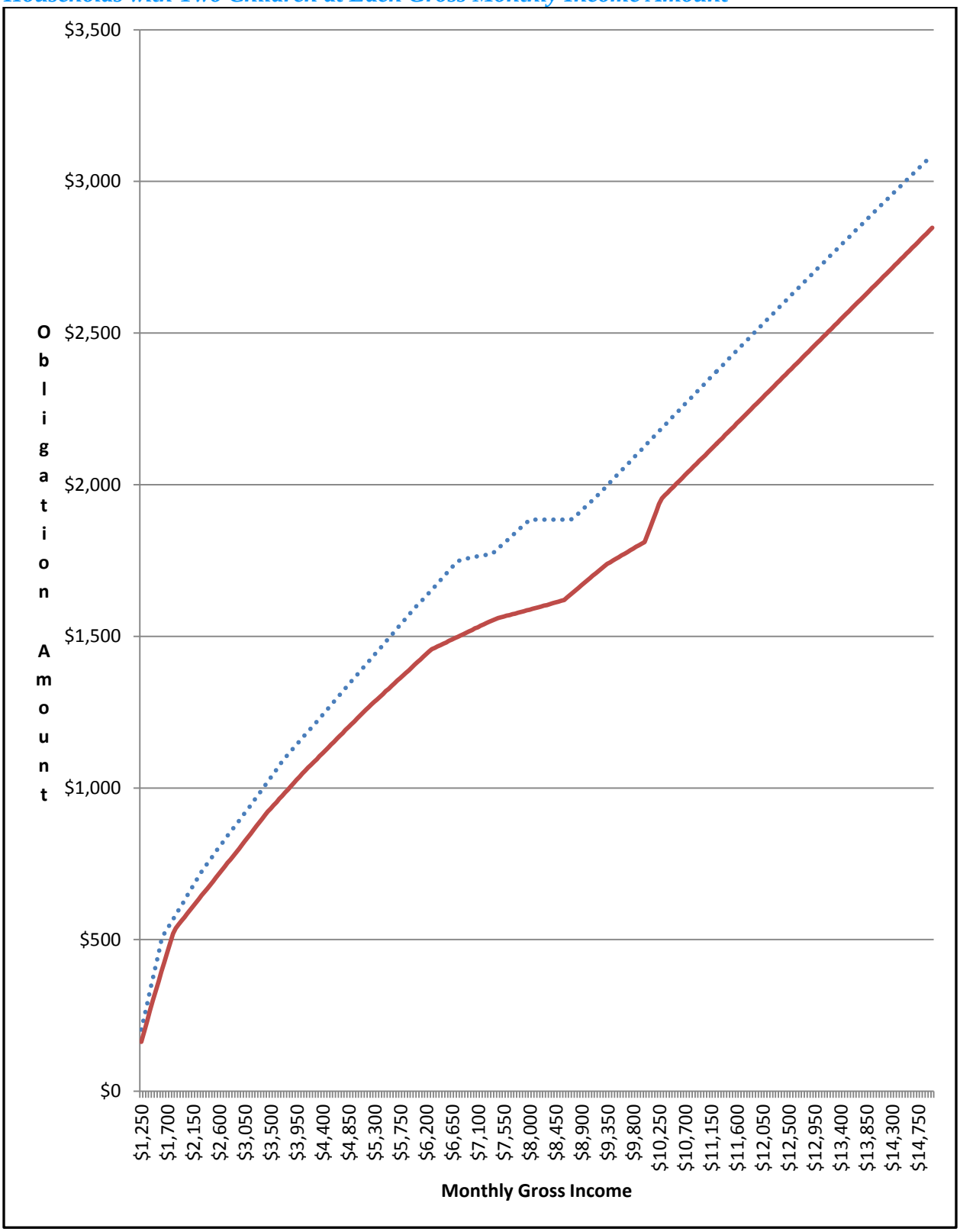
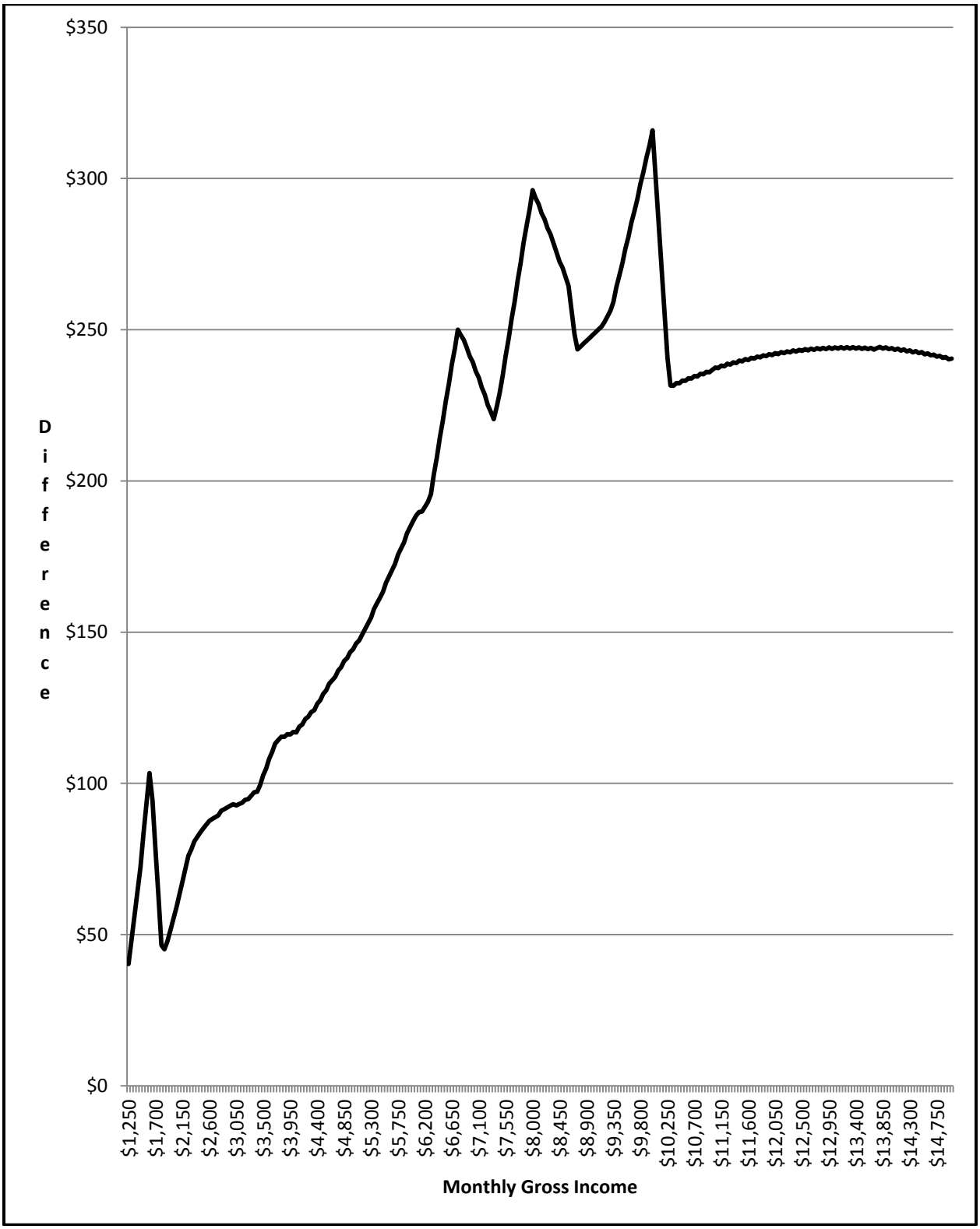


Figure 4. Difference in Obligation Amounts between the Proposed and Current Schedules for Households with Two Children (Proposed Minus Current) at Each Gross Monthly Income Amount



The remaining graphs are for comparisons of the current and proposed schedules for households with three, four, five, and six children.

Figure 5. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with Three Children at Each Gross Monthly Income Amount

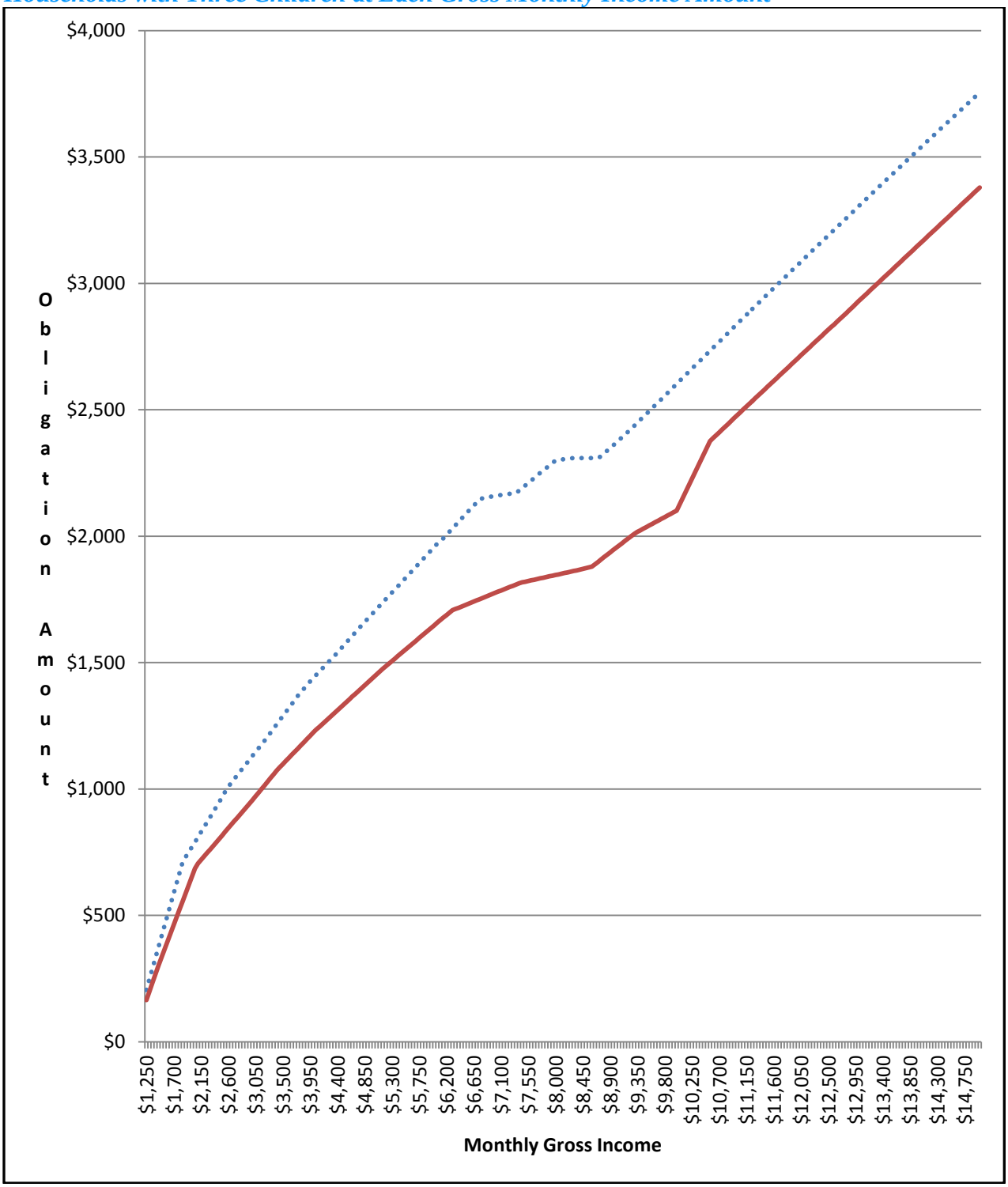


Figure 6. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with Four Children at Each Gross Monthly Income Amount

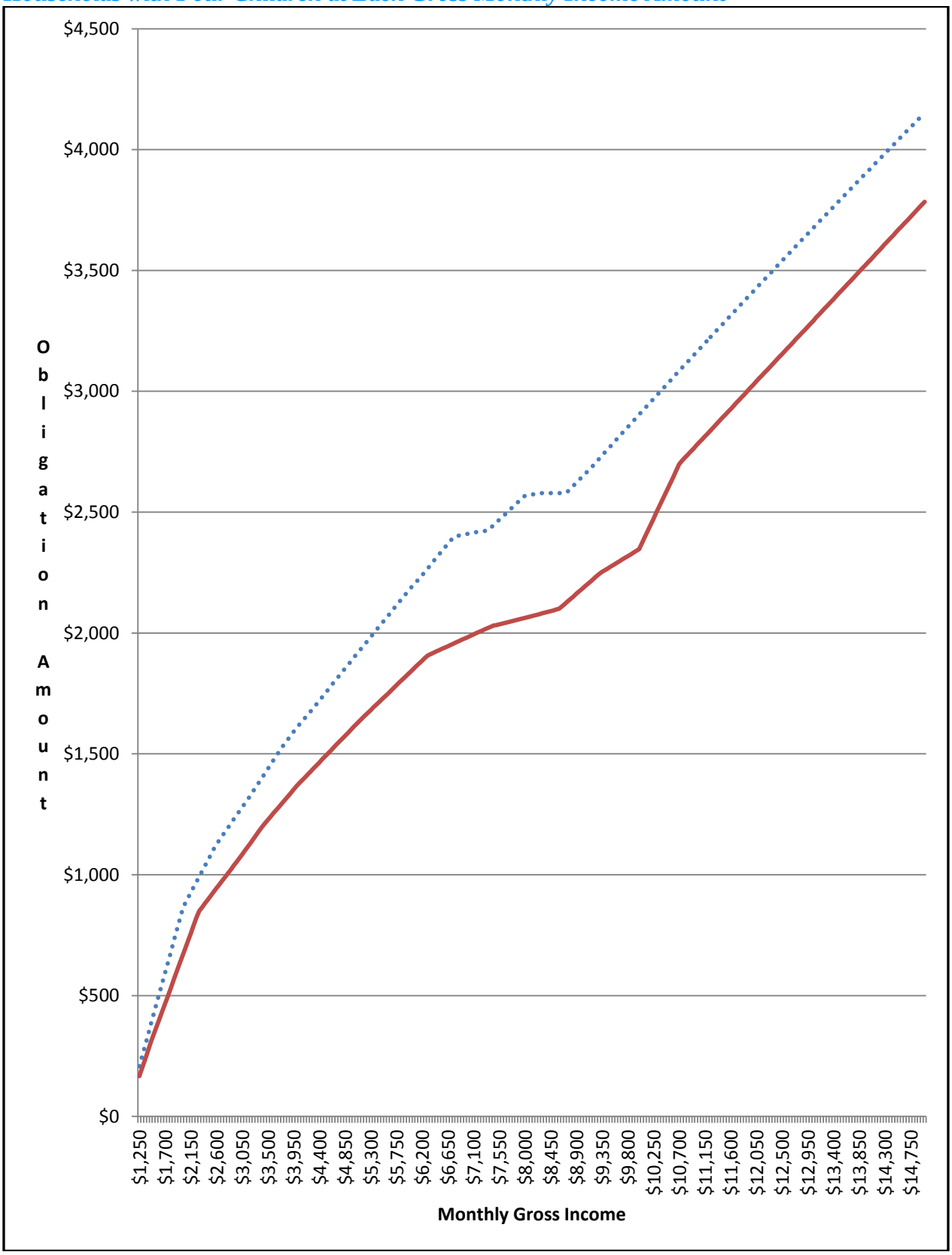


Figure 7. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with Five Children at Each Gross Monthly Income Amount

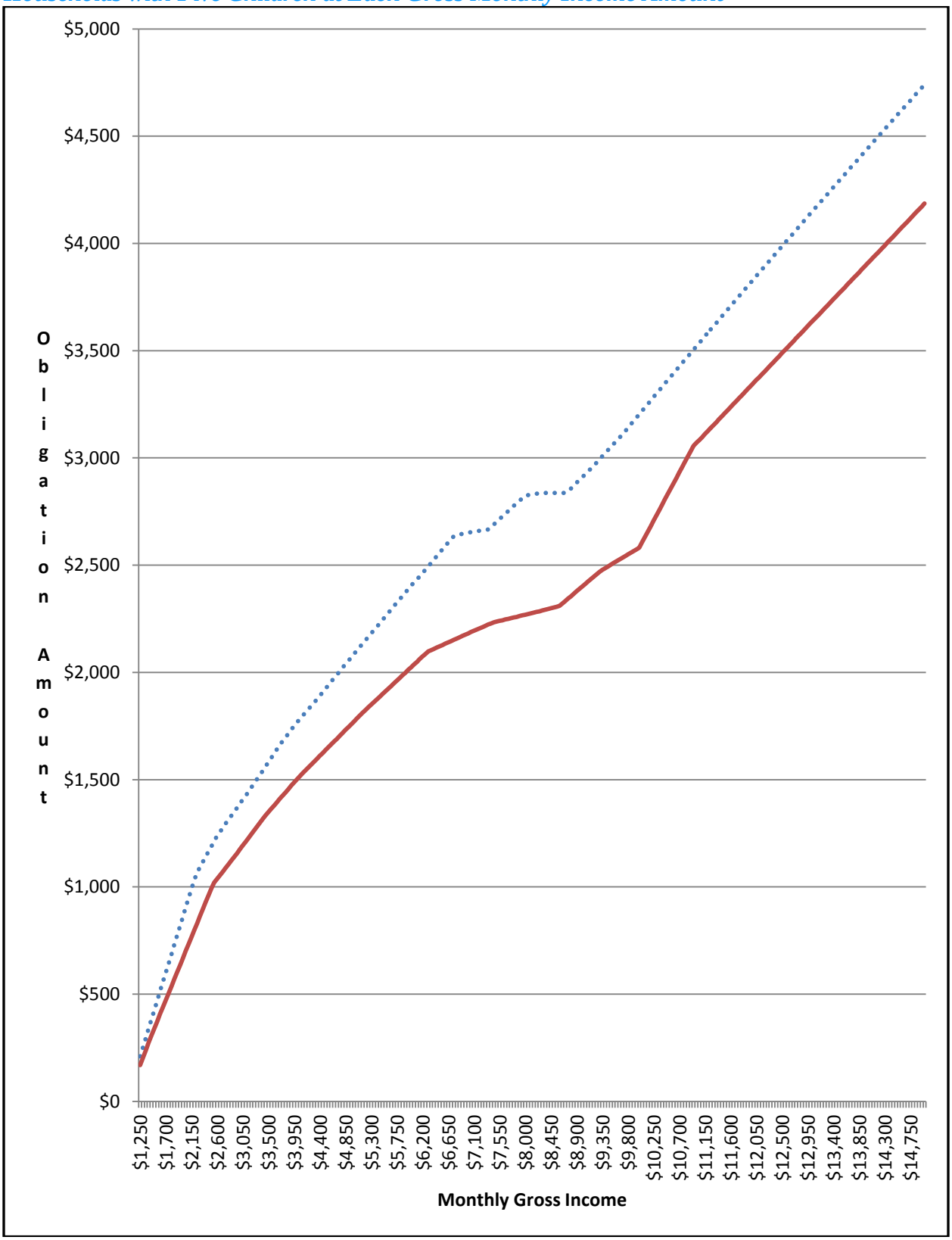
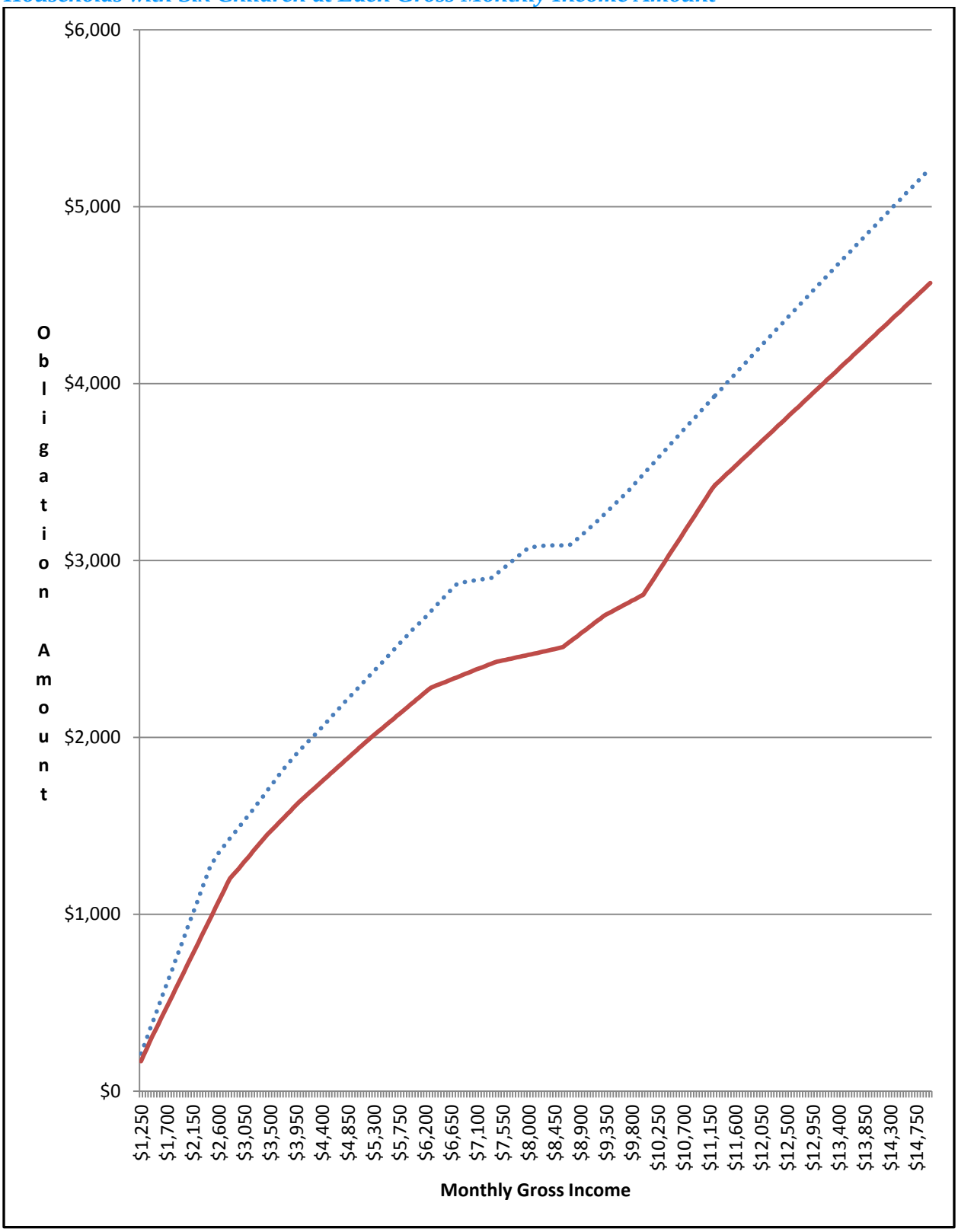


Figure 8. Comparison of Obligation Amounts for the Current and Proposed Schedules for Households with Six Children at Each Gross Monthly Income Amount



6. Summary

Econometrica thoroughly reviewed the current Child Support Guidelines in the State of Maryland and the 2008 report by Dr. Venohr. The methodology used to create the current child support guidelines is rigorous and appropriate. Econometrica identified four potential updates that could be made to the Guidelines based on economic changes and available information since 2008, the most significant of which is to replace the current method of converting from gross income to take-home income that uses employer withholding-tax formulas applied to a single individual with two withholding allowances to one that more accurately reflects the tax burden of a household with children (married filing jointly with one exemption for each parent and child). Other updates are to: obtain more accurate estimates of the percentages of take-home income devoted to children by using the most recent income and spending data that have become available since the 2008 review (specifically, using data from 2004 to 2009, as opposed to 1998 to 2004 data used in the 2008 report); use an exponential formula to extrapolate obligation amounts for monthly gross incomes above $10,000 per month to more accurately model the trend in consumption at higher incomes; and update the self-support reserve levels to reflect the new poverty level of $931, up from $867 in 2008.

Implementation of the tax-treatment update has an upward effect on obligation amounts due to a higher net income for a given gross income, with the effect being more pronounced for higher numbers of children due to the new tax treatment taking into account the number of children. The application of more recent income and spending data generally has a downward effect on obligation amounts, due to the newer data indicating a lower percentage of net income being spent on children. The exponential-formula update affects obligation amounts for incomes over $10,000 per month and generally has a downward effect that increases as the income rises due to the decay function. The update to employ the 2012 poverty level affects those with incomes between $867 and $931 per month and changes obligation amounts at low income levels.

Combined together, the net effect of implementing these updates is a slight increase in obligation amounts across the board, with the increase being more pronounced as the number of children in the household increases. These increases can be considered in the context that, given the use of the income shares model, the proposed tax treatment is a more accurate reflection of the true take-home pay that a household has available to devote to their children.

Appendix A: Proposed Updated Schedule of Basic Support Obligations

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$100 to $1,150	$35 to $110 per month based on resources and living expenses of obligor and number of children due support.					
$1,150	$118	$119	$121	$122	$123	$124
$1,200	$159	$161	$163	$165	$167	$168
$1,250	$201	$203	$206	$208	$210	$212
$1,300	$243	$245	$248	$251	$253	$256
$1,350	$284	$287	$290	$294	$297	$300
$1,400	$326	$329	$333	$337	$340	$344
$1,450	$339	$371	$375	$380	$384	$388
$1,500	$350	$413	$418	$422	$427	$432
$1,550	$361	$455	$460	$465	$470	$475
$1,600	$372	$497	$503	$508	$514	$519
$1,650	$383	$539	$545	$551	$557	$563
$1,700	$394	$573	$588	$594	$601	$607
$1,750	$405	$588	$630	$637	$644	$651
$1,800	$416	$604	$672	$680	$687	$695
$1,850	$426	$619	$714	$723	$731	$739
$1,900	$437	$634	$748	$766	$774	$782
$1,950	$448	$649	$765	$809	$818	$826
$2,000	$456	$664	$783	$852	$861	$870
$2,050	$465	$680	$800	$893	$904	$914
$2,100	$474	$695	$817	$913	$947	$958
$2,150	$483	$710	$835	$932	$990	$1,002
$2,200	$491	$725	$852	$951	$1,033	$1,046
$2,250	$499	$740	$869	$970	$1,067	$1,090
$2,300	$508	$752	$886	$990	$1,088	$1,134
$2,350	$517	$766	$906	$1,011	$1,112	$1,178
$2,400	$526	$780	$926	$1,034	$1,137	$1,222
$2,450	$536	$794	$946	$1,056	$1,162	$1,264
$2,500	$545	$808	$966	$1,079	$1,187	$1,291
$2,550	$555	$822	$987	$1,102	$1,212	$1,318
$2,600	$564	$836	$1,005	$1,123	$1,235	$1,343
$2,650	$574	$850	$1,023	$1,142	$1,256	$1,366

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$2,700	$583	$864	$1,040	$1,161	$1,277	$1,389
$2,750	$593	$878	$1,057	$1,180	$1,298	$1,412
$2,800	$602	$892	$1,074	$1,199	$1,319	$1,435
$2,850	$612	$906	$1,091	$1,218	$1,340	$1,458
$2,900	$621	$920	$1,108	$1,237	$1,361	$1,480
$2,950	$631	$934	$1,125	$1,256	$1,381	$1,502
$3,000	$640	$947	$1,140	$1,273	$1,400	$1,522
$3,050	$648	$960	$1,155	$1,289	$1,418	$1,542
$3,100	$657	$973	$1,170	$1,306	$1,437	$1,563
$3,150	$666	$985	$1,185	$1,323	$1,455	$1,583
$3,200	$675	$998	$1,200	$1,340	$1,474	$1,603
$3,250	$684	$1,011	$1,215	$1,357	$1,492	$1,623
$3,300	$693	$1,024	$1,230	$1,373	$1,511	$1,643
$3,350	$702	$1,036	$1,245	$1,390	$1,529	$1,663
$3,400	$710	$1,049	$1,260	$1,407	$1,547	$1,683
$3,450	$718	$1,062	$1,275	$1,424	$1,566	$1,703
$3,500	$726	$1,075	$1,290	$1,440	$1,584	$1,723
$3,550	$735	$1,087	$1,305	$1,457	$1,603	$1,743
$3,600	$743	$1,099	$1,319	$1,472	$1,620	$1,761
$3,650	$750	$1,111	$1,331	$1,487	$1,635	$1,778
$3,700	$758	$1,122	$1,344	$1,501	$1,651	$1,795
$3,750	$765	$1,132	$1,357	$1,515	$1,667	$1,812
$3,800	$773	$1,143	$1,369	$1,529	$1,682	$1,829
$3,850	$781	$1,153	$1,382	$1,543	$1,698	$1,846
$3,900	$788	$1,163	$1,395	$1,557	$1,713	$1,863
$3,950	$796	$1,174	$1,407	$1,571	$1,728	$1,879
$4,000	$803	$1,184	$1,419	$1,585	$1,743	$1,896
$4,050	$811	$1,194	$1,431	$1,598	$1,757	$1,911
$4,100	$818	$1,204	$1,442	$1,610	$1,771	$1,926
$4,150	$826	$1,215	$1,454	$1,623	$1,785	$1,942
$4,200	$833	$1,225	$1,465	$1,636	$1,799	$1,957
$4,250	$841	$1,236	$1,478	$1,650	$1,815	$1,974
$4,300	$849	$1,249	$1,493	$1,667	$1,833	$1,994
$4,350	$858	$1,261	$1,508	$1,683	$1,852	$2,014
$4,400	$867	$1,274	$1,523	$1,700	$1,870	$2,034
$4,450	$875	$1,286	$1,537	$1,717	$1,888	$2,054
$4,500	$884	$1,299	$1,552	$1,734	$1,907	$2,074
$4,550	$892	$1,311	$1,567	$1,750	$1,925	$2,094

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$4,600	$901	$1,324	$1,582	$1,767	$1,944	$2,114
$4,650	$910	$1,337	$1,597	$1,784	$1,962	$2,134
$4,700	$918	$1,349	$1,612	$1,801	$1,981	$2,154
$4,750	$927	$1,362	$1,627	$1,817	$1,999	$2,174
$4,800	$935	$1,375	$1,642	$1,834	$2,017	$2,194
$4,850	$944	$1,387	$1,658	$1,851	$2,036	$2,214
$4,900	$952	$1,399	$1,672	$1,867	$2,054	$2,234
$4,950	$960	$1,411	$1,685	$1,882	$2,070	$2,251
$5,000	$968	$1,422	$1,698	$1,896	$2,085	$2,268
$5,050	$976	$1,433	$1,710	$1,910	$2,101	$2,285
$5,100	$984	$1,444	$1,723	$1,924	$2,116	$2,302
$5,150	$992	$1,455	$1,736	$1,938	$2,132	$2,318
$5,200	$1,000	$1,466	$1,748	$1,952	$2,147	$2,335
$5,250	$1,007	$1,475	$1,759	$1,964	$2,161	$2,350
$5,300	$1,012	$1,482	$1,767	$1,973	$2,170	$2,360
$5,350	$1,017	$1,489	$1,774	$1,981	$2,179	$2,370
$5,400	$1,021	$1,496	$1,782	$1,990	$2,189	$2,380
$5,450	$1,026	$1,502	$1,789	$1,998	$2,198	$2,390
$5,500	$1,031	$1,509	$1,797	$2,006	$2,207	$2,400
$5,550	$1,036	$1,515	$1,804	$2,014	$2,216	$2,409
$5,600	$1,040	$1,520	$1,808	$2,019	$2,221	$2,416
$5,650	$1,043	$1,524	$1,813	$2,024	$2,226	$2,421
$5,700	$1,047	$1,529	$1,817	$2,029	$2,231	$2,427
$5,750	$1,050	$1,533	$1,821	$2,033	$2,236	$2,432
$5,800	$1,053	$1,537	$1,824	$2,037	$2,241	$2,437
$5,850	$1,056	$1,541	$1,828	$2,041	$2,245	$2,442
$5,900	$1,060	$1,545	$1,832	$2,045	$2,250	$2,447
$5,950	$1,063	$1,548	$1,835	$2,049	$2,254	$2,451
$6,000	$1,066	$1,552	$1,838	$2,053	$2,258	$2,456
$6,050	$1,069	$1,556	$1,842	$2,056	$2,262	$2,460
$6,100	$1,072	$1,559	$1,845	$2,060	$2,266	$2,464
$6,150	$1,075	$1,562	$1,848	$2,063	$2,269	$2,468
$6,200	$1,077	$1,566	$1,850	$2,066	$2,273	$2,472
$6,250	$1,082	$1,572	$1,857	$2,074	$2,281	$2,480
$6,300	$1,087	$1,580	$1,866	$2,084	$2,292	$2,493
$6,350	$1,093	$1,587	$1,875	$2,094	$2,304	$2,505
$6,400	$1,098	$1,595	$1,885	$2,104	$2,315	$2,517
$6,450	$1,104	$1,603	$1,894	$2,115	$2,326	$2,529

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$6,500	$1,109	$1,611	$1,903	$2,125	$2,337	$2,542
$6,550	$1,114	$1,618	$1,912	$2,135	$2,348	$2,554
$6,600	$1,120	$1,626	$1,921	$2,145	$2,359	$2,566
$6,650	$1,125	$1,634	$1,930	$2,155	$2,370	$2,577
$6,700	$1,130	$1,641	$1,939	$2,165	$2,381	$2,589
$6,750	$1,136	$1,649	$1,948	$2,175	$2,392	$2,601
$6,800	$1,141	$1,656	$1,956	$2,185	$2,403	$2,613
$6,850	$1,146	$1,664	$1,965	$2,195	$2,414	$2,625
$6,900	$1,150	$1,669	$1,972	$2,202	$2,422	$2,634
$6,950	$1,151	$1,671	$1,973	$2,203	$2,423	$2,635
$7,000	$1,153	$1,672	$1,973	$2,203	$2,424	$2,636
$7,050	$1,154	$1,673	$1,974	$2,204	$2,424	$2,637
$7,100	$1,155	$1,674	$1,974	$2,205	$2,425	$2,637
$7,150	$1,156	$1,675	$1,975	$2,205	$2,425	$2,638
$7,200	$1,157	$1,676	$1,975	$2,205	$2,426	$2,638
$7,250	$1,158	$1,677	$1,975	$2,205	$2,426	$2,638
$7,300	$1,159	$1,677	$1,975	$2,205	$2,426	$2,638
$7,350	$1,160	$1,678	$1,975	$2,205	$2,425	$2,638
$7,400	$1,161	$1,678	$1,974	$2,204	$2,425	$2,637
$7,450	$1,162	$1,679	$1,973	$2,204	$2,424	$2,636
$7,500	$1,162	$1,679	$1,973	$2,203	$2,423	$2,635
$7,550	$1,163	$1,679	$1,972	$2,202	$2,422	$2,634
$7,600	$1,169	$1,688	$1,982	$2,214	$2,435	$2,648
$7,650	$1,176	$1,697	$1,993	$2,225	$2,448	$2,662
$7,700	$1,182	$1,706	$2,003	$2,237	$2,460	$2,675
$7,750	$1,187	$1,715	$2,013	$2,248	$2,473	$2,689
$7,800	$1,193	$1,724	$2,024	$2,260	$2,486	$2,703
$7,850	$1,198	$1,733	$2,034	$2,271	$2,498	$2,717
$7,900	$1,204	$1,742	$2,044	$2,283	$2,511	$2,731
$7,950	$1,209	$1,751	$2,055	$2,294	$2,524	$2,744
$8,000	$1,214	$1,760	$2,065	$2,306	$2,536	$2,758
$8,050	$1,220	$1,768	$2,075	$2,317	$2,549	$2,772
$8,100	$1,225	$1,775	$2,086	$2,329	$2,562	$2,786
$8,150	$1,230	$1,783	$2,096	$2,341	$2,575	$2,800
$8,200	$1,236	$1,790	$2,107	$2,353	$2,588	$2,814
$8,250	$1,241	$1,798	$2,117	$2,364	$2,601	$2,828
$8,300	$1,247	$1,806	$2,128	$2,376	$2,613	$2,842
$8,350	$1,249	$1,809	$2,132	$2,381	$2,619	$2,848

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$8,400	$1,252	$1,813	$2,136	$2,385	$2,623	$2,853
$8,450	$1,254	$1,816	$2,139	$2,389	$2,628	$2,858
$8,500	$1,257	$1,819	$2,143	$2,393	$2,632	$2,862
$8,550	$1,259	$1,822	$2,146	$2,397	$2,636	$2,867
$8,600	$1,261	$1,826	$2,150	$2,401	$2,641	$2,872
$8,650	$1,264	$1,829	$2,153	$2,404	$2,645	$2,876
$8,700	$1,266	$1,832	$2,157	$2,408	$2,649	$2,881
$8,750	$1,268	$1,835	$2,160	$2,412	$2,653	$2,885
$8,800	$1,271	$1,838	$2,163	$2,415	$2,657	$2,889
$8,850	$1,273	$1,841	$2,166	$2,419	$2,660	$2,893
$8,900	$1,275	$1,844	$2,169	$2,422	$2,664	$2,897
$8,950	$1,277	$1,846	$2,172	$2,425	$2,668	$2,901
$9,000	$1,280	$1,849	$2,175	$2,428	$2,671	$2,905
$9,050	$1,282	$1,852	$2,178	$2,432	$2,675	$2,909
$9,100	$1,286	$1,858	$2,185	$2,440	$2,683	$2,918
$9,150	$1,293	$1,868	$2,196	$2,453	$2,698	$2,934
$9,200	$1,299	$1,878	$2,209	$2,466	$2,713	$2,950
$9,250	$1,307	$1,889	$2,222	$2,481	$2,729	$2,967
$9,300	$1,314	$1,899	$2,235	$2,495	$2,745	$2,985
$9,350	$1,321	$1,910	$2,248	$2,510	$2,761	$3,002
$9,400	$1,328	$1,921	$2,261	$2,524	$2,777	$3,019
$9,450	$1,336	$1,932	$2,274	$2,539	$2,793	$3,037
$9,500	$1,343	$1,943	$2,287	$2,553	$2,809	$3,054
$9,550	$1,350	$1,953	$2,300	$2,568	$2,825	$3,072
$9,600	$1,358	$1,964	$2,313	$2,583	$2,841	$3,090
$9,650	$1,365	$1,975	$2,327	$2,598	$2,858	$3,108
$9,700	$1,372	$1,986	$2,340	$2,613	$2,874	$3,125
$9,750	$1,379	$1,997	$2,353	$2,628	$2,890	$3,143
$9,800	$1,386	$2,008	$2,366	$2,643	$2,906	$3,161
$9,850	$1,393	$2,019	$2,379	$2,658	$2,922	$3,179
$9,900	$1,400	$2,030	$2,392	$2,673	$2,938	$3,197
$9,950	$1,407	$2,041	$2,405	$2,688	$2,954	$3,215
$10,000	$1,414	$2,052	$2,418	$2,703	$2,970	$3,233
$10,050	$1,421	$2,063	$2,431	$2,717	$2,986	$3,251
$10,100	$1,428	$2,074	$2,444	$2,732	$3,002	$3,269
$10,150	$1,435	$2,085	$2,457	$2,747	$3,018	$3,287
$10,200	$1,442	$2,096	$2,470	$2,762	$3,034	$3,305
$10,250	$1,449	$2,107	$2,483	$2,777	$3,050	$3,323

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$10,300	$1,456	$2,118	$2,496	$2,792	$3,066	$3,340
$10,350	$1,463	$2,128	$2,508	$2,807	$3,082	$3,358
$10,400	$1,470	$2,139	$2,521	$2,822	$3,097	$3,376
$10,450	$1,477	$2,150	$2,534	$2,837	$3,113	$3,394
$10,500	$1,484	$2,161	$2,547	$2,851	$3,129	$3,412
$10,550	$1,491	$2,172	$2,560	$2,866	$3,145	$3,429
$10,600	$1,498	$2,183	$2,573	$2,881	$3,161	$3,447
$10,650	$1,505	$2,194	$2,586	$2,896	$3,176	$3,465
$10,700	$1,511	$2,205	$2,598	$2,911	$3,192	$3,483
$10,750	$1,518	$2,215	$2,611	$2,925	$3,208	$3,501
$10,800	$1,525	$2,226	$2,624	$2,940	$3,224	$3,518
$10,850	$1,532	$2,237	$2,637	$2,955	$3,239	$3,536
$10,900	$1,539	$2,248	$2,650	$2,970	$3,255	$3,554
$10,950	$1,546	$2,259	$2,662	$2,984	$3,271	$3,571
$11,000	$1,553	$2,270	$2,675	$2,999	$3,287	$3,589
$11,050	$1,560	$2,280	$2,688	$3,014	$3,302	$3,607
$11,100	$1,567	$2,291	$2,701	$3,029	$3,318	$3,624
$11,150	$1,573	$2,302	$2,713	$3,043	$3,334	$3,642
$11,200	$1,580	$2,313	$2,726	$3,058	$3,349	$3,660
$11,250	$1,587	$2,323	$2,739	$3,073	$3,365	$3,677
$11,300	$1,594	$2,334	$2,752	$3,087	$3,381	$3,695
$11,350	$1,601	$2,345	$2,764	$3,102	$3,396	$3,712
$11,400	$1,608	$2,356	$2,777	$3,117	$3,412	$3,730
$11,450	$1,614	$2,366	$2,790	$3,131	$3,428	$3,748
$11,500	$1,621	$2,377	$2,802	$3,146	$3,443	$3,765
$11,550	$1,628	$2,388	$2,815	$3,160	$3,459	$3,783
$11,600	$1,635	$2,399	$2,828	$3,175	$3,474	$3,800
$11,650	$1,642	$2,409	$2,840	$3,190	$3,490	$3,818
$11,700	$1,649	$2,420	$2,853	$3,204	$3,505	$3,835
$11,750	$1,655	$2,431	$2,865	$3,219	$3,521	$3,853
$11,800	$1,662	$2,441	$2,878	$3,233	$3,536	$3,870
$11,850	$1,669	$2,452	$2,891	$3,248	$3,552	$3,888
$11,900	$1,676	$2,463	$2,903	$3,262	$3,567	$3,905
$11,950	$1,682	$2,473	$2,916	$3,277	$3,583	$3,922
$12,000	$1,689	$2,484	$2,928	$3,291	$3,598	$3,940
$12,050	$1,696	$2,495	$2,941	$3,306	$3,614	$3,957
$12,100	$1,703	$2,505	$2,954	$3,320	$3,629	$3,975
$12,150	$1,710	$2,516	$2,966	$3,335	$3,645	$3,992

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$12,200	$1,716	$2,526	$2,979	$3,349	$3,660	$4,009
$12,250	$1,723	$2,537	$2,991	$3,364	$3,676	$4,027
$12,300	$1,730	$2,548	$3,004	$3,378	$3,691	$4,044
$12,350	$1,737	$2,558	$3,016	$3,393	$3,707	$4,061
$12,400	$1,743	$2,569	$3,029	$3,407	$3,722	$4,079
$12,450	$1,750	$2,579	$3,041	$3,422	$3,737	$4,096
$12,500	$1,757	$2,590	$3,054	$3,436	$3,753	$4,113
$12,550	$1,763	$2,600	$3,066	$3,450	$3,768	$4,131
$12,600	$1,770	$2,611	$3,079	$3,465	$3,783	$4,148
$12,650	$1,777	$2,622	$3,091	$3,479	$3,799	$4,165
$12,700	$1,784	$2,632	$3,104	$3,494	$3,814	$4,182
$12,750	$1,790	$2,643	$3,116	$3,508	$3,829	$4,200
$12,800	$1,797	$2,653	$3,129	$3,522	$3,845	$4,217
$12,850	$1,804	$2,664	$3,141	$3,537	$3,860	$4,234
$12,900	$1,810	$2,674	$3,153	$3,551	$3,875	$4,251
$12,950	$1,817	$2,685	$3,166	$3,565	$3,891	$4,268
$13,000	$1,824	$2,695	$3,178	$3,580	$3,906	$4,286
$13,050	$1,830	$2,706	$3,191	$3,594	$3,921	$4,303
$13,100	$1,837	$2,716	$3,203	$3,608	$3,936	$4,320
$13,150	$1,844	$2,727	$3,215	$3,622	$3,951	$4,337
$13,200	$1,850	$2,737	$3,228	$3,637	$3,967	$4,354
$13,250	$1,857	$2,747	$3,240	$3,651	$3,982	$4,371
$13,300	$1,864	$2,758	$3,252	$3,665	$3,997	$4,388
$13,350	$1,870	$2,768	$3,265	$3,679	$4,012	$4,405
$13,400	$1,877	$2,779	$3,277	$3,694	$4,027	$4,422
$13,450	$1,884	$2,789	$3,289	$3,708	$4,043	$4,439
$13,500	$1,890	$2,800	$3,302	$3,722	$4,058	$4,457
$13,550	$1,897	$2,810	$3,314	$3,736	$4,073	$4,474
$13,600	$1,903	$2,820	$3,326	$3,750	$4,088	$4,491
$13,650	$1,910	$2,831	$3,339	$3,765	$4,103	$4,508
$13,700	$1,917	$2,841	$3,351	$3,779	$4,118	$4,525
$13,750	$1,923	$2,852	$3,363	$3,793	$4,133	$4,542
$13,800	$1,930	$2,862	$3,375	$3,807	$4,148	$4,558
$13,850	$1,936	$2,872	$3,388	$3,821	$4,163	$4,575
$13,900	$1,943	$2,883	$3,400	$3,835	$4,179	$4,592
$13,950	$1,950	$2,893	$3,412	$3,849	$4,194	$4,609
$14,000	$1,956	$2,903	$3,424	$3,864	$4,209	$4,626
$14,050	$1,963	$2,914	$3,436	$3,878	$4,224	$4,643

Combined Gross Monthly Income	Number of Children					
	1	2	3	4	5	6
$14,100	$1,969	$2,924	$3,449	$3,892	$4,239	$4,660
$14,150	$1,976	$2,934	$3,461	$3,906	$4,254	$4,677
$14,200	$1,982	$2,945	$3,473	$3,920	$4,269	$4,694
$14,250	$1,989	$2,955	$3,485	$3,934	$4,284	$4,711
$14,300	$1,996	$2,965	$3,497	$3,948	$4,299	$4,727
$14,350	$2,002	$2,976	$3,509	$3,962	$4,314	$4,744
$14,400	$2,009	$2,986	$3,522	$3,976	$4,329	$4,761
$14,450	$2,015	$2,996	$3,534	$3,990	$4,343	$4,778
$14,500	$2,022	$3,006	$3,546	$4,004	$4,358	$4,795
$14,550	$2,028	$3,017	$3,558	$4,018	$4,373	$4,812
$14,600	$2,035	$3,027	$3,570	$4,032	$4,388	$4,828
$14,650	$2,041	$3,037	$3,582	$4,046	$4,403	$4,845
$14,700	$2,048	$3,047	$3,594	$4,060	$4,418	$4,862
$14,750	$2,054	$3,058	$3,606	$4,074	$4,433	$4,879
$14,800	$2,061	$3,068	$3,619	$4,088	$4,448	$4,895
$14,850	$2,067	$3,078	$3,631	$4,102	$4,463	$4,912
$14,900	$2,074	$3,088	$3,643	$4,116	$4,477	$4,929
$14,950	$2,080	$3,098	$3,655	$4,129	$4,492	$4,945
$15,000	$2,087	$3,109	$3,667	$4,143	$4,507	$4,962

Appendix B: Comparison of Existing and Updated Child Support Schedules

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$1,250	$162	$201	24%	$163	$203	25%	$165	$206	25%	$167	$208	24%	$169	$210	24%	$170	$212	25%
$1,300	$195	$243	25%	$197	$245	25%	$199	$248	25%	$202	$251	24%	$204	$253	24%	$206	$256	24%
$1,350	$229	$272	19%	$231	$287	24%	$234	$290	24%	$236	$294	24%	$239	$297	24%	$241	$300	24%
$1,400	$262	$283	8%	$265	$329	24%	$268	$333	24%	$271	$337	24%	$274	$340	24%	$277	$344	24%
$1,450	$295	$293	-1%	$299	$371	24%	$302	$375	24%	$305	$380	24%	$308	$384	25%	$312	$388	24%
$1,500	$310	$304	-2%	$330	$413	25%	$334	$418	25%	$338	$422	25%	$341	$427	25%	$345	$432	25%
$1,550	$319	$315	-1%	$362	$455	26%	$366	$460	26%	$370	$465	26%	$374	$470	26%	$378	$475	26%
$1,600	$327	$325	-1%	$394	$497	26%	$398	$503	26%	$402	$508	26%	$407	$514	26%	$411	$519	26%
$1,650	$336	$335	0%	$425	$520	22%	$430	$545	27%	$435	$551	27%	$439	$557	27%	$444	$563	27%
$1,700	$344	$346	0%	$457	$535	17%	$462	$588	27%	$467	$594	27%	$472	$601	27%	$477	$607	27%
$1,750	$353	$356	1%	$488	$551	13%	$494	$630	27%	$499	$637	28%	$505	$644	28%	$510	$651	28%
$1,800	$361	$366	1%	$520	$566	9%	$526	$672	28%	$532	$680	28%	$537	$687	28%	$543	$695	28%
$1,850	$370	$376	2%	$537	$582	8%	$558	$713	28%	$564	$723	28%	$570	$731	28%	$576	$739	28%
$1,900	$378	$386	2%	$550	$598	9%	$590	$732	24%	$596	$766	29%	$603	$774	28%	$609	$782	28%
$1,950	$387	$396	2%	$562	$613	9%	$622	$751	21%	$629	$809	29%	$635	$818	29%	$642	$826	29%
$2,000	$395	$405	3%	$574	$629	10%	$654	$771	18%	$661	$852	29%	$668	$861	29%	$675	$870	29%
$2,050	$403	$413	3%	$586	$645	10%	$686	$790	15%	$693	$882	27%	$701	$904	29%	$708	$914	29%
$2,100	$412	$422	2%	$598	$661	11%	$706	$809	15%	$726	$904	25%	$733	$947	29%	$741	$958	29%
$2,150	$420	$431	3%	$610	$677	11%	$720	$829	15%	$758	$926	22%	$766	$990	29%	$774	$1,002	29%
$2,200	$428	$439	3%	$622	$694	12%	$734	$849	16%	$790	$948	20%	$799	$1,033	29%	$807	$1,046	30%
$2,250	$437	$448	2%	$634	$710	12%	$748	$869	16%	$823	$971	18%	$831	$1,068	28%	$840	$1,090	30%
$2,300	$445	$456	3%	$646	$724	12%	$761	$889	17%	$851	$993	17%	$864	$1,092	26%	$873	$1,134	30%
$2,350	$453	$465	3%	$657	$738	12%	$775	$909	17%	$866	$1,015	17%	$897	$1,117	25%	$906	$1,178	30%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$2,400	$462	$473	2%	$669	$751	12%	$789	$929	18%	$882	$1,038	18%	$930	$1,141	23%	$939	$1,222	30%
$2,450	$470	$482	3%	$681	$765	12%	$803	$949	18%	$897	$1,060	18%	$962	$1,166	21%	$972	$1,266	30%
$2,500	$478	$491	3%	$693	$778	12%	$817	$969	19%	$913	$1,082	19%	$995	$1,191	20%	$1,005	$1,295	29%
$2,550	$486	$499	3%	$705	$791	12%	$831	$989	19%	$928	$1,105	19%	$1,021	$1,215	19%	$1,039	$1,321	27%
$2,600	$495	$508	3%	$717	$805	12%	$845	$1,008	19%	$944	$1,125	19%	$1,038	$1,238	19%	$1,072	$1,346	26%
$2,650	$503	$516	3%	$729	$817	12%	$859	$1,024	19%	$959	$1,143	19%	$1,055	$1,257	19%	$1,105	$1,367	24%
$2,700	$511	$524	3%	$741	$830	12%	$873	$1,039	19%	$975	$1,160	19%	$1,072	$1,276	19%	$1,138	$1,388	22%
$2,750	$520	$533	2%	$753	$842	12%	$886	$1,055	19%	$990	$1,178	19%	$1,089	$1,295	19%	$1,171	$1,409	20%
$2,800	$528	$541	2%	$764	$855	12%	$900	$1,070	19%	$1,006	$1,195	19%	$1,106	$1,314	19%	$1,202	$1,429	19%
$2,850	$536	$549	2%	$776	$867	12%	$914	$1,085	19%	$1,021	$1,212	19%	$1,123	$1,333	19%	$1,221	$1,450	19%
$2,900	$544	$557	2%	$788	$880	12%	$928	$1,100	19%	$1,037	$1,229	18%	$1,140	$1,352	19%	$1,240	$1,470	19%
$2,950	$553	$566	2%	$800	$893	12%	$942	$1,115	18%	$1,052	$1,246	18%	$1,157	$1,370	18%	$1,258	$1,490	18%
$3,000	$561	$574	2%	$812	$905	11%	$956	$1,131	18%	$1,068	$1,262	18%	$1,175	$1,389	18%	$1,277	$1,510	18%
$3,050	$570	$582	2%	$825	$918	11%	$971	$1,146	18%	$1,084	$1,279	18%	$1,193	$1,407	18%	$1,297	$1,530	18%
$3,100	$578	$590	2%	$837	$930	11%	$985	$1,161	18%	$1,101	$1,296	18%	$1,211	$1,426	18%	$1,316	$1,550	18%
$3,150	$587	$599	2%	$849	$943	11%	$1,000	$1,176	18%	$1,117	$1,313	18%	$1,229	$1,444	17%	$1,335	$1,570	18%
$3,200	$595	$607	2%	$861	$956	11%	$1,014	$1,191	17%	$1,133	$1,330	17%	$1,246	$1,463	17%	$1,355	$1,591	17%
$3,250	$603	$615	2%	$874	$969	11%	$1,029	$1,207	17%	$1,149	$1,348	17%	$1,264	$1,483	17%	$1,374	$1,613	17%
$3,300	$612	$624	2%	$886	$982	11%	$1,044	$1,223	17%	$1,166	$1,366	17%	$1,282	$1,503	17%	$1,394	$1,634	17%
$3,350	$620	$633	2%	$898	$995	11%	$1,058	$1,240	17%	$1,182	$1,384	17%	$1,300	$1,523	17%	$1,413	$1,656	17%
$3,400	$629	$641	2%	$911	$1,008	11%	$1,073	$1,256	17%	$1,198	$1,402	17%	$1,318	$1,542	17%	$1,433	$1,677	17%
$3,450	$636	$649	2%	$922	$1,021	11%	$1,086	$1,272	17%	$1,213	$1,420	17%	$1,334	$1,562	17%	$1,450	$1,699	17%
$3,500	$644	$657	2%	$932	$1,035	11%	$1,098	$1,288	17%	$1,227	$1,438	17%	$1,349	$1,582	17%	$1,467	$1,720	17%
$3,550	$651	$665	2%	$943	$1,048	11%	$1,111	$1,304	17%	$1,241	$1,456	17%	$1,365	$1,602	17%	$1,483	$1,742	17%
$3,600	$658	$673	2%	$953	$1,061	11%	$1,123	$1,320	18%	$1,255	$1,474	17%	$1,380	$1,622	18%	$1,500	$1,764	18%
$3,650	$665	$681	2%	$964	$1,074	11%	$1,136	$1,336	18%	$1,268	$1,492	18%	$1,395	$1,642	18%	$1,517	$1,785	18%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$3,700	$673	$689	2%	$974	$1,087	12%	$1,148	$1,353	18%	$1,282	$1,510	18%	$1,411	$1,661	18%	$1,533	$1,807	18%
$3,750	$680	$697	2%	$985	$1,099	12%	$1,160	$1,369	18%	$1,296	$1,528	18%	$1,426	$1,681	18%	$1,550	$1,828	18%
$3,800	$687	$704	2%	$995	$1,110	12%	$1,173	$1,383	18%	$1,310	$1,544	18%	$1,441	$1,699	18%	$1,567	$1,847	18%
$3,850	$694	$711	2%	$1,006	$1,121	11%	$1,185	$1,397	18%	$1,324	$1,560	18%	$1,457	$1,716	18%	$1,583	$1,866	18%
$3,900	$702	$719	2%	$1,016	$1,132	11%	$1,198	$1,411	18%	$1,338	$1,575	18%	$1,472	$1,733	18%	$1,600	$1,885	18%
$3,950	$709	$726	2%	$1,027	$1,143	11%	$1,210	$1,425	18%	$1,352	$1,591	18%	$1,487	$1,750	18%	$1,617	$1,903	18%
$4,000	$716	$733	2%	$1,037	$1,154	11%	$1,223	$1,439	18%	$1,366	$1,606	18%	$1,502	$1,767	18%	$1,633	$1,922	18%
$4,050	$723	$740	2%	$1,048	$1,165	11%	$1,235	$1,451	18%	$1,379	$1,621	18%	$1,517	$1,783	18%	$1,649	$1,939	18%
$4,100	$730	$748	2%	$1,057	$1,176	11%	$1,245	$1,464	18%	$1,391	$1,635	18%	$1,530	$1,798	18%	$1,663	$1,956	18%
$4,150	$737	$755	2%	$1,067	$1,186	11%	$1,256	$1,477	18%	$1,403	$1,649	18%	$1,544	$1,814	17%	$1,678	$1,973	18%
$4,200	$744	$762	2%	$1,076	$1,197	11%	$1,267	$1,489	18%	$1,416	$1,663	17%	$1,557	$1,829	17%	$1,693	$1,989	17%
$4,250	$750	$769	3%	$1,086	$1,208	11%	$1,278	$1,502	18%	$1,428	$1,677	17%	$1,571	$1,844	17%	$1,707	$2,006	18%
$4,300	$757	$777	3%	$1,095	$1,219	11%	$1,289	$1,514	17%	$1,440	$1,691	17%	$1,584	$1,860	17%	$1,722	$2,022	17%
$4,350	$764	$784	3%	$1,105	$1,229	11%	$1,300	$1,526	17%	$1,452	$1,704	17%	$1,597	$1,875	17%	$1,736	$2,039	17%
$4,400	$771	$791	3%	$1,114	$1,240	11%	$1,311	$1,540	17%	$1,464	$1,719	17%	$1,611	$1,891	17%	$1,751	$2,057	17%
$4,450	$777	$799	3%	$1,124	$1,251	11%	$1,322	$1,553	17%	$1,477	$1,734	17%	$1,624	$1,908	17%	$1,766	$2,075	17%
$4,500	$784	$806	3%	$1,133	$1,263	11%	$1,333	$1,567	18%	$1,489	$1,749	17%	$1,638	$1,924	17%	$1,780	$2,093	18%
$4,550	$791	$813	3%	$1,143	$1,274	11%	$1,344	$1,580	18%	$1,501	$1,764	18%	$1,651	$1,941	18%	$1,795	$2,110	18%
$4,600	$798	$821	3%	$1,152	$1,285	12%	$1,355	$1,593	18%	$1,513	$1,779	18%	$1,664	$1,957	18%	$1,809	$2,128	18%
$4,650	$804	$828	3%	$1,162	$1,296	12%	$1,366	$1,607	18%	$1,525	$1,794	18%	$1,678	$1,973	18%	$1,824	$2,146	18%
$4,700	$811	$835	3%	$1,172	$1,307	12%	$1,376	$1,620	18%	$1,538	$1,809	18%	$1,691	$1,990	18%	$1,838	$2,164	18%
$4,750	$818	$843	3%	$1,181	$1,318	12%	$1,387	$1,633	18%	$1,550	$1,824	18%	$1,705	$2,006	18%	$1,853	$2,182	18%
$4,800	$825	$850	3%	$1,191	$1,329	12%	$1,398	$1,646	18%	$1,562	$1,838	18%	$1,718	$2,022	18%	$1,868	$2,199	18%
$4,850	$832	$858	3%	$1,200	$1,340	12%	$1,409	$1,659	18%	$1,574	$1,853	18%	$1,732	$2,038	18%	$1,882	$2,217	18%
$4,900	$838	$865	3%	$1,210	$1,351	12%	$1,420	$1,672	18%	$1,586	$1,868	18%	$1,745	$2,054	18%	$1,897	$2,234	18%
$4,950	$845	$872	3%	$1,219	$1,362	12%	$1,431	$1,686	18%	$1,599	$1,882	18%	$1,758	$2,070	18%	$1,911	$2,251	18%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$5,000	$852	$880	3%	$1,229	$1,373	12%	$1,442	$1,699	18%	$1,611	$1,897	18%	$1,772	$2,086	18%	$1,926	$2,269	18%
$5,050	$859	$887	3%	$1,238	$1,384	12%	$1,453	$1,712	18%	$1,623	$1,911	18%	$1,785	$2,102	18%	$1,940	$2,286	18%
$5,100	$865	$894	3%	$1,248	$1,395	12%	$1,464	$1,724	18%	$1,635	$1,926	18%	$1,799	$2,118	18%	$1,955	$2,303	18%
$5,150	$872	$901	3%	$1,257	$1,406	12%	$1,475	$1,737	18%	$1,647	$1,940	18%	$1,812	$2,134	18%	$1,970	$2,321	18%
$5,200	$878	$909	4%	$1,266	$1,417	12%	$1,485	$1,750	18%	$1,659	$1,955	18%	$1,825	$2,150	18%	$1,983	$2,338	18%
$5,250	$885	$916	4%	$1,275	$1,428	12%	$1,495	$1,763	18%	$1,670	$1,969	18%	$1,837	$2,166	18%	$1,997	$2,355	18%
$5,300	$891	$923	4%	$1,284	$1,439	12%	$1,505	$1,776	18%	$1,681	$1,983	18%	$1,850	$2,182	18%	$2,011	$2,372	18%
$5,350	$897	$931	4%	$1,292	$1,450	12%	$1,515	$1,789	18%	$1,693	$1,998	18%	$1,862	$2,197	18%	$2,024	$2,390	18%
$5,400	$903	$938	4%	$1,301	$1,461	12%	$1,526	$1,802	18%	$1,704	$2,012	18%	$1,875	$2,213	18%	$2,038	$2,407	18%
$5,450	$909	$945	4%	$1,310	$1,471	12%	$1,536	$1,815	18%	$1,715	$2,027	18%	$1,887	$2,229	18%	$2,051	$2,424	18%
$5,500	$915	$952	4%	$1,319	$1,482	12%	$1,546	$1,828	18%	$1,727	$2,041	18%	$1,899	$2,245	18%	$2,065	$2,442	18%
$5,550	$921	$960	4%	$1,327	$1,493	13%	$1,556	$1,841	18%	$1,738	$2,056	18%	$1,912	$2,261	18%	$2,078	$2,459	18%
$5,600	$927	$967	4%	$1,336	$1,504	13%	$1,566	$1,854	18%	$1,749	$2,070	18%	$1,924	$2,277	18%	$2,092	$2,476	18%
$5,650	$934	$974	4%	$1,345	$1,516	13%	$1,576	$1,867	18%	$1,761	$2,085	18%	$1,937	$2,293	18%	$2,105	$2,494	18%
$5,700	$940	$982	4%	$1,354	$1,527	13%	$1,586	$1,880	19%	$1,772	$2,099	18%	$1,949	$2,309	18%	$2,119	$2,511	19%
$5,750	$946	$989	5%	$1,362	$1,538	13%	$1,597	$1,893	19%	$1,783	$2,114	19%	$1,962	$2,325	19%	$2,132	$2,529	19%
$5,800	$952	$997	5%	$1,371	$1,549	13%	$1,607	$1,906	19%	$1,795	$2,128	19%	$1,974	$2,341	19%	$2,146	$2,546	19%
$5,850	$958	$1,004	5%	$1,380	$1,560	13%	$1,617	$1,919	19%	$1,806	$2,143	19%	$1,987	$2,357	19%	$2,160	$2,563	19%
$5,900	$964	$1,012	5%	$1,388	$1,571	13%	$1,627	$1,932	19%	$1,817	$2,157	19%	$1,999	$2,373	19%	$2,173	$2,581	19%
$5,950	$970	$1,019	5%	$1,397	$1,582	13%	$1,637	$1,945	19%	$1,829	$2,172	19%	$2,012	$2,389	19%	$2,187	$2,598	19%
$6,000	$976	$1,026	5%	$1,406	$1,593	13%	$1,647	$1,958	19%	$1,840	$2,186	19%	$2,024	$2,405	19%	$2,200	$2,615	19%
$6,050	$983	$1,034	5%	$1,415	$1,603	13%	$1,658	$1,970	19%	$1,851	$2,200	19%	$2,037	$2,420	19%	$2,214	$2,632	19%
$6,100	$989	$1,040	5%	$1,423	$1,613	13%	$1,668	$1,981	19%	$1,863	$2,212	19%	$2,049	$2,433	19%	$2,227	$2,646	19%
$6,150	$995	$1,046	5%	$1,432	$1,622	13%	$1,678	$1,992	19%	$1,874	$2,224	19%	$2,062	$2,447	19%	$2,241	$2,661	19%
$6,200	$1,001	$1,053	5%	$1,441	$1,632	13%	$1,688	$2,005	19%	$1,885	$2,239	19%	$2,074	$2,462	19%	$2,254	$2,678	19%
$6,250	$1,007	$1,060	5%	$1,450	$1,643	13%	$1,698	$2,018	19%	$1,897	$2,253	19%	$2,086	$2,478	19%	$2,268	$2,695	19%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$6,300	$1,013	$1,067	5%	$1,458	$1,654	13%	$1,708	$2,031	19%	$1,907	$2,268	19%	$2,098	$2,494	19%	$2,281	$2,713	19%
$6,350	$1,016	$1,074	6%	$1,462	$1,664	14%	$1,713	$2,044	19%	$1,913	$2,282	19%	$2,104	$2,510	19%	$2,287	$2,730	19%
$6,400	$1,020	$1,080	6%	$1,467	$1,675	14%	$1,717	$2,057	20%	$1,918	$2,297	20%	$2,110	$2,526	20%	$2,294	$2,747	20%
$6,450	$1,023	$1,087	6%	$1,471	$1,685	15%	$1,722	$2,070	20%	$1,924	$2,311	20%	$2,116	$2,542	20%	$2,300	$2,765	20%
$6,500	$1,026	$1,094	7%	$1,476	$1,696	15%	$1,727	$2,083	21%	$1,929	$2,326	21%	$2,122	$2,558	21%	$2,307	$2,782	21%
$6,550	$1,030	$1,101	7%	$1,480	$1,707	15%	$1,732	$2,096	21%	$1,935	$2,340	21%	$2,128	$2,574	21%	$2,313	$2,799	21%
$6,600	$1,033	$1,108	7%	$1,485	$1,717	16%	$1,737	$2,108	21%	$1,940	$2,354	21%	$2,134	$2,590	21%	$2,320	$2,816	21%
$6,650	$1,037	$1,114	7%	$1,489	$1,728	16%	$1,742	$2,121	22%	$1,945	$2,368	22%	$2,140	$2,605	22%	$2,326	$2,833	22%
$6,700	$1,040	$1,121	8%	$1,494	$1,738	16%	$1,747	$2,134	22%	$1,951	$2,382	22%	$2,146	$2,621	22%	$2,333	$2,850	22%
$6,750	$1,043	$1,128	8%	$1,498	$1,748	17%	$1,751	$2,146	23%	$1,956	$2,397	23%	$2,152	$2,636	22%	$2,339	$2,867	23%
$6,800	$1,047	$1,130	8%	$1,503	$1,751	17%	$1,756	$2,150	22%	$1,962	$2,400	22%	$2,158	$2,640	22%	$2,346	$2,871	22%
$6,850	$1,050	$1,132	8%	$1,507	$1,754	16%	$1,761	$2,152	22%	$1,967	$2,403	22%	$2,164	$2,643	22%	$2,352	$2,875	22%
$6,900	$1,053	$1,134	8%	$1,512	$1,756	16%	$1,766	$2,155	22%	$1,973	$2,406	22%	$2,170	$2,646	22%	$2,359	$2,878	22%
$6,950	$1,057	$1,135	7%	$1,517	$1,758	16%	$1,771	$2,157	22%	$1,978	$2,408	22%	$2,176	$2,649	22%	$2,365	$2,881	22%
$7,000	$1,060	$1,137	7%	$1,521	$1,760	16%	$1,776	$2,159	22%	$1,983	$2,411	22%	$2,182	$2,652	22%	$2,372	$2,884	22%
$7,050	$1,064	$1,139	7%	$1,526	$1,762	15%	$1,781	$2,161	21%	$1,989	$2,413	21%	$2,188	$2,654	21%	$2,378	$2,886	21%
$7,100	$1,067	$1,140	7%	$1,530	$1,764	15%	$1,785	$2,163	21%	$1,994	$2,415	21%	$2,194	$2,656	21%	$2,385	$2,889	21%
$7,150	$1,070	$1,141	7%	$1,535	$1,766	15%	$1,790	$2,164	21%	$2,000	$2,417	21%	$2,200	$2,659	21%	$2,391	$2,891	21%
$7,200	$1,074	$1,143	6%	$1,539	$1,768	15%	$1,795	$2,166	21%	$2,005	$2,419	21%	$2,206	$2,661	21%	$2,397	$2,894	21%
$7,250	$1,077	$1,144	6%	$1,544	$1,769	15%	$1,800	$2,168	20%	$2,010	$2,421	20%	$2,211	$2,663	20%	$2,404	$2,896	20%
$7,300	$1,080	$1,145	6%	$1,548	$1,771	14%	$1,804	$2,170	20%	$2,016	$2,423	20%	$2,217	$2,665	20%	$2,410	$2,898	20%
$7,350	$1,084	$1,146	6%	$1,552	$1,772	14%	$1,809	$2,171	20%	$2,021	$2,424	20%	$2,223	$2,667	20%	$2,416	$2,900	20%
$7,400	$1,087	$1,152	6%	$1,556	$1,780	14%	$1,814	$2,180	20%	$2,026	$2,435	20%	$2,228	$2,678	20%	$2,422	$2,912	20%
$7,450	$1,090	$1,158	6%	$1,560	$1,789	15%	$1,818	$2,190	20%	$2,031	$2,446	20%	$2,234	$2,691	20%	$2,428	$2,926	21%
$7,500	$1,092	$1,164	7%	$1,563	$1,798	15%	$1,820	$2,200	21%	$2,033	$2,457	21%	$2,237	$2,703	21%	$2,431	$2,939	21%
$7,550	$1,094	$1,170	7%	$1,565	$1,806	15%	$1,823	$2,210	21%	$2,036	$2,468	21%	$2,240	$2,715	21%	$2,435	$2,953	21%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$7,600	$1,096	$1,176	7%	$1,568	$1,815	16%	$1,826	$2,220	22%	$2,039	$2,479	22%	$2,243	$2,727	22%	$2,438	$2,966	22%
$7,650	$1,097	$1,181	8%	$1,570	$1,824	16%	$1,828	$2,230	22%	$2,042	$2,490	22%	$2,247	$2,739	22%	$2,442	$2,979	22%
$7,700	$1,099	$1,187	8%	$1,573	$1,832	16%	$1,831	$2,240	22%	$2,045	$2,502	22%	$2,250	$2,752	22%	$2,445	$2,992	22%
$7,750	$1,101	$1,192	8%	$1,575	$1,841	17%	$1,834	$2,251	23%	$2,048	$2,513	23%	$2,253	$2,764	23%	$2,449	$3,006	23%
$7,800	$1,103	$1,197	9%	$1,578	$1,850	17%	$1,836	$2,260	23%	$2,051	$2,524	23%	$2,256	$2,776	23%	$2,453	$3,019	23%
$7,850	$1,105	$1,202	9%	$1,580	$1,859	18%	$1,839	$2,270	23%	$2,054	$2,535	23%	$2,259	$2,789	23%	$2,456	$3,032	23%
$7,900	$1,107	$1,207	9%	$1,583	$1,867	18%	$1,842	$2,280	24%	$2,057	$2,546	24%	$2,263	$2,801	24%	$2,460	$3,046	24%
$7,950	$1,109	$1,212	9%	$1,586	$1,876	18%	$1,844	$2,290	24%	$2,060	$2,557	24%	$2,266	$2,813	24%	$2,463	$3,059	24%
$8,000	$1,111	$1,217	10%	$1,588	$1,884	19%	$1,847	$2,299	24%	$2,063	$2,568	24%	$2,269	$2,824	24%	$2,467	$3,071	25%
$8,050	$1,113	$1,217	9%	$1,591	$1,885	18%	$1,849	$2,301	24%	$2,066	$2,570	24%	$2,272	$2,827	24%	$2,470	$3,074	24%
$8,100	$1,115	$1,217	9%	$1,593	$1,885	18%	$1,852	$2,303	24%	$2,069	$2,572	24%	$2,276	$2,829	24%	$2,474	$3,077	24%
$8,150	$1,117	$1,217	9%	$1,596	$1,885	18%	$1,855	$2,305	24%	$2,072	$2,574	24%	$2,279	$2,831	24%	$2,477	$3,079	24%
$8,200	$1,119	$1,217	9%	$1,598	$1,885	18%	$1,857	$2,306	24%	$2,075	$2,576	24%	$2,282	$2,833	24%	$2,481	$3,081	24%
$8,250	$1,121	$1,217	9%	$1,601	$1,885	18%	$1,860	$2,308	24%	$2,078	$2,577	24%	$2,285	$2,835	24%	$2,484	$3,083	24%
$8,300	$1,123	$1,217	8%	$1,603	$1,885	18%	$1,863	$2,309	24%	$2,081	$2,579	24%	$2,289	$2,836	24%	$2,488	$3,085	24%
$8,350	$1,125	$1,217	8%	$1,606	$1,885	17%	$1,865	$2,310	24%	$2,084	$2,579	24%	$2,292	$2,837	24%	$2,491	$3,085	24%
$8,400	$1,127	$1,217	8%	$1,609	$1,885	17%	$1,868	$2,310	24%	$2,087	$2,579	24%	$2,296	$2,837	24%	$2,495	$3,085	24%
$8,450	$1,129	$1,217	8%	$1,612	$1,885	17%	$1,871	$2,310	23%	$2,090	$2,579	23%	$2,299	$2,837	23%	$2,499	$3,085	23%
$8,500	$1,132	$1,217	8%	$1,614	$1,885	17%	$1,874	$2,310	23%	$2,093	$2,579	23%	$2,303	$2,837	23%	$2,503	$3,085	23%
$8,550	$1,134	$1,217	7%	$1,617	$1,885	17%	$1,877	$2,310	23%	$2,097	$2,579	23%	$2,306	$2,837	23%	$2,507	$3,085	23%
$8,600	$1,136	$1,217	7%	$1,620	$1,885	16%	$1,880	$2,310	23%	$2,100	$2,579	23%	$2,310	$2,837	23%	$2,511	$3,085	23%
$8,650	$1,141	$1,217	7%	$1,628	$1,885	16%	$1,889	$2,310	22%	$2,110	$2,579	22%	$2,321	$2,837	22%	$2,523	$3,085	22%
$8,700	$1,147	$1,217	6%	$1,636	$1,885	15%	$1,898	$2,310	22%	$2,120	$2,579	22%	$2,332	$2,837	22%	$2,535	$3,085	22%
$8,750	$1,153	$1,219	6%	$1,644	$1,888	15%	$1,908	$2,316	21%	$2,131	$2,586	21%	$2,344	$2,844	21%	$2,548	$3,093	21%
$8,800	$1,159	$1,225	6%	$1,652	$1,896	15%	$1,917	$2,326	21%	$2,141	$2,598	21%	$2,355	$2,858	21%	$2,560	$3,108	21%
$8,850	$1,164	$1,231	6%	$1,660	$1,905	15%	$1,926	$2,337	21%	$2,151	$2,610	21%	$2,367	$2,871	21%	$2,572	$3,122	21%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$8,900	$1,170	$1,236	6%	$1,668	$1,914	15%	$1,935	$2,348	21%	$2,162	$2,622	21%	$2,378	$2,884	21%	$2,585	$3,136	21%
$8,950	$1,176	$1,242	6%	$1,676	$1,923	15%	$1,945	$2,359	21%	$2,172	$2,634	21%	$2,389	$2,897	21%	$2,597	$3,150	21%
$9,000	$1,181	$1,248	6%	$1,684	$1,932	15%	$1,954	$2,369	21%	$2,182	$2,646	21%	$2,401	$2,910	21%	$2,609	$3,165	21%
$9,050	$1,187	$1,254	6%	$1,692	$1,941	15%	$1,963	$2,380	21%	$2,193	$2,658	21%	$2,412	$2,923	21%	$2,622	$3,179	21%
$9,100	$1,193	$1,260	6%	$1,700	$1,950	15%	$1,972	$2,391	21%	$2,203	$2,670	21%	$2,423	$2,937	21%	$2,634	$3,193	21%
$9,150	$1,199	$1,266	6%	$1,708	$1,959	15%	$1,982	$2,401	21%	$2,213	$2,682	21%	$2,435	$2,950	21%	$2,647	$3,208	21%
$9,200	$1,204	$1,272	6%	$1,716	$1,968	15%	$1,991	$2,413	21%	$2,224	$2,694	21%	$2,446	$2,964	21%	$2,659	$3,223	21%
$9,250	$1,210	$1,279	6%	$1,724	$1,978	15%	$2,000	$2,425	21%	$2,234	$2,708	21%	$2,457	$2,978	21%	$2,671	$3,239	21%
$9,300	$1,216	$1,285	6%	$1,732	$1,988	15%	$2,009	$2,437	21%	$2,244	$2,721	21%	$2,469	$2,993	21%	$2,684	$3,255	21%
$9,350	$1,220	$1,292	6%	$1,739	$1,998	15%	$2,017	$2,448	21%	$2,253	$2,734	21%	$2,478	$3,007	21%	$2,694	$3,270	21%
$9,400	$1,224	$1,298	6%	$1,744	$2,008	15%	$2,023	$2,460	22%	$2,260	$2,747	22%	$2,486	$3,022	22%	$2,702	$3,286	22%
$9,450	$1,228	$1,305	6%	$1,750	$2,018	15%	$2,030	$2,472	22%	$2,267	$2,760	22%	$2,494	$3,036	22%	$2,711	$3,302	22%
$9,500	$1,232	$1,311	6%	$1,756	$2,028	15%	$2,036	$2,484	22%	$2,275	$2,773	22%	$2,502	$3,051	22%	$2,720	$3,318	22%
$9,550	$1,236	$1,318	7%	$1,761	$2,038	16%	$2,043	$2,495	22%	$2,282	$2,786	22%	$2,510	$3,065	22%	$2,728	$3,333	22%
$9,600	$1,240	$1,325	7%	$1,767	$2,048	16%	$2,049	$2,507	22%	$2,289	$2,800	22%	$2,518	$3,079	22%	$2,737	$3,349	22%
$9,650	$1,244	$1,331	7%	$1,772	$2,057	16%	$2,056	$2,519	23%	$2,296	$2,813	23%	$2,526	$3,094	22%	$2,746	$3,364	23%
$9,700	$1,248	$1,338	7%	$1,778	$2,067	16%	$2,062	$2,530	23%	$2,304	$2,826	23%	$2,534	$3,108	23%	$2,754	$3,380	23%
$9,750	$1,252	$1,345	7%	$1,784	$2,077	16%	$2,069	$2,542	23%	$2,311	$2,839	23%	$2,542	$3,124	23%	$2,763	$3,398	23%
$9,800	$1,255	$1,352	8%	$1,789	$2,087	17%	$2,075	$2,554	23%	$2,318	$2,852	23%	$2,550	$3,140	23%	$2,772	$3,416	23%
$9,850	$1,259	$1,359	8%	$1,795	$2,097	17%	$2,082	$2,566	23%	$2,325	$2,865	23%	$2,558	$3,156	23%	$2,780	$3,434	24%
$9,900	$1,263	$1,366	8%	$1,800	$2,107	17%	$2,088	$2,578	23%	$2,333	$2,878	23%	$2,566	$3,172	24%	$2,789	$3,452	24%
$9,950	$1,267	$1,373	8%	$1,806	$2,117	17%	$2,095	$2,590	24%	$2,340	$2,891	24%	$2,574	$3,188	24%	$2,798	$3,470	24%
$10,000	$1,271	$1,380	9%	$1,811	$2,127	17%	$2,101	$2,602	24%	$2,347	$2,904	24%	$2,582	$3,204	24%	$2,806	$3,488	24%
$10,050	$1,301	$1,387	7%	$1,836	$2,137	16%	$2,126	$2,614	23%	$2,372	$2,916	23%	$2,607	$3,220	24%	$2,831	$3,506	24%
$10,100	$1,308	$1,394	7%	$1,861	$2,147	15%	$2,151	$2,626	22%	$2,397	$2,929	22%	$2,632	$3,236	23%	$2,856	$3,524	23%
$10,150	$1,314	$1,401	7%	$1,886	$2,157	14%	$2,176	$2,638	21%	$2,422	$2,942	21%	$2,657	$3,252	22%	$2,881	$3,542	23%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$10,200	$1,321	$1,407	7%	$1,911	$2,167	13%	$2,201	$2,650	20%	$2,447	$2,955	21%	$2,682	$3,268	22%	$2,906	$3,559	22%
$10,250	$1,327	$1,414	7%	$1,936	$2,177	12%	$2,226	$2,662	20%	$2,472	$2,968	20%	$2,707	$3,284	21%	$2,931	$3,577	22%
$10,300	$1,334	$1,421	7%	$1,955	$2,187	12%	$2,251	$2,674	19%	$2,497	$2,981	19%	$2,732	$3,299	21%	$2,956	$3,595	22%
$10,350	$1,340	$1,428	7%	$1,965	$2,196	12%	$2,276	$2,686	18%	$2,522	$2,994	19%	$2,757	$3,315	20%	$2,981	$3,613	21%
$10,400	$1,347	$1,435	7%	$1,974	$2,206	12%	$2,301	$2,698	17%	$2,547	$3,007	18%	$2,782	$3,331	20%	$3,006	$3,631	21%
$10,450	$1,353	$1,442	7%	$1,984	$2,216	12%	$2,326	$2,710	16%	$2,572	$3,020	17%	$2,807	$3,347	19%	$3,031	$3,649	20%
$10,500	$1,359	$1,449	7%	$1,993	$2,226	12%	$2,351	$2,721	16%	$2,597	$3,033	17%	$2,832	$3,363	19%	$3,056	$3,666	20%
$10,550	$1,366	$1,456	7%	$2,003	$2,236	12%	$2,376	$2,733	15%	$2,622	$3,045	16%	$2,857	$3,379	18%	$3,081	$3,684	20%
$10,600	$1,372	$1,463	7%	$2,012	$2,246	12%	$2,388	$2,745	15%	$2,647	$3,058	16%	$2,882	$3,394	18%	$3,106	$3,702	19%
$10,650	$1,379	$1,470	7%	$2,022	$2,256	12%	$2,399	$2,757	15%	$2,672	$3,071	15%	$2,907	$3,410	17%	$3,131	$3,720	19%
$10,700	$1,385	$1,477	7%	$2,031	$2,266	12%	$2,410	$2,769	15%	$2,697	$3,084	14%	$2,932	$3,426	17%	$3,156	$3,738	18%
$10,750	$1,392	$1,484	7%	$2,041	$2,276	11%	$2,422	$2,781	15%	$2,712	$3,097	14%	$2,957	$3,442	16%	$3,181	$3,755	18%
$10,800	$1,398	$1,491	7%	$2,050	$2,285	11%	$2,433	$2,792	15%	$2,725	$3,109	14%	$2,982	$3,457	16%	$3,206	$3,773	18%
$10,850	$1,405	$1,497	7%	$2,060	$2,295	11%	$2,444	$2,804	15%	$2,737	$3,122	14%	$3,007	$3,473	16%	$3,231	$3,791	17%
$10,900	$1,411	$1,504	7%	$2,069	$2,305	11%	$2,455	$2,816	15%	$2,750	$3,135	14%	$3,032	$3,489	15%	$3,256	$3,808	17%
$10,950	$1,418	$1,511	7%	$2,079	$2,315	11%	$2,467	$2,828	15%	$2,762	$3,148	14%	$3,056	$3,505	15%	$3,281	$3,826	17%
$11,000	$1,424	$1,518	7%	$2,088	$2,325	11%	$2,478	$2,840	15%	$2,775	$3,161	14%	$3,070	$3,520	15%	$3,306	$3,844	16%
$11,050	$1,431	$1,525	7%	$2,097	$2,335	11%	$2,489	$2,851	15%	$2,788	$3,173	14%	$3,083	$3,536	15%	$3,331	$3,861	16%
$11,100	$1,437	$1,532	7%	$2,107	$2,344	11%	$2,501	$2,863	14%	$2,800	$3,186	14%	$3,097	$3,552	15%	$3,356	$3,879	16%
$11,150	$1,444	$1,539	7%	$2,116	$2,354	11%	$2,512	$2,875	14%	$2,813	$3,199	14%	$3,111	$3,567	15%	$3,381	$3,897	15%
$11,200	$1,450	$1,546	7%	$2,126	$2,364	11%	$2,523	$2,887	14%	$2,825	$3,212	14%	$3,125	$3,583	15%	$3,406	$3,914	15%
$11,250	$1,457	$1,552	7%	$2,135	$2,374	11%	$2,534	$2,898	14%	$2,838	$3,224	14%	$3,139	$3,599	15%	$3,427	$3,932	15%
$11,300	$1,463	$1,559	7%	$2,145	$2,383	11%	$2,546	$2,910	14%	$2,851	$3,237	14%	$3,153	$3,614	15%	$3,442	$3,950	15%
$11,350	$1,470	$1,566	7%	$2,154	$2,393	11%	$2,557	$2,922	14%	$2,863	$3,250	14%	$3,167	$3,630	15%	$3,457	$3,967	15%
$11,400	$1,476	$1,573	7%	$2,164	$2,403	11%	$2,568	$2,934	14%	$2,876	$3,262	13%	$3,181	$3,646	15%	$3,472	$3,985	15%
$11,450	$1,482	$1,580	7%	$2,173	$2,413	11%	$2,579	$2,945	14%	$2,889	$3,275	13%	$3,195	$3,661	15%	$3,488	$4,002	15%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$11,500	$1,489	$1,587	7%	$2,183	$2,423	11%	$2,591	$2,957	14%	$2,901	$3,288	13%	$3,209	$3,677	15%	$3,503	$4,020	15%
$11,550	$1,495	$1,593	7%	$2,192	$2,432	11%	$2,602	$2,969	14%	$2,914	$3,300	13%	$3,223	$3,692	15%	$3,518	$4,037	15%
$11,600	$1,502	$1,600	7%	$2,202	$2,442	11%	$2,613	$2,980	14%	$2,926	$3,313	13%	$3,237	$3,708	15%	$3,533	$4,055	15%
$11,650	$1,508	$1,607	7%	$2,211	$2,452	11%	$2,624	$2,992	14%	$2,939	$3,326	13%	$3,251	$3,724	15%	$3,548	$4,072	15%
$11,700	$1,515	$1,614	7%	$2,221	$2,461	11%	$2,636	$3,004	14%	$2,952	$3,338	13%	$3,265	$3,739	15%	$3,564	$4,090	15%
$11,750	$1,521	$1,621	7%	$2,230	$2,471	11%	$2,647	$3,015	14%	$2,964	$3,351	13%	$3,279	$3,755	15%	$3,579	$4,107	15%
$11,800	$1,528	$1,627	7%	$2,240	$2,481	11%	$2,658	$3,027	14%	$2,977	$3,364	13%	$3,293	$3,770	14%	$3,594	$4,125	15%
$11,850	$1,534	$1,634	7%	$2,249	$2,491	11%	$2,669	$3,039	14%	$2,989	$3,376	13%	$3,307	$3,786	14%	$3,609	$4,142	15%
$11,900	$1,541	$1,641	6%	$2,259	$2,500	11%	$2,681	$3,050	14%	$3,002	$3,389	13%	$3,321	$3,801	14%	$3,625	$4,160	15%
$11,950	$1,547	$1,648	7%	$2,268	$2,510	11%	$2,692	$3,062	14%	$3,015	$3,401	13%	$3,335	$3,817	14%	$3,640	$4,177	15%
$12,000	$1,554	$1,654	6%	$2,278	$2,520	11%	$2,703	$3,073	14%	$3,027	$3,414	13%	$3,349	$3,832	14%	$3,655	$4,195	15%
$12,050	$1,560	$1,661	6%	$2,287	$2,529	11%	$2,715	$3,085	14%	$3,040	$3,427	13%	$3,363	$3,848	14%	$3,670	$4,212	15%
$12,100	$1,567	$1,668	6%	$2,297	$2,539	11%	$2,726	$3,097	14%	$3,053	$3,439	13%	$3,376	$3,863	14%	$3,685	$4,229	15%
$12,150	$1,573	$1,675	6%	$2,306	$2,549	11%	$2,737	$3,108	14%	$3,065	$3,452	13%	$3,390	$3,879	14%	$3,701	$4,247	15%
$12,200	$1,580	$1,682	6%	$2,316	$2,558	10%	$2,748	$3,120	14%	$3,078	$3,464	13%	$3,404	$3,894	14%	$3,716	$4,264	15%
$12,250	$1,586	$1,688	6%	$2,325	$2,568	10%	$2,760	$3,131	13%	$3,090	$3,477	13%	$3,418	$3,909	14%	$3,731	$4,282	15%
$12,300	$1,593	$1,695	6%	$2,335	$2,578	10%	$2,771	$3,143	13%	$3,103	$3,489	12%	$3,432	$3,925	14%	$3,746	$4,299	15%
$12,350	$1,599	$1,702	6%	$2,344	$2,587	10%	$2,782	$3,155	13%	$3,116	$3,502	12%	$3,446	$3,940	14%	$3,762	$4,316	15%
$12,400	$1,605	$1,708	6%	$2,354	$2,597	10%	$2,793	$3,166	13%	$3,128	$3,514	12%	$3,460	$3,956	14%	$3,777	$4,333	15%
$12,450	$1,612	$1,715	6%	$2,363	$2,606	10%	$2,805	$3,178	13%	$3,141	$3,527	12%	$3,474	$3,971	14%	$3,792	$4,351	15%
$12,500	$1,618	$1,722	6%	$2,373	$2,616	10%	$2,816	$3,189	13%	$3,153	$3,539	12%	$3,488	$3,986	14%	$3,807	$4,368	15%
$12,550	$1,625	$1,729	6%	$2,382	$2,626	10%	$2,827	$3,201	13%	$3,166	$3,552	12%	$3,502	$4,002	14%	$3,823	$4,385	15%
$12,600	$1,631	$1,735	6%	$2,392	$2,635	10%	$2,838	$3,212	13%	$3,179	$3,564	12%	$3,516	$4,017	14%	$3,838	$4,403	15%
$12,650	$1,638	$1,742	6%	$2,401	$2,645	10%	$2,850	$3,224	13%	$3,191	$3,577	12%	$3,530	$4,032	14%	$3,853	$4,420	15%
$12,700	$1,644	$1,749	6%	$2,411	$2,654	10%	$2,861	$3,235	13%	$3,204	$3,589	12%	$3,544	$4,048	14%	$3,868	$4,437	15%
$12,750	$1,651	$1,755	6%	$2,420	$2,664	10%	$2,872	$3,247	13%	$3,217	$3,602	12%	$3,558	$4,063	14%	$3,883	$4,454	15%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$12,800	$1,657	$1,762	6%	$2,430	$2,673	10%	$2,883	$3,258	13%	$3,229	$3,614	12%	$3,572	$4,078	14%	$3,899	$4,472	15%
$12,850	$1,664	$1,769	6%	$2,439	$2,683	10%	$2,895	$3,270	13%	$3,242	$3,626	12%	$3,586	$4,094	14%	$3,914	$4,489	15%
$12,900	$1,670	$1,776	6%	$2,449	$2,693	10%	$2,906	$3,281	13%	$3,254	$3,639	12%	$3,600	$4,109	14%	$3,929	$4,506	15%
$12,950	$1,677	$1,782	6%	$2,458	$2,702	10%	$2,917	$3,293	13%	$3,267	$3,651	12%	$3,614	$4,124	14%	$3,944	$4,523	15%
$13,000	$1,683	$1,789	6%	$2,468	$2,712	10%	$2,929	$3,304	13%	$3,280	$3,664	12%	$3,628	$4,140	14%	$3,960	$4,540	15%
$13,050	$1,690	$1,796	6%	$2,477	$2,721	10%	$2,940	$3,315	13%	$3,292	$3,676	12%	$3,642	$4,155	14%	$3,975	$4,557	15%
$13,100	$1,696	$1,802	6%	$2,487	$2,731	10%	$2,951	$3,327	13%	$3,305	$3,688	12%	$3,655	$4,170	14%	$3,990	$4,575	15%
$13,150	$1,703	$1,809	6%	$2,496	$2,740	10%	$2,962	$3,338	13%	$3,317	$3,701	12%	$3,669	$4,185	14%	$4,005	$4,592	15%
$13,200	$1,709	$1,816	6%	$2,506	$2,750	10%	$2,974	$3,350	13%	$3,330	$3,713	12%	$3,683	$4,200	14%	$4,021	$4,609	15%
$13,250	$1,716	$1,822	6%	$2,515	$2,759	10%	$2,985	$3,361	13%	$3,343	$3,725	11%	$3,697	$4,216	14%	$4,036	$4,626	15%
$13,300	$1,722	$1,829	6%	$2,525	$2,769	10%	$2,996	$3,372	13%	$3,355	$3,738	11%	$3,711	$4,231	14%	$4,051	$4,643	15%
$13,350	$1,728	$1,836	6%	$2,534	$2,778	10%	$3,007	$3,384	13%	$3,368	$3,750	11%	$3,725	$4,246	14%	$4,066	$4,660	15%
$13,400	$1,735	$1,842	6%	$2,544	$2,788	10%	$3,019	$3,395	12%	$3,380	$3,762	11%	$3,739	$4,261	14%	$4,081	$4,677	15%
$13,450	$1,741	$1,849	6%	$2,553	$2,797	10%	$3,030	$3,407	12%	$3,393	$3,775	11%	$3,753	$4,276	14%	$4,097	$4,694	15%
$13,500	$1,748	$1,855	6%	$2,563	$2,807	10%	$3,041	$3,418	12%	$3,406	$3,787	11%	$3,767	$4,291	14%	$4,112	$4,711	15%
$13,550	$1,754	$1,862	6%	$2,572	$2,816	9%	$3,052	$3,429	12%	$3,418	$3,799	11%	$3,781	$4,307	14%	$4,127	$4,728	15%
$13,600	$1,761	$1,869	6%	$2,582	$2,826	9%	$3,064	$3,441	12%	$3,431	$3,812	11%	$3,795	$4,322	14%	$4,142	$4,745	15%
$13,650	$1,767	$1,875	6%	$2,591	$2,835	9%	$3,075	$3,452	12%	$3,444	$3,824	11%	$3,809	$4,337	14%	$4,158	$4,762	15%
$13,700	$1,774	$1,882	6%	$2,601	$2,844	9%	$3,086	$3,463	12%	$3,456	$3,836	11%	$3,823	$4,352	14%	$4,173	$4,779	15%
$13,750	$1,780	$1,888	6%	$2,610	$2,854	9%	$3,098	$3,475	12%	$3,469	$3,849	11%	$3,837	$4,367	14%	$4,188	$4,796	15%
$13,800	$1,787	$1,895	6%	$2,619	$2,863	9%	$3,109	$3,486	12%	$3,481	$3,861	11%	$3,851	$4,382	14%	$4,203	$4,813	15%
$13,850	$1,793	$1,902	6%	$2,629	$2,873	9%	$3,120	$3,497	12%	$3,494	$3,873	11%	$3,865	$4,397	14%	$4,219	$4,830	14%
$13,900	$1,800	$1,908	6%	$2,638	$2,882	9%	$3,131	$3,509	12%	$3,507	$3,885	11%	$3,879	$4,412	14%	$4,234	$4,847	14%
$13,950	$1,806	$1,915	6%	$2,648	$2,892	9%	$3,143	$3,520	12%	$3,519	$3,897	11%	$3,893	$4,427	14%	$4,249	$4,864	14%
$14,000	$1,813	$1,921	6%	$2,657	$2,901	9%	$3,154	$3,531	12%	$3,532	$3,910	11%	$3,907	$4,442	14%	$4,264	$4,881	14%
$14,050	$1,819	$1,928	6%	$2,667	$2,910	9%	$3,165	$3,542	12%	$3,544	$3,922	11%	$3,921	$4,457	14%	$4,279	$4,898	14%

Combined Adjusted Gross Income	One Child			Two Children			Three Children			Four Children			Five Children			Six Children		
	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg	Exist-ing	Pro-posed	% Chg
$14,100	$1,826	$1,935	6%	$2,676	$2,920	9%	$3,176	$3,554	12%	$3,557	$3,934	11%	$3,935	$4,472	14%	$4,295	$4,915	14%
$14,150	$1,832	$1,941	6%	$2,686	$2,929	9%	$3,188	$3,565	12%	$3,570	$3,946	11%	$3,948	$4,487	14%	$4,310	$4,932	14%
$14,200	$1,839	$1,948	6%	$2,695	$2,938	9%	$3,199	$3,576	12%	$3,582	$3,958	11%	$3,962	$4,502	14%	$4,325	$4,949	14%
$14,250	$1,845	$1,954	6%	$2,705	$2,948	9%	$3,210	$3,587	12%	$3,595	$3,971	10%	$3,976	$4,517	14%	$4,340	$4,965	14%
$14,300	$1,851	$1,961	6%	$2,714	$2,957	9%	$3,221	$3,599	12%	$3,608	$3,983	10%	$3,990	$4,532	14%	$4,356	$4,982	14%
$14,350	$1,858	$1,967	6%	$2,724	$2,967	9%	$3,233	$3,610	12%	$3,620	$3,995	10%	$4,004	$4,547	14%	$4,371	$4,999	14%
$14,400	$1,864	$1,974	6%	$2,733	$2,976	9%	$3,244	$3,621	12%	$3,633	$4,007	10%	$4,018	$4,562	14%	$4,386	$5,016	14%
$14,450	$1,871	$1,980	6%	$2,743	$2,985	9%	$3,255	$3,632	12%	$3,645	$4,019	10%	$4,032	$4,577	14%	$4,401	$5,033	14%
$14,500	$1,877	$1,987	6%	$2,752	$2,995	9%	$3,266	$3,643	12%	$3,658	$4,031	10%	$4,046	$4,592	13%	$4,416	$5,050	14%
$14,550	$1,884	$1,993	6%	$2,762	$3,004	9%	$3,278	$3,655	11%	$3,671	$4,044	10%	$4,060	$4,607	13%	$4,432	$5,066	14%
$14,600	$1,890	$2,000	6%	$2,771	$3,013	9%	$3,289	$3,666	11%	$3,683	$4,056	10%	$4,074	$4,622	13%	$4,447	$5,083	14%
$14,650	$1,897	$2,007	6%	$2,781	$3,022	9%	$3,300	$3,677	11%	$3,696	$4,068	10%	$4,088	$4,637	13%	$4,462	$5,100	14%
$14,700	$1,903	$2,013	6%	$2,790	$3,032	9%	$3,312	$3,688	11%	$3,708	$4,080	10%	$4,102	$4,652	13%	$4,477	$5,117	14%
$14,750	$1,910	$2,020	6%	$2,800	$3,041	9%	$3,323	$3,699	11%	$3,721	$4,092	10%	$4,116	$4,667	13%	$4,493	$5,133	14%
$14,800	$1,916	$2,026	6%	$2,809	$3,050	9%	$3,334	$3,710	11%	$3,734	$4,104	10%	$4,130	$4,681	13%	$4,508	$5,150	14%
$14,850	$1,923	$2,033	6%	$2,819	$3,060	9%	$3,345	$3,722	11%	$3,746	$4,116	10%	$4,144	$4,696	13%	$4,523	$5,167	14%
$14,900	$1,929	$2,039	6%	$2,828	$3,069	9%	$3,357	$3,733	11%	$3,759	$4,128	10%	$4,158	$4,711	13%	$4,538	$5,183	14%
$14,950	$1,936	$2,046	6%	$2,838	$3,078	8%	$3,368	$3,744	11%	$3,772	$4,140	10%	$4,172	$4,726	13%	$4,554	$5,200	14%
$15,000	$1,942	$2,052	6%	$2,847	$3,087	8%	$3,379	$3,755	11%	$3,784	$4,152	10%	$4,186	$4,741	13%	$4,569	$5,217	14%