Commission on Child Support Revised Meeting Agenda Thursday, August 26, 2021 1:00 p.m.-5:00 p.m. CDT

Kneip Building – Conference Room #3 700 Governors Drive Pierre, SD 57501

Join Zoom Meeting

https://state-sd.zoom.us/j/96849964504?pwd=MWh3dlF6aWp6WIRBR2IURWxSdTdsQT09

Meeting ID: 968 4996 4504 Passcode: 235302

- 1:00-1:10 Chairman Justice Myren Call to Order Roll Call (Marilyn Kinsman, DSS Senior Policy Analyst) Introduction of Commission Members Introduction of Zoom Participants / Onsite Attendees
- 1:10-1:15 Approval of August 26, 2021 Agenda
- 1:15-1:20 Approval of Minutes from July 29, 2021 Meeting
- 1:20-2:20 Dr. Jane Venohr, Center for Policy Research New Economic Data on Child-Rearing Costs and Updating the Schedule
- 2:20-2:35 (Break)
- 2:35-4:30 Commission Discussion
 - ✓ Dr. Venohr's Presentation
 - ✓ Federal Guideline Requirements
 - Federal Rule
 - ✓ Abatements
 - Abatement History
 - Prior Commission Action / Legislation
 - o Abatement Information for Other States
 - o Center for Policy Research Abatement Summary
 - Referee Survey Results
- 4:30-4:45 Public Comment at 4:30 pm 15 minutes for the public to address the Commission
- 4:45-5:00 Reminders:

Commissions Meeting Dates

Thursday, August 26, 2021 Commission Meeting 1:00-5:00 p.m. CDT Public Hearing 6:00-8:00 p.m. CDT Kneip Building, Conference Room #3 700 Governors Drive, Pierre Thursday, September 30, 2021 Commission Meeting 1:00-5:00 p.m. CDT Public Hearing 6:00-8:00 p.m. CDT Rushmore Room, Department of Social Services (DSS) office 811 E. 10th St., Sioux Falls

Wednesday, October 27, 2021 Commission Meeting 1:00-5:00 p.m. MDT Public Hearing 6:00-8:00 p.m. MDT Angostura Room, Department of Social Services (DSS) office 510 N. Cambell St., Rapid City

Thursday, November 18, 2021 Commission Meeting 1:00-5:00 p.m. CDT Kneip Building, Conference Room #3 700 Governors Drive, Pierre

5:00-600 Adjourn / Recess

6:00-8:00 Reconvene / Public Hearing

Join Zoom Meeting

https://state-sd.zoom.us/j/93043743852?pwd=b2RROXpuOTFUWFJyczE2Q3AwY1k5Zz09 Meeting ID: 930 4374 3852 Passcode: 663345

Commission on Child Support Meeting Minutes Thursday, July 29, 2021 9am-12pm CDT Kneip Building – Conference Room #3 700 Governors Drive Pierre, SD 57501 Join Zoom Meeting

https://state-sd.zoom.us/j/95643701143?pwd=TGIXTjVaeEFpMjBTMXRKY29IMEhzdz09

Meeting ID: 956 4370 1143 Passcode: 959076

Commission Members Present: Chairman Justice Scott Myren; Virgena Wieseler, Department of Social Services (DSS) Chief of Children and Family Services; Lindsey Riter-Rapp, South Dakota State Bar. The following members participated via Zoom: Senator Arthur Rusch; Representative Mike Stevens; Terri Williams, Child Support Referee; Amber Kinney, Custodial Parent

Commission Members Absent: Michael Bierle, Non-custodial Parent

Others Present: Carmin Dean; Nichole Brooks; Jeremy Lippert; Marilyn Kinsman; Kristen Campbell; Suzanne Starr, Unified Judicial System; and Dr. Jane Venohr, Center for Policy Research (via Zoom). Tom Pischke and Jessica Seidel were present to provide public testimony via Zoom.

Call to Order: Chairman Justice Myren called the meeting to order at 9:03 AM CT. Roll was called and a quorum was determined. Commission members were welcomed and introductions were made.

Public Comment at 9:10 am - 10 minutes for the public to address the Commission: Tom Pischke and Jessica Steidl provided public testimony via Zoom. Tom Pischke introduced himself and asked who on the Commission is representing the non-custodial parent. Chairman Justice Myren stated Michael Bierle represents the non-custodial parent [on the Commission], however, he is not in attendance. Mr. Pischke provided remarks related to the current system being based on a society of the seventies and eighties and it needs to be updated; more parents are more involved in more money outside of the system. Jessica Steidl introduced herself and shared a little information about her personal experience with child support adding that she has reviewed laws back to 2000 and hopes to help the Commission create a more just system.

Duties of the Commission: Wieseler discussed duties of the 2021 Commission on Child Support. The Commission on Child Support was due to meet last year (2020), but due to COVID, was given another year to review guidelines. Duties of the Commission include attending Commission meetings and public hearings either in person or via Zoom; providing input in Commission discussions and votes; and reviewing draft legislation to prepare for the 2022 legislative session. Additionally, Dr. Jane Venohr, Center for Policy Research, will draft an initial report which will be provided to the Commission for input and final approval. The Commission will submit a final report to the Governor and the Legislature no later than December 31, 2021.

Summary of the Division of Child Support: Wieseler referred members to a summary of the Division of Child Support (DCS) that was included in their binders as an overview.

Chairman Justice Myren advised that members were also sent a link to a guidelines document, *State of South Dakota Boards and Commission Meeting Guidelines* and asked if there were any questions. Hearing none, Chairman Justice Myren asked for a motion to adopt the document as written. Motion to approve the *State of South Dakota Boards and Commissions Meeting Guidelines* as written by Rusch. Seconded by Riter-Rapp. The Commission voted by roll call. Myren, Wieseler, Riter-Rapp, Rusch, Stevens, Williams, and Kinney voted aye. Bierle was absent. Motion carried.

Dr. Jane Venohr, Center for Policy Research: An overview of federal and state requirements for a periodic review of child support guidelines was presented by Dr. Jane Venohr, Center for Policy Research. Dr. Venohr provided information on new federal requirements regarding how states must address income imputation and incarceration and new requirements on what must be considered in a review. In accordance with <u>SDCL 25-7-6.12</u>, every four years the Commission is required to review child support guidelines and provide a report of its finding to the Governor and the Legislature. Due to the pandemic, an additional year was granted for the review making the final report due to the Governor and Legislature by December 31, 2021. Dr. Venohr provided information for the Commission to consider during their review of child support guidelines.

- Consideration: Dr. Venohr suggested members review the Supreme Court decision in <u>Turner v. Rogers, 564 U.S. II, 131 S Ct. 2507 (2011)</u> which involved incarceration of a low-income obligor for non-payment of child support.
- **Consideration:** The Commission should look at the ability to pay and set support orders at levels that can be paid to avoid referring cases to court for nonpayment.

Additionally, Federal requirements under <u>45 C.F.R. §302.56</u> were expanded in 2016. Most of the requirements are targeted to low-income parents in the IV-D caseload. In 1987, all states were required to have advisory guidelines; in 1989, every state was required to have rebuttable presumptive guidelines; and in 2016, there was a major expansion of federal requirements. It is important for states to meet these federal requirements and include them in the State Plan. If the requirements are not met, the federal Temporary Assistance for Needy Families (TANF) program could be affected.

- **Consideration:** As a result of the new requirements, South Dakota should consider other evidence of ability to pay such as using quarterly wage data, other income information available to the agency, and verbal testimony.
- **Consideration:** South Dakota should explicitly state it provides a self-support reserve (SSR) to fulfill the federal requirement to consider the subsistence needs of the obligated parent through a self-support reserve or a low-income adjustment. The existing South Dakota guideline schedule incorporates a SSR of \$871 per month in the emboldened area. One of Dr. Venohr's slides provided language from Kentucky and North Carolina for possible consideration. South Dakota could also meet the requirement by adding the following statement, or something similar, to SDCL 25-7-6.1: "The emboldened areas of the schedule include a self-support reserve of \$871 per month."
- **Consideration:** Review the list of 14 factors the federal government wants states to consider for imputing income. Many states are copying the verbiage of the federal wording directly into their state regulations.
- **Consideration:** Per 2020 rules, cannot treat incarceration as voluntary unemployment with non-finalized optional federal exception, e.g., violence against child or family, or incarcerated for nonpayment of support.

South Dakota may also want to consider updating its self-support reserve. South Dakota has a lower cost of living; for every dollar spent nationally on average, 90 cents is spent in South Dakota. South Dakota currently uses the 2016 federal poverty level (FPL) for one person as the basis of its SSR and this amount was adjusted for South Dakota prices. The 2021 FPL is \$1,073 per month. States have discretion on what to amount to use for self-support reserve. States also have discretion on their minimum order and whether to have a minimum order. South Dakota's minimum order is \$79 per month. Per the current schedule, \$950 is the highest income of the first income bracket (\$871 self-support reserve plus \$79 = \$950).

• **Consideration:** Per the federal requirement <u>45 C.F.R. §302.56(c)</u>, states should make the maximum use of improved methods of determining income and resources of non-custodial parents. South Dakota is comprehensive in the federal requirement of other evidence of ability to pay taking into consideration all earnings and income of the non-custodial parent.

States should take reasonable steps to develop factual basis of order including income used to determine the order per <u>45 C.F.R. §303.4</u> *Establishment of support obligations*. One state took language and plopped it into their child support guidelines.

Examples of actual income and other evidence of ability to pay from other states was discussed. Every state has labor market data.

• **Consideration:** South Dakota could expand the data resources used for income. For example, the South Dakota Department of Labor and Regulation (DLR) has information broken down by occupation – impute income at the wage for that particular occupation.

Federal requirement per <u>45 C.F.R. §302.56(c)(1)(iii)</u> includes such factors as the noncustodial parent's assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work, as well as the local job market, the availability of employers willing to hire the non-custodial parent, prevailing earnings level in the local community, and other relevant background factors in the case. Currently, <u>SDCL 25-7-6.4</u> *Rebuttable presumption of employment at minimum wage* states, "Except in cases of physical or mental disability, it is presumed for the purposes of determination of child support that a parent is capable of being employed a minimum of one thousand eight hundred twenty hours per year, including while incarcerated, and the parent's child support obligation shall be calculated at a rate not less than one thousand eight hundred twenty hours at the state minimum wage. Evidence to rebut this presumption may be presented by either parent."

- **Consideration:** Reference to incarceration should be removed from <u>SDCL 25-7-6.4</u>. Consider using actual federal language.
- **Consideration:** The reference to 1,820 hours is equivalent to 35 hours per week. Carmin Dean will verify if 35 hours per week remains an accurate number.

Examples of factors to consider when computing income were provided from other states including Nebraska, Utah, Louisiana, Montana, North Dakota and Colorado. Several states are using language that is verbatim from the federal regulation. Some of these states provide further guidance on income imputation after the consideration of these factors.

• **Consideration:** Louisiana has clear language that lists all of the 14 factors the federal government wants states to consider for imputing income; however, may want to substitute a different word for "absent" in the example provided.

<u>45 C.F.R. §302.56(c)(3)</u> provides that incarceration may not be treated as voluntary unemployment in establishing or modifying support orders. There is a proposed federal rule

change that would give states the option to provide for exceptions to the prohibition against treating incarceration as voluntary unemployment. The exceptions concern domestic abuse and nonpayment of child support. The public comment period for this rule ended November 6, 2020.

The new federal requirements also address that the state agency, upon learning of an incarceration of an individual who has been incarcerated for at least 180 days, must provide the incarcerated, obligated parent with the information of their right to request a review and/or modify their child support order. The notification can be an automatic reduction or notification to the parent notifying them they are eligible for a modification to their child support order. South Dakota currently has a process in place to interface with the Department of Corrections and send a notification regarding modification of the child support order.

Examples from other states regarding incarceration not being voluntary unemployment were provided for the states of Nebraska, North Dakota, Colorado, Utah, Louisiana, Delaware, Pennsylvania (proposed), and Kansas. The states of Louisiana, North Dakota, and Utah provide that the period of incarceration be at least 180 days so it is consistent with <u>45 C.F.R 303.8</u>. Louisiana, North Dakota, and Oregon suspend the order when an obligated parent is incarcerated. Louisiana, Delaware, Pennsylvania (proposed), and Kansas provide exception depending on the crime of the incarcerated parent.

The plan to fulfill federal requirements of reviews includes new requirements such as:

- Consider labor market data. During the last review, the Commission recommended to modify the minimum income presumptive requirement from a workweek of 40 hours to 35 hours (which is one thousand eight hundred twenty hours per year) based on the average hours worked according to U.S. Department of Labor which South Dakota Department of Labor follows.
- 2) Impact of guidelines policies on parent with low income. The Commission will need to see impact in order to make a recommendation.
- 3) Rates of default, imputation, and application of low-income adjustment. Division of Child Support is extracting the data for Center of Policy Research (CPR) to analyze. CPR will develop ways to get proxies when the information is not tracked in the automated system.
- 4) Comparison of payments by case characteristics including default, imputation, and application of the low-income adjustment.
- 5) Provide meaningful opportunity for public input, including input from low-income parties. This requirement is being met by public hearings as well as the legislative process. Both provide opportunities for public comment. It will not be known if people providing public comment are "low-income" and would be awkward to ask. South Dakota does a good job regarding notice of hearings.
- 6) Obtain the views and advice of the IV-D agency. The Commission has good representation of the agency, judges, referees, parents, etc.
- 7) Publish report on internet, membership of reviewing body, and effective date of the guidelines and next review. South Dakota has always published its report and will continue to do so.

A question was asked regarding Delaware's policy to automatically suspend the child support payment when someone is incarcerated. Why is it not automatic in other states? Is it due to income still being received (e.g., receiving farm rental income even though incarcerated, has a patent that provides ongoing income, etc.)? Dr. Venohr referred members to the slide regarding the state of Kansas, and will find language that's better for South Dakota to consider using for this situation.

A question was asked if a child support payment obligation is suspended while someone is incarcerated. Is the payment suspended for the duration of the incarceration, or does it go away? Carmin Dean explained in South Dakota, while dealing with interstate cases, when someone is incarcerated for 180 days or more, the order is stopped, and when released, starts up again. OCSE has made comments that states should use caution in this area as some individuals are not able to pay immediately after release. Some individuals cannot afford the high rate that is put back in place immediately following their release; they end up committing a crime and returning to prison. In this case, the child support payment is once again suspended.

New economic data on child-rearing costs and updating the schedule were also presented by Dr. Jane Venohr, Center for Policy Research. Dr. Venohr provided a list of economic data including assumptions underlying the schedule and noted what could be updated.

The child support schedule is partially based on economic data and partially based on policy. The existing schedule is based on how much it cost to raise children in South Dakota in 2016, for a family by the number of children they have and their combined income. The existing schedule excludes childcare expenses, health insurance expenses for the child, and medical out of pocket expenses except the first \$250 per child per year. These expenses are addressed on a case-by-case basis. Each parent is responsible for his or her prorated share of the schedule amount, where the prorated share is the parent's income divided by the combined parental income. The obligated parent's share establishes his or her base child support obligation. It may be adjusted for actual childcare expenses or the actual cost of the child's health care. This type of calculation is used in 41 states and is called the "income shares" model.

- **Consideration:** Update from 2016 to 2021 (12.5% increase in prices but not necessarily a 12.5% increase in schedule amount since income has also increased).
- **Consideration:** Use more current measurements of child-rearing expenditures. The existing schedule is based on an old study (called BR3 for short) that was published in 2006 and based on expenditures data collected from families surveyed in 1998-2004. The newest study using the same general methodology (called "BR5") was published in 2020 and uses expenditures data collected from families surveyed in 2013-2019. There are also other studies that South Dakota could use to update its schedule, but they use a different economic methodology to separate the child's share of expenditures from total household expenditures and older data.
- **Consideration:** There are two different methods to adjust for a specific state's lower cost of living: income realignment and price parity. An adjustment is appropriate because the economic measurements are based on national data and South Dakota has a lower cost of living than the national average. Venohr will discuss these two alternatives in more detail later including the pros and cons for the Commission to consider. The existing South Dakota adjustment is based on an income realignment. Nebraska uses price parity.
- **Consideration:** The low-income adjustment and minimum order for South Dakota currently incorporates a self-support reserve of \$871 per month, minimum order of \$79 per month for \$0-\$950 net combined, which applies to obligated parent. Some states are going to \$0 for those who have no ability to pay, e.g., disabled, mental health, caretaker for a disabled child or someone incapacitated in their home. Discuss whether to change this assumption.
- **Consideration:** When updating the existing schedule, there should be a gradual change in income. Work on the middle- and high-income brackets first, and then work on the low-income brackets. Specifically, Venohr would like the Commission to decide whether and how to update the middle- and high-income parts of the schedule (e.g., using BR5 realigned for South Dakota incomes); then, decide how to update the low-income

adjustment, so there is a gradual change between the low-income parts of the schedule to the higher incomes of the schedule.

During the last review in 2016, the South Dakota Legislature imposed a 4% cap that applies to incomes of about \$4,150-\$12,500. South Dakota went eight years without updating the schedule due to the Great Recession of 2017-2019 and its lingering adverse effects on income.

Calculations for child support varies state by state, but every state uses one of three models: 1) the income shares model (41 states); 2) the percentage of obligor income model (seven states); or 3) the Melson Formula model (three states including Montana, Delaware, and Hawaii). The income shares model presumes that both parents are responsible for the child, each parent is responsible for his or her prorated share (that parent's income divided by combined income) and the child is entitled to the same amount of expenditures the child would have received had the parents shared financial resources and raised the child in one home. The Melson Formula is a hybrid approach in that each parent is responsible for his or her share of the child's basic needs and then if there is any remaining income after considering the obligated parent's share as well as the obligated parent's basic needs, a percentage is taken. Venohr has an article published in the American Academy of Matrimonial Lawyers journal that finds guidelines models don't matter specifically at middle incomes. Rather, what matters is how often a state updates their guidelines. For lower incomes, the self-support reserve adjustment or low-income adjustment matters more than the guidelines model. At very high incomes, the income shares approach produces lower amounts than Melson and percentage-of-obligor income models. Venohr will provide a copy of the article.

Most states base their guidelines on studies of child-rearing costs includes continuity of expenditures studies, had the household been intact, rather than the minimum needs of the child. The premise is that if the obligated parent has a higher standard of living, the child should have that higher standard of living as well. In the area of studies of expenditures in single-parent households, it was found that more people live in poverty, so use of those measurements end up with a child support schedule for poverty. Some states (e.g., Minnesota, Nebraska) looked at the Comanor's Monetary method, which produces near poverty levels, but no state has adopted Comanor.

Economists don't agree on which methodology best measures child-rearing expenditures. The Federal report (Lewin 1990) and most states consider anything between lowest and highest of credible amounts appropriate for state guidelines. A total of thirty jurisdictions (28 states plus DC and Guam) use Betson-Rothbarth (BR) for their child-rearing expenditures methodology. The states of Minnesota, Maryland and Kansas partially use USDA. No other current study is used more frequently than the BR or USDA studies.

• **Consideration:** Comparisons of current studies for purposes of updating the schedule

Due to time constraints, Dr. Venohr will finish her presentation at the next meeting.

Schedule Future Meetings/Public Hearings: Future meetings were scheduled as follows:

- Pierre: Thursday, August 26, 2021 at 1:00 PM CT evening public hearing.
- Sioux Falls: Thursday, September 30, 2021 at 1:00 CT evening public hearing.
- Rapid City: Wednesday, October 27, 2021 at 1:00 MT evening public hearing.
- Pierre: Thursday, November 18, 2021 at 1:00 PM CT.

Adjourn: Motion to adjourn by Riter-Rapp. Seconded by Wieseler. Members voted unanimously to adjourn. Bierle was absent. Motion carried. Meeting adjourned at 12:03 PM CT.

Exhibit 1: Excerpt of Federal Rule

45 C.F.R.

§303.56 Guidelines for setting child support orders

- (a) Within 1 year after completion of the State's next quadrennial review of its child support guidelines, that commences more than 1 year after publication of the final rule, in accordance with § 302.56(e), as a condition of approval of its State plan, the State must establish one set of child support guidelines by law or by judicial or administrative action for setting and modifying child support order amounts within the State that meet the requirements in this section.
- (b) The State must have procedures for making the guidelines available to all persons in the State.
- (c) The child support guidelines established under paragraph (a) of this section must at a minimum:
 - (1) Provide that the child support order is based on the noncustodial parent's earnings, income, and other evidence of ability to pay that:
 - (i) Takes into consideration all earnings and income of the noncustodial parent (and at the State's discretion, the custodial parent);

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

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

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

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

- (d) The State must include a copy of the child support guidelines in its State plan.
- (e) The State must review, and revise, if appropriate, the child support guidelines established under paragraph (a) of this section at least once every four years to ensure that their application results in the determination of appropriate child support order amounts. The State shall publish on the internet and make accessible to the public all reports of the guidelines reviewing body, the membership of the reviewing body, the effective date of the guidelines, and the date of the next quadrennial review.
- (f) The State must provide that there will be a rebuttable presumption, in any judicial or administrative proceeding for the establishment and modification of a child support order, that the amount of the order which would result from the application of the child support guidelines established under paragraph (a) of this section is the correct amount of child support to be ordered.
- (g) A written finding or specific finding on the record of a judicial or administrative proceeding for the establishment or modification of a child support order that the application of the child support guidelines established under paragraph (a) of this section would be unjust or inappropriate in a particular case will be sufficient to rebut the presumption in that case, as determined under criteria established by the State. Such criteria must take into consideration the best interests of the child. Findings that rebut the child support guidelines shall state the amount of support that would have been required under the guidelines and include a justification of why the order varies from the guidelines.
- (h) As part of the review of a State's child support guidelines required under paragraph (e) of this section, a State must:

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

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

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

45 C.F.R.

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

§303.4 Establishment of support obligations.

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

§303.8 Review and adjustment of child support orders.

*****(b)

*** (2) The State may elect in its State plan to initiate review of an order, after learning that a noncustodial parent will be incarcerated for more than 180 calendar days, without the need for a specific request and, upon notice to both parents, review, and if appropriate, adjust the order, in accordance with paragraph (b)(1)(i) of this section. *****(7) The State must provide notice— (i) Not less than once every 3 years to both parents subject to an order informing the parents of their right to request the State to review and, if appropriate, adjust the order consistent with this section. The notice must specify the place and manner in which the request should be made. The initial notice may be included in the order. (ii) If the State has not elected paragraph (b)(2) of this section, within 15 business days of when the IV–D agency learns that a noncustodial parent will be incarcerated for more than 180 calendar days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, days, to both parents informing them of the right to request the State to review and, if appropriate, adjust the order, consistent with this section. The notice must specify, at a minimum, the place and manner in which the request should be made. Neither the notice nor a review is required under this paragraph if the State has a comparable law or rule that modifies a child support obligation upon incarceration by operation of State law. (c) * * Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

Working Draft (Aug. 19, 2021)

Side-by-Side Comparisons

	1	Child (6	1% of a	case file	s)	2 Cł	nildren	(27% o	f case fi	iles)	3 C	hildrer	ı (9% oʻ	f case f	iles)	4	Childre	en (3% o	f case f	iles)	5 Ch	ildren (<1% of	case fil	les)	6 Ch	ildren (<	:1% of ca	se file	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
0 - 950	79			_		79				_	79					79					79					79			_	
951 - 1,000	129					129					129					129					129					129				
1,001 - 1,050	179					179					179					179					179					179				
1,051 - 1,100	225					229					229					229					229					229				
1,101 - 1,150	266	t	o be d	etermin	ied	279					279					279					279					279				
1,151 - 1,200	308					329		to be d	etermin	ned	329					329					329					329				
1,201 - 1,250	320					379					379					379		to be de	etermin	ied	379					379				
1,251 - 1,300	333					429					429					429					429					429				
1,301 - 1,350	345					479					479					479					479					479				
1,351 - 1,400	357					523					529					529					529					529				
1,401 - 1,450						541					579					579					579		to be d	letermi	ned		to be de	termine	d	
1,451 - 1,500	382	262	24.4			559	5.40	477	5.00/	470/	629	650	F 77	2.00/	4 5 0 (629					629					629				
1,501 - 1,550 1,551 - 1,600	395 407	362 374	314 324	-8% -8%	-21% -20%	577 595	548 566	477 493	-5.0% -5%	-17% -17%	679 706	659 680	577	-3.0% -3.7%	-15% -16%	679 729					679 729					679 729				
1,601 - 1,650	419	385	334	-8%	-20%	613	583	508	-5%	-17%	727	701		-3.6%	-15%						779					779				
1,651 - 1,700	431	397	344	-8%	-20%	629	601	524	-4%	-17%	747	722	633	-3.3%	-15%	829					829					829				
1,701 - 1,750	443	409	354	-8%	-20%	646	619	539	-4%	-17%	766	743	652	-2.9%	-15%	855					879					879				
1,751 - 1,800	455	420	364	-8%	-20%	663	636	554	-4%	-16%	785	765	670		-15%	877					929					929				
1,801 - 1,850	466	432	374	-7%	-20%	679	654	570	-4%	-16%	804	786	689	-2.2%	-14%	899					979					979				
1,851 - 1,900	478	444	384	-7%	-20%	696	672	585	-3%	-16%	824	807	708	-2.0%	-14%	920					1012					1029				
1,901 - 1,950	490	455	394	-7%	-19%	713	689	601	-3%	-16%	843	828	726	-1.7%	-14%	942					1036					1079				
1,951 - 2,000	501	467	405	-7%	-19%	729	707	616	-3%	-15%	862	850	745	-1.4%	-14%	963					1059					1129				
2,001 - 2,050	513	479	415	-7%	-19%	746	725	632	-3%	-15%	882	871	763	-1.3%	-13%	985	973	853	-1%	-13%	1083	1087	938	0.3%	-13%	1177	1214	1020	3%	-13
2,051 - 2,100	525	490	425	-7%	-19%	763	742	647	-3%	-15%	901	892	782	-1.0%	-13%	1006	997	874	-0.9%	-13%	1107	1113	961	1%	-13%	1203	1243	1044	3%	-13
2,101 - 2,150	536	502	435	-6%	-19%	779	760	662	-2%	-15%	920	913	801	-0.7%	-13%	1028	1020	894	-0.7%	-13%	1130	1140	984	1%	-13%	1229	1273	1069	4%	-13
2,151 - 2,200	548	514	445	-6%	-19%	796	778	678	-2%	-15%	939	935	819	-0.5%	-13%	1049	1044	915	-0.5%	-13%	1154	1166	1007	1%	-13%	1255	1303	1094	4%	-13
2,201 - 2,250	560	525	455	-6%	-19%	813	795	693	-2%	-15%	959	956	838	-0.3%	-13%	1071	1068	936	-0.3%	-13%	1178	1193	1030	1%	-13%	1280	1332	1119	4%	-13
2,251 - 2,300	572	537	465	-6%	-19%	829	813	709	-2%	-15%	978	977	857	-0.1%	-12%	1092	1091	957	0.0%	-12%	1202	1219	1052			1306	1362	1144	4%	-12
2,301 - 2,350	583	549	475	-6%	-18%	846	831	724	-2%	-14%	997	998	875	0.1%	-12%		1115	978	0.1%	-12%	1225	1246	1075			1332	1391	1169	4%	-12
2,351 - 2,400	595	560	486	-6%	-18%	862	848	739	-2%	-14%	1016	1020	894	0.4%	-12%		1139	998	0.3%	-12%	1249	1272	1098			1358	1421	1194	5%	-12
2,401 - 2,450	607	572	496	-6%	-18%	879	866	755	-1%	-14%	1036	1041	912	0.5%	-12%		1163	1019	0.5%	-12%	1273	1299	1121			1383	1451	1219	5%	-12
2,451 - 2,500	618	584	506	-6%	-18%	896	884	770	-1%	-14%	1055	1062	931	0.7%	-12%		1186	1040	1%	-12%	1296	1325	1144			1409	1480	1243	5%	
2,501 - 2,550	630	595	516	-5%	-18%	912	901	786	-1.2%	-14%	1074	1083	950	1%	-12%		1210	1061	1%	-12%	1320	1352	1167	2%		1435	1510	1268	5%	
2,551 - 2,600	642	607	526	-5%	-18%	929	919	801	-1.1%	-14%	1094	1105	968	1%	-11%		1234	1082	1%	-11%	1344	1378	1190			1461	1539	1293	5%	
2,601 - 2,650	653	619	536	-5%	-18%	946	937		-1.0%	-14%		1126	987	1%	-11%		1258	1102	1%	-11%	1368	1405	1213			1487	1569	1318	6%	-11
2,651 - 2,700	665	631	546	-5%	-18%	962	955	832	-0.8%	-14%		1147	1005	1%	-11%			1123	1%	-11%	1392	1431	1235			1513	1599	1343	6%	-11
2,701 - 2,750			556	-5%	-18%				-0.7%			1168		1%			1305		1%	-11%	1415		1258		-11%			1368		-11
2,751 - 2,800			566	-5%	-18%		990		-0.6%			1190		2%			1329		2%	-11%	1439		1281		-11%	1565		1393		-11
2,801 - 2,850		666	577	-5%		1012						1211		2%				1186	2%		1463		1304		-11%			1418		-11
2,851 - 2,900		677	587	-5%	-18%							1232			-11%				2%		1487		1326		-11%					-11
2,901 - 2,950		689	597	-5%		1046						1253		2%					2%	-11%	1511		1344		-11%	1642				-11
2,951 - 3,000			607	-5%		1062			-0.1%			1275		2%			1424		2%	-11%	1535	1590			-11%	1668		1482		-11
3,001 - 3,050			617	-5%		1079			-0.1%			1296		2%			1447		2%	-11%	1559	1617			-11%		1806	1502		-119
3,051 - 3,100	/58	/24	627	-4%	-17%	1096	1096	946	0.0%	-14%	1288	1317	1140	2%	-11%	1439	1471	1273	2%	-12%	1583	1643	1401	4%	-12%	1720	1836	1523	/%	-11

	1	Child (6	1% of (case file	es)	2 Ch	ildren	(27% oʻ	f case fi	iles)	3 0	hildren	ı (9% of	case f	les)	4	Childre	en (3% of	f case fi	iles)	5 Ch	ildren (·	<1% of a	case file	es)	6 Chi	ildren (<	1% of ca	ase file:	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
3,101 - 3,150	770	736	637	-4%	-17%	1112	1114	959	0.1%	-14%	1308	1338	1155	2%	-12%	1461	1495	1290	2%	-12%	1607	1670	1419	4%	-12%	1746	1865	1543	7%	-12%
3,151 - 3,200	781	746	647	-4%	-17%	1129	1129	973	0.0%	-14%	1327	1356	1171	2%	-12%	1482	1515	1308	2%	-12%	1631	1692	1438	4%	-12%	1772	1890	1563	7%	-12%
3,201 - 3,250	793	755	657	-5%	-17%	1146	1143	986	-0.3%	-14%	1346	1373	1186	2%	-12%	1504	1533	1325	2%	-12%	1654	1713	1457	4%	-12%	1798	1913	1584	6%	-12%
3,251 - 3,300	805	765	668	-5%	-17%	1162			-0.5%	-14%	1366			2%	-12%		1551	1342	2%	-12%	1678	1733			-12%	1824	1935	1604	6%	-12%
3,301 - 3,350	816		677	-5%	-17%	1179			-0.7%	-14%	1385			1%	-12%		1569	1360	1%	-12%	1702	1753	1496		-12%	1850	1958	1626	6%	-12%
3,351 - 3,400	821	784	686	-5%	-16%	1185			0.0%	-13%	1390	1421		2%	-11%		1587	1380	2%	-11%	1709	1773	1518	4%	-11%	1857	1981	1650	7%	-11%
3,401 - 3,450	824	793	696	-4%	-16%	1190			0.7%	-12%		1437		3%	-10%		1605	1399	3%	-10%	1716	1793	1539		-10%	1865	2003	1673	7%	-10%
3,451 - 3,500	828		705 714	-3%	-15%	1194	1212		1.5% 2.3%	-11%	1402 1408			4% 4%	-9% -9%		1624 1642	1419 1439	4% 4%	-9%	1723	1813	1561	5% 6%	-9% -9%	1873	2026 2048	1697	8% 9%	-9% -8%
3,501 - 3,550 3,551 - 3,600	831 834	812	714	-2.3% -1.5%	-14% -13%		1226		3.0%	-10% -10%	1408			4% 5%	-9% -8%		1659	1439	4% 5%	-8% -8%	1730 1737	1834 1853	1583 1604	6% 7%	-9% -8%	1880 1888	2048	1720 1744	9% 10%	-8%
3,601 - 3,650	842		732	-1.5%	-13%		1240		2.9%	-10%	1413			5%	-8%		1675	1439	5%	-8%	1752	1855	1626		-8%	1905	2070	1768	10%	-8%
3,651 - 3,700	852		741	-1.8%	-13%		1263		2.8%	-9%	1441			5%	-7%		1690	1498	5%	-7%	1771	1888	1648		-7%	1905	2109	1791	10%	-7%
3,701 - 3,750	861		750	-1.9%	-13%				2.6%	-9%				5%	-7%		1705	1518	5%	-7%	1790	1905	1669	6%	-7%	1925	2105	1815	9%	-7%
3,751 - 3,800	869	852	759	-1.9%	-13%		1286		2.5%	-9%	1473			5%	-7%		1721	1510	5%	-7%	1809	1922	1688	6%	-7%	1967	2147	1835	9%	-7%
3,801 - 3,850	876		766	-1.9%	-13%		1297		2.6%	-9%	1485			5%	-7%		1736		5%	-7%	1825	1939		6%	-7%	1983	2166	1852	9%	-7%
3,851 - 3,900	880		774	-1.4%	-12%		1309		3.1%	-8%	1490	1568		5%	-6%		1751	1564	5%	-6%	1831	1956			-6%	1990	2185	1870		-6%
3,901 - 3,950	883		781	-0.9%	-12%		1320		3.6%	-7%				6%	-6%		1767	1579	6%	-6%	1838	1974			-6%	1998	2205	1888	10%	-6%
3,951 - 4,000	889		788	-0.7%	-11%		1332		3.9%	-7%	1505			6%	-5%		1782	1593	6%	-5%	1849	1991	1753		-5%	2010	2224	1905	11%	-5%
4,001 - 4,050	897		796	-1%	-11%		1340		3.5%	-7%	1520	1605		6%	-5%		1792	1608	6%	-5%	1867	2002	1769	7%	-5%	2029	2236	1923	10%	-5%
4,051 - 4,100	906	893	803	-1%	-11%	1307	1347	1212	3.0%	-7%	1534	1612	1453	5%	-5%	1714	1800	1623	5%	-5%	1885	2011	1785	7%	-5%	2049	2246	1940	10%	-5%
4,101 - 4,150	915	898	811	-2%	-11%	1320	1353	1224	2.5%	-7%	1549	1619	1466	4%	-5%	1730	1808	1637	5%	-5%	1903	2019	1801	6%	-5%	2069	2256	1958	9%	-5%
4,151 - 4,200	924	903	818	-2%	-11%	1331	1360	1235	2.2%	-7%	1559	1626	1479	4%	-5%	1742	1816	1652	4%	-5%	1916	2028	1817	6%	-5%	2083	2265	1976	9%	-5%
4,201 - 4,250	929	908	824	-2%	-11%	1336	1366	1243	2.3%	-7%	1564	1633	1488	4%	-5%	1747	1824	1662	4%	-5%	1922	2037	1829	6%	-5%	2088	2275	1988	9%	-5%
4,251 - 4,300	932	913	828	-2%	-11%	1341	1373	1249	2.4%	-7%	1568	1640	1496	5%	-5%	1751	1831	1671	5%	-5%	1927	2046	1838	6%	-5%	2095	2285	1998	9%	-5%
4,301 - 4,350	936	917	833	-2%	-11%	1345	1379	1256	2.6%	-7%	1572	1647	1503	5%	-4%	1757	1839	1679	5%	-4%	1932	2054	1847	6%	-4%	2101	2295	2008	9%	-4%
4,351 - 4,400	939	922	837	-2%	-11%	1349	1386	1262	2.7%	-6%	1578			5%	-4%	1762	1847	1687	5%	-4%	1938	2063	1856	6%	-4%	2106	2304	2018	9%	-4%
4,401 - 4,450	943	927	842	-2%	-11%	1354	1392	1269	2.8%	-6%	1582	1660	1518	5%	-4%	1767	1854	1696	5%	-4%	1944	2071	1865	7%	-4%	2112	2313	2028	10%	-49
4,451 - 4,500	946		847	-2%	-11%			1275		-6%	1586	1665		5%	-4%		1859	1704	5%	-4%	1949	2077	1875	7%	-4%	2118	2320	2038	10%	-4%
4,501 - 4,550	951		851	-2%	-11%		1402		2.9%	-6%	1590	1669		5%	-4%	1776		1712	5%	-4%	1954	2083	1884	7%	-4%	2125	2326	2048	9%	-4%
4,551 - 4,600	954	938	856	-2%	-10%		1407		2.8%	-6%	1595	1674		5%	-3%		1870	1721	5%	-3%	1959	2089	1893	7%	-3%	2130	2333	2058	10%	-3%
4,601 - 4,650	958	942	860	-2%	-10%		1411		2.9%	-6%	1600	1679		5%	-3%		1875	1729	5%	-3%	1966	2094	1902	7%	-3%	2136	2339	2068	10%	-3%
4,651 - 4,700	961	946	865	-2%	-10%	1377			2.8%	-6%	1605	1683		5%	-3%			1734	5%	-3%	1972	2100	1908	7%	-3%	2143	2346	2073	9%	-3%
4,701 - 4,750	965	949	869	-2%	-10%		1421		2.8%	-6%	1610	1688		5%	-3%	1799	1885	1738	5%	-3%	1979	2106	1912	6%	-3%	2151	2352	2079	9%	-3%
4,751 - 4,800	969	953	873	-2%	-10%		1426		2.8%	-6%	1616		1560	5%	-3%	1805	1891	1743	5%	-3%	1985	2112	1917	6%	-3%	2159	2359	2084	9%	-3%
4,801 - 4,850	973		877	-2%	-10%			1315		-6%		1697		5%	-4%		1896		5%	-4%	1993	2118			-4%	2166	2366	2089	9%	-4%
4,851 - 4,900			881	-2%		1398						1704		5%	-4%			1751	5%	-4%	2000		1927		-4%	2175		2094	9%	-4%
4,901 - 4,950			885	-2%		1403						1712		5% 5%	-4%			1756 1760	5% 5%	-4%	2007		1931		-4%	2182	2385		9%	-4%
4,951 - 5,000 5,001 - 5,050		970 974	889 893	-2% -1.5%		1408 1414						1719 1726		5% 5%	-4% -4%			1760	5% 5%	-4% -4%	2014 2022		1936 1941		-4% -4%	2190 2198	2396 2406		9% 9%	-4% -4%
5,051 - 5,100		974	898		-9.7%			1338				1720		5%	-4%			1764	5%		2022		1941		-4%			2110		-4%
5,101 - 5,150		979		-1.3%		1420						1734		5% 5%	-4% -4%			1783	5%	-4% -4%	2029		1946		-4% -4%	2206 2213		2115		-4%
5,101 - 5,150				-1.3%		1425						1741		5% 5%	-4%		1945		5%	-4% -3%	2036		1961		-4% -3%	2213		2132		-4%
5,201 - 5,250	1005	997		-1.3%		1430						1748		5%	-3%		1955		5%	-3%	2044		1977		-3%	2221		2149		-3%
5,251 - 5,300				-1.2%		1435						1763		5%				1811	5%	-3%		2191			-2%	2223				-2%
5,251 - 5,500	1003	550	721	1.270	5.670	1-40	1400	13//	5.570	-70	10/4	1,03	1000	J/0	·Z /0	10/1	1009	1020	J/0	-2/0	2000	2200	2000	170	2/0	2231	2437	2105		

	1		10/ of	eese file		2.04	مناميم	(270/ 0	f an an fi	100)	20		100/ at	i ang a fil	laa)		Childre	m (20/ of	f an an fil		E Ch	ilduau (10/ of	na a file		c ch	ilduau (c	10/ of a	and files	-)
	- 1	Child (6	01% 01	case me	25)	2 U	niaren	(27%)0	f case fi	ies)	30	.niiarer	1 (9% 01	case fi	ies)	4	Childre	e n (3% of	case m	ies)	5 Ch	nildren («	1% 010	ase me	25)	6 CN	ildren (<	1% 01 0	ase mes	•)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
5,301 - 5,350	1012	1002	926	-1.0%	-8.5%	1446	1495	1387	3.4%	-4%	1681	1770	1647	5%	-2%	1877	1978	1840	5%	-2%	2064	2209	2024	7%	-2%	2244	2467	2200	10%	-2%
5,351 - 5,400		1007	932	-0.9%	-8.3%		1502		3.5%	-4%		1778		5%	-2%		1986	1855	5%	-2%	2072	2218	2040	7%	-2%	2253	2478	2217	10%	-2%
5,401 - 5,450			938	-0.8%	-8.1%		1509		3.6%	-3%		1785		5%	-1%			1869	5%	-1%	2079	2227	2056	7%	-1%	2260	2488	2235	10%	-1%
5,451 - 5,500		1017	944	-0.6%	-7.8%			1416		-3%		1792		6%	-1%		2002	1883	6%	-1%	2086	2236	2072	7%	-1%	2268	2498	2252	10%	-1%
5,501 - 5,550		1023	949		-7.7%		1523		3.8%	-3%		1800		6%	-0.4%			1897	5.6%	-0.3%	2094	2245	2086	7%	0%	2276	2508	2268	10%	0%
5,551 - 5,600 5,601 - 5,650		1028 1033	953 956	-0.4% -0.3%	-7.7% -7.7%		1530 1537		3.9% 4.0%	-3%		1807 1814		6% 6%	-1% -1%		2018 2026	1900 1904	5.7% 5.7%	-0.5% -0.7%	2101 2108	2254 2263	2090 2094	7% 7%	-1% -1%	2284 2291	2518 2528	2272 2277	10% 10%	-1% -1%
5,651 - 5,700		1033	960	-0.2%	-7.7%		1544		4.0%			1814		6%	-1%			1904	5.8%	-0.7%	2108	2203	2094	7%	-1%	2291	2538	2281	10%	-1%
5,701 - 5,750		1030	963	0.1%	-7.7%		1552		4.2%	-3%		1829		6%	-1%		2033	1911	5.9%	-1.0%	2113	2282	2102	7%	-1%	2308	2549	2285	10%	-1%
5,751 - 5,800		1051	967	0.2%	-7.8%		1560		4.2%			1837		6%	-1%			1915	5.8%	-1.3%	2133	2292	2106	7%	-1%	2319	2561	2290	10%	-1%
5,801 - 5,850		1058	970	0.3%	-8.0%	1504	1568	1449	4.3%			1845		6%	-2%			1919	5.8%	-1.6%	2143	2302	2110	7%	-2%	2331	2572	2294	10%	-2%
5,851 - 5,900	1060	1064	974	0.4%	-8.1%	1511	1577	1453	4.3%	-4%	1753	1853	1721	6%	-2%	1958	2070	1922	5.7%	-1.8%	2154	2312	2114	7%	-2%	2341	2583	2298	10%	-2%
5,901 - 5,950	1065	1071	977	0.5%	-8.2%	1518	1585	1457	4.4%	-4%	1762	1861	1724	6%	-2%	1968	2079	1926	5.6%	-2.1%	2164	2322	2118	7%	-2%	2352	2594	2303	10%	-2%
5,951 -6,000	1070	1077	981	0.7%	-8.3%	1526	1593	1462	4.4%	-4%	1770	1869	1728	6%	-2%	1977	2088	1930	5.6%	-2.4%	2175	2332	2123	7%	-2%	2364	2605	2308	10%	-2%
6,001 - 6,050		1084	986	0.8%	-8.3%		1601		4.5%	-4%				6%	-2%		2097	1938	6%	-2%	2185	2342	2131	7%	-2%	2375	2616	2317	10%	-2%
6,051 - 6,100		1090	991	0.8%	-8.3%		1610		4.5%	-4%		1885		6%	-3%		2106	1945	6%	-3%	2195	2352	2139	7%	-3%	2386	2627	2325	10%	-3%
6,101 - 6,150		1097	996		-8.2%		1619		4.6%		1795			6%	-3%			1952	6%	-3%	2206	2366	2147	7%	-3%	2397	2642	2334	10%	-3%
6,151 - 6,200 6,201 - 6,250		1104 1112	1001	1.3% 1.5%	-8.2% -8.2%		1631 1642		4.9% 5.1%	-4% -4%				6% 6%	-3% -3%	2014	2134	1959 1967	6% 6%	-3% -3%	2215 2226	2383 2401	2155 2163	8% 8%	-3% -3%	2409 2420	2662 2681		11% 11%	-3% -3%
6,251 - 6,300			1005	1.7%	-8.1%			1500		-4%				6%	-3%			1907	6%	-3%	2220	2401	2103	8%	-3%	2420	2701		11%	-3%
6,301 - 6,350				1.9%	-8.2%		1665		5.6%	-4%				7%	-3%	2033		1981	7%	-3%	2246	2436	2179	8%	-3%	2430	2720	2369	11%	-3%
6,351 - 6,400				2.1%	-8.2%		1676		5.8%	-4%				7%	-3%			1988	7%	-3%	2257	2453	2187	9%	-3%	2453	2740	2377	12%	-3%
6,401 - 6,450				2.3%	-8.1%		1688		6.1%	-4%		1980		7%	-3%		2212	1997	7%	-3%	2267	2470	2197	9%	-3%	2465	2759	2388	12%	-3%
6,451 - 6,500	1121	1149	1033	2.5%	-7.8%	1598	1699	1531	6.3%	-4%	1853	1994	1799	8%	-3%	2071	2227	2010	8%	-3%	2278	2488	2211	9%	-3%	2475	2779	2403	12%	-3%
6,501 - 6,550	1126	1156	1040	2.7%	-7.6%	1606	1711	1541	6.5%	-4%	1862	2008	1811	8%	-3%	2080	2243	2023	8%	-3%	2288	2505	2225	9%	-3%	2487	2798	2418	13%	-3%
6,551 - 6,600	1132	1156	1048	2.1%	-7.5%	1613	1711	1551	6.1%	-4%	1870			7%	-3%		2245	2035	7%	-3%	2298	2507	2239	9%	-3%	2498	2801		12%	-3%
6,601 - 6,650				1.7%	-7.2%		1712		5.7%	-4%				7%	-2%			2048	7%	-2%	2308	2510	2253	9%	-2%	2510	2803	2449	12%	-2%
6,651 - 6,700				1.3%	-7.0%			1572		-3%				7%	-2%	2108		2060	7%	-2%	2318	2512	2266	8%	-2%	2520	2806	2464	11%	-2%
6,701 - 6,750				0.8%	-6.8%		1714		4.8%	-3%		2015 2017		6%		2117		2073	6%	-2%	2329	2514	2280	8%	-2%	2531	2808	2479	11%	-2%
6,751 - 6,800 6,801 - 6,850				0.4%	-6.5% -6.3%		1715 1715		4.4% 4.0%	-3% -3%		-		6% 6%	-2% -2%			2086 2098	6% 6%	-2% -2%	2339 2349	2516 2518	2294 2308	8% 7%	-2% -2%	2543 2554	2811 2813	2494 2509	11% 10%	-2% -2%
6,851 - 6,900		1157		-0.5%	-6.1%		1716		3.6%		1913		1890	5%		2130		2098	5%	-2%	2349	2518	2308	7%	-2%	2565	2815	2509	10%	-2%
6,901 - 6,950		1157		-0.9%	-5.9%		1717		3.2%	-2%				5%	-1%			2123	5%	-1%	2370	2523	2336	6%	-1%	2505	2818	2539	9%	-1%
6,951 - 7,000			1106	-1.0%	-5.7%		1722		3.1%	-2%	1938		1912	5%	-1%	2164		2136	5%	-1%	2381	2529	2350	6%	-1%	2588	2825	2554	9%	-1%
7,001 - 7,050				-0.9%	-5.4%		1729		3.1%	-2.0%		2034		4.5%	-1.2%		2272	2149	4.6%	-1.1%	2391	2538	2363		-1.2%	2598	2835	2569	9.1%	-1.1%
7,051 - 7,100	1182	1173	1120	-0.8%	-5.2%	1684	1737	1653	3.2%	-1.8%	1954	2041	1935	4.5%	-1.0%	2182	2280	2161	4.5%	-1.0%	2400	2547	2377	6.1%	-0.9%	2609	2845	2584	9.0%	-1.0%
7,101 - 7,150						1691	1745	1662	3.2%	-1.7%	1962	2049	1946	4.4%	-0.8%			2174	4.4%	-0.8%	2411		2391		-0.8%	2620	2855	2599	9.0%	-0.8%
7,151 - 7,200									3.2%			2056		4.4%	-0.6%		2297		4.4%	-0.6%	2420		2405		-0.6%	2631	2865		8.9%	-0.6%
7,201 - 7,250									3.3%			2063		4.3%	-0.5%		2305		4.3%	-0.4%	2430		2419		-0.4%	2642	2876		8.8%	-0.5%
7,251 - 7,300								1688				2071		4.3%	-0.3%		2313		4.3%	-0.3%	2440		2433		-0.3%	2653			8.8%	-0.3%
7,301 - 7,350									3.3%			2078		4.2%		2227			4.2%	-0.1%	2450		2447		-0.1%	2663	2896		8.7%	-0.1%
7,351 - 7,400 7,401 - 7,450								1705				2085 2093		4.2% 4.1%	0.0%	2236	2329		4.2%	0.1%	2460		2461 2475		0.0%	2674	2906 2916		8.7%	0.0%
7,401 - 7,450								1714	3.3%			2093		4.1%		2245			4.1% 4.1%	0.2% 0.4%	2470	2611			0.2% 0.4%	2685 2694	2916		8.6% 8.6%	0.2% 0.4%
, - <u>-</u> - 1, 500	1221	1661	1102	0.070	7.070	1,40	1,30	1/23	3.370	1.070	2017	2100	2020		5.470	2233	2340	2205		3.470	24/0	2020	2-103	5.770	0.470	2054	2321		ariconc	

	1	Child (@	61% of (case file	es)	2 CI	hildren	(27% oʻ	f case fi	les)	3 (Children	1 (9% of	f case fi	les)	4	Childre	e n (3% of	f case fil	les)	5 Ch	ildren (•	<1% of c	case file	es)	6 Ch	ildren (<	1% of c	ase files	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
7,501 - 7,550	1225	1226	1168	0.1%	-4.7%	1745	1805	1732	3.4%	-0.8%	2022	2107	2037	4.2%	0.7%	2259	2354	2275	4.2%	0.7%	2485	2629	2503	5.8%	0.7%	2701	2937	2721	8.7%	0.7%
7,551 - 7,600	1228	1231	1173	0.3%	-4.5%	1749	1812	1740	3.6%	-0.5%	2027	2115	2048	4.3%	1.1%	2264	2362	2288	4.3%	1.1%	2491	2639	2517	5.9%	1.0%	2707	2947	2736	8.9%	1.1%
7,601 - 7,650	1232	1237	1178	0.4%	-4.4%	1754	1819	1749	3.7%	-0.3%	2032	2122	2060	4.4%	1.4%	2270	2370	2301	4.4%	1.4%	2497	2648	2531	6.0%	1.4%	2714	2958	2751	9.0%	1.4%
7,651 - 7,700		1242		0.5%	-4.2%		1826		3.8%	-0.1%		2130		4.5%	1.7%	2276		2313	4.5%	1.6%	2503	2657	2545		1.7%	2721	2968	2766	9.1%	1.7%
7,701 - 7,750		1247		0.7%	-4.0%				4.0%	0.2%		2137		4.6%	1.9%	2282		2326	4.6%	1.9%	2510	2666	2559	6.2%	1.9%	2728	2978	2781	9.2%	2.0%
7,751 - 7,800		1253		0.9%	-3.9%		1841		4.1%	0.3%		2144		4.7%	2.1%	2287		2335	4.7%	2.1%	2516	2675	2568	6.3%	2.1%	2735	2988	2792	9.3%	2.1%
7,801 - 7,850		1258		1.0%	-3.8%		1848		4.3%	0.4%		2152		4.8%	2.1%			2342	4.8%	2.1%	2522	2685	2576		2.1%	2741	2999	2800	9.4%	2.2%
7,851 - 7,900 7,901 - 7,950		1263		1.1% 1.3%	-3.8%		1855 1862		4.4% 4.5%	0.4% 0.5%		2159 2166		4.9%	2.2%	2298 2305		2349 2356	4.9% 5.0%	2.2%	2528 2536	2694 2703	2584 2592		2.2% 2.2%	2749	3009 3019	2809 2817	9.5% 9.6%	2.2%
7,951 - 7,950		1208		1.5%	-3.7% -3.6%				4.5%	0.5%		2100		5.0% 5.1%	2.2% 2.2%			2350	5.1%	2.2% 2.2%	2550	2703	2592	6.7%	2.2%	2756 2762	3030	2817	9.8%	2.2%
8,001 - 8,050		1279		1.7%	-3.5%		1876		5%	1%		2174		5%	2.2%	2311		2303	5%	2.2%	2548	2722	2607	7%	2.3%	2702	3030	2834	10%	2:3%
8,051 - 8,100		1285		1.7%	-3.5%		1884		5%	1%				5%	2%			2377	5%	2%	2554	2733	2615	7%	2%	2777	3053		10%	2%
8,101 - 8,150		1290		1.9%	-3.4%				5%	1%				6%	2%			2384	6%	2%	2560	2745	2623	7%	2%	2783	3066		10%	2%
8,151 - 8,200		1296		2.1%	-3.3%		1900		5%	1%				6%	2%			2391	6%	2%	2567	2756	2630	7%	2%	2790	3078		10%	2%
8,201 - 8,250		1302		2.3%	-3.2%				5%	1%				6%	2%			2398	6%	3%	2573	2767	2638	8%	3%	2797	3090	2868	10%	3%
8,251 - 8,300		1307	1235	2.5%	-3.2%		1916		6%	1%	2100	2226	2153	6%	3%			2405	6%	3%	2579	2778	2646	8%	3%	2804	3103	2876	11%	3%
8,301 - 8,350	1279	1313	1239	2.7%	-3.1%	1819	1924	1836	6%	1%	2105	2235	2160	6%	3%	2350	2497	2412	6%	3%	2585	2789	2654	8%	3%	2811	3115	2884	11%	3%
8,351 - 8,400	1282	1319	1243	2.9%	-3.0%	1823	1932	1842	6%	1%	2110	2244	2166	6%	3%	2357	2507	2419	6%	3%	2593	2800	2661	8%	3%	2817	3128	2893	11%	3%
8,401 - 8,450	1285	1324	1248	3.1%	-2.9%	1828	1940	1848	6%	1%	2115	2253	2173	7%	3%	2362	2517	2427	7%	3%	2599	2811	2670	8%	3%	2825	3140	2902	11%	3%
8,451 - 8,500	1289	1330	1253	3.2%	-2.8%	1832	1948	1856	6%	1%	2121	2262	2180	7%	3%	2368	2527	2435	7%	3%	2605	2822	2678	8%	3%	2832	3153	2912		3%
8,501 - 8,550		1336		3.3%	-2.7%		1956		6%			2271		7%	3%	2374		2443	7%	3%	2611	2833	2687	9%	3%	2838	3165	2921	12%	3%
8,551 - 8,600		1341		3.5%	-2.5%		1964		7%			2280		7%	3%			2451	7%	3%	2618	2845	2696	9%	3%	2845	3177		12%	3%
8,601 - 8,650		1347		3.7%	-2.3%		1972		7%			2289		7%	3%	2386		2459	7%	3%	2624	2856	2705	9%	3%	2853	3190	2941		3%
8,651 - 8,700		1352		3.9%	-2.1%		1980		7%		2140			7%	3%	2391		2468	7%	3%	2630	2867	2714		3%	2859	3202	2950		3%
8,701 - 8,750				4.0%	-2.0%		1988		7%			2307		7%	3%			2476	7%	3%	2636	2878	2723	9%	3%	2866	3215	2960		3%
8,751 - 8,800 8,801 - 8,850		1364		4.2% 4.4%	-1.8%		1996 2004		7% 7%			2315 2324		8% 8%	3% 3%			2484 2492	8% 8%	3% 3%	2643 2649	2889 2900	2732 2741	9% 9%	3% 3%	2872 2880	3227 3239	2970 2980	12%	3% 3%
8,851 - 8,900		1305		4.4%	-1.7% -1.5%	1869			8%	2%		2324		8%		2409		2492	8%	3 <i>%</i> 4%	2656	2900			4%	2880	3255		12%	4%
8,901 - 8,950				4.7%	-1.4%				8%			2342		8%	4%			2508	8%	4%	2662	2922			4%	2893	3264		13%	4%
8.951 - 9.000		1386		4.8%	-1.3%	1878			8%			2351		8%	4%	2425		2516	8%	4%	2669	2933	2768		4%	2901	3277	3009	13%	4%
9,001 - 9,050			1312	5.0%	-1.1%	1883	2036		8%		2177			8%	4%			2525	8%	4%	2675	2944	2777		4%	2908	3289	3019	13%	4%
9,051 - 9,100		1397		5.2%	-0.9%	1888	2044	1940	8%	3%	2182			9%	4%			2533	9%	4%	2681	2956	2786	10%	4%	2914	3301	3028		4%
9,101 - 9,150	1332	1403	1322	5.3%	-0.7%	1893	2052	1947	8%	3%	2187	2378	2275	9%	4%	2443	2656	2541	9%	4%	2687	2967	2795	10%	4%	2921	3314	3038	13%	4%
9,151 - 9,200	1336	1409	1328	5.4%	-0.6%	1897	2060	1955	9%	3%	2192	2387	2282	9%	4%	2449	2666	2549	9%	4%	2694	2978	2804	11%	4%	2928	3326	3048	14%	4%
9,201 - 9,250	1340	1414	1333	5.6%	-0.5%	1902	2068	1962	9%	3%	2198	2396	2289	9%	4%	2454	2676	2557	9%	4%	2700	2989	2813	11%	4%	2935	3339	3057	14%	4%
9,251 -9,300	1343	1420	1338	5.7%	-0.3%	1906	2076	1969	9%	3%	2203	2404	2297	9%	4%	2461	2686	2565	9%	4%	2706	3000	2822	11%	4%	2942	3351	3067	14%	4%
9,301 - 9,350						1910			9%			2413		9%		2466			9%	4%	2712		2828		4%	2948		3074		4%
9,351 - 9,400						1916			9%			2422		9%		2472			9%	4%	2720		2833		4%	2956		3080		4%
9,401 - 9,450						1920			9%				2310						10%	4%	2726		2838		4%	2963		3085		4%
9,451 - 9,500						1925			9%				2314			2484			10%	4%	2732		2843		4%	2969		3090		4%
9,501 - 9,550								1991				2449		10%		2490			10%	4%	2738		2848		4%	2976		3096		4%
9,551 - 9,600								1995					2322						10%	4%	2740		2853		4%	2980		3101		4%
9,601 - 9,650 9,651 - 9,700								1999 2004					2326 2330					2598 2603	11%	4% 4%	2742	3080	2858		4% 4%	2981 2982		3107 3112		4% 4%
5,031 - 9,700	1304	1402	1300	1.2/0	0.2/0	1954	2120	2004	1170	470	2233	24/0	2350	1170	4%	2494	2700	2005	1170	470	2/44	3092	2003	1370	470	2302	5455			

	1	Child (6	51% of a	case file	es)	2 C	hildren	(27% o	f case fi	les)	3 0	hildrer	1 (9% of	f case fi	les)	4	Childre	en (3% of	f case fi	les)	5 Ch	ildren (·	<1% of (case file	es)	6 Ch	ildren (<	1% of c	ase file:	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
9,701 - 9,750	1366	1466	1369	7.4%	0.3%	1935	2145	2008	11%	4%	2234	2487	2334	11%	4%	2495	2778	2607	11%	5%	2745	3103	2868	13%	4%	2984	3466	3118	16%	4%
9,751 - 9,800	1367	1471	1373	7.6%	0.4%	1938	2153	2012	11%	4%	2235			12%	5%	2497	2789	2612	12%	5%	2747	3115	2873	13%	5%	2985	3480	3123	17%	5%
9,801 - 9,850		1476		7.9%	0.6%	1939			11%	4%	2236			12%	5%			2616	12%	5%	2748	3127	2878		5%	2987	3493	3128		5%
9,851 - 9,900		1481		8.1%	0.7%		2168		12%	4%		2516		12%	5%	2499		2621	12%	5%	2749	3139	2883		5%	2988	3506	3134		5%
9,901 - 9,950		1485		8.4%	0.9%		2175		12%		2238			13%	5%			2626	13%	5%	2751	3151	2888		5%	2990	3519	3139		5%
9,951 - 10,000		1490		8.6%	1.0%		2183		12%		2240			13% 14%	<u>5%</u> 5%	2502		2630	13% 14%	5%	2752	3162	2893		5% 5%	2991	3532		18%	5% 5%
10,001 - 10,050 10,051 - 10,100			1390 1393	9% 9%	1%	1945 1946		2034 2038	13% 13%		2241 2242			14%	5%			2635 2639	14%	5% 5%	2753 2755	3174 3186	2898 2903		5%	2993 2994	3546 3559	3150 3156	18%	5%
10,101 - 10,150			1395	9% 9%	1% 1%	1940		2038	13%	5%				14%	5% 6%	2504		2639	14%	5% 6%	2755	3198	2903		5% 6%	2994	3572		19%	6%
10,151 - 10,200			1400	10%	2%			2042	14%		2243			15%	6%			2648	15%	6%	2758	3210	2913		6%	2997	3585	3167	20%	6%
10,201 - 10,250				10%	2%	1951	-	2055	14%			2582		15%	6%	2508		2660	15%	6%	2759	3221	2926		6%	2999	3598	3180		6%
10,251 - 10,300		1519		10%	2%	1952			14%		2246		2392	15%	7%			2672	15%	6%	2760	3233	2939		6%	3000	3612		20%	6%
10,301 - 10,350		1524		10%	3%	1953		2074	14%	6%				16%	7%		2905	2684	16%	7%	2762	3245	2953		7%	3002	3625	3210		7%
10,351 - 10,400		1528		11%	3%	1955	2243	2083	15%	7%	2248			16%	7%			2696	16%	7%	2763	3257	2966		7%	3004	3638	3224		7%
10,401 - 10,450	1384	1533	1431	11%	3%	1956	2251	2092	15%	7%	2251	2620	2425	16%	8%	2514	2926	2709	16%	8%	2764	3269	2980	18%	8%	3006	3651	3239	21%	8%
10,451 - 10,500	1386	1538	1437	11%	4%	1958	2258	2102	15%	7%	2252	2629	2436	17%	8%	2515	2937	2721	17%	8%	2766	3281	2993	19%	8%	3007	3664	3253	22%	8%
10,501 - 10,550	1387	1543	1444	11%	4%	1959	2266	2111	16%	8%	2253	2639	2447	17%	9%	2516	2947	2733	17%	9%	2767	3292	3006	19%	9%	3009	3678	3268	22%	9%
10,551 - 10,600	1388	1547	1450	11%	4%	1960	2273	2120	16%	8%	2254	2648	2458	17%	9%	2517	2958	2745	18%	9%	2768	3304	3020	19%	9%	3010	3691	3283	23%	9%
10,601 -10,650	1390	1552	1456	12%	5%	1962		2129	16%	9%	2255	2658	2469	18%	9%	2519	2969	2757	18%	9%	2771	3316	3033		9%	3011	3704	3297	23%	10%
10,651 - 10,700		1557		12%	5%	1964		2139	17%	9%			2480	18%	10%	2520		2770	18%	10%	2772	3328	3047		10%	3013	3717	3312		10%
10,701 - 10,750		1562		12%	5%		2296		17%	9%				19%	10%			2782	19%	10%	2773	3340	3060		10%	3014	3730	3326		10%
10,751 - 10,800		1566		12%	6%		2303		17%	10%				19%	11%			2794	19%	11%	2775	3351	3074		11%	3016	3743		24%	11%
10,801 - 10,850		1571		13%	6%	1968		2167	17%	10%				19%	11%	2524		2806	19%	11%	2776	3363	3087		11%	3017	3757	3356		11%
10,851 - 10,900		1576		13%	6%	1970		2176	18%	10%				20%	12%	2525		2819	20%	12%	2778	3375	3100		12%	3019	3770	3370		12%
10,901 -10,950		1581		13%	7%	1971			18%	11%		2714		20%	12%	2526		2831	20%	12%	2779	3387	3114		12%	3020	3783		25%	12%
10,951 - 11,000 11,001 - 11,050		1585 1590	1500	13% 13%	7% 8%	1973		2194 2204	18% 19%	11% 12%		2724 2733	2545	20% 21%	12% 13%	2527 2528		2843 2855	20% 21%	13% 13%	2780 2782	3399 3410	3127	22%	12% 13%	3022 3023	3796 3809	3399 3414	26% 26%	12% 13%
11,051 - 11,100			1500	14%	8%		2341		19%	12%		2733		21%	13%	2530		2855	21%	13%	2782	3422	3154		13%	3025	3823	3428	26%	13%
11,101 - 11,150			1512	14%	8%	1977		2222	19%		2265			21%	14%			2880	21%	13%	2784	3434		23%	14%	3025	3836	3443	27%	14%
11,151 - 11,200		1604		14%	9%	1978		2232	19%	13%		2762		22%	14%	2532		2892	22%	14%	2786	3446	3181		14%	3028	3849	3458		14%
11,201 - 11,250			1531	14%	9%	1980		2241	20%	13%				22%	15%	2533		2904	22%	15%	2787	3458	3194		15%	3030	3862	3472	27%	15%
11,251 - 11,300	1408	1614		15%	9%	1981	2379	2250	20%	14%	2269			23%	15%	2536	3106	2916	22%	15%	2788	3469	3208		15%	3032	3875	3487	28%	15%
11,301 - 11,350	1409	1619	1544	15%	10%	1983	2386	2259	20%	14%	2270	2790	2622	23%	15%	2537	3117	2928	23%	15%	2790	3481	3221	25%	15%	3033	3889	3501	28%	15%
11,351 - 11,400	1410	1623	1550	15%	10%	1984	2394	2269	21%	14%	2271	2800	2633	23%	16%	2538	3127	2941	23%	16%	2791	3493	3235	25%	16%	3035	3902	3516	29%	16%
11,401 - 11,450				15%	10%	1985	2401	2278	21%	15%	2273	2809	2644	24%	16%	2539		2953	24%	16%	2792		3248		16%	3036	3915	3531	29%	16%
11,451 - 11,500					11%	1987	2409	2287	21%	15%	2274	2819	2654	24%					24%	17%	2794		3262		17%	3038	3928	3545	29%	17%
11,501 - 11,550					11%			2296				2828		24%				2976	24%	17%	2796		3273		17%	3039		3558		
11,551 - 11,600								2302				2837		25%		2543			25%	17%	2797		3282		17%	3040		3567		
11,601 - 11,650								2309				2847		25%		2544			25%	18%	2799		3290		18%	3042		3576		
11,651 - 11,700					12%			2316				2856		25%		2547			25%	18%	2802		3298		18%	3046		3585		
11,701 - 11,750								2322				2866		25%		2556			25%	18%	2811		3307		18%	3057		3594		
11,751 - 11,800								2329				2875		25%				3014		17%	2820		3315		18%	3066				
11,801 - 11,850								2335				2885 2894		25%				3021		17%	2830		3323		17%	3076		3612		
11,851 - 11,900	1438	1084	1003	1/%	11%	2021	2469	2342	۲۲%	10%	2311	2894	2712	25%	1/%	2581	3232	3029	25%	17%	2839	3011	3332	۲%	17%	3087	4033	3621	31%	17%

	1	Child (6	51% of o	case file	es)	2 CI	hildren (27% of	f case fi	les)	3 0	hildren	(9% o	f case f	les)	4	Childre	en (3% of	f case fi	iles)	5 Ch	nildren (·	<1% of	case file	es)	6 Ch	ildren (<	1% of c	ase files	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
11,901 - 11,950	1442	1691	1608	17%	12%	2027	2477	2349	22%	16%	2318	2903	2718	25%	17%	2590	3243	3036	25%	17%	2849	3622	3340	27%	17%	3097	4046	3631	31%	17%
11,951 - 12,000	1448	1698	1613	17%	11%	2034	2484	2355	22%	16%	2326	2913	2725	25%	17%	2598	3254	3044	25%	17%	2858	3634	3348	27%	17%	3106	4059	3640	31%	17%
12,001 - 12,050	1452	1705	1618	17%	11%	2040	2492	2362	22%	16%	2334	2922	2732	25%	17%	2607	3264	3051	25%	17%	2867	3646	3357	27%	17%	3117	4072	3649	31%	17%
12,051 - 12,100	1457	1712	1623	18%	11%	2047	2499	2368	22%	16%	2341	2932	2739	25%	17%	2616	3275	3059	25%	17%	2877	3658	3365	27%	17%	3127	4086	3658	31%	17%
12,101 - 12,150				18%	11%	2054			22%	16%				25%	17%	2624		3067	25%	17%	2886	3669	3373		17%	3138	4099	3667	31%	17%
12,151 - 12,200				18%	11%	2060			22%	16%				25%	17%	2632		3074	25%	17%	2895	3681	3382		17%	3147	4112	3676	31%	17%
12,201 - 12,250				18%	11%		2522		22%			2960		25%	17%		3306	3082	25%	17%	2905	3693		27%	17%	3157	4125	3685	31%	17%
12,251 - 12,300				18%	11%		2529		22%		2371	2969		25%	17%		3317	3089	25%	17%	2914	3705		27%	17%	3168	4138	3694		17%
12,301 - 12,350			1648	18%	11%		2537 2544		22%	15%	2380	2979		25% 25%	16%		3327	3097	25%	17% 16%	2923	3716 3728			17%	3178	4151	3703 3712	31%	17% 16%
12,351 - 12,400				18%	11% 11%		-		22% 22%			2988 2997		25%	16% 16%		3338	3104 3112	25% 25%	16%	2933 2942	3728		27% 27%	16% 16%	3188	4164		31%	16%
12,401 - 12,450 12,451 - 12,500				18% 18%	11%		2552 2559		22%			3007		25%	16%		3348 3359	3112	25%	16%	2942	3751		27%	16%	3198 3208	4177 4190	3730		16%
12,501 - 12,550			1663 1668	19%	11%	2100		2421	22%	15%	2402		2795	25%	16%	2689		3127	25%	16%	2952	3763		27%	16%	3208	4190	3739	31%	16%
12,551 - 12,600			1673	19%	12%		2574		22%	16%		3026		26%	17%		3380	3135	26%	10%	2959	3775		28%	17%	3215	4217	3748	31%	17%
12,601 - 12,650			1678	20%	12%		2582		23%		2409			26%	17%		3390	3142	26%	17%	2960	3787	3456		17%	3218	4230	3757	31%	17%
12,651 - 12,700				20%	12%		2590		23%			3044		26%	17%		3401	3150	26%	17%	2962	3798	3465		17%	3210	4243	3766	32%	17%
12,701 - 12,750				20%	13%		2597		23%			3054		27%	17%		3411	3157	27%	17%	2963	3810		29%	17%	3221	4256	3775	32%	17%
12,751 - 12,800				21%	13%		2605		24%			3063		27%	17%	2695		3165	27%	17%	2964	3822	3481		17%	3222	4269	3784	32%	17%
		1818		21%	13%		2612		24%	17%	2414	3073	2840	27%	18%	2696		3172	27%	18%	2966	3834	3490	29%	18%	3224	4282	3793	33%	18%
12,851 - 12,900	1505	1825	1703	21%	13%	2114	2620	2474	24%	17%	2417	3082	2847	28%	18%	2700	3443	3180	28%	18%	2970	3845	3498	29%	18%	3229	4295	3802	33%	18%
12,901 - 12,950	1509	1833	1708	21%	13%	2121	2627	2481	24%	17%	2425	3091	2854	27%	18%	2708	3453	3188	28%	18%	2979	3857	3506	29%	18%	3239	4308	3811	33%	18%
12,951 - 13,000	1514	1840	1713	22%	13%	2127	2635	2487	24%	17%	2432	3101	2860	27%	18%	2717	3464	3195	27%	18%	2988	3869	3515	29%	18%	3248	4321	3820	33%	18%
13,001 - 13,050	1518	1847	1718	22%	13%	2133	2642	2494	24%	17%	2439	3110	2867	28%	18%	2725	3474	3203	27%	18%	2997	3881	3523	29%	18%	3258	4335	3829	33%	18%
13,051 - 13,100	1523	1854	1723	22%	13%	2139	2650	2500	24%	17%	2447	3120	2874	27%	17%	2733	3485	3210	27%	17%	3006	3892	3531	29%	17%	3268	4348	3838	33%	17%
13,101 - 13,150	1527	1861	1728	22%	13%	2146	2657	2507	24%	17%	2454	3129	2881	28%	17%	2741	3495	3218	28%	17%	3015	3904	3540	29%	17%	3278	4361	3847	33%	17%
13,151 - 13,200	1532	1868	1733	22%	13%	2152	2665	2514	24%	17%	2461	3138	2887	28%	17%	2749	3506	3225	28%	17%	3024	3916	3548	29%	17%	3287	4374	3857	33%	17%
13,201 - 13,250				22%	13%		2672		24%			3148		27%	17%			3233	28%	17%	3033	3927		29%	17%	3297	4387	3866	33%	17%
13,251 - 13,300			1743	22%	13%		2680		24%			3157		28%	17%		3527	3240	27%	17%	3042	3939		29%	17%	3307	4400	3875	33%	17%
13,301 - 13,350				22%	13%		2687		24%			3167		28%	17%	2774		3251	28%	17%	3051	3951		29%	17%	3317	4413	3887	33%	17%
13,351 - 13,400				22%	13%		2695		24%			3176		27%	17%		3548	3262	28%	17%	3060	3963	3589		17%	3326	4426	3901	33%	17%
13,401 - 13,450			1756	22%	13%		2703		24%			3185		28%	17%	2790		3274	28%	17%	3069	3974	3601		17%	3336	4439	3914	33%	17%
13,451 - 13,500				23%	13%		2710		24%	17%		3195		28%	17%	2798		3285	28%	17%	3078	3986		30%	17%	3346	4452	3928	33%	17%
		1917		23%	13%		2718		24%	17%	2512		2951	28%	17%		3579	3296	28%	17%	3087	3998	3626		17%	3356	4466	3942	33%	17%
13,551 - 13,600 13,601 - 13,650			1770	23% 23%	13% 13%		2725 2733	2572	24% 24%	17% 17%	2520	3214 3223	2961	28% 28%	18% 18%	2815 2823		3308 3319	28% 28%	18% 18%	3096 3105	4010 4021	3639 3651		18% 18%	3365 3375	4479 4492	3955 3969	33% 33%	18% 18%
13,651 - 13,700							2733								18%				28%	18%			3651			3375			33%	
13,701 - 13,750							2740					3232						3342		18%			3676		18%	3395		3996		18%
13,751 - 13,800							2746					3250		28%				3353	28%	18%	3132		3689		18%	3404			33%	
13,801 - 13,850							2763					3258		27%				3365		18%			3701		18%	3404			33%	
13,851 - 13,900							2770					3266		27%			3649		27%	18%	3150		3714		18%	3424		4037		18%
13,901 - 13,950							2778		24%			3275		27%			3658		27%	18%	3159		3726		18%	3434		4050		18%
13,951 - 14,000							2786		24%			3283		27%			3667		27%	18%	3168		3739		18%	3443		4064		18%
14,001 - 14,050							2793		24%			3291		27%			3677		27%	18%	3177		3751		18%	3453			33%	
			1813				2801					3300		27%				3421		18%		4117			18%	3463	4599			

	1	Child (6	51% of (aso fil	ac)	20	hildron	ı (27% o	f casa fi	امد)	30	hildror	0%	f case fi	امد)	4	Childre	en (3% of	f caso fi	ilos)	5 (1	nildren (<1% of	raso fila	26)	6 Ch	ildren (<	1% of c	ase file	c)
	-	cinia (c	1/0 01 0		231	20	maren	1 (27 /0 0		103)	50	murer	1 (370 0		103)	-	cillule	in (578 01		103)	50	indren (<1/0 01 0		-3/	0.01	nuren (<	170 01 0		,,
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment	% Change (Price Parity)
14,101 - 14,150	1616	1985	1818	23%	12%	2272	2808	2655	24%	17%	2600	3308	3073	27%	18%	2904	3695	3433	27%	18%	3195	4128	3776	29%	18%	3473	4610	4105	33%	18%
14,151 - 14,200	1620	1990	1822	23%	12%	2278	2816	2662	24%	17%	2607	3316	3083	27%	18%	2912	3704	3444	27%	18%	3204	4138	3789	29%	18%	3482	4622	4118	33%	18%
14,201 - 14,250				23%	12%	2284			24%	17%				27%	18%		3714	3455	27%	18%	3213	4148		29%	18%	3492	4634		33%	18%
14,251 - 14,300				23%	12%				24%	17%				27%	18%		3723	3467	27%	18%	3222	4159	3814		18%	3502	4645		33%	18%
14,301 - 14,350		2006		23%	12%		2839		24%	17%				27%	18%		3732	3478	27%	18%	3231	4169	3826		18%	3512	4657	4159	33%	18%
14,351 - 14,400 14,401 - 14,450			1840	23% 23%	12% 12%	2303	2846 2854		24% 24%	17%	2637 2644	3350 3358		27% 27%	18% 19%	2945	3742 3751	3490 3501	27% 27%	18% 19%	3240 3249	4180 4190		29% 29%	18% 19%	3521 3531	4669 4680	4172 4186	33%	19% 19%
14,451 - 14,500			1849	23%	12%		2854		24%	17%				27%	19%		3760	3512	27%	19%	3258	4190	3864		19%	3541	4692	4200	32%	19%
14,501 - 14,550			1853	23%	12%	2322			24%	17%				27%	19%	2970		3524	27%	19%	3266	4211	3876		19%	3551	4703	4213	32%	19%
14,551 - 14,600			1857	23%	12%		2876		24%	17%		3383		27%	19%		3779	3535	27%	19%	3275	4221	3888		19%	3560	4715	4227	32%	19%
14,601 - 14,650	1660	2036	1862	23%	12%	2335	2884	2730	24%	17%	2673	3392	3175	27%	19%	2986	3788	3546	27%	19%	3284	4232	3901	29%	19%	3570	4727	4240	32%	19%
14,651 - 14,700	1665	2041	1866	23%	12%	2341	2892	2738	24%	17%	2680	3400	3185	27%	19%	2994	3798	3558	27%	19%	3293	4242	3913	29%	19%	3580	4738	4254	32%	19%
14,701 - 14,750	1669	2046	1871	23%	12%	2347	2899	2745	24%	17%	2688	3408	3195	27%	19%	3002	3807	3569	27%	19%	3302	4252	3926	29%	19%	3590	4750	4268	32%	19%
14,751 - 14,800		2051		23%	12%		2907		23%	17%				27%	19%		3816	3580	27%	19%	3311	4263		29%	19%	3599	4761	4281	32%	19%
14,801 - 14,850				23%	12%		2914		23%	17%				27%	19%		3826	3592	27%	19%	3320	4273		29%	19%	3609	4773	4295	32%	19%
14,851 - 14,900				23%	12%		2922		23%		2710				19%		3835	3603	27%	19%	3329	4284	3963		19%	3619	4785	4308	32%	19%
14,901 - 14,950				22%	12% 12%		2929		23%		2717			27% 27%	19% 19%		3844	3614 3626	27%	19% 19%	3338	4294	3976 3988		19%	3629	4796	4322	32%	19%
14,951 - 15,000 15,001 - 15,050			1892 1897	22% 22%	12%		2937 2945		23% 23%		2724 2732			27%	19%	3045	3853 3863	3637	27% 27%	19%	3347 3356	4304 4315	4001		19% 19%	3638 3648	4808 4820	4335 4349	32% 32%	19% 19%
15,051 - 15,100			1901	22%	12%		2943		23%		2732		3266		19%	3051	3872	3649	27%	19%	3365	4315		29%	19%	3658	4820	4363	32%	19%
15,101 - 15,150			1906	22%	12%		2960		23%		2746			27%	19%		3881	3660	27%	19%	3374	4336	4026		19%	3668	4843	4376	32%	19%
15,151 - 15,200			1910	22%	12%		2967		23%		2753			27%	19%	3076		3671	26%	19%	3383	4346	4038		19%	3677	4854	4390	32%	19%
15,201 - 15,250				22%	12%		2975		23%		2761			26%	19%	3084		3683	26%	19%	3392	4356	4051		19%	3687	4866	4403	32%	19%
15,251 - 15,300	1718	2102	1919	22%	12%	2417	2982	2828	23%	17%	2768	3500	3307	26%	19%	3092	3909	3694	26%	19%	3401	4367	4063	28%	19%	3697	4878	4417	32%	19%
15,301 - 15,350	1722	2107	1923	22%	12%	2423	2990	2836	23%	17%	2775	3508	3317	26%	20%	3100	3919	3705	26%	20%	3410	4377	4076	28%	20%	3707	4889	4430	32%	20%
15,351 - 15,400	1727	2112	1928	22%	12%	2429	2998	2843	23%	17%	2783	3517	3327	26%	20%	3108	3928	3717	26%	20%	3419	4388	4088	28%	20%	3716	4901	4444	32%	20%
15,401 - 15,450				22%	12%		3005		23%		2790			26%	20%		3937	3728	26%	20%	3428	4398		28%	20%	3726	4913	4458	32%	20%
15,451 - 15,500				22%	12%		3013		23%	17%				26%	20%		3947	3739	26%	20%	3437	4408		28%	20%	3736	4924	4471	32%	20%
15,501 - 15,550				22%	12%	2448		2866	23%		2805	3542		26%	20%	3133	3956	3751	26%	20%	3446	4419	4126		20%	3746	4936	4485	32%	20%
15,551 - 15,600 15,601 - 15,650				22% 22%	12% 11%	2454	3028 3035		23% 23%	17% 17%				26% 26%	20% 20%		3965 3975	3762 3774	26% 26%	20% 20%	3455 3464	4429 4440	4138 4151		20% 20%	3756 3765	4947 4959	4498 4512	32% 32%	20% 20%
15,651 - 15,700				22%	11%			2889	23%		2819			26%	20%	3149		3785	26%	20%	3473	4440		28%	20%	3705	4939	4512		20%
15,701 - 15,750				22%	11%	2473			23%	17%		3575		26%	20%	3165		3796	26%	20%	3482	4460	4176		20%	3785	4982	4539	32%	20%
15,751 - 15,800			1963	22%	11%	2480		2904	23%	17%		3583		26%	20%	3173	4002	3808	26%	20%	3491	4471	4188		20%	3795	4994	4553	32%	20%
15,801 - 15,850				22%	11%		3066		23%	17%		3592		26%	20%		4012	3819	26%	20%	3500	4481			20%	3804	5005	4566	32%	20%
15,851 - 15,900				22%	11%	2492	3073	2919	23%	17%	2856	3600	3429	26%	20%	3190	4021	3830	26%	20%	3509	4492	4213	28%	20%	3814		4580	32%	20%
15,901 - 15,950	1776	2167	1976	22%				2926	23%	17%	2863	3608	3439	26%				3842	26%	20%	3518	4502	4226		20%	3824		4593		20%
15,951 - 16,000								2933	23%		2870					3206			26%	20%	3527		4236		20%	3834		4605		20%
16,001 - 16,050								2940	23%							3214			26%	20%	3536		4245			3843		4615		
16,051 - 16,100											2885					3222			26%	20%	3545		4254		20%	3853		4625		20%
16,101 - 16,150									23%									3876	26%	20%	3554		4264		20%	3863		4634		
16,151 - 16,200 16,201 - 16,250								2959			2899 2907							3884 3892	26%	20% 20%	3563		4273		20% 20%	3873		4644		
16,201 - 16,250								2966 2972	23%										26% 26%	20%	3572 3581		4282 4291			3882 3892			31% 31%	
10,231 - 10,300	1007	2205	2000	22/0	±1/0	2743	5154	2512	23/0	1//0	2714	5007	5452	2070	2070	5255	-050	5501	2070	2070	5501	-575	-1231	20/0	2070	3032	3110		arisons	

	1	Child (6	51% of c	ase file	es)	2 C	hildren	n (27% o	f case fi	les)	3 C	hildrer	n (9% o	f case fi	iles)	4	Childre	en (3% of	case fi	les)	5 Ch	ildren («	<1% of a	case file	es)	6 Chi	ildren (<	1% of c	ase file	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	6 Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	6 Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	6 Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	6 Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	6 Change (Income Realignment)	% Change (Price Parity)
16,301 - 16,350	1011	2209	2012	370/	110/	25.40	3141	2070	23%	170/	2921	2675	3499	× 26%	20%	3263	4105	3909	26%	20%	3590	4585	4200	28%	20%	3902	5122	4674	× 31%	20%
16,351 - 16,350				22%	11%		3141		23%	17%	-	3683		26%	20%	3205		3909	26%	20%	3590	4585		28%	20%	3902	5122	4674	31%	20%
16,401 - 16,450				22%	11%		3157		23%	17%				26%	20%	3280		3925	26%	20%	3607	4606		28%	20%	3921	5145	4693	31%	20%
16,451 - 16,500				22%	11%		3164		23%	17%				26%	20%	3288		3934	26%	20%	3616	4616	4327		20%	3931	5157	4703	31%	20%
16,501 - 16,550			2030	22%	11%		3172		23%	17%		3708		26%	20%	3296	4142	3942	26%	20%	3625	4627		28%	20%	3941	5168	4713	31%	20%
16,551 - 16,600			2035	22%	11%	2580	3179	3011	23%	17%	2958	3717	3536	26%	20%	3304	4151	3950	26%	20%	3634	4637		28%	20%	3951	5180	4723	31%	20%
16,601 - 16,650	1838	2238	2040	22%	11%	2587	3187	3018	23%	17%	2965	3725	3544	26%	20%	3312	4161	3958	26%	20%	3643	4648	4354	28%	20%	3960	5191	4733	31%	20%
16,651 - 16,700	1842	2243	2044	22%	11%	2593	3194	3024	23%	17%	2973	3733	3551	26%	19%	3320	4170	3966	26%	19%	3652	4658	4363	28%	19%	3970	5203	4743	31%	19%
16,701 - 16,750	1846	2248	2049	22%	11%	2599	3202	3031	23%	17%	2980	3742	3558	26%	19%	3328	4179	3975	26%	19%	3661	4668	4372	28%	19%	3980	5215	4752	31%	19%
16,751 - 16,800			2053	22%	11%	2606	3210	3037	23%	17%	2987	3750	3566	26%	19%	3337	4189	3983	26%	19%	3670	4679		27%	19%	3990	5226	4762	31%	19%
16,801 - 16,850	1855	2258	2058	22%	11%	2612	3217	3044	23%	17%	2994	3758	3573	26%	19%	3345	4198	3991	26%	19%	3679	4689		27%	19%	3999	5238	4772	31%	19%
16,851 - 16,900			2062	22%	11%		3225		23%	17%				25%	19%	3353		3999	25%	19%	3688	4700		27%	19%	4009	5249	4782	31%	19%
16,901 - 16,950			2067	22%	11%		3232		23%	17%				25%	19%	3361		4008	25%	19%	3697	4710	4408		19%	4019	5261	4792	31%	19%
16,951 - 17,000				22%	11%		3240		23%	16%				25%	19%	3369		4016	25%	19%	3706	4720	4417		19%	4029	5273	4802	31%	19%
17,001 - 17,050			2076	22%	11%		3247		23%	16%				25%	19%	3377	4235	4024	25%	19%	3715	4731	4426		19%	4038	5284	4812	31%	19%
17,051 - 17,100				22%	11%		3255		23%	16%				25%	19%	3386		4032	25%	19%	3724	4741	4435		19%	4048	5296	4821	31%	19%
17,101 - 17,150			2085	22%	11%		3262		23%		3038			25%	19%	3394		4040	25%	19%	3733	4752	4445		19%	4058	5308	4831	31%	19%
17,151 - 17,200			2090	22%	11%		3270		23%	16%			3625	25%	19%	3402		4049	25%	19%	3742	4762	4454		19%	4068	5319	4841	31%	19%
17,201 - 17,250 17,251 - 17,300			2094 2099	22% 22%	11% 11%		3278 3285		23% 23%	16%	3053 3060	3825	3632	25% 25%	19% 19%	3410	4273 4282	4057 4065	25% 25%	19% 19%	3751 3760	4772 4783		27% 27%	19% 19%	4077 4087	5331 5342	4851 4861	31% 31%	19% 19%
17,301 - 17,350				22%	11%		3293		23%	16%		3842		25%	19%	3418		4005	25%	19%	3769	4783		27%	19%	4087	5354	4801	31%	19%
17,351 - 17,400				22%	11%		3300		23%		3075			25%	19%	3435		4073	25%	19%	3778	4804		27%	19%	4107	5366	4880	31%	19%
17,401 - 17,450				21%	11%		3308		23%		3082			25%	19%		4310	4092	25%	19%	3787	4814	4499		19%	4116	5377	4890	31%	19%
17,451 - 17,500				21%	11%		3315		23%	16%				25%	19%	3451		4098	25%	19%	3796	4824	4508		19%	4126	5389	4900	31%	19%
17,501 - 17,550			2122	21%	11%		3323		23%	16%			3676	25%	19%	3459	4328	4106	25%	19%	3805	4835		27%	19%	4136	5400	4910	31%	19%
17,551 - 17,600				21%	11%		3331		23%		3104	3883		25%	19%	3467		4115	25%	19%	3814	4845	4526		19%	4146	5412	4920	31%	19%
17,601 - 17,650			2131	21%	11%		3338		23%		3111	3892		25%	19%	3475		4123	25%	19%	3823	4856	4535		19%	4155	5424	4930	31%	19%
17,651 - 17,700				21%	11%		3346		23%		3119			25%	19%	3483		4131	25%	19%	3832	4866		27%	19%	4165	5435	4939	31%	19%
17,701 - 17,750	1935	2349	2140	21%	11%	2725	3353	3161	23%	16%	3126	3908	3706	25%	19%	3492	4366	4139	25%	19%	3841	4876	4553	27%	19%	4175	5447	4949	30%	19%
17,751 - 17,800	1940	2354	2144	21%	11%	2732	3361	3168	23%	16%	3133	3917	3713	25%	19%	3500	4375	4147	25%	18%	3850	4887	4562	27%	18%	4185	5459	4959	30%	18%
17,801 - 17,850	1944	2359	2149	21%	11%	2738	3368	3174	23%	16%	3140	3925	3720	25%	18%	3508	4384	4156	25%	18%	3859	4897	4571	27%	18%	4194	5470	4969	30%	18%
17,851 - 17,900	1948	2364	2153	21%	11%	2744	3376	3181	23%	16%	3148	3933	3728	25%	18%	3516	4394	4164	25%	18%	3868	4908	4580	27%	18%	4204	5482	4979	30%	18%
17,901 -17,950	1953	2369	2158	21%	10%	2750	3384	3187	23%	16%	3155	3942	3735	25%	18%	3524	4403	4172	25%	18%	3877	4918	4589	27%	18%	4214	5493	4989	30%	18%
17,951 - 18,000	1957	2374	2163	21%	11%	2757	3391	3194	23%	16%	3162	3950	3742	25%	18%	3532	4412	4180	25%	18%	3886	4928	4598	27%	18%	4224	5505	4998	30%	18%
18,001 - 18,050				21%	10%		3399		23%		3170			25%	18%		4422	4189	25%	18%	3895	4939	4607		18%	4233	5517	5008	30%	18%
18,051 - 18,100								3207			3177								25%	18%	3904		4616			4243		5018		
18,101 - 18,150								3213			3184					3557			25%	18%	3913		4626			4253		5028		
18,151 - 18,200									23%		3192					3565			25%	18%	3922		4635			4263		5038		
18,201 - 18,250								3226			3199								25%	18%	3931		4644			4272		5048		
18,251 - 18,300									23%		3206					3581			25%	18%	3939	4991		27%		4282		5057		
18,301 - 18,350									23%		3214					3590			25%	18%	3948		4662			4292		5067		
18,351 - 18,400								3246			3221					3598			25%	18%	3957		4671			4302		5077		
18,401 - 18,450 18,451 - 18,500								3252			3228								25%	18%	3966		4680			4311		5087		
18,451 - 18,500	2002	2425	2208	Ζ1%	10%	2820	346/	3259	23%	10%	3235	4033	3010	25%	18%	3014	4505	4263	25%	18%	39/5	5032	4089	۲%	18%	4321	2021	5097		18% c 9/1/

Preliminary analysis of case file data suggests the combined net income is between \$2,340 and \$4,600 for 90% of cases. \$2,340 is the combined net income if each parent's income is equivalent to 2018 minimum wage (\$8.85/hr). 2021 minimum wage = \$9.45/hr.

	1	Child (6	51% of a	case file	es)	2 C	hildren	ı (27% o	f case fi	iles)	3 C	hildrer	ı (9% o	f case f	les)	4	Childre	en (3% of	case fi	iles)	5 Ch	nildren (·	<1% of (case file	es)	6 Chi	ldren (<	1% of c	ase files	5)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
18,501 - 18,550	2006	2430	2213	21%	10%	2826	3474	3265	23%	16%	3243	4042	3824	25%	18%	3622	4515	4271	25%	18%	3984	5043	4698	27%	18%	4331	5633	5107	30%	18%
18,551 - 18,600	2011	2435	2217	21%	10%	2832	3482	3272	23%	16%	3250	4050	3831	25%	18%	3630	4524	4279	25%	18%	3993	5053	4707	27%	18%	4341	5644	5117	30%	18%
18,601 - 18,650	2015	2440	2222	21%	10%	2839	3490	3278	23%	15%	3257	4058	3838	25%	18%	3638	4533	4287	25%	18%	4002	5064	4716	27%	18%	4350	5656	5126	30%	18%
18,651 - 18,700				21%	10%	2845	3497		23%		3265			25%	18%	3647	4543	4296	25%	18%	4011	5074	4725		18%	4360	5668	5136	30%	18%
18,701 - 18,750			2231	21%	10%	2851			23%		3272	4075		25%	18%	3655		4304	25%	18%	4020	5084	4734		18%	4370	5679	5146	30%	18%
18,751 -18,800				21%	10%		3512		23%		3279	4083		25%	18%	3663	4561	4312	25%	18%	4029	5095	4743		18%	4380	5691	5156	30%	18%
18,801 - 18,850			2240	21%	10%		3520		23%		3287		3868	24%	18%		4571	4320	25%	18%	4038	5105	4752		18%	4390	5703	5166	30%	18%
18,851 - 18,900			2245	21%	10%		3527		23%		3294	4100		24%	18%		4580	4328	24%	18%	4047	5116	4761		18%	4399	5714	5176	30%	18%
18,901 - 18,950			2249	21%	10%		3535		23%	15%				24%	18%		4589 4598	4337	24%	18%	4056	5126	4770		18%	4409	5726	5185	30%	18%
18,951 - 19,000 19,001 - 19,050			2254	21%	10%		3543		23%		3308 3316			24% 24%	18% 18%			4345	24%	18%	4065	5136	4779		18%	4419	5737	5195	30%	18%
			2258	21%	10%	2889			23%							3704	4608	4353 4361	24%	18%	4074	5147	4788		18%	4429	5749	5205	30%	18%
19,051 - 19,100 19,101 - 19,150			2263 2267	21% 21%	10% 10%		3558 3565		23% 23%		3323 3330		3905	24% 24%	18% 17%	3712	4617 4626	4361	24% 24%	17% 17%	4083 4092	5157 5168	4798 4807		17% 17%	4438 4448	5761 5772	5215 5225	30% 30%	18% 17%
19,151 - 19,200				21%	10%		3573		23%		3338			24%	17%	3720		4370	24%	17%	4092	5178		26%	17%	4448	5784	5235	30%	17%
19,201 - 19,250			2276	21%	10%		3580		23%		3345			24%	17%	3736		4386	24%	17%	4110	5188		26%	17%	4468	5796	5244	30%	17%
19,251 - 19,300			2281	21%	10%		3588		23%		3352			24%	17%	3744		4394	24%	17%	4119	5199		26%	17%	4477	5807	5254	30%	17%
19,301 - 19,350			2286	21%	10%		3596		23%		3360			24%	17%	3753		4403	24%	17%	4128	5209	4843		17%	4487	5819	5264	30%	17%
19,351 - 19,400				21%	10%		3603		23%		3367			24%	17%		4673	4411	24%	17%	4137	5220		26%	17%	4497	5830	5274	30%	17%
19,401 - 19,450			2295	21%	10%		3611		23%		3374			24%	17%	3769	4682	4419	24%	17%	4146	5230		26%	17%	4507	5842	5284	30%	17%
19,451 - 19,500			2299	21%	10%		3618		23%		3381	4200		24%	17%	3777		4427	24%	17%	4155	5240	4870		17%	4516	5854	5294	30%	17%
19,501 - 19,550			2304	21%	10%		3626		23%		3389	4208		24%	17%	3785		4435	24%	17%	4164	5251	4879		17%	4526	5865	5303	30%	17%
19,551 - 19,600			2308	21%	10%		3633		23%	15%				24%	17%		4710	4444	24%	17%	4173	5261	4888		17%	4536	5877	5313	30%	17%
19,601 - 19,650				21%	10%		3641		23%	15%		4225		24%	17%		4719	4452	24%	17%	4182	5272	4897		17%	4546	5888	5323	30%	17%
19,651 - 19,700				21%	10%	2971			23%	15%	3411			24%	17%	3810		4460	24%	17%	4191	5282	4906		17%	4555	5900	5333	30%	17%
19,701 - 19,750				21%	10%	2977	3656	3422	23%	15%	3418	4242	4000	24%	17%	3818	4738	4468	24%	17%	4200	5292	4915		17%	4565	5912	5343	30%	17%
19,751 - 19,800	2117	2556	2327	21%	10%	2983	3664	3428	23%	15%	3425	4250	4008	24%	17%	3826	4747	4477	24%	17%	4209	5303	4924	26%	17%	4575	5923	5353	29%	17%
19,801 - 19,850	2121	2561	2331	21%	10%	2990	3671	3435	23%	15%	3433	4259	4015	24%	17%	3834	4757	4485	24%	17%	4218	5313	4933	26%	17%	4585	5935	5362	29%	17%
19,851 - 19,900	2126	2566	2336	21%	10%	2996	3679	3441	23%	15%	3440	4267	4022	24%	17%	3842	4766	4493	24%	17%	4227	5324	4942	26%	17%	4594	5947	5372	29%	17%
19,901 - 19,950	2130	2571	2340	21%	10%	3002	3686	3448	23%	15%	3447	4275	4030	24%	17%	3851	4775	4501	24%	17%	4236	5334	4951	26%	17%	4604	5958	5382	29%	17%
19,951 - 20,000	2135	2576	2345	21%	10%	3009	3694	3454	23%	15%	3455	4284	4037	24%	17%	3859	4785	4509	24%	17%	4245	5344	4960	26%	17%	4614	5970	5392	29%	17%
20,001 - 20,050	2139	2581	2349	21%	10%	3015	3702	3461	23%	15%	3462	4292	4045	24%	17%	3867	4794	4518	24%	17%	4254	5355	4969	26%	17%	4624	5981	5402	29%	17%
20,051 - 20,100	2144	2586	2354	21%	10%	3021	3709	3467	23%	15%	3469	4300	4052	24%	17%	3875	4803	4526	24%	17%	4263	5365	4979	26%	17%	4633	5993	5412	29%	17%
20,101 - 20,150			2358	21%	10%		3717	3474	23%	15%		4309	4059	24%	17%	3883	4813	4534	24%	17%	4271	5376	4988		17%	4643	6005	5422	29%	17%
20,151 - 20,200		2596	2363	21%	10%	3034			23%	15%		4317		24%	17%	3891	4822	4542	24%	17%	4280	5386	4997		17%	4653	6016	5431	29%	17%
20,201 - 20,250				21%	10%		3732		23%	15%		4325		24%	17%	3899	4831	4551	24%	17%	4289	5396	5006		17%	4663	6028	5441	29%	17%
20,251 - 20,300								3493			3498				17%				24%	17%	4298			26%		4672	6040		29%	
20,301 - 20,350								3500			3506							4567	24%	17%	4307		5024		17%	4682		5461		
20,351 - 20,400								3506	23%		3513							4575	24%	17%	4316		5033			4692		5471		
20,401 - 20,450								3513										4584	24%	17%			5042			4702		5481		
20,451 - 20,500								3519			3528					3940			24%	17%	4334		5051			4711		5490		
20,501 - 20,550				21%					23%		3535					3948		4600	24%	17%	4343	5459			17%	4721	6098	5500	29%	17%
20,551 - 20,600								3532			3542					3957			24%	16%	4352		5069			4731		5510		
20,601 -20,650									23%		3549					3965			24%	16%	4361			26%		4741		5520		
20,651 - 20,700	219/	2047	2408	20%	10%	309/	3800	3545	۲3%	14%	3557	4400	4140	۷4%	10%	3973	4915	4625	24%	16%	4370	5490	5087	20%	16%	4750	0132	5530	29%	16%

comparisons 9/14

	1	Child (6	51% of a	case file	es)	2 C	hildren	ı (27% o	f case fi	les)	3 C	hildrer	ו (9% o	f case f	iles)	4	Childre	en (3% of	f case fi	iles)	5 Cł	nildren (•	<1% of a	case file	es)	6 Ch	ildren (<	1% of c	ase files	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
20,701 - 20,750	2201	2652	2413	20%	10%	3103	3808	3552	23%	14%	3564	4409	4148	24%	16%	3981	4924	4633	24%	16%	4379	5501	5096	26%	16%	4760	6144	5540	29%	16%
20,751 - 20,800	2206	2657	2418	20%	10%	3109	3815	3558	23%	14%			4155	24%	16%	3989		4641	24%	16%	4388	5511	5105	26%	16%	4770	6156	5549	29%	16%
20,801 - 20,850				20%	10%		3823		23%	14%	3579		4162	24%	16%		4943	4649	24%	16%	4397	5521	5114		16%	4780	6167	5559	29%	16%
20,851 - 20,900		2667		20%	10%		3830		23%	14%			4170	24%	16%		4952	4658	24%	16%	4406	5532	5123		16%	4789	6179	5569	29%	16%
20,901 - 20,950		2672		20%	10%		3838		23%	14%			4177	24%	16%		4962	4666	24%	16%	4415	5542	5132		16%	4799	6191	5579	29%	16%
20,951 - 21,000			2436 2440	20% 20%	10% 10%		3845		23%	14% 14%		4450	4184 4192	24% 24%	16% 16%	4022	4971 4980	4674 4682	24%	16% 16%	4424 4433	5553		26%	16% 16%	4809 4819	6202	5589	29%	16% 16%
21,001 - 21,050 21,051 - 21,100		2682	2440	20%	10%	3141	3853 3861		23% 23%	14%			4192	24%	16%		4980	4691	24% 24%	16%	4455	5563 5573		25% 25%	16%	4819	6214 6225	5599 5608	29% 29%	16%
21,101 - 21,150				20%	9%		3868		23%	14%				24%	16%		4999	4699	24%	16%	4442	5584		25%	16%	4828	6237	5618	29%	16%
21,151 - 21,200				20%		3160			23%		3630		4214	24%	16%	4054		4707	24%	16%	4460	5594		25%	16%	4848	6249	5628	29%	16%
21,201 - 21,250				20%	9%		3883		23%	14%			4221	24%	16%		5017	4715	23%	16%	4469	5605	5187		16%	4858	6260	5638	29%	16%
21,251 - 21,300	2250	2707	2463	20%	9%		3891		23%	14%	3644	4500	4229	23%	16%		5027	4723	23%	16%	4478	5615		25%	16%	4867	6272	5648	29%	16%
21,301 - 21,350	2254	2712	2468	20%	9%	3179	3898	3630	23%	14%	3652	4509	4236	23%	16%	4079	5036	4732	23%	16%	4487	5625	5205	25%	16%	4877	6283	5658	29%	16%
21,351 - 21,400	2259	2717	2472	20%	9%	3185	3906	3637	23%	14%	3659	4517	4243	23%	16%	4087	5045	4740	23%	16%	4496	5636	5214	25%	16%	4887	6295	5667	29%	16%
21,401 - 21,450	2263	2723	2477	20%	9%	3191	3914	3643	23%	14%	3666	4525	4251	23%	16%	4095	5055	4748	23%	16%	4505	5646	5223	25%	16%	4897	6307	5677	29%	16%
21,451 - 21,500				20%	9%		3921		23%	14%			4258	23%	16%	4103		4756	23%	16%	4514	5657		25%	16%	4906	6318	5687	29%	16%
21,501 - 21,550			2486	20%	9%	3204			23%	14%			4265	23%	16%		5073	4765	23%	16%	4523	5667	5241		16%	4916	6330	5697	29%	16%
21,551 - 21,600				20%	9%			3663	23%	14%			4273		16%	4120		4773	23%	16%	4532	5677	5250		16%	4926	6342	5707	29%	16%
21,601 - 21,650			2495	20%	9%				23%	14%		4559		23%	16%	4128		4781	23%	16%	4541	5688		25%	16%	4936	6353	5717		16%
21,651 - 21,700 21,701 - 21,750			2500	20% 20%	9% 9%		3951	3676	23% 23%		3703 3710		4288 4295	23% 23%	16% 16%		5101 5111	4789 4797	23% 23%	16% 16%	4550 4559	5698 5709		25% 25%	16% 16%	4945 4955	6365 6376	5726 5736	29%	16% 16%
21,751 - 21,800				20%	9%		3967		23%		3710		4302	23%	16%		5120	4797	23%	16%	4568	5719		25%	16%	4955	6388	5746	29%	16%
21,801 - 21,850				20%	9%	3242		3695	23%		3725		4310	23%	16%		5120	4814	23%	16%	4577	5729	5295		16%	4975	6400	5756		16%
21,851 - 21,900			2518	20%	9%			3702	23%		3732		4317	23%	16%	4169		4822	23%	16%	4586	5740	5304		16%	4984	6411	5766	29%	16%
21,901 - 21,950				20%	9%		3989		23%		3739		4324	23%	16%		5148	4830	23%	16%	4595	5750		25%	16%	4994	6423		29%	16%
21,951 - 22,000	2312	2778	2527	20%	9%	3261	3997	3715	23%	14%	3747	4617	4332	23%	16%	4185	5157	4839	23%	16%	4603	5761	5322	25%	16%	5004	6435	5786	29%	16%
22,001 - 22,050	2317	2783	2531	20%	9%	3267	4004	3721	23%	14%	3754	4625	4339	23%	16%	4193	5166	4847	23%	16%	4612	5771	5332	25%	16%	5014	6446	5795	29%	16%
22,051 - 22,100	2321	2788	2536	20%	9%	3273	4012	3728	23%	14%	3761	4634	4347	23%	16%	4201	5176	4855	23%	16%	4621	5781	5341	25%	16%	5024	6458	5805	29%	16%
22,101 - 22,150				20%	9%		4020		23%		3769		4354	23%	16%		5185	4863	23%	16%	4630	5792	5350		16%	5033	6469	5815	29%	16%
22,151 - 22,200		2798		20%	9%			3741	23%		3776	4650		23%	15%		5194	4872	23%	15%	4639	5802	5359		16%	5043	6481	5825	29%	16%
22,201 - 22,250			2550	20%	9%		4035		23%		3783		4369	23%	15%		5204 5213	4880	23%	15%	4648	5813		25%	15%	5053	6493	5835	28%	15%
22,251 - 22,300 22,301 - 22,350			2554	20%		3298		3754	23%		3790		4376		15%	-		4888	23%	15%	4657	5823		25%	15%	5063	6504	5845	28%	15%
22,301 - 22,350			2559 2563	20% 20%	9% 9%	3305 3311	4050 4057	3760	23% 23%	14%	3798 3805	4675 4684		23% 23%	15% 15%	4242	5222 5232	4896 4904	23% 23%	15% 15%	4666 4675	5833 5844	5386	25% 25%	15% 15%	5072 5082	6516 6527	5854 5864	28% 28%	15% 15%
22,401 - 22,450				20%	9%		4057		23%	14%		4692			15%	4258		4904	23%	15%	4684	5854	5404		15%	5082	6539	5874	28%	15%
22,401 - 22,430								3780			3820				15%		5250		23%	15%	4693		5413			5102		5884		15%
22,501 - 22,550									23%		3827						5260	4929	23%	15%	4702		5422			5111		5894		15%
22,551 - 22,600						3336			23%		3834						5269		23%	15%	4711		5431			5121		5904		15%
22,601 - 22,650								3799			3842								23%	15%	4720		5440			5131		5913		
22,651 - 22,700	2374	2849	2591	20%	9%	3349	4103	3806	23%		3849				15%	4299	5288	4954	23%	15%	4729	5906	5449	25%	15%	5141	6597	5923	28%	15%
22,701 - 22,750								3812			3856						5297		23%	15%	4738		5458			5150		5933		15%
22,751 - 22,800								3819			3863							4970		15%	4747		5467			5160		5943		15%
22,801 - 22,850									22%		3871							4978	23%	15%	4756		5476			5170		5953		15%
22,851 - 22,900	2392	2869	2609	20%	9%	3374	4133	3832	22%	14%	3878	4767	4464	23%	15%	4332	5325	4987	23%	15%	4765	5948	5485	25%	15%	5180	6644	5963	28%	15%

	1	Child (6	1% of (case file	es)	2 Cł	nildren	(27% o	f case fi	les)	3 C	hildrer	ı (9% o	f case fi	les)	4	Childre	e n (3% of	f case fil	les)	5 Ch	ildren (·	<1% of c	case file	es)	6 Chi	ildren (<	:1% of c	ase files	s)
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
22,901 - 22,950	2396	2874	2613	20%	9%	3380	4141	3839	23%	14%	3885	4775	4472	23%	15%	4340	5334	4995	23%	15%	4774	5958	5494	25%	15%	5189	6655	5972	28%	15%
22,951 - 23,000	2401	2879	2615	20%	9%	3387	4148	3841	22%	13%	3893	4784	4475	23%	15%	4348	5343	4998	23%	15%	4783	5969	5498	25%	15%	5199	6667	5977	28%	15%
23,001 - 23,050	2405	2884	_	20%		3393	4156	_	22%		3900	4792		23%		4356	5353	_	23%		4792	5979	-	25%		5209	6679	-	28%	
23,051 - 23,100	2410	2889		20%		3399	4163		22%		3907	4800		23%		4364	5362		23%		4801	5989		25%		5219	6690		28%	
23,101 - 23,150	2414	2894	æ	20%		3405	4171	æ	22%		3915	4809	æ	23%		4373	5371		23%		4810	6000		25%		5228	6702	æ	28%	
23,151 - 23,200	2418	2899	data	20%		3412	4178	data	22%		3922	4817	data	23%		4381	5381	data	23%		4819	6010	data	25%		5238	6713	data	28%	
23,201 - 23,250	2423	2904		20%		3418	4186		22%		3929	4825		23%		4389	5390		23%		4828	6021	nt (25%		5248	6725		28%	
23,251 - 23,300	2427	2909	sufficient	20%		3424	4194	insufficient	22%		3937	4834	sufficient	23%		4397	5399	insufficient	23%		4837	6031	insufficient	25%		5258	6737	insufficient	28%	
23,301 - 23,350			- fu	20%		3431		- fi	22%		3944	4842	'nff	23%			5409	- fl	23%		4846	6041	- fl	25%		5267	6748	- fl	28%	
23,351 - 23,400			ins	20%				ins –	22%		3951	4850	ins	23%			5418	ins -	23%		4855	6052	ins	25%		5277	6760	ins	28%	
23,401 - 23,450			-					-				4859					5427	-			4864	6062	-			5287	6771	-		
· · ·			-	20%		3443		-	22%		3958			23%				-	23%				-	25%				-	28%	
23,451 - 23,500				20%		3450			22%		3966	4867		23%			5437		23%		4873	6073		25%		5297	6783		28%	
23,501 - 23,550				20% 20%		3456			22%		3973	4875		23%			5446		23%		4882	6083		25%		5306	6795		28%	
23,551 - 23,600 23,601 - 23,650				20%		3462 3468			22% 22%		3980 3988	4884 4892		23% 23%			5455 5464		23% 23%		4891 4900	6093 6104		25% 25%		5316 5326	6806 6818		28% 28%	
23,651 - 23,700				20%		3475			22%		3995	4900		23%			5474		23%		4909	6114		25%		5336	6830		28%	
23,701 - 23,750				20%		3481			22%		4002	4909		23%			5483		23%		4918	6125		25%		5345	6841		28%	
23,751 - 23,800				20%		3487			22%		4010	4917		23%			5492		23%		4927	6135		25%		5355	6853		28%	
23,801 - 23,850				20%		3494			22%		4017	4925		23%			5502		23%		4936	6145		25%		5365	6864		28%	
23,851 - 23,900	2481	2970		20%		3500	4284		22%		4024	4934		23%		4495	5511		23%		4944	6156		25%		5375	6876		28%	
23,901 - 23,950	2485	2975		20%		3506	4292		22%		4031	4942		23%		4503	5520		23%		4953	6166		24%		5384	6888		28%	
23,951 - 24,000	2489	2980		20%		3513	4300		22%		4039	4950		23%		4511	5530		23%		4962	6177		24%		5394	6899		28%	
24,001 - 24,050		2985		20%		3519			22%		4046	4959		23%			5539		23%		4971	6187		24%		5404	6911		28%	
24,051 - 24,100				20%		3525			22%		4053	4967		23%			5548		23%		4980	6197		24%		5414	6923		28%	
24,101 - 24,150				20%		3531			22%		4061	4975		23%			5558		23%		4989	6208		24%		5423	6934		28%	
24,151 - 24,200		3000		20%		3538			22%		4068	4984		23%		4544			23%		4998	6218		24%		5433	6946		28%	
24,201 - 24,250 24,251 - 24,300				20% 20%		3544 3550			22% 22%		4075 4083	4992 5000		23% 22%			5576 5586		22% 22%		5007 5016	6229 6239		24% 24%		5443 5453	6957 6969		28% 28%	
24,231 - 24,300				20%		3550			22%		4085			22%			5595		22%		5016	6249		24%		5455	6981		28%	
24,351 - 24,400				20%		3563			22%		4097	5017		22%			5604		22%		5025	6260		24%		5472	6992		28%	
24,401 - 24,450				20%		3569			22%		4104			22%		4585			22%		5043	6270		24%		5482	7004		28%	
24,451 - 24,500				20%		3576			22%		4112			22%			5623		22%		5052	6281		24%		5492	7015		28%	
24,501 - 24,550	2538	3036		20%		3582			22%		4119	5042		22%			5632		22%		5061	6291		24%		5501	7027		28%	
24,551 - 24,600				20%		3588			22%		4126			22%		4609	5641		22%		5070	6301		24%		5511	7039		28%	
24,601 - 24,650	2547	3046		20%		3594	4398		22%		4134			22%		4617	5651		22%		5079	6312		24%		5521	7050		28%	
24,651 - 24,700				20%			4406		22%		4141			22%			5660		22%		5088	6322		24%		5531	7062		28%	
24,701 - 24,750				20%			4413		22%			5075		22%			5669		22%		5097	6333		24%		5540	7074		28%	
24,751 - 24,800				20%		3613			22%		4156			22%		4642			22%		5106	6343		24%		5550	7085		28%	
24,801 - 24,850				20%			4428		22%		4163			22%			5688		22%		5115	6353		24%		5560	7097		28%	
24,851 - 24,900				20%			4436		22%			5100		22%			5697		22%		5124	6364		24%		5570	7108		28%	
24,901 - 24,950 24,951 - 25,000				19%		3632			22%			5109		22%		4666 4674			22%		5133	6374 6385		24%		5579	7120 7132		28%	
24,951 - 25,000	23/8	2001		20%		3639	4451		22%		4185	211/		22%		4074	2110		22%		5142	0385		24%		5589	/132		28%	

	1	Child (6	51% of c	ase file	s)	2 CI	hildren	(27% c	of case f	iles)	3 C	hildren	(9% o	f case fi	les)	4 0	hildre	n (3% o	f case fi	les)	5 Ch	ildren (·	<1% of	case fil	es)	6 Chi	ildren (<	:1% of ca	ase files)	
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
25,001 - 25,050		3086		19%		3645	4459		22%		4192	5126		22%		4683			22%		5151	6395		24%		5599	7143		28%	
25,051 - 25,100				19%		3651	4466		22%			5134		22%		4691	5734		22%		5160	6405		24%		5609	7155		28%	
25,101 - 25,150		3096		19%		3657	4474		22%		4207	5142		22%		4699			22%		5169	6416		24%		5618	7166		28%	
25,151 - 25,200		3101		19%		3664	4481		22%		4214	5151		22%		4707	5753		22%		5178	6426		24%		5628	7178		28%	
25,201 - 25,250		3106		19%		3670			22%		4221			22%		4715			22%		5187	6437		24%		5638	7190		28%	
25,251 - 25,300		3111		19%		3676	4496		22%		4229	5167		22%		4723			22%		5196	6447		24%		5648	7201		28%	
25,301 - 25,350		3116		19%			4504		22%		4236			22%		4732			22%		5205	6457		24%		5658	7213		27%	
25,351 - 25,400				19%			4512		22%		4243			22%		4740			22%		5214	6468		24%		5667	7225		27%	
25,401 - 25,450		3126		19%		3695			22%		4251			22%		4748			22%		5223	6478		24%		5677	7236		27%	
25,451 - 25,500		3131		19%		3702			22%		4258	5201		22%		4756			22%		5232	6489		24%		5687	7248		27%	
25,501 - 25,550	2627	3136		19%		3708	4534		22%		4265	5209		22%		4764	5818		22%		5241	6499		24%		5697	7259		27%	
25,551 - 25,600		3142		19%		3714	4542		22%		4272	5217		22%		4772	5828		22%		5250	6509		24%		5706	7271		27%	
25,601 - 25,650		3147		19%			4549		22%		4280	5226		22%			5837		22%		5259	6520		24%		5716	7283		27%	
25,651 - 25,700		3152		19%		3727	4557		22%		4287	5234		22%		4789	5846		22%		5268	6530		24%		5726	7294		27%	
25,701 - 25,750		3157		19%		3733	4565		22%		4294	5242		22%		4797	5856		22%		5276	6541		24%		5736	7306		27%	
25,751 - 25,800		3162		19%		3739	4572		22%		4302			22%		4805			22%		5285	6551		24%		5745	7318		27%	
25,801 - 25,850	2654	3167		19%			4580		22%		4309	5259		22%		4813	5874		22%		5294	6561		24%		5755	7329		27%	
25,851 - 25,900		3172		19%		3752	4587		22%		4316	5267		22%		4821			22%		5303	6572		24%		5765	7341		27%	
25,901 - 25,950		3177		19%			4595		22%		4324			22%		4829			22%		5312	6582		24%		5775	7352		27%	
25,951 - 26,000		3182		19%			4602		22%		4331			22%		4838			22%		5321	6593		24%		5784	7364		27%	
26,001 - 26,050	2671	3187		19%		3771	4610		22%		4338	5292		22%		4846	5911		22%		5330	6603		24%		5794	7376		27%	
26,051 - 26,100		3192		19%		3777	4618		22%		4345	5301		22%		4854	5921		22%		5339	6613		24%		5804	7387		27%	
26,101 - 26,150	2680	3197		19%			4625		22%		4353			22%		4862			22%		5348	6624		24%		5814	7399		27%	
26,151 - 26,200		3202		19%			4633		22%		4360			22%		4870			22%		5357	6634		24%		5823	7410		27%	
26,201 - 26,250		3207		19%			4640		22%			5326		22%		4878			22%		5366	6645		24%		5833	7422		27%	
26,251 - 26,300		3212		19%			4648		22%		4375			22%		4887			22%		5375	6655		24%		5843	7434		27%	
26,301 - 26,350				19%		3809	4655		22%		4382	5342		22%		4895			22%		5384	6665		24%		5853	7445		27%	
26,351 - 26,400		3222		19%		3815			22%		4389			22%		4903			22%		5393	6676		24%		5862	7457		27%	
26,401 - 26,450				19%		3821			22%		4397			22%		4911			22%		5402	6686		24%		5872	7469		27%	
26,451 - 26,500		3232		19%			4678		22%		4404			22%		4919			22%		5411	6697		24%		5882	7480		27%	
26,501 - 26,550				19%		3834			22%		4411			22%		4927			22%		5420	6707		24%		5892	7492		27%	
26,551 - 26,600				19%					22%			5384		22%		4935			22%		5429	6717		24%		5901	7503		27%	
26,601 - 26,650				19%		3846			22%			5392		22%		4944			22%		5438	6728		24%		5911	7515		27%	
26,651 - 26,700				19%			4708		22%			5401		22%		4952			22%		5447	6738		24%		5921	7527		27%	
26,701 - 26,750				19%			4716		22%		4440			22%		4960			22%		5456	6749		24%		5931	7538		27%	
26,751 - 26,800				19%		3865			22%		4448			22%		4968			22%		5465			24%		5940	7550		27%	
26,801 - 26,850				19%			4731		22%		4455			22%		4976			22%		5474	6770		24%		5950	7562		27%	
26,851 - 26,900				19%			4740		22%		4462			22%		4984			22%		5483	6782		24%		5960	7576		27%	
26,901 - 26,950				19%			4749		22%		4470			22%		4993			22%		5492	6795		24%		5970	7590		27%	
26,951 - 27,000				19%			4758		22%		4477			22%		5001			22%		5501	6808		24%		5979	7604		27%	
27,001 - 27,050				19%			4767		22%		4484			22%		5009			22%		5510	6820		24%		5989	7618		27%	
27,051 - 27,100				19%			4775		22%		4492			22%		5017			22%		5519	6833		24%		5999	7632		27%	
27,101 - 27,150				19%			4784		22%		4499			22%		5025			22%		5528	6846		24%		6009	7646		27%	
27,151 - 27,200	2773	3311		19%		3916	4793		22%		4506	5497		22%		5033	6140		22%		5537	6858		24%		6018	7661		27%	

	1	Child (6	51% of a	case file	es)	2 C	hildren	of case f	3 C	hildrer	n (9% c	of case fi	les)	4 Children (3% of case files)					5 Ch	ildren (<1% of	case fil	es)	6 Children (<1% of case files)						
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	me R	% Change (Price Parity)
27,201 - 27,250				19%		3922	4802		22%		4513			22%		5042	6151		22%		5546	6871		24%		6028	7675		27%	
27,251 - 27,300				19%		3928			22%		4521			22%		5050			22%		5555	6883		24%		6038	7689		27%	
27,301 - 27,350				19%			4819		22%		4528			22%		5058			22%		5564	6896		24%		6048	7703		27%	
27,351 - 27,400				19%			4828		23%		4535			22%		5066			22%		5573	6909		24%		6057	7717		27%	
27,401 - 27,450				20%			4837		23%		4543			22%		5074			22%		5582	6921		24%		6067	7731		27%	
27,451 - 27,500		3347		20%		_	4846		23%		4550			22%		5082			22%		5591	6934		24%		6077	7745		27%	
27,501 - 27,550 27,551 - 27,600		3353		20% 20%			4855 4863		23% 23%		4557 4565			22% 22%		5090 5099			22% 22%		5600	6946 6959		24% 24%		6087	7759 7773		27% 28%	
27,601 - 27,650		3359		20%			4863		23%			5577		22%		5107			22%		5608 5617	6959		24%		6096 6106	7787		28%	
27,651 - 27,650				20%			4872		23%			5598		22%		5115			22%		5626	6984		24%		6116	7801		28%	
27,701 - 27,750		3377		20%			4890		23%		4586			22%		5123			22%		5635	6997		24%		6126	7815		28%	
27,751 - 27,800	2826			20%			4899		23%			5618		22%		5131			22%		5644	7009		24%		6135	7829		28%	
27,801 - 27,850		3390		20%			4908		23%		4601			22%		5139			22%		5653	7022		24%		6145	7844		28%	
27,851 - 27,900		3396		20%		4004	4916		23%		4608	5638		22%		5148	6298		22%		5662	7035		24%		6155	7858		28%	
27,901 -27,950	2840	3402		20%		4010	4925		23%		4616	5648		22%		5156	6309		22%		5671	7047		24%		6165	7872		28%	
27,951 - 28,000	2844	3408		20%		4016	4934		23%		4623	5658		22%		5164	6320		22%		5680	7060		24%		6174	7886		28%	
28,001 - 28,050	2849	3414		20%			4943		23%		4630	5668		22%		5172			22%		5689	7072		24%		6184	7900		28%	
28,051 - 28,100		3420		20%			4952		23%		4638			22%		5180			22%		5698	7085		24%		6194	7914		28%	
28,101 - 28,150		3426		20%			4960		23%		4645			22%		5188			22%		5707	7098		24%		6204	7928		28%	
28,151 - 28,200		3432		20%			4969		23%		4652			23%		5197			22%		5716	7110		24%		6213	7942		28%	
28,201 - 28,250				20%			4978		23%		4660			23%		5205			23%		5725	7123		24%		6223	7956		28%	
28,251 - 28,300				20%			4987		23%		4667			23%		5213			23%		5734	7135		24%		6233	7970		28%	
28,301 - 28,350				20%			4996		23%		4674			23%		5221			23%		5743	7148		24%		6243	7984		28%	
28,351 - 28,400 28,401 - 28,450		3457		20% 20%			5004 5013		23% 23%		4681	5739 5749		23% 23%		5229 5237			23% 23%		5752 5761	7161 7173		24%		6253 6262	7998 8013		28% 28%	
28,401 - 28,430		3469		20%			5015		23%		4696			23%		5245			23%		5770	7175		25% 25%		6272	8015		28%	
28,501 - 28,550	2893			20%			5022		23%		4090			23%		5254			23%		5779	7198		25%		6282	8027		28%	
28,551 - 28,600				20%			5040		23%		4711			23%		5262			23%		5788	7211		25%		6292	8055		28%	
28,601 - 28,650				20%			5048		23%			5790		23%		5270			23%		5797	7224		25%		6301	8069		28%	
28,651 - 28,700		3493		20%			5057		23%		4725			23%		5278			23%		5806	7236		25%		6311	8083		28%	
28,701 - 28,750		3499		20%			5066		23%		4733			23%		5286			23%		5815	7249		25%		6321	8097		28%	
28,751 -28,800		3505		20%			5075		23%		4740			23%		5294			23%		5824	7262		25%		6331	8111		28%	
28,801 - 28,850	2920	3511		20%		4124	5084		23%		4747	5830		23%		5303	6512		23%		5833	7274		25%		6340	8125		28%	
28,851 - 28,900	2924	3517		20%		4130	5093		23%		4754	5840		23%		5311			23%		5842	7287		25%		6350	8139		28%	
28,901 - 28,950				20%			5101		23%			5850		23%		5319			23%		5851	7299		25%		6360	8153		28%	
28,951 - 29,000				20%			5110		23%		4769			23%		5327			23%		5860	7312		25%		6370	8167		28%	
29,001 - 29,050				20%			5119		23%			5871		23%		5335			23%		5869	7325		25%		6379	8182		28%	
29,051 - 29,100				20%			5128		23%		4784			23%		5343			23%		5878	7337		25%		6389	8196		28%	
29,101 - 29,150				20%			5137		23%		4791			23%		5352			23%		5887	7350		25%		6399	8210		28%	
29,151 - 29,200				20%			5145		23%		4798			23%		5360			23%		5896	7362		25%		6409	8224		28%	
29,201 - 29,250 29,251 - 29,300				20%			5154		23%			5911		23%		5368			23%		5905	7375		25%		6418	8238		28%	
29,251 - 29,300 29,301 - 29,350				21%			5163		24%		4813	5921		23%		5376			23%		5914 5923	7388		25%		6428 6438	8252		28%	
29,301 - 29,350 29,351 - 29,400				21%			5172		24%		4820			23%		5384 5392			23%		5923 5932	7400		25%		6438 6448	8266 8280		28%	
29,551 - 29,400	2908	33/8		21%		4193	5181		24%		4027	5941		23%		5592	0030		23%		5932	7413		25%		6448	0280		28%	

	1	Child (6	51% of	case file	es)	2 Children (27% of case files)					3 Children (9% of case files)						4 Children (3% of case files)					ildren (<1% of (case file	es)	6 Children (<1% of case files)				
Combined Net Income	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)	Existing	Updated (Income Realignment)	Updated (Price Parity)	% Change (Income Realignment)	% Change (Price Parity)
29,401 - 29,450	2973	3584		21%		4199	5189		24%		4835	5951		23%		5400	6648		23%		5941	7425		25%		6457	8294		28%	
29,451 - 29,500	2977	3590		21%		4205	5198		24%		4842	5961		23%		5409	6659		23%		5949	7438		25%		6467	8308		28%	
29,501 - 29,550				21%		4212	5207		24%		4849	5972		23%		5417	6670		23%		5958	7451		25%		6477	8322		28%	
29,551 - 29,600				21%		4218	5216		24%		4857	5982		23%		5425	6681		23%		5967	7463		25%		6487	8336		29%	
29,601 - 29,650				21%		4224			24%		4864	5992		23%		5433	6693		23%		5976	7476		25%		6496	8351		29%	
29,651 - 29,700				21%		4231			24%		4871	6002		23%		5441	6704		23%		5985	7488		25%		6506	8365		29%	
29,701 - 29,750				21%		4237			24%		4879	6012		23%		5449	6715		23%		5994	7501		25%		6516	8379		29%	
29,751 - 29,800				21%		4243			24%		4886	6022		23%		5458	6727		23%		6003	7514		25%		6526	8393		29%	
29,801 - 29,850				21%		4249			24%		4893	6032		23%					23%		6012	7526		25%		6535	8407		29%	
29,851 - 29,900				21%		4256			24%		4901	6042		23%		5474			23%		6021	7539		25%		6545	8421		29%	
29,901 - 29,950				21%		4262			24%		4908	6052		23%					23%		6030	7551		25%		6555	8435		29%	
29,951 - 30,000	3022	3651		21%		4268	5286		24%		4915	6062		23%		5490	6772		23%		6039	7564		25%		6565	8449		29%	

South Dakota Abatement History

1996 Commission on Child Support

- Due to circumstances varying considerably in individual cases, established the parameters of 38% to 66% for abatements.
- Reduced the number of days in a month which the child(ren) spends with the noncustodial parent from 29 consecutive days to 10 or more days per month.
- Visitation and abatement must be specified in the court order, along with the appropriate percentage and amount of abatement.
- Recommendation was not meant to imply abatements should be granted in every case simply because the mathematical criteria is established.

2000 Commission on Child Support

- Amended statute to indicate it is "presumed" visitation occurred.
- Created the cross-credit calculation for shared parental responsibility.
 - Child must spend at least 120 days per calendar year in each parent's home
 - Must be a sharing of duties, responsibilities, and expenses for the child.
 - Court must determine if requirements are met and if appropriate under the circumstances.

2004 Commission on Child Support

- Guidelines include average amount spent for child's extra-curricular activities.
- Statute amended to clarify parents seeking shared parenting arrangement agree in writing to the sharing of a child's education, recreation, and entertainment activities.

2008 Commission on Child Support

- Separated the abatement and cross-credit in to two separate statutes.
 - Abatement is intended to apply to extended parenting time.
 - Cross-credit is intended to be applicable when the parents agree to a parenting plan encompassing significant sharing of parental responsibilities and childrearing expenses.
- Increased number of nights from 120 to 180 to create more equal parenting time.
 - Some parents were using the cross-credit calculation to reduce their obligation to a zero-support order when they truly did not share parenting responsibilities and expenses in proportion to their income.

2012 Commission on Child Support – No Changes

2016 Commission on Child Support – No Changes

1996 Commission on Child Support Report Abatement Information



VI. AMEND THE ABATEMENT LAW.

<u>Problem:</u> The previous Child Support Commission recommended an abatement of child support during periods of visitation which exceeded 29 consecutive days.¹⁸ Consistent with the Report of the 1988 Commission, the South Dakota Supreme Court has held that

¹⁸ SDCL 25-7-6.14

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the amount of an abatement should not exceed 50%.¹⁹ Current economic data underlying abatements reveals that changes are necessary.

<u>Considerations</u>: More economic data is now available on shared custody and visitation costs. Those costs have been divided into three categories by Dr. Betson:

(1) Variable - Food and other costs directly associated with the presence of the child within the household;

(2) Duplicated Fixed Costs - Housing and other expenditures incurred by both parents regardless of the child's presence in the household; and,

(3) Nonduplicated costs - Clothing and other expenditures incurred by one parent regardless of the child's presence.

Policy Studies advised the Commission that 38% of visitation costs are "variable" costs; 28% are "duplicated fixed" costs; and, 34% are "nonduplicated" costs.

A few states have attempted to use an abatement sliding scale based on the number of days of visitation allowed. However, this approach is a relatively new concept and it lacks economic justification in every case. It can also lead to parental disputes over days of visitation for financial reasons alone. In view of these concerns, the Commission determined not to recommend a daily abatement or sliding scale approach. The existing statute should be amended, however, to take into account an abatement range based upon actual costs incurred by the parent. Because circumstances vary considerably in individual cases, the Commission recommends establishing parameters of between 38% to 66% for abatements. This range permits consideration of the variable and duplicated fixed costs associated with visitation.

The Commission conducted lengthy discussions on the minimum number of visitation days that should be exercised in order for an abatement to be considered by the court, and whether the number of days should be consecutive or cumulative. The Commission concluded that the court may order an abatement if the child spends 10 or more days with the noncustodial parent in a month, instead of 29 consecutive days as the threshold for an

¹⁹ <u>Sjolund v. Carlson</u>, 511 NW2d 818 (SD 1994).

abatement under current law. This approach will encourage visitation by the noncustodial parent and, in most cases, serve the best interests of the child. A minimum of ten days of visitation in a month is common within South Dakota, particularly during the summer months. In these situations, however, the non-custodial parent receives no financial benefit under existing law, even though the variable and duplicated fixed costs are incurred by that parent. The Commission's recommendation is to establish a threshold of 10 days in a month before an abatement, which can be from 38% to 66% of the proportional monthly support obligation. Although discussed, the Commission is not defining a "day" in the proposed legislation, but does anticipate a day would include an overnight stay.

The Commission also considered how this change should be addressed in those cases wherein the existing custody order provides for "reasonable" or "substantial" visitation by the noncustodial parent. The Commission recommends that before an abatement in child support is appropriate, the visitation and abatement must be specified within a court order, along with the appropriate percentage or amount of abatement. Additionally, the non-custodial parent must actually exercise the visitation. If these factors are not contained within a court order, or if the visitation does not actually occur, an abatement should not be given.

The appropriate abatement is a pro rata share of the monthly support obligation. For example, assume that the support obligation is \$100 per month, the court has ordered a 66% reduction for abatement, and visitation is exercised for fifteen days in a month. The obligor would be required to pay \$67.00 in child support. [\$100 x 1/2 month x 66% = \$33 abatement. Support due is \$100 less \$33 abatement = \$67.00 obligation].²⁰

The Commission is also of the opinion that it is more practical from an economic standpoint to allow an abatement for the month in which the visitation actually occurs.

²⁰ In calculating the abatement, health insurance costs should be excluded since it is a constant figure. For example, if the child support obligation is \$200 per month comprised of \$150 basic support, plus \$50 per month as the obligor's share of the health insurance costs, the abatement would be applied only to the \$150 figure, not the \$200 figure. Similarly, if the child care has been added on, but annualized, it should be exempt from the abatement.

This recommendation is generally practiced, but is not permitted by the South Dakota Supreme Court's holding in <u>Whalen v. Whalen</u>, 490 NW2d 276 (SD 1992). The Commission's recommendation provides courts with latitude in deciding whether a current or after-the-fact abatement is appropriate.

The Commission recognizes that there are situations where it may be more practical and appropriate to "deviate" from the guidelines in establishing the monthly child support obligation, rather than to order an abatement for specific periods of visitation. Therefore, the Commission recognizes that SDCL 25-7-6.10(5) should not be amended or repealed. This statute allows the court to deviate from the guideline schedule based upon the effect of custody and visitation provisions including whether children share substantial amounts of time with each parent. Some of these situations are where the child spends substantial amounts of time with each parent on a cumulative basis throughout the course of a year, whether it be regular and recurring each month or sporadically throughout the year. In circumstances such as these, the Commission believes it is more practical and appropriate to lower the obligor's monthly child support obligation and then the parents are assured of a uniform obligation amount each month.

Recommendation: The Commission recommends that in the event the Court deems an abatement appropriate, the child support may be proportionately abated if a child spends ten or more days with the noncustodial parent in a month. The Commission's recommendation is not meant to imply that abatements should be granted in every case simply because the mathematical criteria are established. The abatement may be between 38% and 66% of the support obligation, unless agreed otherwise by the parties and approved by a court. The Commission further recommends that an abatement can be given for the month that visitation actually occurs.

8	Section 7. That § 25-7-6.14 be amended to read as follows:
9	25-7-6.14. An abatement of a portion of the child support may be ordered if a child spends
10	more than twenty-nine consecutive days with the noncustodial parent. Unless the parties
11	otherwise agree and the agreement is approved by the court, the court may, if deemed
12	appropriate under the circumstances, order an abatement of not less than thirty-eight percent nor

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- 13 more than sixty-six percent of the child support if:
- 14 (1) <u>A child spends ten or more days in a month with the obligor:</u>
- 15 (2) The number of days of visitation and the abatement percentage or amount are
- 16 specified in the court order; and
- 17 (3) <u>The visitation is actually exercised.</u>
- 18 The court shall allow the abatement to the obligor in the month in which the visitation is
- 19 exercised, unless otherwise ordered
- 20 Section 8. That § 25-7-6.15 be amended to read as follows:

2000 Commission on Child Support Report Abatement Information

III. CLARIFY THE ABATEMENT STATUTE FOR BASIC VISITATION SITUATIONS, AND CREATE A CROSS CREDIT IN SITUATIONS OF SHARED PARENTAL RESPONSIBILITY.

Discussion: In *Reider v. Schmidt*, 2000 SD 118 (August 30, 2000), the South Dakota Supreme Court ruled that a child support abatement applies to the full monthly child support obligation, rather than pro-rated for the number of days of actual visitation. This was not the intent of the Commission when it proposed amendments to the abatement statute in 1996. In *Reider*, the Supreme Court recognized that this did not appear to be the intent of the Commission, but ruled in this manner because of the specific wording of the statute. The existing statute is also complex and difficult to apply. Circuit court judges, child support referees, and custodial and noncustodial parents alike have requested that the statute be clarified and simplified in application.

The current statute creates significant problems for the Department of Social Services - Office of Child Support Enforcement (OCSE). The OCSE is charged with the responsibility of enforcing over 25,000 child support orders. The OCSE collects and distributes approximately \$40 million annually in child support payments. The existing statute provides that the abatement be given only when visitation is actually exercised. The OCSE has no way of knowing if visitation actually occurs from month-to-month thereby triggering the abatement. As a result, the OCSE is required to adjust its financial balances and payment records in countless cases each month only upon learning that court-ordered visitation did not occur.

Finally, the existing abatement statute does not take into consideration situations of shared parental responsibility wherein both parents provide a home for the child, the child spends substantial amounts of time in each home on a yearly basis, and both parents share in the duties, responsibilities and expenses of parenting. Although SDCL 26-7-6.10 (5) currently authorizes a deviation in these circumstances, as opposed to an abatement, courts and referees seldom use this deviation provision in establishing child support obligations.

To address these problems, the Commission reviewed statutes and procedures from other states and jurisdictions. The Commission is of the opinion that two types of child support adjustments are appropriate. The first is an adjustment based upon basic visitation situations, while the second adjustment involves situations with significant shared parental responsibility.

To accomplish the basic visitation adjustment, the Commission recommends amending the existing abatement statute to clearly specify how the adjustment is calculated, and also specify that any adjustment or abatement be pro-rated based upon the number of days of court-ordered visitation. The statute also creates a presumption that the court-ordered visitation actually occurs. In the event that the visitation is not exercised, the Commission recommends that either party be given the opportunity to file a petition for modification, without establishing any other change in circumstances. The Commission once again considered the threshold amount of time necessary to warrant consideration of an abatement or visitation adjustment. The previous Commission determined that visitation of at least 10 days in a month, or approximately 32%, was an appropriate threshold. Other states vary in their abatement thresholds, with ranges from 25% to 50%. The national average is 32%. After discussion, the Commission determined that 10 days in a month is still an appropriate level to warrant consideration of an abatement.

In situations involving true shared parental responsibility, the Commission recommends consideration of a cross credit calculation. Eighteen states currently use a cross credit in these situations. To be eligible for the cross credit, the child must spend at least 120 days per calendar year in each of the parents' homes and there must be a sharing of duties, responsibilities, and expenses for the child. If the court determines these requirements are met and it is deemed appropriate under the circumstances, a cross credit may be given. To calculate the cross credit, the combined child support obligation using both parents' monthly net incomes is multiplied by a factor of 1.5 to arrive at a combined shared support obligation.¹⁰ This shared obligation is then apportioned to each parent based upon income. A child support obligation is computed for each parent by

¹⁰ The 1.5 multiplier recognizes the additional duplicative child rearing costs resulting from shared custody arrangements. Studies suggest that the costs of rearing children in a shared custody situation may increase by as much as 50%.

multiplying that parents' portion of the shared obligation by the percentage of time the child spends with the other parent. The parents' respective obligations are then offset, with the parent owing more child support paying the difference to the other parent.

For example, the parties have one child. The non-custodial parent's income is \$3,000 per month, while the custodial parent's income is \$2,000 per month. The court order allows the non-custodial parent 11 days of visitation per month, or 132 days per year. The combined obligation under the schedule is \$882 per month, for a combined shared obligation of \$1323.00 ($$882 \times 1.5$). The Obligor's share of the combined obligation is \$794 ($$1323 \times 60\%$ of combined income), while the Obligee's share is \$529 ($$1323 \times 40\%$ of combined income). These amounts are multiplied by each parents' portion of time which the child spends with the other parent, and then offset.

In this example, the child spends 36.16% of the time with the Obligor (132 days per year divided by 365), while spending 63.84% with the Obligee (233 days per year divided by 365). This results with an Obligor obligation of \$507 per month (\$794 x .6384), and an Obligee obligation of \$191 (\$529 x .3616). The two obligations are then offset resulting in the Obligor owing the Obligee \$316 per month (\$507 - \$191).¹¹

The shared responsibility adjustment recognizes situations wherein both parents are required to maintain a home for the child, and the child spends a significant amount of time over the course of a year in each of the parents' homes.¹² As with the basic visitation adjustment, it is presumed that the shared parenting plan as ordered by the court is exercised. If not, either party may file a petition for modification without showing any other change in circumstances.

 $^{^{11}}$ After calculating the base child support obligation using the cross credit, additional expenses for health insurance and day care must be added on, if appropriate, to reach a final child support obligation. A worksheet example for calculation of the cross-credit is included in Appendix C of this report.

¹² In view of the shared parenting adjustment and cross credit calculation, the Commission also recommends repealing SDCL 25-7-6.10 (5) which allows a deviation for custody or visitation provisions wherein children spend substantial amounts of time with each parent.

Both the basic visitation and shared parenting adjustment are discretionary in nature, and not mandatory. A referee or court should consider each case individually to insure that any adjustment does not place an undue hardship on the custodial parent, or have a substantial negative effect upon the child's standard of living.

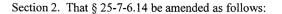
Recommendation: The Commission recommends amending the existing abatement statute to create a basic visitation adjustment, and to also create a cross credit for situations involving shared parental responsibility.

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25-7.6.14. As used in this section, basic visitation means a parenting plan whereby one parent has physical custody and the other parent has visitation with the child of the parties. In basic visitation situations, U unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order an abatement of not less than thirty-eight percent nor more than sixty-six percent of the child support if:

- (1) A child spends ten or more days in a month with the obligor; and
- (2) The number of days of visitation and the abatement percentage or amount are specified in the court order; and _____

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(3)-The visitation is actually exercised.

The court shall allow the abatement to the obligor in the month in which the visitation is exercised, unless otherwise ordered. The abatement shall be pro-rated to the days of visitation. It shall be presumed that the visitation is exercised. If the visitation exercised substantially deviates from the visitation ordered, either party may file a petition for modification without showing any other change in circumstances.

As used in this section, shared responsibility means a parenting plan whereby each parent provides a suitable home for the child of the parties, the child spends at least 120 days in a calendar year in each home, and the parents share the duties, responsibilities, and expenses of parenting. In shared responsibility situations, unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order a shared responsibility cross credit. The cross credit shall be calculated by multiplying the combined child support obligation using both parents' monthly net incomes by 1.5 to arrive at a shared custody child support obligation. The shared custody child support obligation shall be apportioned to each parent according to his or her net income. A child support obligation is computed for each parent by multiplying that parent's portion of the shared custody child support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are offset, with the parent owing more child support paying the difference between the two amounts. It shall be presumed that the shared responsibility parenting plan is exercised. If the parenting plan exercised substantially deviates from the parenting plan ordered, either party may file a petition for modification without showing any other change in circumstances.

The court shall consider each case individually before granting either the basic visitation or shared responsibility adjustment to insure that the adjustment does not place an undue hardship on the custodial parent or have a substantial negative effect on the child's standard of living.

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2004 Commission on Child Support Report Abatement Information

XIV. CLARIFY THE CALCULATION FOR PAYMENT OF A CHILD REARING EXPENSES IN SHARED PARENTING SITUATIONS.

The 2000 Child Support Commission recommended, and the Legislature adopted, the shared parenting and responsibility section found within in SDCL 25-7-6.14. This provision allows a cross credit when establishing child support obligations in cases where both parents have a "parenting plan whereby each parent provides a suitable home for the child of the parties, the court order allows the child to spend at least one hundred twenty days in a calendar year in each home, and the parents share the duties, responsibilities, and expenses of parenting. See, SDCL 25-7-6.14.

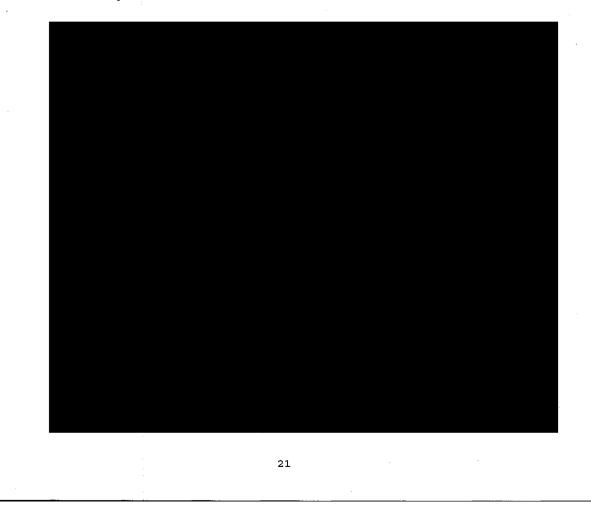
Since enactment of the shared responsibility section, questions have arisen regarding what "expenses of parenting" are to be shared by the parents and in what manner. The Commission discussed various alternatives and requested information from Policy Studies, Inc., including examples of how other states address these issues.

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States differ significantly in how they define extra-ordinary expenses, and also how they address payment of the same within their respective child support statutes. Policy Studies, Inc. advised the Commission that South Dakota's current guidelines already includes the average amount spent for a child's extra-curricular activities.

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After review of various proposals and after considerable discussion, the Commission decided to recommend that the shared responsibility statute be amended to clarify that parents seeking a shared parenting arrangement and the accompanying support cross credit shall agree in writing to the sharing of a child's education, recreation, and entertainment activities. This amendment will assist in eliminating the uncertainty regarding this issue and allow the parents to agree in writing in how to address payment of these expenses.



Section 3: That SDCL 25-7-6.14 be amended to read as follows:

As used in this section, basic visitation means a parenting plan whereby one parent has physical custody and the other parent has visitation with the child of the parties. In a basic visitation situation, unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order an abatement of not less than thirty-eight percent nor more than sixty-six percent of the child support if:

(1) A child spends ten or more days in a month with the obligor; and

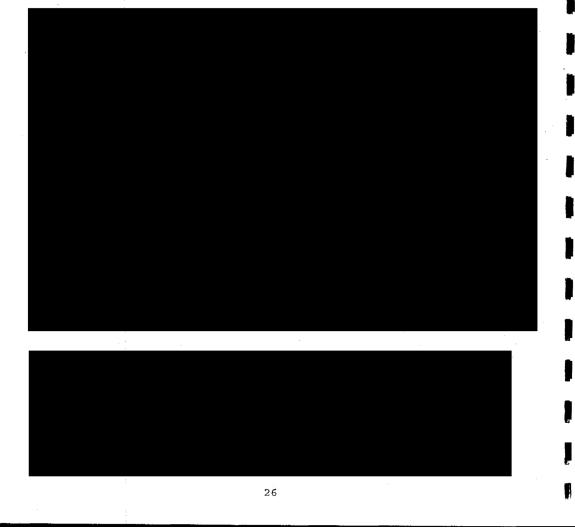
(2) The days of visitation and the abatement amount are specified in the court order.

The court shall allow the abatement to the obligor in the month in which the visitation is exercised, unless otherwise ordered. The abatement shall be pro-rated to the days of visitation. It shall be presumed that the visitation is exercised. If the visitation exercised substantially deviates from the visitation ordered, either party may file a petition for modification without showing any other change in circumstances.

As used in this section, shared responsibility means a parenting plan whereby each parent provides a suitable home for the child of the parties, the court order allows the child to spend at least one hundred twenty days in a calendar year in each home, and the parents have <u>agreed in writing</u> to share the duties, responsibilities, and expenses of parenting, <u>including any expenses for the child's education, recreation and entertainment</u> <u>activities.</u> In a shared responsibility situation, unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order a shared responsibility cross credit. The cross credit shall be calculated by multiplying the combined child support obligation using both parents' monthly net incomes by 1.5 to arrive at a shared custody child support obligation. The shared custody child support obligation shall be apportioned to each parent according to his or her net income. A child support obligation is computed for each parent by multiplying that parent's portion of the shared custody child support obligation by the percentage of time the child spends with the other parent. The respective child support

obligations are offset, with the parent owing more child support paying the difference between the two amounts. It shall be presumed that the shared responsibility parenting plan is exercised. If the parenting plan exercised substantially deviates from the parenting plan ordered, either party may file a petition for modification without showing any other change in circumstances.

The court shall consider each case individually before granting either the basic visitation or shared responsibility adjustment to insure that the adjustment does not place an undue hardship on the custodial parent or have a substantial negative effect on the child's standard of living.



2008 Commission on Child Support Report Abatement Information

Recommendation 7. Clarify, refine and strengthen the circumstances in which an abatement or shared responsibility cross-credit may be ordered and clearly distinguish between the two parenting-time adjustments.

Issue. There are several issues with the existing timesharing adjustments.

- "Day," which is used to compute the amount of the adjustment, is not defined.
- Either provision can be applied to 120 days of parenting time per year or more.
- The obligation under the cross-credit formula is less than the abatement formula for the same number of days in some cases.
- In practice, the shared parenting provisions are being used in some cases to eliminate the payment of support from one parent to the other entirely, which is not its intent.
- To maintain the pro-rata sharing of the net incomes, the expenses shared by the parents need to be shared in proportion to income.

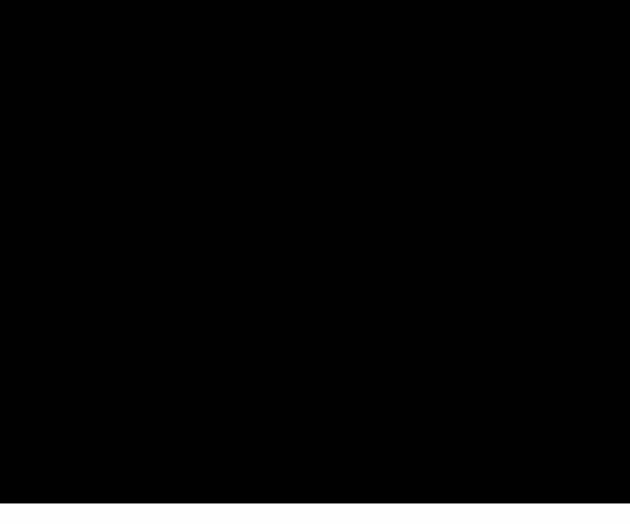
Discussion. The issue with a lack of a definition for "days" is obvious. Some interpret it to include an "overnight," whereas, others consider a 24-hour period. Less obvious are the issues surrounding the two adjustments; and, how they differ and overlap. The two adjustments are intended to apply to different types of parenting time situations. The abatement is intended to apply to extended parenting time (i.e., when the child spends ten or more days a month with the noncustodial parent). In contrast, the cross-credit formula is intended to be applicable when the parents agree to a parenting plan encompassing significant sharing of parental responsibilities and child-rearing expenses. Although the premise of the cross-credit formula is sharing, it can be applied to timesharing arrangements that are significantly less than equal physical custody. The current cross-credit calculation can be applied to situations where one parent has parenting time for as little as 120 days in a year. In actuality, some parents use the cross-credit adjustment to reduce their obligation and, in

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some cases that reduction is to a zero-dollar order while they do not truly share parenting responsibilities and expenses in proportion to their incomes, leaving the parent with the lower income less able to provide a similar environment for the child.

Recommendation Summary. The Commission recommended a multi-faceted solution to these issues.

- Replace "day" with "night" and adopt Internal Revenue Service regulations to define what constitutes a "night."⁸
- Replace the term, "visitation," with "parenting time" which is a more accurate description of the noncustodial parent's time with the child, and consistent with changes in the Visitation Guidelines adopted by the South Dakota Supreme Court.
- Increase the threshold for applying the cross-credit formula to require more equal parenting time (i.e., 180 nights).
- Separate the abatement and cross-credit adjustment provisions into two separate statute sections to distinguish between the differing situations.



Section 6: That SDCL 25-7-6.14 be amended to read as follows:

25-7-6.14. As used in this section, basic visitation means a parenting plan whereby one parent has physical custody and the other parent has visitation with the child of the parties. In a basic visitation situation, unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order an abatement of not less than thirty eight percent nor more than sixty six percent of the child support if:

(1) A child spends ten or more days in a month with the obligor; and

(2) The days of visitation and the abatement amount are specified in the court order.

The court shall allow the abatement to the obligor in the month in which the visitation is exercised, unless otherwise ordered. The abatement shall be pro-rated to the days of

visitation. It shall be presumed that the visitation is exercised. If the visitation exercised substantially deviates from the visitation ordered, either party may file a petition for modification without showing any other change in circumstances.

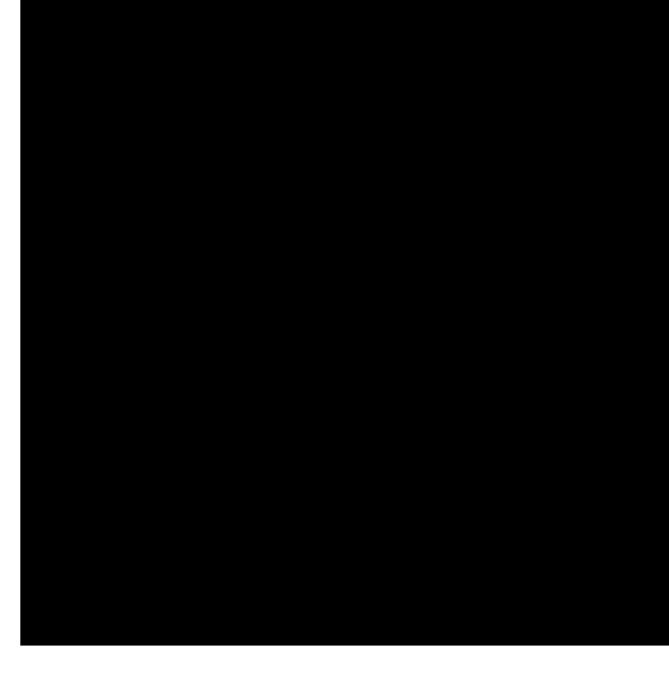
As used in this section, shared responsibility means a parenting plan whereby each parent provides a suitable home for the child of the parties, the court order allows the child to spend at least one hundred twenty days in a calendar year in each home, and the parents have agreed in writing to share the duties, responsibilities, and expenses of parenting, including expenses for the child's education, recreation, and entertainment activities. In a shared responsibility situation, unless the parties otherwise agree and the agreement is approved by the court, the court may, if deemed appropriate under the circumstances, order a shared responsibility cross credit. The cross credit shall be calculated by multiplying the combined child support obligation using both parents' monthly net incomes by 1.5 to arrive at a shared custody child support obligation. The shared custody child support obligation shall be apportioned to each parent according to his or her net income. A child support obligation is computed for each parent by multiplying that parent's portion of the shared custody child support obligation by the percentage of time the child spends with the other parent. The respective child support obligations are offset, with the parent owing more child support paying the difference between the two amounts. It shall be presumed that the shared responsibility parenting plan is exercised. If the parenting plan exercised substantially deviates from the parenting plan ordered, either party may file a petition for modification without showing any other change in circumstances.

The court shall consider each case individually before granting either the basic visitation or shared responsibility adjustment to insure that the adjustment does not place an undue hardship on the custodial parent or have a substantial negative effect on the child's standard of living.

If the child resides with the obligor ten or more nights in a month pursuant to a custody order, the court may, if deemed appropriate under the circumstances, grant an abatement of not less than thirty-eight percent nor more than sixty-six percent of the basic child support obligation for the nights the child resides with the obligor. The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the

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abatement. In deciding whether an abatement is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. The court shall allow the abatement to the obligor in the month in which the parenting time is ordered or apportion the abatement over a period of twelve months. It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for modification of the support order without showing any other change in circumstances.





Section 10: That SDCL chapter 25-7 be amended to add a new section to read as follows:

If the parents have agreed in writing to a detailed shared parenting plan which provides that the child will reside no less than 180 nights per calendar year in each parent's home, and that the parents will share the duties and responsibilities of parenting the child and the expenses of the child in proportion to their incomes, and the shared parenting plan has been incorporated in the custody order, the court may, if deemed appropriate under the circumstances, grant a cross credit on the amount of the child support obligation based on the number of nights the child resides with each parent. The shared parenting child support crosscredit shall be calculated as follows:

- (a) multiply the parents' combined child support obligation under the schedule by 1.5.
 to establish their combined shared parenting child support obligation;
- (b) multiply the combined shared parenting child support obligation by each parent's percentage share of their combined net incomes to establish each parent's shared parenting child support obligation;
- (c) multiply each parent's shared parenting child support obligation by the percentage of nights the child resides with each parent based on a 365 day calendar year to establish each parent's prorated shared parenting child support obligation;
- (d) offset the parents' prorated shared parenting child support obligations;
- (e) the parent with the larger prorated shared parenting child support obligation shall pay the difference between these amounts.

In deciding whether a shared parenting child support cross-credit is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living.

It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for a modification of the support order without showing any other change in circumstances.

Section 11. That SDCL Chapter 25-7 be amended to add a new section to read as follows:

For the purposes of 25-7-6.14 and section 10 of this Act, a child resides with a parent for a night if the child sleeps (1) at the residence of that parent at night, whether or not the parent is present or (2) in the company of the parent, when the child does not sleep at a parent's residence. If, in a calendar year, due to a parent's nighttime work schedule, a child resides with a parent for days, but not nights, the Court may condition the abatement on the required

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days rather than nights. In those instances, on a school day, the child is treated as residing at the primary residence registered with the school.

ABATEMENT INFORMATION

Region VIII and Bordering States

Colorado	(3)(h) Shared physical care, for the purposes of the child support guidelines and schedule of basic child support obligations specified in this section, and as further specified in paragraph (b) of subsection (8) of this section, means that each parent keeps the children overnight for more than ninety-two overnights each year and that both parents contribute to the expenses of the children in addition to the payment of child support.		
	(8)(b) Because shared physical care presumes that certain basic et adjustment for shared physical care is made by multiplying the basi (1.50). In cases of shared physical care, each parents adjusted basic paragraph (b) of subsection (7) of this section shall first be divided basic adjusted gross incomes. Each parents share of the adjusted basic percentage of time the children spend with the other parent to deter owed to the other parent. To these amounts shall be added each par care costs, extraordinary medical expenses, and extraordinary adjut obligations. The parent owing the greater amount of child support s a child support order minus any ordered direct payments made on costs, extraordinary medical expenses, or extraordinary adjustment no case, however, shall the amount of child support ordered to be p otherwise be ordered to be paid if the parents did not share physical	ic child support obligation by one and fifty hundredths sic child support obligation obtained by application of between the parents in proportion to their respective child support obligation shall then be multiplied by the rmine the theoretical basic child support obligation arents proportionate share of work-related net child ustments to the schedule of basic child support shall owe the difference between the two amounts as behalf of the children for work-related net child care ts to the schedule of basic child support obligations. In baid exceed the amount of child support that would	
	http://www.lpdirect.net/casb/crs/14-10-115.html		
Iowa	Rule 9.9 - Extraordinary visitation credit. If the noncustodial pare year, the noncustodial parent shall receive a credit to the noncustod accordance with the following table:		
	Days	<u>Credit</u>	
	128-147	15%	
	148-166	20%	
	167 or more but less than equally shared physical care	25%	
	For the purposes of this credit, "days" means overnights spent caring for the child(ren). Failure to exercise court- ordered visitation may be a basis for modification. The extraordinary visitation credit shall not reduce support below \$30.00 for one child or below \$50.00 for two or more children.		
	[Court Order September 23, 2004, effective November 1, 2004; March 9, 2009, effective July 1, 2009; May 9, 2013, effective July 1, 2013]		

	Administrative Rules 441 IAC 99.4(5) 99.4(5) Extraordinary visitation adjustment. The extraordinary visitation adjustment is a credit as specified in the supreme court guidelines. The credit shall not reduce the child support below the amount required by the supreme court guidelines.	
	 The extraordinary visitation adjustment credit shall be given if all of the following apply: a. There is an existing order for the noncustodial parent that meets the criteria for extraordinary visitation in excess of 127 overnights per year on an annual basis for the child for whom support is sought. The order granting visitation can be a different order than the child support order. If a controlling order is determined pursuant to lowa Code chapter 252K and that controlling support order does not meet the criteria for extraordinary visitation, there is another order that meets the criteria. b. The noncustodial parent has provided CSRU with a file-stamped or certified copy of the order. c. The court has not ordered equally shared physical care. 	
	https://casetext.com/rule/iowa-court-rules/chapter-9-child-support-guidelines/rule-99-extraordinary-visitation-credit	
	https://www.legis.iowa.gov/docs/iac/chapter/441.99.pdf	
Minnesota		

	(b) The court shall apply the following formula to determine which parent is the obligor and calculate the basic support obligation:	
	(1) raise to the power of three the approximate number of annual overnights the child or children will likely spend with parent A;	
	(2) raise to the power of three the approximate number of annual overnights the child or children will likely spend with parent B;	
	(3) multiply the result of clause (1) times parent B's share of the combined basic support obligation as determined in section <u>518A.34</u> , paragraph (b), clause (5);	
	(4) multiply the result of clause (2) times parent A's share of the combined basic support obligation as determined in section <u>518A.34</u> , paragraph (b), clause (5);	
	(5) subtract the result of clause (4) from the result of clause (3); and	
	(6) divide the result of clause (5) by the sum of clauses (1) and (2).	
	(c) If the result is a negative number, parent A is the obligor, the negative number becomes its positive equivalent, and the result is the basic support obligation. If the result is a positive number, parent B is the obligor and the resul is the basic support obligation.	
	https://www.revisor.mn.gov/statutes/cite/518A/full#stat.518A.36	
Montana	RULE 14: PARENTING DAYS (ARM 37.62.124)	
	(1) The parenting plan, referenced in 40-4-234, MCA, provides for the child's residential schedule with the parents.	
	(2) When the child resides primarily with one parent and does not spend more than 110 days per year with the other parent, there is no adjustment to the transfer payment due. When at least one child spends more than 110 days per year with both parents, however, or when at least one child resides primarily with each parent, the transfer payment is adjusted according to ARM 37.62.134.	
	(3) A "day" is defined as the majority of a 24-hour calendar period in which the child is with or under the control of a parent. This assumes there is a correlation between time spent and resources expended for the care of the child. For purposes of this chapter, and unless otherwise agreed by the parents or specifically found by the court, the calendar period begins at midnight of the first day and ends at midnight of the second day. When the child is in the temporary care of a third party, such as in school or a day care facility, the parent who is the primary contact for the third party is the parent who has control of the child for the period of third party care. If both parents are primary contacts for a third party, or if the parents are otherwise unable to agree on the total number of days for each parent, the number of disputed days may be totaled and divided equally between the parents. (History: 40-5-203, MCA; IMP, 40-5-209, MCA; NEW, 2012 MAR p. 747, Eff. 4/13/12.)	
	https://dphhs.mt.gov/assets/cssd/guidelinesandindex2019.pdf	

Nebraska	Nebraska does not have statute specific to abatement, but we do have abatement <i>guidance</i> in the Child Support Guidelines.	
	Neb. S. Ct. R. § 4-210 Visitation or parenting time adjustments or direct cost sharing should be specified in the support order. If child support is not calculated under § 4-212, an adjustment in child support may be made at the discretion of the court when visitation or parenting time substantially exceeds alternating weekends and holidays and 28 days or more in any 90-day period. During visitation or parenting time periods of 28 days or more in any 90-day period, support payments may be reduced by up to 80 percent. The amount of any reduction for extended parenting time shall be specified in the court's order and shall be presumed to apply to the months designated in the order. Any documented substantial and reasonable long- distance transportation costs directly associated with visitation or parenting time may be considered by the court and, if appropriate, allowed as a deviation from the guidelines.	
	Shared Parenting NE provides the rebuttal presumptive application of the cross-credit formula (same formula as SD) for joint physical custody exceeding 142 nights per year and discretionary application for 109-142 nights per year.	
	It also applies the adjustment at the right for extended visitation. Source: Jane Venohr, CPR	
North Dakota	For North Dakota, our abatement is based on the court's visitation schedule rather than actual time. The threshold is at least 100 overnights per year. After annualizing the child support obligation that would otherwise be due and dividing by the number of children in the order, the discount is then 32% of the daily support amount for each day of parenting time.	
South Dakota	25-7-6.14. Abatement of portion of child supportModification. If the child resides with the obligor ten or more nights in a month pursuant to a custody order, the court may, if deemed appropriate under the circumstances, grant an abatement of not less than thirty-eight percent nor more than sixty-six percent of the basic child support obligation for the nights the child resides with the obligor. The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the abatement. In deciding whether an abatement is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. The court shall allow the abatement to the obligor in the month in which the parenting time is ordered or apportion the abatement over a period of twelve months. It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for modification of the support order without showing any other change in circumstances.	
	25-7-6-27. Shared parenting child support cross credit. If a custody order by the court, contains a detailed shared parenting plan which provides that the child will reside no less than one hundred eighty nights per calendar year in each parent's home, and that the parents will share the duties and responsibilities of parenting the child and the expenses of the child in proportion to their incomes, the court may, if	

	deemed appropriate under the circumstances, grant a cross credit on the amount of the child support obligation based on the number of nights the child resides with each parent.	
	 The shared parenting child support cross credit shall be calculated as follows: (1) Multiply the parents' combined child support obligation under the schedule by 1.5 to establish the parents' combined shared parenting child support obligation by each parent's percentage share of the parents' combined net incomes to establish each parent's shared parenting child support obligation by the percentage of nights the child resides with each parent based on a three hundred sixty-five day calendar year to establish each parent's prorated shared parenting child support obligations; (4) Offset the parents' prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligation shall pay the difference between these amounts. 	
	In deciding whether a shared parenting child support cross credit is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. It is presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for a modification of the support order without showing any other change in circumstances.	
	 25-7-6.28. Child residence with parent for a nightResidence for days. For the purposes of §§ 25-7-6.14 and 25-7-6.27, a child resides with a parent for a night if the child sleeps: (1) At the residence of that parent at night, whether or not the parent is present; or (2) In the company of the parent, if the child does not sleep at a parent's residence. 	
	If, in a calendar year, due to a parent's nighttime work schedule, a child resides with a parent for days, but not nights, the court may condition the abatement on the required days rather than nights. In those instances, on a school day, the child is treated as residing at the primary residence registered with the school.	
Utah	 78B-12-216 Reduction for extended parent-time. (1) The base child support award shall be: (a) reduced by 50% for each child for time periods during which the child is with the noncustodial parent by order of the court or by written agreement of the parties for at least 25 of any 30 consecutive days of extended parent-time; or (b) 25% for each child for time periods during which the child is with the noncustodial parent by order of the court, or by written agreement of the parties for at least 12 of any 30 consecutive days of extended parent-time. 	
	(2) If the dependent child is a client of cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment Program, any agreement by the parties for reduction of child support during extended parent-time shall be approved by the administrative agency.	

	(3) Normal parent-time and holiday visits to the custodial parent shall not be considered extended parent-time.	
	(4) For cases receiving IV-D child support services in accordance with Title 62A, Chapter 11, Part 1, Office of Recovery Services, Part 3, Child Support Services Act, and Part 4, Income Withholding in IV-D Cases, to receive the adjustment the noncustodial parent shall provide written documentation of the extended parent-time schedule, including the beginning and ending dates, to the Office of Recovery Services in the form of either a court order or a voluntary written agreement between the parties.(5) If the noncustodial parent complies with Subsection (4), owes no past-due support, and pays the full, unadjusted amount of current child support due for the month of scheduled extended parent-time and the following month, the Office of Recovery Services shall refund the difference from the child support due to the custodial parent or the state, between the full amount of current child support received during the month of extended parent-time and the adjusted amount of current child support due: (a) from current support received in the m	
	Source: Jane Venohr, CPR	
Wyoming	c) When each parent keeps the children overnight for more than twenty-five percent (25%) of the year and both parents contribute substantially to the expenses of the children in addition to the payment of child support, a shared responsibility child support obligation shall be determined by multiplying the parents' total child support obligation as derived from subsection (a) of this section by one hundred fifty percent (150%). After the shared responsibility child support obligation is determined, that amount shall be divided between the parents in proportion to the net income of each. The proportionate share of the total obligation of each parent shall then be multiplied by the percentage of time the children spend with the other parent to determine the theoretical support obligation owed to the other parent. The parent owing the greater amount of child support shall pay the difference between the two (2) amounts as the net child support obligation.	
	(d) When each parent has physical custody of at least one (1) of the children, a shared responsibility child support obligation for all of the children shall be determined by use of the tables. The shared responsibility child support amount shall be divided by the number of children to determine the presumptive support obligation for each child, which amount shall then be allocated to each parent based upon the number of those children in the physical custody of that parent. That sum shall be multiplied by the percentage that the other parent's net income bears to the total net income of both parents. The obligations so determined shall then be offset, with the parent owing the larger amount paying the difference between the two (2) amounts to the other parent as a net child support obligation	
	Source: Jane Venohr, CPR	

Other States

Alabama	Alabama does not abate for parenting time. Alabama's Guidelines contains language on split custody and how to calculate. Shared physical custody or visitation rights may be justification for deviation from the Guidelines.	
Alaska	Provides an abatement for extended visitation in addition to a parenting-time adjustment for custody of at least 30%. The formula is the same that SD applies for 180 overnights.	
	Source: Jane Venohr, CPR	
Arizona	Total annual parenting time is looked at. "Block of time" has to be determined. Starts when the NCP receives the child from the CP (or third party) and ends when the NCP returns the child to the CP (or third party). 12 hours = 1 day; 6-11 hours = ½ day; 3-5 hours equals ¼ day; less than 3 hours = ¼ if the NCP typically pays for child-related costs during that time. Once the total block of time is determined, then a percentage is applied -4-20 days per year = 12% (smallest adjustment); up to 173-182 days per year = 48.6% (greatest adjustment)	
	https://www.arizonalawgroup.com/child-support/arizona-child-support-guidelines-adjusting-costs-parenting-time/	
Arkansas	Section VI. Abatement of support during extended visitation. The guidelines assume that the noncustodial parent will have visitation every other weekend and for several weeks during the summer. Excluding weekend visitation with the custodial parent, in those situations in which a child spends in excess of 14 consecutive days with the noncustodial parent, the court should consider whether an adjustment in child support is appropriate, giving consideration to the fixed obligations of the custodial parent which are attributable to the child, to the increased costs of the noncustodial parent associated with the child's visit, and to the relative incomes of both parents. Any partial abatement or reduction of child support should not exceed 50% of the child support obligation during the extended visitation period of more than 14 consecutive days.	
	In situations in which the noncustodial parent has been granted annual visitation in excess of 14 consecutive days, the court may prorate annually the reduction in order to maintain the same amount of monthly child support payments. However, if the noncustodial parent does not exercise said extended visitations during a particular year, the noncustodial parent shall be required to pay the abated amount of child support to the custodial parent.	
	2. Shared Custody Adjustment: In cases of joint or shared custody, where both parents have responsibility of the child(ren) for at least 141 overnights per calendar year, the parties shall complete the Worksheet and Affidavit of Financial Means as they would in any other support case. The court may then consider the time spent by the child(ren) with the payor parent as a basis for adjusting the child-support amount from the amount determined on the Worksheet.[3] In particular, in deciding whether to apply an additional credit, the court should consider the presence and amount of disparity between the income of the parties, giving more weight to those disparities in the parties' income of less than 20% and considering which parent is responsible for the majority of the non-duplicated fixed expenditures, such as routine clothing costs, costs for extracurricular activities, school supplies, and any other similar non-duplicated fixed expenditures.	

	This discretionary adjustment is based on the number of overnights, or overnight equivalents, that a parent spends with a child pursuant to a court order. For purposes of this section, overnight equivalents are calculated using a method other than overnights if the parent has significant time periods on separate days when the child is in the parent's physical custody, under the direct care of the parent, but does not stay overnight. Source: Jane Venohr, CPR	
	Source: Jane Venoni, CPR	
California	California has a formula to use for computing the child support obligation and incorporating the amount of time the child spends with each parent.	
	https://leginfo.legislature.ca.gov/faces/codes_displayText.xhtml?lawCode=FAM&division=9.&title=∂=2.&chapter=2.&article =2.	
	The statewide uniform guideline, as required by federal regulations, shall apply in any case in which a child has more than two parents. The court shall apply the guideline by dividing child support obligations among the parents based on income and amount of time spent with the child by each parent, pursuant to Section 4053.	
Connecticut	 Connecticut law allows the courts to deviate from the guidelines when shared physical custody or visitation rights are substantially in excess of those customarily approved or ordered. To show the court your accurate parenting time numbers, you must provide calculations to the hour of your actual parenting time and show how that compares to Connecticut's typical parenting time schedule. A Connecticut family court may agree to an abatement of child support due to above average parenting time that exceeds the county's customary visitation guidelines. Connecticut courts don't rely on a formula for shared custody child support amounts in order to discourage disputes over parenting time solely to make changes to child support amounts. 	
	https://www.custodyxchange.com/locations/usa/connecticut/child-support-calculations.php	
Delaware	Shared Equal Placement	
	Shared equal placement of a child(ren) is determined by the number of annual overnights the child(ren) spends in each household. If the number of overnights is at least 164 per year, the parties are considered to have shared equal placement and each child(ren) will be counted at one-half in each household for purposes of the calculation. Be advised that failure to contribute to shared incidental expenses can lead to denial of shared placement status.	
	Parenting Time Adjustment	
	If a child spends an average of more than 79, but less than 164 annual overnights in the household of the parent from whom support is sought, the calculation shall be adjusted to reflect the amount of extra time spent with the parent.	
	https://courts.delaware.gov/forms/download.aspx?id=122518	

Florida	A child must spend at least <u>73 nights</u> (or 20% of the year) with a parent in order for that parent to get credit for child support. If the child spends less than this amount of time with a parent, that parent receives no child support credit.	
	When a particular parenting plan provides that each child spends a substantial amount of time with each parent. Florida's calculation is similar to SD's for shared parenting.	
	https://www.flcourts.org/content/download/431149/file/Legal-Outline-2016-2.pdf	
Georgia	(K) Parenting time.	
	(i) The child support obligation table is based upon expenditures for a child in intact households. The court may order or the jury may find by special interrogatory a deviation from the presumptive amount of child support when special circumstances make the presumptive amount of child support excessive or inadequate due to extended parenting time as set forth in the order of visitation or when the child resides with both parents equally.	
	(ii) If the court or the jury determines that a parenting time deviation is applicable, then such deviation shall be included with all other deviations and be treated as a deduction.	
	https://law.justia.com/codes/georgia/2010/title-19/chapter-6/article-1/19-6-15/	
Hawaii	Allows for an adjustment when there is "extensive visitation" – 143 overnights per year but less than 183. Equal time-sharing calculation – each has the children for 6 months during the year. Hawaii has specific worksheets for calculating.	
	https://www.courts.state.hi.us/wp-content/uploads/2020/10/Child Support Guidelines 2020.pdf	
Idaho	(5) Extended Visits. In cases where a parent has 25% or less of the overnights, the court may reduce the amount of support if a parent has the child for fourteen consecutive days or more. Interim visitation of two days or less with the other parent will not defeat abatement of child support during extended visits. A reasonable reduction would be 50% for the duration of the actual physical custody.	
	Source: Jane Venohr, CPR	
Illinois	No reference to abatement for parenting time. Uses same multiplier as SD for shared parenting calculations. Uses 146 nights or more.	
	https://www.ilga.gov/legislation/ilcs/documents/075000050k505.htm	
Indiana	Parenting Time Credit. The court should grant a credit toward the total amount of calculated child support for either "duplicated" or "transferred" expenses incurred by the noncustodial parent. The proper allocation of these expenses between	

	the parents shall be based on the calculation from a Parenting Time Credit Worksheet. (See Support Guideline 6 Commentary).	
	Indiana has a sliding table based upon number of overnights per year.	
	https://www.in.gov/courts/rules/child_support/#g3	
Kansas	Provides for a discretionary sliding scale adjustment of 10-35% if parenting-time of the nonresident parent is at least 35%.	
	IV.E.2.d. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a parenting time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2 on the child support worksheet	
	Source: Jane Venohr, CPR	
Kentucky	In the 2021 legislative session, KY passed <u>HB 404</u> . The delayed implementation piece of that bill, <u>KRS 403.2121</u> , provides for a parenting time credit when parent's each care for their child. The Child Support program, the Administrative Office of the Courts, County Attorneys and lawmakers are currently meeting to determine exactly how this schedule will work.	
	Extra from KRS 403.2121:	
	 (a) If the parents share equal parenting time, the child support obligation determined under KRS 403.212 shall be divided between the parents in proportion to their combined monthly adjusted parental gross income, and the parent with the greater proportional child support obligation shall pay the parent with the lesser proportional obligation the difference in the value of each parent's proportional obligation; and 	
	(b) If the parents share unequal parenting time under either a court-ordered time-sharing schedule or a time-sharing schedule exercised by agreement of the parties, the court shall: 1. Calculate the child support obligation set forth the child support guidelines table in accordance with KRS 403.212;	
	2. Determine the percentage of overnight stays the child spends with each parent on an annual basis based upon the time-sharing order or agreement;	
	 Multiply each parent's support obligation as calculated under KRS 403.212 by the percentage of the other parent's overnight stays as calculated in subparagraph 2. of this paragraph; 	
	4. Set the difference between the amounts calculated in subparagraph 3. of this paragraph as the monetary transfer or credit necessary between the parents for the care of the child; and	
	5. Use its discretion in adjusting each parent's child support obligation under this paragraph in accordance with the factors under KRS 403.212, and the following: a. The obligated parent's low income and ability to maintain the basic necessities of the home for the child;	
	a. The obligated parent's low income and abling to maintain the basic necessities of the norme for the Child,	

	 b. The likelihood that either parent will actually exercise the time-sharing schedule set forth in the court-ordere time-sharing schedule or time-sharing agreement between the parents; c. Whether all of the children are exercising the same time-sharing schedule; and d. Whether the time-sharing plan results in fewer overnights due to a significant geographical distance betwee the parties that may affect the child support obligation. 		
Louisiana	 Although Louisiana presumes that joint custody is in the best interests of the child, the child support guidelines don't make many allowances for joint custody. The court may consider the time spent by the child with the noncustodial parent as a basis for adjustment to the amount of child support to be paid during that time and may include the continuing expenses of the custodial parent. https://statelaws.findlaw.com/louisiana-law/louisiana-child-support-guidelines.html 		
	Thips.//statelaws.minulaw.com/jouisiana-law/jouisiana-child-support-guidelines.mini		
Maine	 D. When the parties have equal annual gross incomes and provide substantially equal care for each child for whom support is to determined, neither party is required to pay the other a parental support obligation. The parties shall share equally the child care of health insurance premiums and uninsured medical expenses. [PL 2003, c. 415, §9 (AMD).] D-1. When the parties do not have equal annual gross incomes but provide substantially equal care for each child for whom support being determined, the presumptive parental support obligation must be determined as follows. (1) The enhanced support entitlement for each child must be determined. (2) Using the enhanced support entitlement, a parental support obligation for each child must be determined by dividing the enhanced support obligation between the parties in proportion to their respective gross incomes. (3) The party with the higher annual gross income has a presumptive obligation to pay the other party the lower of: (a) The difference between their parental support obligations as calculated in <u>subparagraph (2)</u>; and (b) The presumptive parental support obligation determined for the payor party using the basic support entitlement under the suppuidelines as though the other party provided primary residential care of the child. (4) The parties shall share the child care costs, health insurance premiums and uninsured medical expenses in proportion to incomes. [PL 2003, c. 415, §10 (NEW).] https://legislature.maine.gov/statutes/19-A/title19-Asec2006.html 		
Maryland	The Maryland legislature recently passed a bill amending the Guidelines to allow for a more gradual decrease in the amount of child support owed for each additional overnight. The purpose behind the amendment is to turn the parents' focus on the best interests of the minor child and away from receiving a better child support award. The new law modifies the definition of "shared physical custody" to each parent having the minor child for more than 92 overnights each year. The bill establishes a complex adjustment to the Child Support Guidelines, applicable to parents who have their child for more than 92 overnights but less than 110 overnights each year, to provide a gradual decrease in child support for each additional overnight. <u>https://browngold.com/blog/october-2020-maryland-child-support-amendment/</u> Maryland adopted a calculation scale based upon the % of overnights per year. <u>http://mgaleg.maryland.gov/2020RS/chapters_noln/Ch_142_hb0269T.pdf</u>		

Massachusetts	one-third of the time with the other par When two parents share equally, or an child support order is determined by co other parent as the recipient. The diffe When parenting time is substantially le	oproximately equally, the financial responsibility and parenting time for the children, the alculating the guidelines twice, first with one parent as the recipient, and second with the rence in the calculations is paid to the parent with the lower weekly support amount.	
Michigan	Eliminated its abatement and uses a timesharing formula. See Dr. Venohr's document. Source: Jane Venohr, CPR		
Mississippi	Allows for a deviation for shared parental arrangement where the noncustodial parent spends a great deal of time with the children, or the refusal of the noncustodial parent to become involved in the activities of the children, or giving due consideration to the custodial parent's homemaking services. https://www.mdhs.ms.gov/wp-content/uploads/2020/05/Child-Support-Guidelines-Revised.pdf		
Missouri	When the paying parent has 36 to 183 overnights per year, a percentage deduction may be applied by the court.		
	Number of annual overnights	Percent adjustment	
	Fewer than 36	0%	
	36-72	6%	
	73-91	9%	
	92-109	10%	
	110-115	13%	
	116-119	15%	
	120-125	17%	

New Hampshire	 (h) Parenting schedule. (1) Equal or approximately equal parenting residential responsibilities in and of itself shall not eliminate the need for child support and shall not by itself constitute ground for an adjustment. (2) In considering requests for adjustments to the application of the child support guidelines based on the parenting schedule, the court may consider the following factors: 		
	If the parties have joint physical custody of a child, the child support obligation of each party must be determined. After each party's respective child support obligation is determined, the child support obligations must be offset so that the party with the higher child support obligation pays the other party the difference. <u>https://www.leg.state.nv.us/NAC/NAC-425.html#NAC425Sec115</u>		
Nevada	https://www.custodyxchange.com/locations/usa/missouri/child-support.php NAC 425.115		
	child-rearing costs not inclu	ne adjustment if parents have significant income differences or if one parent pays for the majority of uded in the calculation (e.g., clothing and extracurricular activities).	
	181-183	34%	
	176-180	33%	
	171-175	32%	
	165-170	31%	
	159-164	30%	
	153-158	29%	
	148-152	28%	
	142-147	27%	
	137-141	25%	
	131-136	23%	
	126-130	20% 23%	

	 (A) Whether, in cases of equal or approximately equal residential responsibility, the parties have agreed to the specific apportionment of variable expenses for the children, including but not limited to education, school supplies, day care, after school, vacation and summer care, extracurricular activities, clothing, health care coverage costs and uninsured health care costs, and other child-related expenses. (B) Whether the obligor parent has established that the equal or approximately equal residential responsibility will result in a reduction of any of the fixed costs of child rearing incurred by the obligee parent. (C) Whether the income of the lower earning parent enables that parent to meet the costs of child rearing in a similar or approximately equal style to that of the other parent.
New Jersey	Requires several factors to be reviewed. Discretion of the Court.
	https://www.njcourts.gov/attorneys/assets/rules/r5-6a.pdf
New Mexico	If a parent has the child for less than 35% of the time (i.e. less than 128 days in a calendar year) then the court will use a Worksheet A to calculate child support. Alternatively, the court uses a Worksheet B when a parent has the child for 35% of the time or more (i.e. 128 days or more in a calendar year).
	https://505sanchez.com/wp-content/uploads/2020/03/Custody-in-New-Mexico.pdf
	Worksheet A is a basic child support obligation worksheet. Worksheet B is a shared parenting worksheet. https://www.courts.mo.gov/file/New%20Mexico.pdf
New York	New York applies the same formula regardless of whether you have sole physical custody or joint physical custody. Parenting time doesn't change the amount you must pay. However, in very special circumstances, you may be able to convince a judge to deviate from support guidelines if you can show your possession time far exceeds what is considered standard for a noncustodial parent.
	https://www.custodyxchange.com/locations/usa/new-york/child-support-calculator.php
North Carolina	Primary physical custody is 243 nights or more during the year.
	In cases involving shared custody (at least 123 nights during the year and each parent assumes financial responsibility for the child's expenses during the time the child lives with that parent), the parents' combined basic support obligation is increased by 50% (multiplied by 1.5) and is allocated between the parents based on their respective incomes and the amount of time the children live with the other parent. The adjustment based on the amount of time the children live with the other parent is calculated for all of the children regardless of whether a parent has primary, shared, or split custody of a child. After child support obligations are calculated for both parents, the parent with the higher child support obligation is ordered to pay the difference between his or her presumptive child support obligation and the other parent's presumptive child support obligation. https://ncchildsupport.com/ecoa/cseGuideLineDetails.htm#NCCSGuidelines

Ohio	Section 3119.231 – Deviation where court-ordered parenting time exceeds ninety overnights per year.
	 (A) If court-ordered parenting time exceeds ninety overnights per year, the court shall consider whether to grant a deviation pursuant to section <u>3119.22</u> of the Revised Code for the reason set forth in division (C) of section <u>3119.23</u> of the Revised Code. This deviation is in addition to any adjustments provided under division (A) of section <u>3119.051</u> of the Revised Code. (B) If court-ordered parenting time is equal to or exceeds one hundred forty-seven overnights per year, and the court does not grant a deviation under division (A) of this section, it shall specify in the order the facts that are the basis for the court's decision.
	https://codes.ohio.gov/ohio-revised-code/chapter-3119
Oklahoma	Oklahoma allows for a parenting time adjustment for anything over 120 overnights, it calculates as a percentage of support not owed, respective to the percentage of a year the obligor has physical custody. Anything under 120 we will record it in the guidelines, but it does not affect the obligation.
Oregon	Uses the average number of overnights for two consecutive years. Complex calculation along with a parenting time credit percentage by number of overnights.
	https://www.doj.state.or.us/child-support/for-professionals/child-support-laws/child-support-guideline-rules-137-050/
Pennsylvania	(c) Substantial or Shared Physical Custody.(1) When the children spend 40% or more of their time during the year with the obligor, a rebuttable presumption arises that the obligor is entitled to a reduction in the basic support obligation to reflect this time. This rebuttable presumption also applies in high income cases decided pursuant to Rule 1910.16-3.1.
	https://casetext.com/regulation/pennsylvania-code-rules-and-regulations/title-231-rules-of-civil-procedure/part-i- general/chapter-1910-actions-for-support/rule-191016-4-support-guidelines-calculation-of-support-obligation-formula
	https://www.pacourts.us/assets/opinions/Supreme/out/306civ-5attach(amend).pdf
Rhode Island	14. Extended Visitation
	No deduction from a basic child support obligation should be allowed by the Court predicated on cumulative daily, weekly, or monthly visitation by the obligor with his or her child(ren). If allowed, this procedure would engender costly and time- consuming litigation over relative de minimus adjustment. However, in the discretion of the Court, the Court on a case-by-case basis may consider the following approach in situations where an obligor can satisfactorily demonstrate that a support obligation would be inequitable under RI Gen. Laws §15-5-16.2 by reason of significant consecutive weeks or months of physical custody of a child(ren) such as custody during summer vacations: a) Determine an obligor's weekly and yearly support obligation by utilizing the current schedule; b) Determine the number of consecutive weeks during the calendar year than an obligor will have physical custody of the child(ren)

that an obligor will have physical custody of the
bligor; mount to be paid by an obligor.
s the burden of the oblige to move to modify the prorated inticipated. Consequently, this approach should be used
isitation with the children overnight for more than 109 penses of the child(ren) in addition to the payment of
s, a graduated support obligation should be determined. shared-physical custody obligation and the sole custody orksheet C. The sole custody amount is calculated from from Worksheet C. The graduated support obligation is n. This amount is the difference between the worksheet ore than 109 divided by the difference between 128 and en be treated as the basic child support obligation for that ation for the other parent.
<u>pdf</u>
y with the other parent a minimum of every other ghout the year, for a total of 80 days per year.
200510.pdf
guideline amount when parents follow a 50/50 of their households more equally than they would under s guideline child support unless they agree to another
ild-support-5050-possession-schedule-versus-standard-

Vermont	When each parent exercises physical custody (keeping the children overnight) thirty percent (30%) or more of a calendar year, this is considered shared custody. The guideline calculation in these cases is adjusted to reflect the additional costs of maintaining two households. This is a credit which is determined by multiplying 150% of the child expenditures by the percentage of time that parent exercises custody.
	When one parent exercises physical custody for twenty-five percent (25%) or more, but less than thirty percent (30%) of the calendar year, there is an additional adjustment in order to minimize economic disputes over parent-child contact and visitation.
	https://dcf.vermont.gov/sites/dcf/files/OCS/Docs/CS-Shared-Custody.pdf https://dcf.vermont.gov/ocs/parents/calculator
Virginia	Virginia does allow for credit if the child resides with a non-custodial parent more than 90.5 days per calendar year. See Code of Virginia 20-108.2 No. 3 Shared Custody Support.
	§ 20-108.2. Guideline for determination of child support; quadrennial review by Child Support Guidelines Review Panel; executive summary
	Taken from 3(d): If the gross income of either party is equal to or less than 150 percent of the federal poverty level promulgated by the U.S. Department of Health and Human Services from time to time, then the shared custody support calculated pursuant to this subsection shall not be the presumptively correct support and the court may consider whether the sole custody support or the shared custody support is more just and appropriate.
Washington	RCW 26.19.075
	Standards for deviation from the standard calculation.
	 (1) Reasons for deviation from the standard calculation include but are not limited to the following: (d) Residential schedule. The court may deviate from the standard calculation if the child spends a significant amount of time with the parent who is obligated to make a support transfer payment. The court may not deviate on that basis if the deviation will result in insufficient funds in the household receiving the support to meet the basic needs of the child or if the child is receiving temporary assistance for needy families. When determining the amount of the deviation, the court shall consider evidence concerning the increased expenses to a parent making support transfer payments resulting from the significant amount of time the child spends with the parent making the support transfer payment.
	https://apps.leg.wa.gov/rcw/default.aspx?cite=26.19.075
West Virginia	Extended shared parenting adjustment – each parent has the child more than 127 days per year (35%). Basic obligation is multiplied by 1.5 to arrive at a shared parenting basic child support obligation. The shared parenting basic child support obligation is apportioned to each parent according to his or her income. In turn, a child support obligation is computed for each

	parent by multiplying that parent's portion of the shared parenting child support obligation by the percentage of time the child spends with the other parent. The respective basic child support obligations are then offset, with the parent owing more basic child support paying the difference between the two amounts. The transfer for the basic obligation for the parent owing less basic child support shall be set at zero dollars. http://www.wvlegislature.gov/wvcode/chapterentire.cfm?chap=48&art=13&section=501
Wisconsin	The court will then use a standard percentage model based on the number of children when one parent has the children for less than than 92 overnights throughout the year Wisconsin child support laws say that a shared placement formula can be used if certain guidelines are met. Typically the court will approve the use of this formula when: if the parenting plan states that both parents will have the children at least 92 overnights per year if the parenting plan states each parent will pay for the child's basic needs proportionately to the time each parent has placement of the child. The Wisconsin 50/50 Child Support formula is based on the Percentage Standard guideline in conjunction with the time spent with each parent. https://www.sterlinglawyers.com/wisconsin/child-support/calculator/



To: South Dakota Child Support Guidelines CommissionFrom: Jane Venohr, CPRDate: Aug 6, 2021RE: Abatements

Information about abatements is from technical assistance that Center for Policy Research (CPR) provided to a 2016 Wyoming committee reviewing their child support guidelines. The committee was exploring alternative parenting time formulas based on the number of overnights per year that would apply to regular monthly timesharing arrangements (e.g., every weekend) as well as "extended visitation," which Wyoming was addressing through an "abatement" at the time.

Among the eight states known to provide an abatement today, South Dakota and Nebraska are the only states that don't require consecutive overnights for the abatement. The South Dakota provision is shown below.

25-7-6.14. Abatement of portion of child support--Modification.

If the child resides with the obligor ten or more nights in a month pursuant to a custody order, the court may, if deemed appropriate under the circumstances, grant an abatement of not less than thirty-eight percent nor more than sixty-six percent of the basic child support obligation for the nights the child resides with the obligor. The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the abatement. In deciding whether an abatement is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. The court shall allow the abatement to the obligor in the month in which the parenting time is ordered or apportion the abatement over a period of twelve months. It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for modification of the support order without showing any other change in circumstances.

Information from Wyoming

State Usage of Abatements in 2016

In 2016, CPR found that ten states, including South Dakota, provided abatements. In drafting this memorandum, CPR reviewed those ten states. North Dakota, and Wyoming no longer provide an abatement. It appears these states collapsed their abatement for consecutive overnights into their general timesharing adjustment formula. For example, Wyoming previously provided an abatement for 15 consecutive overnights. Say, the consecutive overnights occurred in July, the obligated parent would receive the abatement in August. With Wyoming's collapsed formula, those 15 overnights are added to shared custody overnights. For example, assuming 15 overnights in the summer and two nights every week (110 nights), the Wyoming timesharing formula would consider 125 overnights per year in the monthly child support calculation. The abatement is essentially averaged into the monthly child support order across the year.

The eight states currently providing an abatement include: Alaska, Arkansas, Idaho, Kansas, Nebraska, Rhode Island, South Dakota, and Utah. Except for South Dakota and Nebraska, all of these states require consecutive overnights to apply the abatement. The threshold ranges from 14 to 27 consecutive overnights for those using a simple threshold. Rhode Island leaves it to court discretion. Nebraska requires at least 28 overnights within a 90-day period, but does not require that they be consecutive. Utah requires at least 25 consecutive overnights in a 30-day period.

Excerpt from CPR's 2016 Unpublished Report to Wyoming entitled, *Adjustments for Parenting Time Expenses in State Child Support Guidelines*

ABATEMENTS

The discussion so far has ignored abatements. Abatements are essentially another formula for parenting time, but they apply specifically to extended visitation. Wyoming provides an abatement of 50 percent of the award amount if the child spends 15 or more consecutive days with the nonresidential parents. In all, there are ten states (i.e., Alaska, Arkansas, Idaho, Kansas, Nebraska, North Dakota, Rhode Island, South Dakota, Utah, and Wyoming) that provide an abatement. These states require at least 10 to 60 consecutive days for the abatement to occur. The mode is 14 consecutive days. Most states also require court-ordered visitation. The typical abatement amount is 50 percent.

Michigan and New Jersey eliminated their abatements when they expanded their timesharing adjustment. If there is consecutive time with the other parent, it is averaged over the course of the year and factored into that state's timesharing adjustment. For example, if a child spends 24 consecutive days per summer with the nonresidential parent, that is an average of two days per month.

Wyoming's Recent Change

In 2018, the Wyoming legislature collapsed

- its abatement provision for extended visitation (child spends 15 more consecutive days with obligated parent); and
- its presumptive formula for when the child's timesharing arrangement consists of at least 40 percent with each parent

into one formula. Wyoming's formula is the same as South Dakota's cross-credit except it applies to timesharing more than 25% (91 overnights per year) while South Dakota requires at least 180 overnights per year with each parent.

Why Wyoming Had Problems with Abatements

According to "talking points" that Wyoming used to explain the 2019 bill,¹ the problems with abatement are:

- Abatement occurs after visitation expense occurs;
- Cumbersome for the parent to complete and file abatement forms with court;
- Can take several weeks to several months to process;
- Can disrupt the monthly budget of the custodial-parent household depending on the timing of the abatement

¹ Wyoming's talking points can be found at <u>https://wyoleg.gov/interimCommittee/2017/01-0420APPENDIX9-7.pdf</u>.

- Takes more court resources than other approaches that achieve more appropriate outcomes; and
- Used by only 3% of obligated parents in the State caseload, while more parents are probably eligible.

Information from Other States with "Abatements"

The table below provides excerpts of abatement or parenting-time adjustments from the 10 states identified as having an abatement in 2016 including South Dakota.

State	Summary	State Guidelines Provision
Alaska	Alaska provides an abatement for extended visitation in addition to a parenting-time adjustment for custody of at least 30%. The formula is the same that SD applies for 180 overnights.	(3) The court may allow the obligor parent to reduce child support payments by up to 75% for any period in which the obligor parent has extended visitation of over 27 consecutive days. The order must specify the amount of the reduction which is allowable if the extended visitation is exercised.
Arkansas	Arkansas has always had an abatement (shown to the right) but only provided a shared custody adjustment through deviation.	Section VI. Abatement of support during extended visitation. The guidelines assume that the noncustodial parent will have visitation every other weekend and for several weeks during the summer. Excluding weekend visitation with the custodial parent, in those situations in which a child spends in excess of 14 consecutive days with the noncustodial parent, the court should consider whether an adjustment in child support is appropriate, giving consideration to the fixed obligations of the custodial parent which are attributable to the child, to the increased costs of the noncustodial parent associated with the child's visit, and to the relative incomes of both parents. Any partial abatement or reduction of child support should not exceed 50% of the child support obligation during the extended visitation period of more than 1 4 consecutive days. In situations in which the noncustodial parent has been granted annual visitation in excess of 1 4 consecutive days, the court may prorate annually the reduction in order to maintain the same amount of monthly child support payments. However, if the noncustodial parent does not exercise said extended visitations during a particular year, the noncustodial parent shall be required to pay the abated amount of child support to the custodial parent.
	In 2020, AR adopted the shared custody adjustment shown to the right.	2. Shared Custody Adjustment: In cases of joint or shared custody, where both parents have responsibility of the child(ren) for at least 141 overnights per calendar year, the parties shall complete the Worksheet and Affidavit of Financial Means as they would in any other support case. The court may then consider the time spent by the child(ren) with the payor parent as a basis for adjusting the child-support amount from the amount determined on the Worksheet.[3] In particular, in deciding whether to apply an additional credit, the court should consider the presence and amount of disparity between the income of the parties, giving more weight to those disparities in the parties' income of less than 20% and considering which parent is responsible for the majority of the non-duplicated fixed expenditures, such as routine clothing costs, costs for extracurricular activities, school supplies, and any other similar non-duplicated fixed expenditures. This discretionary adjustment is based on the number of overnights, or overnight equivalents, that a parent spends with a child pursuant to a court

		order. For purposes of this section, overnight equivalents are calculated using a method other than overnights if the parent has significant time periods on separate days when the child is in the parent's physical custody, under the direct care of the parent, but does not stay overnight.
Idaho	ID provides a cross-credit formula (same formula as SD) for timesharing of 25% or more	(5) Extended Visits. In cases where a parent has 25% or less of the overnights, the court may reduce the amount of support if a parent has the child for fourteen consecutive days or more. Interim visitation of two days or less with the other parent will not defeat abatement of child support during extended visits. A reasonable reduction would be 50% for the duration of the actual physical custody.
Kansas	KS also provides for a discretionary sliding scale adjustment of 10-35% if parenting-time of the nonresident parent is at least 35%.	IV.E.2.d. Extended Parenting Time Adjustment: In situations where a child spends fourteen (14) or more consecutive days with the parent not having primary residency, or when the child spends time on a shared time schedule during the summer, the support amount of the parent not having primary residency from Line F.5 (calculated without a parenting time adjustment) may be proportionately reduced by up to 50% of the monthly support from Line F.5. Brief parenting time with the parent having primary residency shall not be deemed to interrupt the consecutive nature of the time. The amount allowed should be entered on Line E.2 on the child support worksheet
Michigan	It is not clear what year that MI eliminated its abatement. Its timesharing formula has changed several times in the past decade. The formula to the right is MI's current formula.	 (2) Apply the following Parental Time Offset Equation to adjust base support to reflect some of the cost shifts and savings associated with the child spending time with both parents: (A₀)^{2.5}. (B_s) - (B₀)^{2.5}. (A_s) (A₀)^{2.5} + (B₀)^{2.5} A₀ = Approximate annual number of overnights the children will likely spend with parent A B₀ = Approximate annual number of overnights the children will likely spend with parent B A_s = Parent A's base support obligation B_s = Parent B's base support obligation Note: A negative result means that parent A pays and a positive result means parent B pays.
Nebraska	NE provides the rebuttal presumptive application of the cross-credit formula (same formula as SD) for joint physical custody exceeding 142 nights per year and discretionary application for 109-142 nights per year. It also applies the adjustment at the right for extended visitation.	§ 4-210. Visitation or parenting time adjustments. Visitation or parenting time adjustments or direct cost sharing should be specified in the support order. If child support is not calculated under § 4-212, an adjustment in child support may be made at the discretion of the court when visitation or parenting time substantially exceeds alternating weekends and holidays and 28 days or more in any 90-day period. During visitation or parenting time periods of 28 days or more in any 90-day period, support payments may be reduced by up to 80 percent. The amount of any reduction for extended parenting time shall be specified in the court's order and shall be presumed to apply to the months designated in the order. Any documented substantial and reasonable long-distance transportation costs directly associated with visitation or parenting time may be considered by the court and, if appropriate, allowed as a deviation from the guidelines.
North Dakota	ND use to provide for an adjustment for overnights scheduled by court order to exceed sixty of ninety consecutive nights	 75-02-04.1-08.1. Adjustment for extended parenting time. 1. For purposes of this section, "extended parenting time" means parenting time between an obligor and a child living with an obligee scheduled by court order to exceed an annual total of one hundred overnights. 2. Notwithstanding any other provision of this chapter and as limited by subsection 3, if a court order provides for extended parenting time between an obligor and a child living with an obligee, the support obligation presumed to be the correct child support amount due on behalf of all children of the obligor living with the obligee must be determined under this subsection. a. Determine the amount otherwise due under this chapter from the obligor for those children. b. Divide the amount determined under subdivision a by the number of those children. c. For each child, multiply the number of that child's parenting time overnights times .32 and subtract the resulting amount from three hundred sixty-five. d. Divide the result determined under subdivision c by three hundred sixty-five.

	e. Multiply the amount determined under subdivision b times each decimal
	fraction determined under subdivision d.
	f. Total all amounts determined under subdivision e.
Rhode	14. Extended Visitation
Island	 14. Extended Visitation No deduction from a basic child support obligation should be allowed by the Court predicated on cumulative daily, weekly, or monthly visitation by the obligor with his or her child(ren). If allowed, this procedure would engender costly and time-consuming litigation over relative <i>de minimus</i> adjustment. However, in the discretion of the Court, the Court on a case-by-case basis may consider the following approach in situations where an obligor can satisfactorily demonstrate that a support obligation would be inequitable under RI Gen. Laws §15-5-16.2 by reason of significant consecutive weeks or months of physical custody of a child(ren) such as custody during summer vacations: a) Determine an obligor's weekly and yearly support obligation by utilizing the current schedule; b) Determine the number of consecutive weeks during the calendar year than an obligor will have physical custody of the child(ren) c) Multiply the weekly support obligation by the number of weeks that an obligor will have physical custody of the child(ren); d) Deduct this amount from the total annual support owed by an obligor;
	 e) Divide the remaining sum by 52 weeks to obtain the prorated amount to be paid by an obligor. Please note that if the aforementioned approach is utilized, it becomes the burden of the oblige to move to modify the prorated total child support order when extended visitation does not easy as antisipated. Consequently, this
	when extended visitation does not occur as anticipated. Consequently, this
South	approach should be used cautiously.25-7-6.14. Abatement of portion of child supportModification.
Dakota	If the child resides with the obligor ten or more nights in a month pursuant to a custody order, the court may, if deemed appropriate under the circumstances, grant an abatement of not less than thirty-eight percent nor more than sixty-six percent of the basic child support obligation for the nights the child resides with the obligor . The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of the abatement. In deciding whether an abatement is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. The court shall allow the abatement to the obligor in the month in which the parenting time is ordered or apportion the abatement over a period of twelve months. It shall be presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for modification of the support order without showing any other change in circumstances.
	 25-7-6-27. Shared parenting child support cross credit. If a custody order by the court, contains a detailed shared parenting plan which provides that the child will reside no less than one hundred eighty nights per calendar year in each parent's home, and that the parents will share the duties and responsibilities of parenting the child and the expenses of the child in proportion to their incomes, the court may, if deemed appropriate under the circumstances, grant a cross credit on the amount of the child support obligation based on the number of nights the child resides with each parent. The shared parenting child support cross credit shall be calculated as follows: (1) Multiply the parents' combined child support obligation under the schedule by 1.5 to establish the parents' combined shared parenting child support obligation; (2) Multiply the combined shared parenting child support obligation by each parent's percentage share of the parents' combined net incomes to establish each parent's shared parenting child support obligation;

	I	
		 (3) Multiply each parent's shared parenting child support obligation by the percentage of nights the child resides with each parent based on a three hundred sixty-five day calendar year to establish each parent's prorated shared parenting child support obligation; (4) Offset the parents' prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support obligations; and (5) The parent with the larger prorated shared parenting child support or obligation shall pay the difference between these amounts. In deciding whether a shared parenting child support cross credit is appropriate, the court shall consider whether it would have a substantial negative effect on the child's standard of living. It is presumed that the parenting time is exercised. If the parenting time exercised substantially deviates from the parenting time ordered, either party may petition the court for a modification of the support order without showing any other change in circumstances. Child residence with parent for a nightResidence for days. For the purposes of §§ 25-7-6.14 and 25-7-6.27, a child resides with a parent for a night if the child sleeps: (1) At the residence of that parent at night, whether or not the parent's residence.
Utah	Utah also provides a percentage reduction for joint physical custody exceeding 110 days	 78B-12-216 Reduction for extended parent-time. (1) The base child support award shall be: (a) reduced by 50% for each child for time periods during which the child is with the noncustodial parent by order of the court or by written agreement of the parties for at least 25 of any 30 consecutive days of extended parent-time; or (b) 25% for each child for time periods during which the child is with the noncustodial parent by order of the court, or by written agreement of the parties for at least 12 of any 30 consecutive days of extended parent-time. (2) If the dependent child is a client of cash assistance provided under Title 35A, Chapter 3, Part 3, Family Employment Program, any agreement by the parties for reduction of child support during extended parent-time shall be approved by the administrative agency. (3) Normal parent-time and holiday visits to the custodial parent shall not be considered extended parent-time. (4) For cases receiving IV-D child support services, Part 3, Child Support Services Act, and Part 4, Income Withholding in IV-D Cases, to receive the adjustment the noncustodial parent shall provide written documentation of the extended parent-time schedule, including the beginning and ending dates, to the Office of Recovery Services in the form of either a court order or a voluntary written agreement between the parties.(5) If the noncustodial parent complies with Subsection (4), owes no past-due support, and pays the full, unadjusted amount of current child support due for the month of scheduled extended parent-time and the following month, the Office of Recovery Services shall refund the difference from the child support due to the custodial parent or the state, between the full amount of current child support received in the m (b) When each parent keens the children overnight for more than twentw-five
Wyoming	WY eliminated its abatement in 2018 and lowered its timesharing threshold to 25%. It uses	c) When each parent keeps the children overnight for more than twenty-five percent (25%) of the year and both parents contribute substantially to the expenses of the children in addition to the payment of child support, a shared responsibility child support obligation shall be determined by multiplying the

the same formula as South	parents' total child support obligation as derived from subsection (a) of this
Dakota.	section by one hundred fifty percent (150%). After the shared responsibility
	child support obligation is determined, that amount shall be divided between
	the parents in proportion to the net income of each. The proportionate share of
So previously, if a	the total obligation of each parent shall then be multiplied by the percentage of
nonresidential parent	time the children spend with the other parent to determine the theoretical
received an abatement	support obligation owed to the other parent. The parent owing the greater
because the child spent 15	amount of child support shall pay the difference between the two (2) amounts
consecutive overnights with	as the net child support obligation.
the obligated parent, now	(d) When each parent has physical custody of at least one (1) of the children, a
those 15 overnights are	shared responsibility child support obligation for all of the children shall be
counted toward the 25%.	determined by use of the tables. The shared responsibility child support amount
	shall be divided by the number of children to determine the presumptive
	support obligation for each child, which amount shall then be allocated to each
	parent based upon the number of those children in the physical custody of that
	parent. That sum shall be multiplied by the percentage that the other parent's
	net income bears to the total net income of both parents. The obligations so
	determined shall then be offset, with the parent owing the larger amount
	paying the difference between the two (2) amounts to the other parent as a net
	child support obligation

Abatement Survey for the 2021 Commission on Child Support

Question 1: Please describe how you arrive at the percentage granted for abatement in situations where you have deemed it appropriate?

- Default to 66% unless good cause is shown by custodial parent for less.
- My default is 50%. Then I consider the circumstances including the number of overnights greater than 10 per month (so for example in the summer when the child pay be living with the non-custodial parent most or all the month, I'll lean toward 66%). I also consider the effect on the child's standard of living and that may alter my recommendation as to the percentage of abatement.
- Usually utilize 50% abatement.
- Except in special circumstances, I always recommend a 66% abatement.
- Usually 50% unless non-custodial parent is going above and beyond, then more, of if he/she is doing the minimum, then less.
- I usually use 50% unless there is a compelling reason to use more or less. If the abatement is for half of the summer of half of the Christmas holiday, the abatement period is 50% of that time period. If a parent has all the summer, I will consider a higher percentage, but usually use 50%.
- I consider the true net incomes of each household, the additional cost paid by the non-custodial parent when caring for the child(ren) and generally what impacts various percentages will have when making a determination.
- I generally use 50%; however, if the non-custodial parent has extended visitation beyond just the summer, I may use up to 66%.

Question 2: What percentage of cases, that you handle, involve the calculation of this abatement?

- Maybe 15%, I do not have a way to track an exact number.
- 5% but this is an estimate I don't track cases based on these criteria.
- ✤ 10%.
- ✤ 33%.
- I would guess 40%-50% but I have not kept track of this.
- Unknown. I would estimate less than 25%. I do not believe an abatement should be recommended when assistance from the State is provided. As you are aware, the majority of cases going through DSS wherein Referees are appointed concern lowincome households.
- I'm not certain; perhaps 50%.
- *

Question 3: Using the percentage in question #2, what percentage of those cases involve the abatement being used solely for the purpose of summer parenting time; versus abating a consistent monthly parenting schedule throughout the year?

- ✤ 50%.
- Most of them-maybe 70% (of the 5%).
- ✤ 95%.
- ✤ 75%.
- ✤ 90%.
- Probably 60% or more but I have not tracked this so I cannot say for sure.
- Again, unknown. I would estimate less than 10%.
- I'm not certain; perhaps 85% involves just the summer.

Question 4: If both parents agree to the number of nights per month, but do not have a custody order, how do you handle those situations?

- I grant the deviation and leave it up to the parties to object.
- I have calculated it. More recently I have also used this as a deviation factor (agreements for other forms of support) when I became concerned that the statue may want the judges only, and no referees, to calculate abatement. Even in those situations though, I'm looking at the abatement formula's parameters to calculate the appropriate deviation.
- I don't grant, I go by statute.
- ✤ I usually recommend abatement.
- Call it a "deviation" based upon agreements between parents, rather than an "abatement".
- I calculate the abatement, if it applies, and put the language for an abatement in the order for the judge to consider.
- As you know, the statue (like that concerning shared parenting) is supposed to require the court first make the determinate for the cross-credit or abatement before Referees all for either. Unfortunately, this is not the reality of how out system is working. Referees are appointed without an order to be established for either scenario. From what we discuss at our meetings, it appears referees are willing to allow an abatement but not a cross-credit. I advise of such because I believe it is important to understand the willingness to recommend an abatement seems universal amongst the referees. In nay event, if the parties advise they agree on a number of nights, the family is not receiving state benefits, I am willing to recommend an abatement, if not a detriment to the custodial household.
- It depends; we cannot assume that one parent has custody over the other unless the child was born out of wedlock. I will generally calculate the abatement based upon the parent's agreement.

Question 5: Is there anything else you wish to add regarding the application of this statue?

- Perhaps a footnote on why the cap of 66%. I understand now but did not when I started that the custodial parent has housing expenses whether the child is in his or her care or not.
- Clarity is really needed in this area and I'm glad this it is coming to the Commissions attention. Even the lawyers are confused by the application of this statue (so imagine how the pro se folks feel). I understand both points of view about whether the referee includes a recommendation for abatement or not absent a court order granting the abatement. If the statues were clarified, it would reassure litigants that we are all trying to fairly recommend child support and doing so with a consistent methodology. I can say that I think all the referees genuinely care about this work and are doing what they think is correct, but it's clear we are approaching this differently and clarity is needed. A couple of things I hope the commission is considering in looking at this and the surrounding child support statues: (1) ask the judge is they want to calculate abatement and think about when they should address it. I think they assume referees make those recommendations and won't address it unless we have it as a recommendation. If the statue is read to mean that the referees cannot do this particular math to include in our recommendations, then the judges would also be the ones calculating the percentage of abatement. Now the judges should be reviewing the financial documents and potentially the testimony even before an objection is made to determine how the child's circumstances are affected by any abatement. Alternatively, parties would need to set two hearing, one with the referees and one with the judge, to make financial assessments to include in the final child support order. Either way, it seems to be duplication work. (2) Many of the statues speak in terms of the "court" doing something in reference to child support calculations and credits. I don't take that to mean that I shouldn't consider them and if applicable include then in a recommended child support calculation. If the intent is to have the court do certain things without the input from the referee, consider reviewing the other statues and clarifying whether we ought to be calculating that math or if that is solely the court's domain without input from the referee.
- Needs rules so that consistently applied across the board.
- ✤ No.
- ✤ No.
- Less time in the custodial household does not equate to a reduced cost in providing for the care of the children. The purpose of the abatement is to consider the noncustodial parent not only continues to prove support for the household but also incurs expenses in providing for the child(ren) when with the non-custodial parent. It requires a compromise of both situations and is not a mathematical formula. Nor should there be a perception one scenario fits all situations.
- There has been confusion as to whether a referee can grant an abatement if there is not an order in place that first sets out the number of days. But on the other hand,

the Referee's report will become an order, so is that future order sufficient to set out the days allowed for abatement? The statue does say, "The order granting the abatement shall specify the number of nights for which the abatement is allowed and the amount of abatement." So, it appears that the Referee can set out the number of days for the abatement in the Report that will then become an order.