

Prepared for:

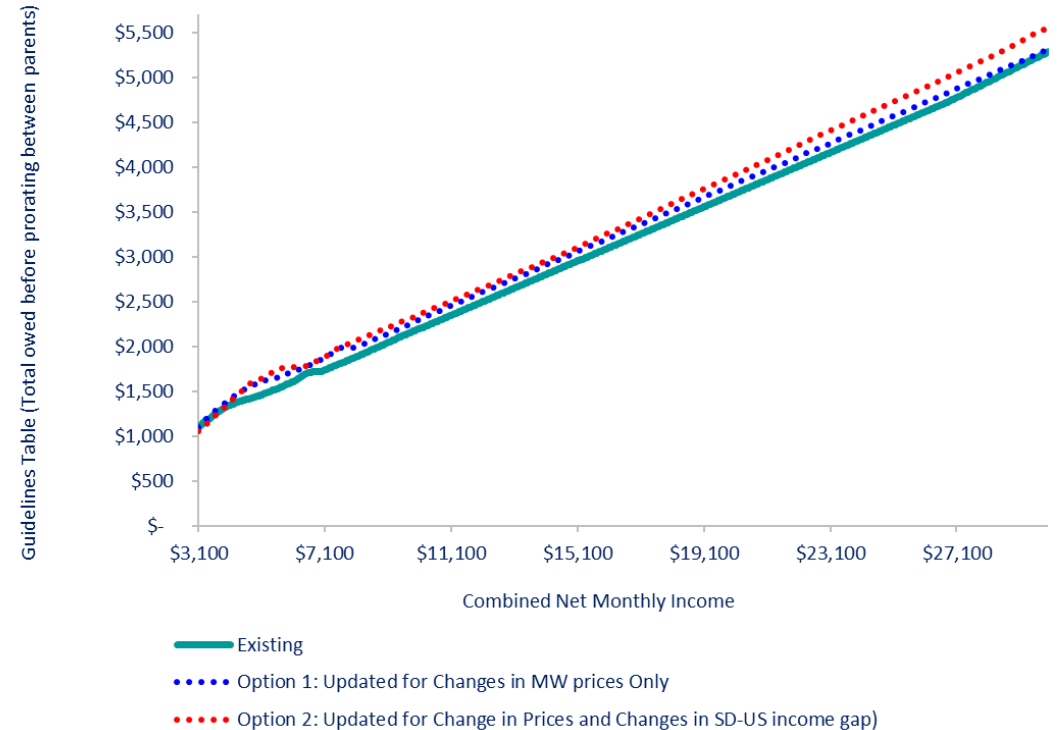
South Dakota Commission on Child Support

(June 18, 2025)

2 Options for Updating SD Schedule

2 Options were Presented at May Meeting

- Option 1: Update for changes in MW prices only
 - (price changes from Jul. 2021 to Mar. 2025)
- Option 2: Update for changes in MW prices AND more current data on SD-US income differences
 - The underlying data is national
 - Existing schedule realigned national data to SD incomes using 2019 Census data on US and SD income differences
 - Option 2 would use 2023 Census data



Both Options Retain Existing Amounts where SSR was applied (bold area). They do not include the splicing in the 2016 schedule that was adopted in 2021 to prevent decreases.

8 Case Scenarios: Cases 3-7 Rely on Median Earnings of South Dakota Workers Age 25 and Over By Highest Educational Attainment (2023 U.S. Census Data)

	Gross Income of Paying Parent	Gross Income of Receiving Parent	Net Income of Paying Parent	Net Income of Receiving Parent
1. Min. Wage Earners (1,820 hours per year)	\$ 1,744	\$ 1,744	\$ 1,561	\$ 1,561
2. A little experience & ft min. wage earner (2,080 hours per year)	\$ 2,500	\$ 1,993	\$ 2,178	\$ 1,766
3. Less than High School Degree	\$ 3,421	\$ 1,616	\$ 2,917	\$ 1,457
4. High School Degree or GED	\$ 3,804	\$ 2,654	\$ 3,226	\$ 2,303
5. Some College or Associate’s Degree	\$ 4,493	\$ 3,207	\$ 3,780	\$ 2,746
6. Bachelor’s Degree	\$ 5,324	\$ 4,200	\$ 4,443	\$ 3,544
7. Graduate or Professional Degree	\$ 6,441	\$ 5,129	\$ 5,229	\$ 4,291
8. High Income	\$ 12,500	\$ 6,667	\$ 9,438	\$ 5,388

Case 1: Min. Wage Earners, 1,820 hrs per year: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
2. Deductions			
FIT - single rate	\$ 50	\$ 50	
FICA (.0765)	\$ 133	\$ 133	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	50%	50%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 770
6. Parent Share	\$ 385	\$ 385	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 385		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
2. Deductions			
FIT - single rate	\$ 50	\$ 50	
FICA (.0765)	\$ 133	\$ 133	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	50%	50%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 736
6. Parent Share	\$ 368	\$ 368	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 368		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 704
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 352		

Existing amount is from splicing in of 2016 schedule

Case 2: Low-wage and 40-hr Min Wager: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
2. Deductions			
FIT - single rate	\$ 131	\$ 74	
FICA (.0765)	\$ 191	\$ 153	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 883
6. Parent Share	\$ 486	\$ 395	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 486		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
2. Deductions			
FIT - single rate	\$ 131	\$ 74	
FICA (.0765)	\$ 191	\$ 153	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 910
6. Parent Share	\$ 501	\$ 407	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 501		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 880
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 484		

Existing amount is from splicing in of 2016 schedule

Case 3: Median Earnings of SD Workers w/o HS degree: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
2. Deductions			
FIT - single rate	\$ 242	\$ 36	
FICA (.0765)	\$ 262	\$ 123	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	67%	33%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 939
6. Parent Share	\$ 629	\$ 313	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 629		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
2. Deductions			
FIT - single rate	\$ 242	\$ 36	
FICA (.0765)	\$ 262	\$ 123	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	67%	33%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 987
6. Parent Share	\$ 661	\$ 329	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 661		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 979
8. NCP's Basic Obligation	\$ 656		

Existing amount is from splicing in of 2016 schedule

Case 4: Median Earnings of SD Workers w/ HS degree: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
2. Deductions			
FIT - single rate	\$ 287	\$ 148	
FICA (.0765)	\$ 291	\$ 203	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	58%	42%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 1,028
6. Parent Share	\$ 596	\$ 428	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 596		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
2. Deductions			
FIT - single rate	\$ 287	\$ 148	
FICA (.0765)	\$ 291	\$ 203	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	58%	42%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 1,103
6. Parent Share	\$ 640	\$ 459	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 640		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 1,148
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 666		

Existing amount is from splicing in of 2016 schedule

Case 5: Median Earnings of SD Workers w/ Some College or Associate's Degree: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 4,493	\$ 3,207	
2. Deductions			
FIT - single rate	\$ 369	\$ 215	
FICA (.0765)	\$ 344	\$ 246	
3. Monthly Net Income	\$ 3,780	\$ 2,746	\$ 6,526
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	58%	42%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 1,156
6. Parent Share	\$ 670	\$ 486	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 670		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 4,493	\$ 3,207	
2. Deductions			
FIT - single rate	\$ 369	\$ 215	
FICA (.0765)	\$ 344	\$ 246	
3. Monthly Net Income	\$ 3,780	\$ 2,746	\$ 6,526
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	58%	42%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 1,197
6. Parent Share	\$ 694	\$ 504	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 694		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 4,493	\$ 3,207	
3. Monthly Net Income	\$ 3,780	\$ 2,746	\$ 6,526
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 1,200
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 696		

Case 6: Median Earnings of SD Workers w/ College Degree: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
2. Deductions			
FIT - single rate	\$ 474	\$ 335	
FICA (.0765)	\$ 407	\$ 321	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	56%	44%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 1,274
6. Parent Share	\$ 713	\$ 565	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 713		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
2. Deductions			
FIT - single rate	\$ 474	\$ 335	
FICA (.0765)	\$ 407	\$ 321	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	56%	44%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 1,339
6. Parent Share	\$ 750	\$ 594	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 750		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 1,386
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 776		

Case 7: Median Earnings of SD Workers w/ Graduate or Professional Degree: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
2. Deductions			
FIT - single rate	\$ 720	\$ 446	
FICA (.0765)	\$ 492	\$ 392	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 1,447
6. Parent Share	\$ 796	\$ 652	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 796		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
2. Deductions			
FIT - single rate	\$ 720	\$ 446	
FICA (.0765)	\$ 492	\$ 392	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 1,507
6. Parent Share	\$ 829	\$ 679	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 829		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 1,545
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 850		

Case 8: High Income Case: One Child

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
2. Deductions			
FIT - single rate	\$ 2,106	\$ 769	
FICA (.0765)	\$ 956	\$ 510	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	64%	36%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children (from guidelines schedule using 3c)		\$ 2,056
6. Parent Share	\$ 1,316	\$ 747	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,316		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
2. Deductions			
FIT - single rate	\$ 2,106	\$ 769	
FICA (.0765)	\$ 956	\$ 510	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	64%	36%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	1 Children from (schedule)		\$ 2,102
6. Parent Share	\$ 1,345	\$ 764	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,345		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
5. Combined Obligation for	1 Children from (guidelines schedule)		\$ 2,072
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,326		

Case 1: Min. Wage Earners, 1,820 hrs per year: Two Children

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
2. Deductions			
FIT - single rate	\$ 50	\$ 50	
FICA (.0765)	\$ 133	\$ 133	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
4. % of Share of Income	(1a - 2a) 50%	(1b - 2b) 50%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children (from guidelines schedule using 3c) \$ 557	\$ 557	\$ 1,114
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 557		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
2. Deductions			
FIT - single rate	\$ 50	\$ 50	
FICA (.0765)	\$ 133	\$ 133	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
4. % of Share of Income	(1a - 2a) 50%	(1b - 2b) 50%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children from (schedule) \$ 557	\$ 557	\$ 1,114
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 557		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 1,744	\$ 1,744	
3. Monthly Net Income	\$ 1,561	\$ 1,561	\$ 3,122
5. Combined Obligation for			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 534		\$ 1,067

Case 2: Low-wage and 40-hr Min Wager: Two Children

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
2. Deductions			
FIT - single rate	\$ 131	\$ 74	
FICA (.0765)	\$ 191	\$ 153	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children (from guidelines schedule using 3c)		\$ 1,320
6. Parent Share	\$ 726	\$ 591	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 726		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
2. Deductions			
FIT - single rate	\$ 131	\$ 74	
FICA (.0765)	\$ 191	\$ 153	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	55%	45%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children from (schedule)		\$ 1,361
6. Parent Share	\$ 749	\$ 609	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 749		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 2,500	\$ 1,993	
3. Monthly Net Income	\$ 2,178	\$ 1,766	\$ 3,944
5. Combined Obligation for	2 Children from (guidelines schedule)		\$ 1,313
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 722		

Case 3: Median Earnings of SD Workers w/o HS degree: Two Children

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
2. Deductions			
FIT - single rate	\$ 242	\$ 36	
FICA (.0765)	\$ 262	\$ 123	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	67%	33%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children (from guidelines schedule using 3c)		\$ 1,386
6. Parent Share	\$ 929	\$ 462	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 929		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
2. Deductions			
FIT - single rate	\$ 242	\$ 36	
FICA (.0765)	\$ 262	\$ 123	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	67%	33%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children from (schedule)		\$ 1,489
6. Parent Share	\$ 998	\$ 496	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 998		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,421	\$ 1,616	
3. Monthly Net Income	\$ 2,917	\$ 1,457	\$ 4,374
5. Combined Obligation for	2 Children from (guidelines schedule)		\$ 1,478
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 990		

Case 4: Median Earnings of SD Workers w/ HS degree: Two Children

Current Schedule			
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
2. Deductions			
FIT - single rate	\$ 287	\$ 148	
FICA (.0765)	\$ 291	\$ 203	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
4. % of Share of Income	(1a - 2a) 58%	(1b - 2b) 42%	
5. Combined Obligation for	(3a / 3c) 2 Children (from guidelines schedule using 3c)	(3b / 3c)	\$ 1,523
6. Parent Share	(3a / 3c) \$ 883	(3b / 3c) \$ 634	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 883		

Option 1:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
2. Deductions			
FIT - single rate	\$ 287	\$ 148	
FICA (.0765)	\$ 291	\$ 203	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
4. % of Share of Income	(1a - 2a) 58%	(1b - 2b) 42%	
5. Combined Obligation for	(3a / 3c) 2 Children from (schedule)	(3b / 3c)	\$ 1,650
6. Parent Share	(3a / 3c) \$ 957	(3b / 3c) \$ 687	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 957		

Option 2:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 3,804	\$ 2,654	
3. Monthly Net Income	\$ 3,226	\$ 2,303	\$ 5,529
5. Combined Obligation for	2 Children from (guidelines schedule)		\$ 1,725
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,001		

Case 5: Median Earnings of SD Workers w/ Some College or Associate’s Degree:
Two Children

Current Schedule	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 4,493	\$ 3,207	
2. Deductions			
FIT - single rate	\$ 369	\$ 215	
FICA (.0765)	\$ 344	\$ 246	
3. Monthly Net Income	\$ 3,780	\$ 2,746	\$ 6,526
4. % of Share of Income	(1a - 2a) 58%	(1b - 2b) 42%	
5. Combined Obligation for 2 Children (from guidelines schedule using 3c)	(3a / 3c)	(3b / 3c)	\$ 1,711
6. Parent Share	\$ 992 (3a / 3c)	\$ 720 (3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 992		

Option 1:	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 4,493	\$3,207	
2. Deductions			
FIT - single rate	\$ 369	\$ 215	
FICA (.0765)	\$ 344	\$ 246	
3. Monthly Net Income	\$ 3,780	\$2,746	\$ 6,526
4. % of Share of Income	(1a - 2a) 58%	(1b - 2b) 42%	
5. Combined Obligation for 2 Children from (schedule)	(3a / 3c)	(3b / 3c)	\$ 1,781
6. Parent Share	\$ 1,033 (3a / 3c)	\$ 749 (3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,033		

Option 2:	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 4,493	\$ 3,207	
3. Monthly Net Income	\$ 3,780	\$ 2,746	\$ 6,526
5. Combined Obligation for 2 Children from (guidelines schedule)			\$ 1,786
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,036		

Case 6: Median Earnings of SD Workers w/ College Degree: Two Children

Current Schedule

	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
2. Deductions			
FIT - single rate	\$ 474	\$ 335	
FICA (.0765)	\$ 407	\$ 321	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	56%	44%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children (from guidelines schedule using 3c)		\$ 1,869
6. Parent Share	\$ 1,047	\$ 829	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,047		

Option 1:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
2. Deductions			
FIT - single rate	\$ 474	\$ 335	
FICA (.0765)	\$ 407	\$ 321	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
	(1a - 2a)	(1b - 2b)	
4. % of Share of Income	56%	44%	
	(3a / 3c)	(3b / 3c)	
5. Combined Obligation for	2 Children from (schedule)		\$ 1,988
6. Parent Share	\$ 1,113	\$ 882	
	(3a / 3c)	(3b / 3c)	
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,113		

Option 2:

	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 5,324	\$ 4,200	
3. Monthly Net Income	\$ 4,443	\$ 3,544	\$ 7,987
5. Combined Obligation for	2 Children from (guidelines schedule)		\$ 2,049
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,147		

Case 7: Median Earnings of SD Workers w/ Graduate or Professional Degree: Two Children

Current Schedule			
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
2. Deductions			
FIT - single rate	\$ 720	\$ 446	
FICA (.0765)	\$ 492	\$ 392	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
4. % of Share of Income	(1a - 2a) 55%	(1b - 2b) 45%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children (from guidelines schedule using 3c) \$ 1,163 (3a / 3c)	\$ 953 (3b / 3c)	\$ 2,115
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,163		

Option 1:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
2. Deductions			
FIT - single rate	\$ 720	\$ 446	
FICA (.0765)	\$ 492	\$ 392	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
4. % of Share of Income	(1a - 2a) 55%	(1b - 2b) 45%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children from (schedule) \$ 1,215 (3a / 3c)	\$ 996 (3b / 3c)	\$ 2,209
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,215		

Option 2:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 6,441	\$ 5,129	
3. Monthly Net Income	\$ 5,229	\$ 4,291	\$ 9,520
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children from (guidelines schedule) \$ 1,252 (3a / 3c)	\$ 976 (3b / 3c)	\$ 2,277
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,252		

Case 8: High Income Case: Two Children

Current Schedule			
	Noncustodial Parent (a)	Custodial Parent (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
2. Deductions			
FIT - single rate	\$ 2,106	\$ 769	
FICA (.0765)	\$ 956	\$ 510	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
4. % of Share of Income	(1a - 2a) 64%	(1b - 2b) 36%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children (from guidelines schedule using 3c) \$ 1,865 (3a / 3c)	\$ 1,059 (3b / 3c)	\$ 2,914
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)	407		
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,865		

Option 1:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
2. Deductions			
FIT - single rate	\$ 2,106	\$ 769	
FICA (.0765)	\$ 956	\$ 510	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
4. % of Share of Income	(1a - 2a) 64%	(1b - 2b) 36%	
5. Combined Obligation for	(3a / 3c)	(3b / 3c)	
6. Parent Share	2 Children from (schedule) \$ 1,933 (3a / 3c)	\$ 1,098 (3b / 3c)	\$ 3,020
7. Basic Obligation using NCP's Net Income Only (if in the boldened area)			
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,933		

Option 2:			
	NCP (a)	CP (b)	Combined (c)
1. Gross Income	\$ 12,500	\$ 6,667	
3. Monthly Net Income	\$ 9,438	\$ 5,388	\$ 14,826
5. Combined Obligation for	2 Children from (guidelines schedule)		\$ 3,067
8. NCP's Basic Obligation (lower of 6a or 7a)	\$ 1,963		