

## **137-050-0320**

### **Definitions**

- (1) OAR 137-050-0330 through OAR 137-050-0490 constitute the formula for determining child support awards as required by ORS 25.275. For purposes of OAR 137-050-0320 to 137-050-0490, unless the context requires otherwise, the following definitions apply:
- (2) "Adjusted gross income" means modified gross income minus deductions for the nonjoint child(ren) as allowed by OAR 137-050-0400 and plus Social Security or Veterans' benefits as allowed by OAR 137-050-0405.
- (3) "Apportioned Veterans' benefits" means the amount the Veterans Administration deducts from the veteran's award and disburses to the child or his or her representative payee. The apportionment of Veterans' benefits is determined by the Veterans Administration and is governed by 38 CFR 3.450 through 3.458.
- (4) Health care coverage, as defined in ORS 25.321, is "appropriate" when the coverage is:
- (a) Reasonable in cost, as defined in OAR 137-050-0410;
  - (b) Accessible, as defined in OAR 137-050-0410; and
  - (c) Comprehensive, as defined in OAR 137-050-0410.
- (5) "Basic child support obligation" means the support obligation determined by applying the parent's adjusted gross income, or if there are two parents, their combined adjusted gross income, to the scale in the manner set out in OAR 137-050-0490.
- (6) "Cash medical support" means an amount ordered to be paid toward the cost of health care coverage, including premiums, provided by a government sponsored health care program or by another parent through employment or otherwise, and copayments, deductibles and other medical expenses not covered by a health benefit plan. See also section (12) of this rule.
- (7) "Child attending school" has the meaning given in ORS 107.108 and OAR 137-055-5110.
- (8) "Gross income" means the income of the parent calculated pursuant to OAR 137-050-0340, 137-050-0350 and 137-050-0360.
- (9) "Joint child" means the dependent child who is the son or daughter of both parents involved in the support proceeding. In those cases where support is sought from only one parent of a child, a joint child is the child for whom support is sought.

(10) "Low income adjustment" means the child support scale amount appropriate for a low income obligor under the provisions of OAR 137-050-0465, determined by applying the lesser of:

(a) The parents' pro rata share of the basic support obligation; or

(b) The support obligation determined by applying the parents' single modified gross income to the scale in the manner set out in OAR 137-050-0490.

(11) "Medical child support" includes health care coverage and cash medical support and is considered child support for purposes of establishing and enforcing child support orders.

(12) "Medical support" has the meaning given in ORS 25.321 and for purposes of OAR 137-050-0310 through OAR 137-050-0490, OAR 137-055-4620 and OAR 137-055-4640 will be known as "cash medical support".

(13) "Modified gross income" means gross income:

(a) Minus any mandatory contribution to a labor organization;

(b) Plus or minus court ordered spousal support as allowed by OAR 137-050-0390; and

(c) If health care coverage is ordered under OAR 137-050-0410 and is appropriate, minus any cost associated with enrolling the providing party in the insurance if necessary to insure the child.

(14) "Nonjoint child" means:

(a) The legal child of one, but not both of the parents subject to this determination; or

(b) A legal child of the parent other than the child for whom support is being sought when establishing a one parent order as allowed by OAR 137-050-0490.

(c) Specifically excluded from this definition are stepchildren.

(15) "Parent A" means the parent who has more than 50 percent of the overall parenting time with the joint child(ren) as calculated in OAR 137-050-0450. If the child(ren) is in the physical custody of the Department of Human Services or the Oregon Youth Authority or another person who is not the child's parent, there will be no Parent A for purposes of calculating child support.

(16) "Parent B" means the parent who has less than 50 percent of the overall parenting time with the joint child(ren) as calculated in OAR 137-050-0450, or a parent whose child(ren) is in the physical custody of the Department of Human Services or the Oregon Youth Authority or another person who is not the child's parent.

(17) "Parenting time" means the amount of time the child(ren) is scheduled to spend with a parent according to a current written agreement between the parents or a court order.

(18) The parent having "primary physical custody" means the parent who provides the primary residence for the child(ren) and is responsible for the majority of the day-to-day decisions concerning the child(ren).

(19) "Providing party" has the meaning given in ORS 25.321 and for purposes of OAR 137-050-0310 through OAR 137-050-0490, OAR 137-055-3340, OAR 137-055-4620 and OAR 137-055-4640 includes a party ordered to provide cash medical support.

(20) "Public health care coverage" means health care coverage provided by a government sponsored health care program that provides medical benefits for children.

(21) "Social Security benefits" means the monthly amount the Social Security Administration pays to a joint child or his or her representative payee due solely to the disability or retirement of either parent. Specifically excluded from this definition are benefits paid to a parent due to the disability of a child.

(22) "Split custody" means that each parent in a two parent calculation has primary physical custody of at least one of the joint children.

(23) "Survivors' and Dependents' Educational Assistance" are funds disbursed by the Veterans Administration under 38 USC chapter 35, to the child or his or her representative payee.

Stat. Auth.: ORS 25.270 – ORS 25.290 & 107.108, 180.345

Stats. Implemented: ORS 25.270 – ORS 25.290 and ORS 107.135

Effective date: October 30, 2009

## COMMENTARY TO OAR 137-050-0320 - DEFINITIONS

This rule contains definitions of key terms as well as defining the elements contained in terms within the calculation. OAR 137-050-0330 will refer to several of these items in quotations. In these instances, the reader should refer back to the definitions to reference the appropriate use of that term.

Section (4): This section was added to the rule in 2007 to implement the changes from the Deficit Reduction Act of 2005, Public Law 109-171 (DEFRA). Health care coverage must be found to be appropriate before it can be ordered. The definition of appropriate is set out in this section while the three prongs of appropriate are further defined in OAR 137-050-0410.

Sections (6) and (12): ORS 25.321 defines medical support and for purposes of the guideline rules the drafters wanted to equate the statutory definition and the federal definition of "cash medical support" as being the same thing.

Section (8) was clarified in 2009 to provide that "gross income" includes all types of income, including gross income, income from self-employment and potential income.

Section (11): Medical child support is the umbrella term for any coverage or support ordered specifically for the medical needs of a child for ease of use in the guideline rules.

Section (13): Modified gross income allows for the subtraction of mandatory contributions to a labor organization. These contributions are not voluntary and reduce a parent's gross income. The drafters found this to be a frequent rebuttal to support calculations. As the guidelines are federally required to set forth the formula for calculating support in the majority of situations, it was appropriate to permanently add this to the child support calculation. This section was amended in 2009 to add the cost associated with enrolling the providing party in health care coverage to the list of acceptable deductions. This cost should include only the premium amount for the providing party, as the premium amount for the child is accounted for in OAR 137-050-0410.

Section (14): Stepchildren are specifically excluded from the definition of "nonjoint child" in OAR 137-050-0320 as it is presumed that the biological parents of the stepchild are providing for his or her support. However, this may be an appropriate basis for a rebuttal. See OAR 137-050-0333(1)(e).

There are times when a one party calculation would be appropriate; when a child is in the care of the state and the state is the obligee, or when the child is with a caretaker. In these situations a legal child of the parent should be considered a "nonjoint child" for purposes of calculating support. See *OAR 137-050-0400*.

Sections (15) and (16): The drafters chose to use the terms "Parent A" and "Parent B" to denote the parties in the calculation. Other suggestions considered were noncustodial and custodial parent, obligee/obligor and mother/father. These terms were rejected as either parent may have custody of one or more of the children and the parent in either column of the child support calculation may end up being the obligor (obligated parent).

Section (18): "Primary physical custody" is also defined. Parent A may have custody of two children with Parent B having custody of one child. Parent B is still the primary physical custodian of the child in his or her care.

Section (19): The definition of "providing party" in ORS 25.321 is specific to a party ordered to provide health care coverage. In order to not have two different terms, one for a party ordered to provide health care coverage and one for a party ordered to provide cash medical support, the drafters chose to add to the statutory definition of providing party for use in the guideline rules.

## 137-050-0330

### Computation of Individual Child Support Obligations

To determine the amount of support owed by a parent follow the procedure set forth in this rule.

- (1) Determine "Parent A" and "Parent B".
- (2) Determine the "gross income" of each parent.
- (3) Determine the "modified gross income" of each parent.
- (4) Determine the "adjusted gross income" of each parent, and if there are two parents, the combined "adjusted gross income."
- (5) If there are two parents, determine the percentage contribution of each parent to the combined adjusted gross income by dividing the combined adjusted gross income into each parent's adjusted gross income.
- (6) Determine the "basic child support obligation."
- (7) Determine the basic child support obligation for joint minor children by dividing the "basic child support obligation" from section (6) by the total number of joint children and then multiply that figure by the number of joint *minor* children.
- (8) Determine the basic child support obligation for children attending school, if any, by subtracting the figure from section (7) from the "basic child support obligation" figure in section (6).
- (9) Determine each parent's share of the basic child support obligation for joint minor children by multiplying the percentage figure from section (5) by the "basic child support obligation" from section (7).
- (10) Determine the parenting time credit for joint minor children, if any, and apply to the basic child support obligation as provided in OAR 137-050-0450.
- (11) Apply the "low income adjustment", if appropriate, as provided in OAR 137-050-0465.
- (12) Determine the monthly child support obligation for joint minor children by subtracting section (11), if any, from section (10).
- (13) Determine the child care costs for each parent as allowed by OAR 137-050-0420. If child care costs are not equal each month, annual costs must be averaged to determine a monthly cost.

(14) Apply rebuttal(s), if any, as appropriate under OAR 137-050-0333 for joint minor children.

(15) Calculate the total costs owed by each parent to the other by applying the parent's percentage of income as determined in section (5) of this rule to the out-of-pocket costs incurred by the other parent. Subtract Parent A's costs from Parent B's costs.

(16) Determine each parent's share of the basic child support obligation for child(ren) attending school by multiplying the percentage figure from section (5) by the "basic child support obligation" from section (8).

(17) Apply the "low income adjustment", if appropriate, as provided in OAR 137-050-0465.

(18) Determine the monthly child support obligation before costs for child(ren) attending school by subtracting section (17), if any, from section (16).

(19) Apply rebuttal(s), if any, as appropriate under OAR 137-050-0333 for child(ren) attending school.

(20) Calculate the total costs, for child(ren) attending school, owed by each parent to the other by applying the parent's percentage of income as determined in section (5) of this rule to the out-of-pocket costs incurred by the other parent. Subtract Parent A's costs from Parent B's costs.

(21) Determine the monthly child support obligation for child(ren) attending school by adding section (20) and section (18) for each parent.

(22) Determine the net child support obligation by adding sections (12), (15) and (21) together for each parent.

(23) Calculate private health care coverage costs, if any, as provided in OAR 137-050-0410 and determine the net child support obligation.

(24) Calculate cash medical support, if any, as provided in OAR 137-050-0430.

(25) If Social Security benefits or Veterans' benefits are received by Parent A as a representative payee for a joint child due to Parent B's disability or retirement, subtract the amount of benefits from Parent B's child support obligation, if any.

(26) Determine the net child support obligation by adding sections (23) and (24) for each parent and subtracting section (25), if any, for each parent.

(27) Determine the portion of the calculated child support obligation the obligated parent has the ability to pay as provided in OAR 137-050-0475:

(a) Determine the difference between the amounts calculated in section (26) and (27). If the difference is a negative number, use zero;

(b) Subtract the amount determined in subsection (27)(a) from the amount in section (24); and

(c) Determine the monthly child support by subtracting any remaining amounts from the amounts in section (26).

(28) Apply the minimum order rule, OAR 137-050-0485, if appropriate.

(29) Apply rebuttal(s), if any, as appropriate under OAR 137-050-0333.

(30) Determine the total monthly child support obligation by adding or subtracting section (29) from section (28).

Stat. Auth.: ORS 25.270 – 25.290, 107.108, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective Date: October 30, 2009

## COMMENTARY TO OAR 137-050-0330 - COMPUTATION OF INDIVIDUAL CHILD SUPPORT OBLIGATIONS

This rule sets forth the step-by-step procedure for a child support calculation, for minor children and children attending school pursuant to ORS 107.108, under the guidelines. All rebuttal criteria were removed from this rule in 2003 and placed in OAR 137-050-0333.

Practitioners have requested the drafters adopt a formal method for calculating support for a child attending school. The 2007 amendments to this rule formalize the standard for calculating support when a child is a child attending school under ORS 107.108 and OAR 137-055-5110. The amendments also apply when a tiered modification, pursuant to ORS 107.108(10) is calculated and in situations where the fact finder will take a one party order (see commentary to OAR 137-050-0333 and OAR 137-050-0490).

The practitioners have requested direction as to what method of rounding should be used for a child support calculation. We recommend the use of standard rules of rounding (Standard of Rounding from the U.S. Department of Education, Center for Education Statistics) as follows:

- If the digit next beyond the one to be retained is less than five, the retained digit is kept unchanged. (E.g., 2.541 becomes 2.5 to two significant figures)
- When the digit next beyond the one to be retained is greater than or equal to five, the retained digit is increased by one. (E.g., 2.453 becomes 2.5 to two significant figures)

The Child Support Program will round to the nearest cent except for the final support amount which will be to the nearest dollar. Percentages will be rounded to the nearest whole percentage point.

## **137-050-0333**

### **Rebuttals**

(1) The amount of child support to be paid as determined in OAR 137-050-0330 is presumed to be the correct amount. This presumption may be rebutted by a finding that the amount is unjust or inappropriate based upon the criteria included but not limited to as set forth in subsections (1)(a) through (1)(p) of this rule. Both the presumed correct amount and the new amount, in variance from the guidelines, must be recited as part of findings that explain the reason for the variance.

(a) Evidence of the other available resources of the parent;

(b) The reasonable necessities of the parent;

(c) The net income of the parent remaining after withholdings required by law or as a condition of employment;

(d) A parent's ability to borrow;

(e) The number and needs of other dependents of a parent;

(f) The special hardships of a parent including, but not limited to, any medical circumstances or extraordinary travel costs related to the exercise of parenting time, if any, of a parent affecting the parent's ability to pay child support;

(g) The extraordinary or diminished needs of the child;

(h) The desirability of the custodial parent remaining in the home as a full-time parent or working less than full-time to fulfill the role of parent and homemaker;

(i) The tax consequences, if any, to both parents resulting from spousal support awarded, the determination of which parent will name the child as a dependent, child tax credits, or the earned income tax credit received by either parent.

(j) The financial advantage afforded a parent's household by the income of a spouse or domestic partner.

(k) The financial advantage afforded a parent's household by benefits of employment including, but not limited to, those provided by a family owned corporation or self-employment.

(L) Evidence that a child who is subject to the support order is not living with either parent or is a "child attending school" as defined in ORS 107.108.

(m) Prior findings in a Judgment, Order, Decree or Settlement Agreement that the existing support award was made in consideration of other property, debt or financial

awards.

(n) The net income of the parent remaining after payment of financial obligations mutually incurred.

(o) The tax advantage or adverse tax effect of a party's income or benefits.

(p) The return of capital.

(2) If the child support presumption is rebutted pursuant to subsection (1) of this rule, a written finding or a specific finding on the record must be made that the amount is unjust or inappropriate. That finding must recite the amount that under the guidelines is presumed to be correct, and must include the reason why the order varies from the guidelines amount. A new support amount must be calculated by determining an appropriate dollar value to be attributed to the rebuttal criteria upon which the finding was based and by making an appropriate adjustment to the calculation.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 1, 2007

## COMMENTARY TO OAR 137-050-0333 - REBUTTALS

The scale is based on a national average of incomes, cost of living, etc., therefore rebuttals should not be used for lower/higher wages and/or cost of living for out-of-state obligors.

The child support amounts set by these rules are presumptive and should be adjusted if the result of the formula is unjust or inappropriate. This rule sets forth the criteria for a rebuttal of the presumptively correct amount produced by a guidelines calculation. The court has found in *Petersen and Petersen*, 132 Or. App. 190, 198; 888 P.2d 23 (1994), that the list of criteria are not exclusive. The rebuttal list is not a comprehensive list and the fact finder may consider other appropriate economic factors not listed that directly affect the needs and best interests of the child(ren). The drafters have chosen not to add rebuttal criteria for other scenarios and believe that circumstances that do not fall within the listed rebuttal criteria should be rare. The above cited case law states that parties can stipulate to child support amounts but that the stipulation is not binding on the fact finder, it is just one of the factors the fact finder can consider

Section (1)(a): "Evidence of the other available resources of the parent" may include any income earned as overtime, not already included in gross income. The drafters note that overtime earnings are generally included in quarterly or annual earnings reports and should be considered as part of regular gross income. Evidence of overtime earnings not included in quarterly or annual reports is "evidence of other available resources of the parent."

Section (1)(b): Some practitioners requested that an adjustment to child support be allowed when a party is required to provide life insurance. The drafters question whether it is appropriate to reduce the current support amount in order to provide for future support in the eventuality that the obligated parent is deceased. This decision is better left to the fact finder for a case by case determination as to whether the additional expense places an unnecessary burden on the obligated parent.

Section (1)(c): The phrase, "including, but not limited to the parent's mandatory contribution to a retirement plan as a condition of employment" was removed from this section of the rule in 2003.

Employee contributions to a retirement plan required as a condition of employment may or may not make a significant impact on a parent's ability to pay the presumed amount of child support. In order to be considered as a rebuttal by the trier of fact, any adjustment must be mandatory and significantly reduce or enhance the income that is available to the parent.

Section (1)(d): ORS 25.275 and case law directs the fact finder to look at all required criteria, including the parent's ability to borrow when setting child support amounts. See *Shlitter v. Shlitter*, 188 Or. App. 277, 286; 71 P.3d 154 (2003).

Section (1)(e): Stepchildren are specifically excluded from the definition of "nonjoint child" in OAR 137-050-0320 as it is presumed that the biological parents of the stepchild are providing for his or her support. However, the drafters recognize that this may not always be the case and the stepparent may be providing substantial support for stepchild(ren) in their home. In this circumstance, a rebuttal may be appropriate.

Section (1)(f): This rebuttal was broadened in 1994 to specifically include extraordinary travel costs related to the exercise of parenting time. The drafters were persuaded that in certain cases, when a parent incurs extraordinary transportation costs in the exercise of parenting time with a child(ren), and when that expense would impair the ability to pay the presumed correct child support amount, the trier may find it appropriate to reduce the amount of support to be paid by a parent. This criterion could also be used, however, to justify an increase in the amount of support when the nonpaying parent incurs extraordinary travel costs to facilitate parenting time between the child and the other parent.

Note that the transportation costs must be extraordinary, such as the traveling of a distance which requires an overnight stay or transportation other than by auto. The parenting time credit is intended to

provide for the basic travel costs of the parent in exercising parenting time.

This rebuttal is being broadened in the 2006 review to include the needs of a parent who is trying to comply with the specific requirements of a reunification plan or other agreement to reunite with their child(ren), who are in custody of Child Welfare or the Oregon Youth Authority. The drafters were in agreement that when a parent is required to pay for expenses (such as classes, counseling, medical costs, appropriate housing, transportation costs, visitation costs, etc.) as part of the reunification plan or other agreement, it may be appropriate to reduce the amount of support to be paid by the parent when such expense(s) would impair the ability to pay the presumed correct child support amount.

Section (1)(g): The formula for the presumed guideline amount is intended to provide for the educational, physical and emotional needs of the child for whom support is sought. In some circumstances, these needs may be higher or lower than that of the average child.

In 2003, the phrase “extraordinary or diminished” was inserted before “needs of the child”, and the phrase “including but not limited to extraordinary child care costs due to special needs” was removed. The drafters acknowledge the original language appeared to suggest that needs of the child could only be considered to the extent that they increased the child support obligation. This is not the intent.

In 2006, the drafters were asked to clarify this section of the rule commentary to explain how to take into consideration extracurricular expenses. The guidelines do not take into consideration extracurricular expenses. This is an issue that needs to be negotiated between the parents as these types of expenses are wants, not needs, and the guidelines and scale cover only the needs of children.

When there are extraordinary medical expenses the fact finder should first look at OAR 137-050-0430 before applying the medical expenses as a rebuttal.

Regarding a child's earnings or property, the drafters adopt the Oregon Supreme Court's analysis in *Redler and Redler*, 330 Or. 51, 996 P.2d 963 (2000), that a child's earnings may be considered as a possible basis for departing from the presumed support amount if there is evidence that those earnings diminish the child's need for parental support. Such earnings, therefore, should be extraordinary, e.g., a large personal injury settlement or a significant trust fund, etc. In the vast majority of cases, a child's earnings or property should not impact a parent's responsibility to contribute to the support of his or her child. To conclude otherwise would negatively impact the parent-child relationship and provide a disincentive for children to obtain experience in the workforce.

Social Security benefits paid to a child because of a child's disability are generally paid because of extraordinary needs of the child and can not be included as income to either parent or be used to reduce the child support obligation. Because the benefits paid by the Social Security Administration are intended to defray the additional costs associated with a child's disability, an upward deviation from the guideline amount is not necessary. On a related but distinctly different issue, please see OAR 137-050-0405 for the treatment of Social Security benefits received on behalf of a child due to a parent's disability.

When the fact finder determines that a child is in the care and custody of the state, a one party calculation as set out in OAR 137-050-0490, would be more appropriate than applying a rebuttal.

For case law on this section of the rule see *Longcor v. Longcor* 114 Or App 89, 834; P2d 479 (1992), and *Dawson v. Dawson* 142 Or App 35, 919; P2d 517 (1996).

Section (1)(h): “Working less than full time to fulfill the role of parent and homemaker” may be considered as a reason to rebut the presumptively correct support amount. These guidelines have always included as a rebuttal criterion “the desirability of the custodial parent remaining in the home as a full-time parent”. To increase the support order based on this factor, it would presumably be demonstrated that both the custodial parent's failure to work full time (or at all) was justified by the compelling desirability of remaining at home with the child(ren) and that the custodial parent's failure to

produce the expected income should be compensated for by increased payments on the part of the noncustodial parent. In considering an argument that this criterion stands as the reason for a rebuttal, the trier will probably have to be persuaded both on the merits of the custodial parent remaining at home, the noncustodial parent's ability to pay an increased amount and the equities of such an order.

The above discussion is not intended to suggest that application of this criterion is appropriate only to facts similar to those recited.

Section (1)(i): The language, "determination of which parent will name the child as a dependent", has raised questions about how to handle the dependency exemption. The formula and scale presume that the parent with primary physical custody of the child will receive the dependency exemption. This presumption is stated in OAR 137-050-0490. If this presumption is correct, no further consideration need be given to this issue. If in a particular case, however, this exemption goes to the parent who does not have primary physical custody, there may be a reason to adjust the calculation. For further discussion, see commentary to OAR 137-050-0490.

The consideration of child tax credits or the earned income tax credit received by either parent was added to the rule in 2003. The scale does not take into account the additional child tax credits adopted in the Economic Growth and Tax Relief Reconciliation Act of 2001. In some circumstances, the income of the party may increase substantially as a result of these credits. The fact finder may use actual evidence of the earned income or child tax credit(s) in these scenarios.

Section (1)(j): This criteria is intended to apply in situations where an obligor or obligee is unemployed or employed at a level that is less than his or her full earning capacity where they have a spouse or domestic partner who provides a financial advantage to the household which enables the obligor or obligee to be unemployed or work at less than a full-time job.

A contemplated example would be as follows: Obligee used to work full-time, but is no longer working because he or she is married to a spouse who earns a significant income. Because obligee has chosen not to work his or her presumed income would be calculated based on a determination of potential income. Under this situation the fact finder may consider the financial advantage afforded to obligee's household resulting from the spouse's income to rebut the presumed child support amount.

A new spouse/domestic partner's income is not considered in calculating gross or adjusted income for purposes of the child support calculation itself. This criteria is discussed in *Ainsworth and Ainsworth*, 114 Or App 311, 314-315 (1992). The Court of Appeals has found that it was error for the court to include the wages of each parent's new partner in calculating the presumptive child support obligation of each parent. See *Hardiman and Hardiman*, 133 Or App 112, 113 (1995). Nor is a step-parent's income used in calculating income unless the fact-finder considers the opportunities afforded the family as outlined above. For further discussion on the use of step-parent income see the commentary to OAR 137-050-0490.

Section (1)(k): The "benefits of employment" could be any benefit not counted as "gross income" which provided a financial advantage. Those benefits may include, but are not limited to those which provide or subsidize housing, transportation, food, clothing, health benefits and the like. The trier, in allowing a rebuttal based on this criterion, must assign a dollar value to the benefit and make a decision about how that amount affects the need for, or the ability to pay, child support.

Section (1)(l): The guidelines assume that a child who is a beneficiary of the support award is in the physical custody of one, or both parents as a result of a parenting time arrangement. When that is not true, the guidelines do not provide for a formalistic solution to the problem of child support. Rather, it is left in those situations for the trier to determine whether the presumptive amount of support should be ordered, given the living arrangements for the child, or whether a departure from the guidelines is appropriate.

Application of these guidelines is often difficult in those situations where an 18-21 year old child is a "child attending school" as defined in ORS 107.108. The scale itself is based on the average expenses of children in the home from ages 0-17. (For further discussion, see commentary to OAR 137-050-0490.) A child attending school may continue to live with the parent, live with a roommate, or form a domestic partnership. These situations may call for a rebuttal of the presumptive amount of child support.

Section (1)(m): If previous orders regarding child support varied from the presumptively correct amount because of other property, debt or financial awards, and those facts remain relevant to any subsequent proceeding (i.e., a modification proceeding), then those facts should be allowed to support rebuttal argument to any support award contemplated.

Section (1)(n): One party may assume financial responsibility for significant obligations incurred jointly. If this obligation relieves one parent of a significant financial burden while reducing the available resources of the other, it may be appropriate to increase or reduce the income of the parent accordingly.

Section (1)(o): The guidelines assume that income will be taxed as earnings and that there is a standard net income for each gross income level specified in these guidelines. That is, even though the guidelines provide for calculations using gross income amounts, the child support awards produced by the guidelines are, in fact, based upon the net income resulting from that particular gross income amount, assuming a tax deduction claim for only one person, i.e., the person whose income is being determined.

Therefore child support for one child based on a gross income of \$2000, and filing as described above, is \$245. What is transparent to the user is that \$245 is really the child support for net disposable income of \$1477, which is \$2000 minus \$237 federal income taxes, \$133 state income tax and \$153 in Social Security deductions.

This is not to imply that a parent who claims more or less than one deduction, and whose net income is therefore more or less than would result from one deduction, should be treated differently by this process. The method of deriving net income from gross as explained here is simply a method of "leveling the playing field", so that when we deal with people with similar gross earnings we will also be attributing similar net incomes to them regardless of the number of exemptions they may claim.

It is true, however, that if the nature of the income or benefit received by the parent is such that it is subject to either more or less taxes than earned income then consideration should be given to both the parent's before tax and after tax income. If the trier finds that the income or benefit is not taxable as assumed by the guidelines or taxed at a lower than normal rate, then the presumptively correct support award is probably not correct and should be subject to rebuttal under this rule.

Section (1)(p): In 1994, we proposed including "return of capital" in the definition of gross earnings. Comments received persuaded us not to do that, but rather to provide for a rebuttal of the presumptively correct support amount based on return of capital. Users of these guidelines should not confuse "return of capital" with "return on capital", which has always been considered gross income pursuant to OAR 137-050-0340 and remains so. "Return on capital" can be, for instance, interest earnings on investments. "Return of capital," on the other hand, could be that part of a payment received on a land sale contract in payment for real property which represents the principal and not the interest. In other words, in this example, "return of capital" is income derived from conversion of the real property (capital) into monthly income, but would not include the interest payment, which would be "return on capital".

Generally, it is not intended that an obligated parent should be required to spend down an asset in order to pay support. However, it may be appropriate to increase the parent's income in certain scenarios, such as where a parent has opted to live off of the sale of an asset rather than earning income.

The drafters have been asked to provide guidance in the commentary as to how the rebuttals should be applied. The following chart shows recommended application of the rebuttal.

"Important Disclaimer: This chart is for informational and educational purposes only. It serves as guidance of how rebuttals can be applied. The fact finder may consider other appropriate factors that are not listed in this chart but can directly affect the particular facts of a case. The Administrator, Administrative Law Judge, or Court has the final authority in determining how the rebuttals will be applied."

REBUTTAL REASON	Addition to or Subtraction from Gross Income	Addition to or Subtraction from Costs	Addition to or Subtraction from Monthly Child Support
a. Evidence of other available resources of the parent	X		
b. The reasonable necessities of the parent	X		
c. Net income of parent after withholdings required by law or as a condition of employment	X		
d. Parent's ability to borrow	X		
e. Number and needs of other dependents	X		
f. Special hardships of a parent	X		
g. Extraordinary or diminished needs of the child (include expenses caretaker incurs for the child in this category)		X	X
h. Desirability of parent remaining in home as full-time parent and homemaker	X		
i. Tax consequences, if any, to both parents resulting from spousal support awarded and determination of which parent will name child as dependent	X		
j. Financial advantage afforded a parent's household by the income of a spouse or domestic partner	X		
k. Financial advantage afforded a parent's household by benefits of employment	X		
l. Evidence that child is not living with either parent or is a "child attending school" as defined in ORS 107.108		X	X
m. Prior findings in a Judgment, Order, or Settlement Agreement that the existing support award was made in consideration of other property, debt or financial awards	X	X	X
n. Net income of parent remaining after payment of financial obligations mutually incurred	X		
o. Tax advantage or adverse tax effect of a party's income or benefits	X		
p. The return of capital	X		

**137-050-0335****Implementation of Changes to Child Support Guidelines**

(1) Changes to these rules (OAR 137-050-0320 through 137-050-0490) apply to all judicial and administrative actions initiated or pending after the effective date of any new, amended, or repealed rule included in this series.

(2) Rule changes do not constitute a substantial change in circumstances for purposes of modifying a child support order.

(3) As used in this rule, “pending” means any matter that has been initiated before the effective date of a rule change but requires amendment, modification or hearing before a final judgment can be entered.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 1, 2007

## COMMENTARY TO OAR 137-050-0335 - IMPLEMENTATION OF CHANGES TO CHILD SUPPORT GUIDELINES

This rule was amended in 2003 to clarify that the changes to the guidelines will apply to all administrative or judicial actions that are initiated, amended or have a hearing after the effective date of the changes. Previously, OAR 137-050-0335 stated that the guidelines applied to any administrative or judicial action initiated after the effective date of the rules. Given the difficulties and confusion of using two sets of guidelines during this same time period, the drafters researched whether the new rules may be applied to those actions that are still pending when the new rules become effective.

While the law generally disfavors retroactivity (*Landgraf v USI Film Products*, 114 S CT 1483 (1994)), retroactivity may be overcome if there is clear legislative intent to do so and the retroactivity does not take away a substantive right or impose an additional or unforeseeable obligation or new duty.

Applying these principles, the drafters conclude that the new rules can be made applicable to pending cases. The changes in the rules do not take away a substantive right or impose an unforeseeable obligation. Application of the law in effect at the time of the determination does not offend general principles of fairness, especially in light of the continuous review granted to support awards and the fact that de novo review allows the court to consider new intervening facts.

**137-050-0340**  
**Gross Income**

(1) Except as excluded below, gross income includes income from any source including, but not limited to, salaries, wages, commissions, advances, bonuses, dividends, severance pay, pensions, interest, honoraria, trust income, annuities, return on capital, Social Security benefits, workers' compensation benefits, unemployment insurance benefits, disability insurance benefits, gifts, prizes, including lottery winnings, and alimony or separate maintenance received.

(2) Expense reimbursements or in-kind payments received by a parent in the course of employment, self-employment, or operation of a business must be counted as income if they are significant and reduce personal living expenses.

(3) Gross income may be calculated on either an annual or monthly basis. Weekly income must be translated to monthly income by multiplying the weekly income by 4.33.

(4) Excluded and not counted as income is any child support payment. It is a rebuttable presumption that adoption assistance payments, guardianship assistance payments and foster care subsidies are excluded and not counted as income.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 30, 2009

### **COMMENTARY TO OAR 137-050-0340 - GROSS INCOME**

As explained at length in the commentary to OAR 137-050-0333(1)(o), the guideline scale amounts are based on the combined net incomes of the parent, taking into account one deduction for each parent. The income figures are then converted back to gross income figures in order to avoid inconsistency between the number of exemptions taken by a particular parent. Note that the assumption of using one deduction per parent takes a conservative approach to gross income.

The drafters recognize that some employers contribute to medical benefits beyond the cost of health care coverage. This employer contribution should be included as gross income to the person. Any cash benefits a person may receive from not enrolling in, or "opting out" of, a health care coverage plan are considered income.

Employer contributions to profit sharing, such as unexercised stock options, should be treated as gross income only if such contributions are capable of ready conversion into cash (i.e., considered liquid assets).

Parents often question the fairness of including overtime in gross income. While overtime is clearly "income" to the parent, the drafters believe that flexibility should be exercised in determining whether the overtime will continue. If a parent is working overtime for a short period of time to "catch up" or an employer can verify that overtime will not continue in the future, it may not be appropriate to include overtime in gross income for purposes of the child support calculation or rebuttal.

**Section (3):** After reviewing accounting formulas, the drafters agreed that the most accurate way to determine an average monthly income when wages are paid weekly is to multiply the weekly earnings by 4.33. This method of converting weekly earnings captures all 52 pay periods per year. This language is included in the rule so that wage computations will be consistent among practitioners and tribunals.

**Section (4):** A rebuttable presumption was added in 2003 to state that adoption assistance payments, foster care subsidies and guardianship subsidies are excluded and not included in a parent's gross income. In the case of adoption assistance, these payments are intended to cover the cost of care for children who may have extraordinary education, emotional or physical needs. The parents are still obligated to provide for the basic needs of the child. In the case of foster care or guardianship subsidies, these payments are intended for the care of the child for whom they are paid. It would be inequitable to use these payments to reduce the support award for another child. However, the drafters acknowledge that special circumstances exist that may lead the trier of fact to conclude that such payments should be included in whole or in part in a parent's gross income. The specific facts of a case allow the presumption to be rebutted.

**137-050-0350****Income from Self-Employment or Operation of a Business**

For income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, gross income is defined as gross receipts minus costs of goods sold minus ordinary and necessary expenses required for self-employment or business operation. Specifically excluded from ordinary and necessary expenses for purposes of OAR 137-050-0320 to 137-050-0490 are amounts allowable by the Internal Revenue Service for the accelerated component of depreciation expenses, investment tax credits, or any other business expenses determined by the administrator, court, or the administrative law judge to be inappropriate or excessive for determining gross income for purposes of calculating child support.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 1, 2007

**COMMENTARY TO OAR 137-050-0350 - INCOME FROM SELF-EMPLOYMENT OR OPERATION OF A BUSINESS**

Expense reimbursements or in-kind payments are not addressed in this rule, but can be found in OAR 137-050-0340.

Undistributed corporate income is included in determining the gross income of the parties (see Perlenfein and Perlenfein, 316 Or 16 (1993)). However, the gross income thus calculated may be rebutted in whole or in part if there is evidence that such income is not actually available to the parent.

The drafters are aware that in certain cases determining gross income for persons involved in the operation of a business is difficult. The problem is best addressed by the discovery process and by the fact finding authority of the decision maker.

Practitioners have requested that the drafters explain in commentary the difference between accelerated depreciation and regular depreciation. The drafters realize that there is confusion in this area and by providing this information appropriate orders will be easier to calculate.

In the straight line method (regular depreciation) you deduct the same amount of depreciation each year. Using an accelerated depreciation method one would front-load the depreciation, which will show less income realized in the beginning and then, if the property is sold and new property purchased it continues to show a lower amount of income due to the higher depreciation allowed in the accelerated depreciation methods. See *IRS Publication 534 (11/1995)*.

## **137-050-0360**

### **Income Presumptions**

(1) If a parent is unemployed, employed on less than a full-time basis or there is no direct evidence of any income, the parent's income for purposes of the child support calculation is presumed to be the parent's potential income, except as provided in sections (2) and (3) of this rule. Determination of potential income will be made according to one of the following methods, as appropriate:

(a) The parent's probable full-time earnings level based on employment potential, relevant work history, and occupational qualifications in light of prevailing job opportunities and earnings levels in the community;

(b) If a parent is receiving unemployment compensation or workers' compensation, that parent's income may be calculated using the actual amount of the unemployment compensation or workers' compensation benefit received; or

(c) Notwithstanding any other provision of this section, the amount of income a parent could earn working full-time at the current state minimum wage.

(2) If the parent of a joint child is a recipient of Temporary Assistance for Needy Families (TANF), the parent's gross income for purposes of the support calculation is presumed to be the amount which could be earned by full-time work (40 hours a week) at the state minimum wage.

(3) In the following circumstances, the parent's gross income for purposes of the child support calculation is presumed to be the parent's actual income. This presumption may be rebutted by a finding that a different amount is appropriate under section (1) of this rule:

(a) A parent who is unable to work full-time due to a verified disability;

(b) An incarcerated obligor as defined in OAR 137-055-3300; or

(c) When performing a calculation for a temporary modification pursuant to ORS 416.425(13)(2009 HB 2275), except as provided in section (2) of this rule.

(4) As used in this rule, "full-time" means forty hours of work in a week except in those industries, trades or professions in which most employers due to custom, practice or agreement utilize a normal work week of more or less than 40 hours in a week.

Stat. Auth.: ORS 25.270 – ORS 25.290

Stats. Implemented: ORS 25.270 – ORS 25.290

Effective date: October 30, 2009

## **COMMENTARY TO OAR 137-050-0360 - POTENTIAL INCOME PRESUMPTIONS**

When either one of the parents is unemployed or working less than full time or there is no direct evidence of employment, this rule creates a presumption that the parent's income can be based on a demonstrated ability to earn. If there is no evidence which demonstrates the level of earning ability, income may be based upon full time work at the minimum wage or the amount of unemployment or worker's compensation benefits received by a parent.

**Section (1):** Language was added in 2003 to clarify that when analyzing a parent's earning ability, the parent's employment potential, recent work history and occupational qualifications must be analyzed in light of prevailing job opportunities and earning levels within the community. If job opportunities are currently not available in the same field in which the party was previously employed, it may not be appropriate to use this method to determine a parent's earning ability.

A provision was also added in 2003 to provide that potential income may be based on the amount of unemployment or workers' compensation benefits received by a party. This amendment is in response to a repeal of the temporary income rule. The temporary income rule provided that a calculation may be based on temporary income (such as UC/WC) or potential income. Temporary income was defined as income that was not anticipated to continue for more than six months. This rule was often misinterpreted to allow a modification of support only if the income change was not temporary. This was not the intent and the addition of UC/WC to the potential income rule should eliminate this confusion.

Both of these changes are intended to address the following fact pattern: A parent formerly worked as a computer programmer. The parent earned \$80,000 or more a year for several successive years. The computer company went out of business and the parent became unemployed. The parent now receives \$1200 per month in unemployment compensation. Job opportunities and wage levels in the community are such that this parent without retraining and without experience in some other comparably paid field, will probably not earn \$80,000 per year again in the foreseeable future.

It would not seem appropriate, given these facts, to impute \$80,000 per year in earnings to this parent. It would seem more appropriate to attribute actual income (i.e., \$1200 per month unemployment compensation). In such a case, any order entered based upon this level of income could be modified as the parent's job situation improved.

Section (2): The recipient of Temporary Assistance to Needy Families (TANF) is imputed an amount of income equal to that earned for full-time work at the state minimum wage. Even though TANF recipients are presumed to be unable to pay support (ORS 25.245), it is necessary and reasonable to impute some income to all parties (even parents who receive public assistance). Income is imputed for purposes of calculating the relative responsibility of each parent and not to order a TANF recipient to pay support.

**Section (3):** The potential income rule does not apply to a parent who is unable to work due to a verified disability or an incarcerated obligor. In these scenarios, the actual income of the party should be used, even if this amount is less than minimum wage. A parent who is unable to work due to a verified disability is not defined, but rather, is left to the trier of fact. Disability may be verified through a doctor's letter or the receipt of Social Security Disability benefits.

Subsection (c) was added in May 2009 as part of an effort to provide relief to parents hurt by job loss or other employment-related income changes in the 2009 recession. At the request of the Department of Justice, Oregon's legislature passed HB 2275, which amended a new section (13) to ORS 416.425. The new provisions allow the Child Support Program, during periods of significant unemployment, to temporarily suspend an existing support order and put in place a temporarily modified order. For these temporary orders only, this section removes the burden from a parent to show that he or she *could not* earn at a presumed level, and shifts that burden to the state or other party to show he or she *could* be earning more.

**Section (4):** The drafters have adopted the definition of "full time work" used by the Employment Department, i.e., forty hours of work in a week except in those industries, trades or professions in which most employers due to custom, practice or agreement utilize a normal work week of more or less than 40 hours in a week. The term "underemployed" is not contemplated by this rule. The drafters agree with the reasoning in La Favor and La Favor, 151 Or App 257 (1997), that the question of whether a person is employing his or her abilities on a full-time basis must be determined on a case-by-case basis. The drafters also note that ORS 107.135(3)(b) and the analysis found in Hogue and Hogue, 115 Or App 697 (1992), adequately address the issue of intentional underemployment.

**137-050-0370****Income Verification**

Income statements of the parents shall be verified with documentation of both current and past income where available. Suitable documentation of current earnings includes pay stubs, employer statements, the records of the Oregon Employment Department, or receipts and expenses if self-employed. Documentation of current income shall be supplemented with copies of the most recent tax return to provide verification of earnings over a longer period.

Stat. Auth.: ORS 180.340 & ORS 25.270 – ORS 25.290

Stats. Implemented: ORS 25.270 – ORS 25.290

Effective date: October 1, 2003

**COMMENTARY TO OAR 137-050-0370 - INCOME VERIFICATION**

Income verification should be done in every case where doubt exists about the amount of a parent's earnings. As in OAR 137-050-0340, however, disputes and uncertainty about income are best resolved by the discovery process provided for by the statute governing the judicial or administrative action in process.

**137-050-0390**  
**Spousal Support**

The amount of any pre-existing or concurrently entered court-ordered spousal support shall be deducted from the gross income of the parent obligated to pay such spousal support whether the spousal support is to be paid to the other parent or any other person. The amount of any pre-existing or concurrently entered court-ordered spousal support to be received by a parent from the other parent or any other person shall be added to the gross income of the parent entitled to receive such spousal support.

Stat. Auth.: ORS 180.340 & ORS 25.270 – ORS 25.290

Stats. Implemented: ORS 25.270 – ORS 25.290

Effective date: October 1, 2003

**COMMENTARY TO OAR 137-050-0390 - SPOUSAL SUPPORT**

Spousal support is deducted from the gross income of the parent ordered to pay it and added to the income of any recipient of spousal support. In any proceeding (such as a dissolution) in which both child support and spousal support are being determined, spousal support must be determined first, so that the gross incomes of the parents may be adjusted accordingly to allow for a correct determination of child support under these guidelines.

This rule applies equally to spousal support to or from a third party as it applies to spousal support paid between parents of joint children. The adjustment made under this rule requires the order of a specific amount of money as spousal support. Property received in lieu of cash spousal support is not an adjustment to the gross income of the party receiving the property but may be considered as a rebuttal to the presumed Guidelines amount pursuant to OAR 137-050-0333(1)(m).

**137-050-0400**  
**Nonjoint Children**

(1) When either or both parents of the joint child subject to this determination are legally responsible for a nonjoint child who resides in that parent's household, or a nonjoint child to whom or on whose behalf a parent owes an ongoing child support obligation under a court or administrative order, a credit for this obligation shall be calculated pursuant to this rule.

(2) Subtract from a parent's gross income the amount of any spousal support a court orders that parent to pay, and any mandatory contribution to a labor organization, and add to a parent's gross income any spousal support the parent is entitled to receive as allowed by OAR 137-050-0390.

(3) Determine the number of nonjoint children in the parent's immediate household, and the number of nonjoint children to whom the parent has been ordered to pay support by prior court or administrative order. The result is "total nonjoint children."

(4) Using the scale as established in OAR 137-050-0490, determine the basic child support obligation for the nonjoint child or children by using the income of the parent for whom the credit is being calculated and adjusting that income according to section (2) of this rule, and using the number of "total nonjoint children" in section (3) of this rule.

(5) Subtract the amount calculated in section (4) of this rule from the parent's modified gross income.

Stat. Auth.: ORS 25.270 – 25.290, 180.345  
Stats. Implemented: ORS 25.270 – 25.290  
Effective date: October 1, 2007

### **COMMENTARY TO OAR 137-050-0400 - NONJOINT CHILDREN**

Prior to 1994, this rule provided a separate formula for calculating a nonjoint child credit when the nonjoint child(ren) resided in the parent's household. The effect was to slightly reduce the amount of the support order being established in consideration of the parent's other (nonjoint) children. The rule was rewritten to give the same level of credit for nonjoint children regardless of whether those nonjoint children reside with the parent or are children for whom the parent owes child support. For a parent who owes child support to obtain a nonjoint child credit, the parent must have an ongoing child support obligation. The payment of arrears only does not qualify for a nonjoint child credit.

Prior to 2007, this rule did not allow a nonjoint child credit to an obligee who is receiving TANF. The history for this decision was that the state is covering the needs of the child so the obligee should not receive the credit. In order to meet the goals of the federal government to help families become self-sufficient and to have fair and equitable child support orders the Guidelines Advisory Committee recommended that the drafters reevaluate and change this position.

Section (2): The 2002 Guidelines Advisory Committee recommended that a subtraction for mandatory labor organization contributions be subtracted from gross income in the same manner as when determining gross income for a joint child. Due to an oversight the rule change was not made during the last guidelines rule changes. This corrects the oversight and conforms the rule to current practice.

**137-050-0405**

**Social Security or Veterans' Benefit Payments Received on Behalf of the Child**

(1) The amount of the monthly Social Security benefits or apportioned Veterans' benefits received by the child or on behalf of the child may be added to the gross income of the parent for whom the disability or retirement benefit was paid.

(2) The amount of the monthly Survivors' and Dependents' Educational Assistance received by the child or on behalf of the child shall be added to the gross income of the parent for whom the disability or retirement benefit was paid.

(3) If the Social Security or apportioned Veterans' benefits are paid on behalf of Parent B, and are received by Parent A as a representative payee for the child or by the child attending school, as defined in ORS 107.108, then the amount of the benefits may also be subtracted from Parent B's net child support obligation as calculated pursuant to OAR 137-050-0330.

(4) If the Survivors' and Dependents' Educational Assistance is paid on behalf of Parent B, and is received by Parent A as a representative payee for the child or by the child attending school, as defined in ORS 107.108, then the amount of the assistance shall also be subtracted from Parent B's net child support obligation as calculated pursuant to OAR 137-050-0330.

Stat. Auth.: ORS 180.340, ORS 25.270 – ORS 25.290

Stats. Implemented: ORS 25.270 – ORS 25.290, ORS 107.135

Effective date: October 1, 2003

**COMMENTARY TO OAR 137-050-0405 - SOCIAL SECURITY OR VETERANS' BENEFIT PAYMENTS RECEIVED ON BEHALF OF THE CHILD**

While Social Security benefits (based upon the parent's retirement or disability) received on behalf of the joint child(ren) was previously a permissible consideration under rebuttal OAR 137-050-0333(1)(g) (see Lawhorn and Lawhorn, 119 Or App 225, 850 P2d 1126 (1993)), the drafters concluded that a systematic treatment of this kind of household income would be helpful to practitioners and produce a more equitable result for families.

Social Security death/survivor benefits are not addressed under this rule because such benefits are not derived from either party to the support order. Death benefits should be treated as income to the child only and should be considered, when appropriate, as a rebuttal under OAR 137-050-0333(1)(g).

Due to 1999 and 2003 amendments to ORS 25.275 and ORS 107.135, Veterans' benefits are also included in this rule and should be treated in the same manner that Social Security benefits received on behalf of a child are treated. Veterans' benefits are included if they are apportioned Veterans' benefits (divided from the veteran's award and sent directly to the child or his or her representative payee) or Survivors' and Dependents' Educational Assistance payments as defined in 38 USC chapter 35. The rule follows the statutory construction in that Social Security and apportioned Veterans' benefits may be included in the calculation. That is, this step is discretionary with the fact finder. Survivors' and Dependents' Educational Assistance shall be included and is not a discretionary step.

The rule was amended in 2003 to change the calculation from a pro rata credit to a dollar-for-dollar credit against child support owed by Parent B. The pro rata credit included the amount of the benefits in the combined income of the parties. The total basic child support was then reduced by the amount of benefits without regard to whether the obligated parent was the parent who was disabled or retired. This produced inequitable results. These circumstances prompted the drafters to change the way benefits were included in the calculation. If the benefits are received because of Parent A's disability or retirement, the benefit amount will be included in the Parent's income but will not affect the child support obligation. If the benefits are received (by Parent A) as a result of Parent B's disability or retirement, the benefit amount will be included in Parent B's income and subtracted dollar-for-dollar from Parent B's obligation.

## **137-050-0410**

### **Health Care Coverage**

(1) In addition to the definitions found in ORS 25.321 and OAR 137-050-0320 the following terms, used to determine if health care coverage is appropriate, have the meanings given below:

(a) "Accessible" health care coverage means:

(A) Available for at least one year based on the work history of the parent providing coverage;

(B) A health benefit plan does not have service area limitations or the health benefit plan provides an option not subject to service area limitations; and

(C) The child lives within the geographic area covered by the plan or within 30 minutes or 30 miles of primary care services.

(b) "Reasonable in cost" for health care coverage means the share of the health care coverage premium, if any, does not make the application of the formula established under ORS 25.275 unjust or inappropriate:

(A) If the pro-rated portion of the health care premium is equal to or less than seven percent of the providing party's adjusted gross income; or

(B) Other compelling factors in the case support a finding that an amount greater than seven percent of the providing party's adjusted gross income is reasonable in cost.

(c) "Comprehensive" health care coverage means that the coverage is "satisfactory" as defined in ORS 25.321. Comprehensive health care coverage may also include but is not limited to, coverage for surgical, dental, optical, prescription drugs, office visits, counseling or any combination of these or any other comparable health care expenses.

(2) Private health care coverage must be found to be "appropriate" as defined in section (1) of this rule and OAR 137-050-0320 before it can be ordered.

(3) Public health care coverage is considered to be "appropriate" as defined in section (1) this rule and OAR 137-050-0320 unless a party contests this finding.

(4) Each newly established or modified child support order must directly address medical child support, whether or not private health care coverage is currently available. The child support order must address how the parents will provide for the child's health care needs by:

(a) Including a provision for appropriate health care coverage; and

(b) Making a finding regarding cash medical support, pursuant to OAR 137-050-0430, if appropriate health care coverage is not available or if other medical expenses need to be addressed.

(5) When establishing or modifying a child support order to include medical child support provisions the resources of both parents must be considered, except as provided in section (8), and the following process followed:

(a) If the obligor has access to private health care coverage from any source, including a spouse, domestic partner or other family member, and that coverage is deemed to be “appropriate” for the child, the obligor will be ordered to include the child in the coverage and pay any associated premiums;

(b) If the obligor does not have appropriate private health care coverage, determine if the obligee has access to private health care coverage from any source, including a spouse, domestic partner or other family member, and if that coverage is deemed to be “appropriate” for the child, the obligee will be ordered to provide coverage and pay any associated premiums; or

(c) If both parents have access to private health care coverage from any source that is deemed to be “appropriate”, the obligee may choose the coverage to be provided;

(d) If neither parent has access to “appropriate” private health care coverage, one or both parents may be ordered to apply to enroll the child in public health care coverage; Medicaid, State Children’s Health Insurance Program (SCHIP), Family Health Insurance Assistance Program (FHIAP), or some other government sponsored health care coverage program, and one or both parties may be required to pay some or all of the associated costs in an order for cash medical support as provided in OAR 137-050-0430;

(e) If neither private nor public health care coverage is found to be “appropriate” cash medical support may be ordered pursuant to OAR 137-050-0430, and if ordered will continue until appropriate health care coverage becomes available and the order is modified; and

(f) If the child has access to appropriate public or private health care coverage but also has uncovered medical needs, either or both parents may be ordered to contribute toward these costs by an order for cash medical support pursuant to OAR 137-050-0430.

(6) The child support obligation must be adjusted for health care coverage provided for the joint child if health care coverage is:

(a) Appropriate, as defined in OAR 137-050-0320 and subsections (1)(a) - (c) of this rule; and

(b) Ordered, pursuant to ORS 25.323 and the child is or will be enrolled upon finalization of the order and the cost of the health care coverage is determinable at the time the order is entered.

(7) Determine the cost to the providing party of carrying health care coverage for only the joint child(ren) of the parties. If family coverage is provided for the joint child(ren) and other family members, prorate the out-of-pocket cost of the health care coverage premium for the joint child(ren) only.

(8) When the support obligation of a parent is determined for a child who is not in the custody of either parent, and assuming that only the income of the parent against whom support is ordered is considered, the entire out-of-pocket cost of any health care coverage premiums for that child provided by the providing party, up to the support amount, may be allowed with respect to that parent if the health care coverage is found to be appropriate .

(9) The cost of providing health care coverage to insure the joint child(ren) and incurred by a parent's spouse or domestic partner may be attributed to the parent.

Stat. Auth.: ORS 25.270 – 25.290, 25.321 - 25.343, 180.345

Stats. Implemented: ORS 25.270 – 25.290, 25.321 - 25.343

Effective date: October 1, 2007

## COMMENTARY TO OAR 137-050-0410 - HEALTH CARE COVERAGE

This rule implements the provisions of ORS 25.321 - 25.343 as required by federal law at 45 CFR 303.31 and 303.32, in adjusting or supplementing the child support obligation in consideration of health care coverage costs incurred by either parent for the joint child.

Section (1): In addition to ORS 25.321 and OAR 137-050-0320 the terms in this section provide the fact finder with guidance as to whether health care coverage is appropriate and therefore should be ordered. Under DEFRA, either parent can be ordered to provide health care coverage and when ordered that parent becomes the providing party under this rule.

Section (1)(a)(A): This requirement as a part of "accessible" allows the fact finder to make a determination that based on the potential providing party's work history health care coverage may not be accessible due to the parent leaving jobs more than once in a year. In this scenario the fact finder should look at ordering cash medical support under OAR 137-050-0430 in lieu of health care coverage.

Section (1)(b)(A): There will be situations when the fact finder finds that less than or equal to "reasonable in cost" may result in an order for a party to obtain health care coverage with an amount ordered that may be zero. A zero amount is still within the "reasonable in cost" formula and health care coverage should still be ordered.

Section (1)(b)(B): This exception to the reasonable in cost numeric formula provides that if it is in the best interests of the child or another equally compelling reason, the fact finder can use actual cost not based on seven percent of providing party's adjusted gross income to determine if health care coverage is reasonable in cost.

Section (2): If the fact finder finds that the obligor, or if not the obligor the obligee, has private health care coverage available to them the fact finder must determine if it is appropriate as defined in this rule and OAR 137-050-0320 before it can be ordered.

Section (3): If appropriate private health care coverage is not available the fact finder can order either parent to apply to enroll the child in public health care coverage as public health care coverage is already determined to be appropriate unless a party contests the finding of appropriate.

Section (4): DEFRA mandates that state guidelines require the inclusion of medical support provisions in each child support order even if appropriate health care coverage is not currently available. The fact finder will need to ascertain if health care coverage is appropriate and if not, a finding regarding cash medical support must be included, even if the amount is determined to be zero at the time the order is entered.

It is possible that both health care coverage and cash medical support would be included in a support order. For example, where a custodial parent has access to health care coverage for the parties' child, the noncustodial parent may be required to pay a share of the premium's cost. And each parent may be ordered to pay a fixed sum or a percentage of the cost of allergy shots, or orthodontic treatment or psychological counseling etc. not covered by insurance. Such costs, if included, must be determined to be reasonable in cost pursuant to OAR 137-050-0430.

Section (5): This section provides guidance for the fact finder in ordering health care coverage and cash medical support pursuant to OAR 137-050-0430.

Section (6): Allows credit prior to enrollment if health care coverage costs are determinable at the time.

Section (7): The rule was amended in 2001 to allow for a credit based upon the cost to cover all the parents' dependents divided by the number of dependents covered, regardless of whether there is any "additional" cost to include the joint child(ren). Previously, credit could only be given for adding the joint children if the addition increased the support amount.

Practitioners have requested that the drafters provide an example in commentary to show how to prorate the health care costs when there are multiple parties covered under the same health plan.

Example: Health care coverage plan costs \$556 and covers obligor, obligor's three nonjoint children and one joint child. The cost to cover the obligor is \$300 and the cost to cover the children is \$256.

The cost to cover the "children only" is divided by the number of children and does not include the obligor or the obligor's spouse if any;  $\$256 \div 4 \text{ children} = \$64 \text{ per child}$ . Sixty four dollars is the amount to be used for the joint child health care coverage cost.

Section (8): When the child is not in the custody of either parent (e.g., child is in foster care) and only one parent is subject to the determination, health care coverage costs incurred by the parent subject to the action will cause the support order to be reduced by an amount equal to those costs, up to the amount of the support obligation. In a more typical case, where both parents are parties, the child support obligation is adjusted so that the costs of health care coverage are shared. Where there is only one parent, however, and that one parent assumes full responsibility for health care coverage costs, then the support order is reduced by the full amount of the coverage costs because there is no other parent with whom to share responsibility.

Section (9): Many health care plans allow stepchildren to be added to the health care coverage of the stepparent. At times, this may be the most efficient means of providing adequate health care coverage to the child(ren). This section clarifies that the child support obligation may be adjusted for the costs of coverage incurred by a spouse or domestic partner as if those costs were incurred by the parent.

**137-050-0420**  
**Child Care Costs**

(1) The child support obligation must be adjusted for child care costs for a joint child under the age of 13 or a child with disabilities in an amount equal to the annualized monthly child care costs, including government child care subsidies, less the estimated federal and state child care credit payable on behalf of a joint child.

(2) Child care costs are those costs incurred or to be incurred by either parent that are determinable and documentable and are due to the parent's employment, job search, or training or education necessary to obtain a job.

(3) Child care costs are allowable only to the extent that they are reasonable and do not exceed the maximums set out in table 1. For the purposes of applying the maximums, the location of the provider determines whether urban or suburban rates apply.

Table 1

Age of Child	Urban (Cities of Portland, Bend, Eugene, Corvallis, Springfield, Monmouth, Ashland) Maximum Per Child	Suburban (All Other Oregon or Out of State Locations) Maximum Per Child
Newborn to 1 year	\$900	\$573
1 year to 3 years	\$894	\$557
3 years to 6 years	\$705	\$435
6 years and older	\$698	\$410

(4) Child care costs incurred or to be incurred by a parent include any amounts paid by government subsidies for that parent.

(5) As used in this rule, "child with disabilities" means a child who has a physical or mental disability that substantially limits one or more major life activities (self-care, walking, seeing, speaking, hearing, breathing, learning, working, etc.).

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 30, 2009

## COMMENTARY TO OAR 137-050-0420 - CHILD CARE COSTS

In 2003, the shared custody calculation was eliminated and replaced with a parenting time credit for the parent who has custody of the children less than 50% of the time. This credit recognizes that both parents incur costs for the child(ren) while the child(ren) is in the parent's care. Likewise, either parent may incur child care costs for the child(ren). The child support calculation should reflect the costs incurred by either or both parents so long as those costs meet the criteria set out in this rule. This rule only applies in two party orders. In cases where you are taking a one-parent order and a caretaker or obligor has child care costs it would be appropriate to use a rebuttal under OAR 137-050-0333.

Prior to 2003, the child care credit computation worksheet (S-4) limited the allowance of child care costs to those for a child who is under the age of 13 or qualifies as a child with disabilities as defined in federal tax law. As the worksheets are not binding, the drafters have moved to incorporate these provisions in the rule. Some practitioners have commented that the federal tax law definition of a "child with disabilities" is too narrow and a child may have other disabilities which would require child care over the age of 12. The drafters have chosen to adopt the definition from the American Disabilities Act, 42 USC 12101, which recognizes that many children with disabilities may require extra or longer term child care as compared to other children of the same age. Note, however, that due to the narrow definition of a child with disabilities in federal tax law, it may not be appropriate in these circumstances to reduce the child care costs by an estimated tax credit.

This rule has changed several times since its adoption in 1989 as to whether the calculation should take into account only the out-of-pocket costs incurred by the parent or whether the calculation should also incorporate any subsidized cost of child care. In 1999, the rule was amended in its current form to clarify that government subsidies should be included in the cost of child care.

For example, if the obligee is working and receiving an Employment Related Day Care (ERDC) subsidy from the Department of Human Services (DHS), he or she may be paying \$100 per month in out-of-pocket child care costs and the state may be paying the day care provider the remaining \$200 through the ERDC program. In this scenario, the figure that should be used in the guidelines calculation is the full \$300.

This policy was adopted because ERDC is an income-based program. Once child support is received, the obligee's eligibility for day care assistance is reduced. If government subsidies are not included in the calculation, a disproportionate share of the cost of child care is transferred to the obligee. It is the goal of DHS to decrease assistance as other resources to the parent increase, eventually eliminating the need for assistance altogether. This policy only applies to government subsidized day care costs. There is no like rationale to include subsidies received through a private plan provided by an employer or insurance policy. Note, however, that there is an attempt by the drafters to put a reasonable cap on costs. To this end, in 2009, the rule was amended to add to section (3) a table setting a limit on costs. The maximums are based on standards set in the DHS rule for ERDC (461-155-0150). The table uses the highest amounts for each age category in the DHS rule, and combines groups B and C from that rule into one "suburban" group.

Although the worksheets provided by the Division of Child Support are not part of the official child support guidelines, they are widely used by Oregon child support practitioners for calculating child support obligations. On Supplemental Worksheet S-3, Federal and Oregon tax credit tables for child care credit are given as a reference for calculating the child care credit. The tax credit tables are based on federal adjusted gross income, including exemptions and deductions. The worksheet directs the user to calculate the tax credit using modified gross monthly income (gross monthly income plus or minus spousal support). Other factors such as the income of a spouse or the earned income of the parent may affect the amount of the tax credits. Note further that a tax credit for child care may only be obtained by the "custodial" parent. Custodial parent is defined in tax law as the parent having the child(ren) greater than 50% of the time. If child care costs are incurred by the noncustodial parent, child care costs should not be reduced by an estimated tax credit.

Section (2): Future child care costs that are determinable and certain to occur should be included in the guidelines calculation in the same manner that future health care costs (see OAR 137-050-0410) are calculated when those future costs are known to the parties. (See Alexander and Alexander 87 Or App

259, 742 P2d 63 (1987))

## **137-050-0430**

### **Cash Medical Support**

(1 ) Cash medical support, as defined in OAR 137-050-0320, for the joint child(ren) must be added as part of the child support obligation amount, if any, if cash medical support:

(a) Is reasonable in cost as defined in section (2) of this rule; and

(b) Is ordered pursuant to ORS 25.323.

(2) "Reasonable in cost" for cash medical support means the amount, if any, of the cash medical support does not make the application of the formula established under ORS 25.275 unjust or inappropriate. Cash medical support is reasonable in cost if:

(a) The pro-rated portion of cash medical support is equal to or less than seven percent of the providing party's adjusted gross income; or

(b) Other compelling factors in the case support a finding of an amount greater than seven percent of the providing party's adjusted gross income.

(3) Cash medical support is not reasonable in cost if the providing party's adjusted gross income is equal to or less than Oregon minimum wage for full-time employment.

(4) When establishing or modifying a child support order to include cash medical support the resources of both parents must be considered.

(5) If a parent has been ordered to apply to enroll the child(ren) in public health care coverage under OAR 137-050-0410, a finding regarding cash medical support must be included in the order.

(6) If the child has access to public or private health care coverage but also has uncovered medical expenses, either or both parents may be required to contribute toward the cost of these expenses by an order for cash medical support to the extent the uncovered medical expenses exceed \$250 per year per child.

(7) If private or public health care coverage is not available and the child has uncovered medical expenses, cash medical support may be ordered to the extent the uncovered medical expenses exceed \$250 per year per child.

(8) Medical expenses are defined as those expenses that are not eligible for payment by health care coverage or other insurance and are reasonably expected to occur regularly and periodically in the future based on documented past experience or on substantial evidence of future need and include, but are not limited to, hospital, surgical, dental, optical, prescription drugs, office visits, counseling or any combination of these of any other comparable health care expenses.

(9) Notwithstanding the provisions of this rule or OAR 137-050-0410, if a party provides evidence of eligibility to receive medical assistance under ORS 414.032, or has adjusted gross income equal to or less than Oregon minimum wage for full-time employment, that party may not be ordered to provide cash medical support.

Stat. Auth.: ORS 25.270 – 25.290, 25.323, 180.345

Stats. Implemented: ORS 25.270 – 25.290, 25.321 – 25.343

Effective date: October 30, 2009

## COMMENTARY TO OAR 137-050-0430 - CASH MEDICAL SUPPORT

This rule allows adding as part of the child support obligation an amount that recognizes recurring medical costs that are not covered by health care coverage. That is, if the child's medical needs are such, or the health care coverage is such that there are uninsured costs which can be anticipated, then the basic support may be increased to recognize this fact. Out-of-pocket costs incurred by the Oregon Health Plan or other government sponsored health plan will be treated like the costs incurred for any other health care coverage under this rule.

A support order would not be increased to cover an unexpected minor medical event such as a one-time event, which could not be planned for because of its unexpected nature. This provision should not be confused with the courts' authority to order parents to share future medical costs on some equitable basis (e.g., share any and all future costs 50/50) whether or not those costs are recurring costs as that term is defined in this rule. That issue is not dealt with in these guidelines and nothing in the guidelines gives or precludes authority for such an order.

Sections (1) - (5): DEFRA requires the guidelines provide for a provision for cash medical support in each child support order if appropriate health care coverage is not currently available or if appropriate health care coverage is available and the child has other medical expenses. The fact finder will need to ascertain if health care coverage is appropriate and if not, make a finding in the order regarding cash medical support. If cash medical support is ordered it should be ordered until such a time that appropriate health care coverage is available and the order is modified. Cash medical support may be ordered up to the amount of reasonable in cost and may also be ordered at zero until such a time that the party's financial situation changes and/or public or private health care coverage becomes available.

Section (2)(b) allows the fact finder to order cash medical support in an amount other than the standard reasonable in cost numeric formula (7% of the providing party's adjusted gross income) if in the best interests of the child or other compelling factors apply.

Section 3 adds obligor income as a reason cash medical support is not reasonable in cost.

Section (5): When public health care coverage has been ordered under OAR 137-050-0410 cash medical support that is "reasonable in cost" must be addressed in the order.

Section (6) : Clarification was added in 2009 to point out that the \$250 unreimbursed medical expenses threshold (discussed below under section 7) applies if ordering reimbursement of cash medical expenses and the child or children are or may be covered by private or public health care coverage.

Section (7): The term "eligible" was added to this section in 2001 to reflect that medical costs may be "eligible" for payment by health care coverage but may not be paid for a period of time. This lag in payment does not make the costs uninsured costs.

Uninsured or out-of-pocket medical costs may include co-payments, payments toward premiums paid by the other parent (under certain circumstances decided by the fact finder), deductibles, over-the-counter medications and other medical costs not covered by the family health care coverage. The guidelines scale amounts include ordinary unreimbursed medical costs of \$250 per child per year. (Economic Basis for Updated Child Support Schedule, prepared by Policy Studies Inc., December 31, 2001) Medical expenses, as defined by this rule, which exceed \$250 per child per year may be added to the basic support obligation. Uninsured costs that exceed \$250 per child per year and that are not predictable or anticipated are not addressed in this rule. This has always been an underlying assumption of the child support scale, even though this provision was not adopted formally in the rule until 2003.

Section (9): While DEFRA requires that every child support order include medical provisions for health care coverage and/or cash medical support the drafters realize that it may not be in the best interests of the family to require a payment towards cash medical support if the family is receiving TANF assistance. This section was included to implement ORS 25.323(3), and was amended in 2009 to clarify that parents whose income is less than full time state minimum wage may not be ordered to pay cash medical support.

**137-050-0450**  
**Parenting Time**

(1) If there is a current written parenting time agreement or court order providing for parenting time and/or the parents have split custody, the percentage of overall parenting time for each parent must be calculated as follows:

(a) Determine the average number of overnights using two consecutive years.

(b) Multiply the number of joint minor children by 365 to arrive at a total number of minor child overnights. Add together the total number of overnights the parent is allowed with each joint minor child and divide the parenting time overnights by the total number of minor child overnights.

(c) If the parents have split custody but no current written parenting time agreement or court order providing for parenting time, each parent will be attributed 365 days for the minor child(ren) in the parent's physical custody.

(d) Notwithstanding the calculation provided in subsections (1)(b) and (1)(c), the percentage of parenting time may be determined using a method other than overnights if the parents have an alternative parenting time schedule in which a parent has significant time periods where the minor child is in the parent's physical custody but does not stay overnight.

(2) If the court or administrative law judge determines actual parenting time exercised by a parent is different than what is provided in a written parenting plan or court order, the percentage of parenting time may be calculated using the actual parenting time exercised by the parent.

(3) If there is no written parenting time agreement or court order providing for parenting time, the parent having primary physical custody shall be treated as having 100 percent of the parenting time.

(4) No parenting time will be attributed to either parent for a child who is a child attending school as defined in ORS 107.108 and OAR 137-055-5110.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 1, 2007

## COMMENTARY TO OAR 137-050-0450 - PARENTING TIME

This rule provides a formula for determining the percentage of parenting time for each parent regardless of whether the custody of the minor children is shared or split. If no agreement or court order for parenting time exists, the parent having primary physical custody of the minor child is presumed to have the child 100% of the time.

Relative percentages of parenting time can only be calculated under this rule if the parties have a current written parenting time agreement or a court order providing for parenting time. Many practitioners have suggested that the actual parenting time exercised by the parent may vary from that provided by a court order. We acknowledge that this may occur. In such circumstances, the court may calculate the percentage of parenting time based on what is actually occurring without changing the parenting time to which the parties are entitled.

Section (2) was amended in 2007 to allow an administrative law judge to make a finding on the record of the actual parenting time exercised and modify the support obligation appropriately. The finding does not alter the written parenting time agreement or court order. If the parties want the written parenting time agreement to reflect the actual parenting time exercised the parties will need to amend the written parenting time agreement through the judicial process or stipulate to a new written parenting time agreement.

This rule applies equally to those situations where the child is in the care of a third party who is not the parent or in the care of the state. If an agreement or court order provides for parenting time for that parent, it is appropriate to calculate their percentage of parenting time.

The drafters recognize in (1)(d) that an obligor may be responsible for significant periods of parenting time during the day that does not involve overnights. For example, the parents may have an agreement where the obligor has parenting time during the day in lieu of the obligee obtaining day care. Such a situation should not prevent an obligor from getting credit for parenting time, even though the child is not with the parent overnight. A suggested methodology used by other states to account for this time might be to count 12 continuous hours as one day, and 4 hour up to 12 hour blocks as a half-day. This methodology should only be used when the parents have an alternative parenting time schedule that is out of the ordinary. That is, if a parent has a normal overnight schedule, half days should not be added on to the parenting time days in order to increase the amount of parenting time credit. Furthermore, half day blocks and 12-hour blocks of time cannot be added together to create more than one day of total parenting time for a single 24-hour period. Such a calculation would lead to expanding the year to more than 365 days.

Parenting time cannot be calculated using speculative data. Since parenting time is calculated based on 365 days in a year, averaged over two consecutive years, practitioners may calculate the number of days spent with the parent for known periods of time (E.g., "The child will spend Memorial Day weekend with the Mother", quantifiable as 3 overnights). Unknown or unquantifiable periods of time would not be calculated (E.g., "The child will spend time during the summer months with the Father", unquantifiable period of time, no overnights calculated).

The drafters added the word "current" to "a written parenting time agreement or court order providing for parenting time" to acknowledge those situations where the current parenting time situation is not reflected in the last court order or written agreement. For example, assume Mother has custody of the child and Father has a court order for 30% parenting time. At some point, the child goes to live with the Father, and Mother now exercises parenting time. Father seeks a support order, but the existing custody order has never been changed. Pursuant to ORS 25.240, the parent with primary physical custody (now, the Father) may get a support order, regardless of the terms of the last custody order. In this circumstance, the existing custody (or parenting time) order is not "current" and, therefore, would not be used to calculate parenting time for child support. Support is calculated with no parenting time until a new written parenting time agreement or court order providing for parenting time is entered.

Section (4) was added in 2007 to provide guidance when determining parenting time for joint children.

Parenting time is only applicable for children under 18 years of age. (See ORS chapter 107; Smith and Smith, 44 Ore. App. 635 (1980); Miller and Miller, 62 Ore. App. 371, 374 (1983))

## **137-050-0455**

### **Parenting Time Credit**

(1) This rule applies when the overall parenting time calculated pursuant to OAR 137-050-0450 is 25 percent or greater for each parent.

(2) Parent B will be entitled to a parenting time credit for joint minor children only and will be calculated as follows:

(a) Multiply the "Basic Child Support Obligation for Joint Minor Child(ren)", from OAR 137-050-0330 section (7), by 1.5 (150%).

(b) Multiply each parent's percentage share of income by the amount in subsection (a).

(c) Multiply the amount for each parent in subsection (b) by the percentage time with each parent.

(d) Subtract the amount in subsection (c) from the amount in subsection (b) for each parent.

(3) If the parenting time is equal, the expenses for the children are equally shared and the adjusted gross incomes of the parents also are equal, no support shall be paid.

(4) If the parenting time is equal but the parents adjusted gross incomes are not equal, the parent having the greater adjusted gross income shall be obligated for the amount of basic child support needed to equalize the basic child support to each parent, calculated as follows:

(a) After the basic child support obligation has been prorated between the parents, subtract the lower amount from the higher amount and divide the balance in half.

(b) The resulting figure is the obligation after parenting time credit for the parent with the greater adjusted gross income.

(5) This parenting time credit reflects the presumption that while exercising parenting time, a parent is responsible for and incurs the costs of caring for the child, including but not limited to, food, clothing, transportation, recreation and household expenses.

Stat. Auth.: ORS 25.270 – 25.290, 180.345

Stats. Implemented: ORS 25.270 – 25.290

Effective date: October 1, 2007

#### COMMENTARY TO OAR 137-050-0455 - PARENTING TIME CREDIT

In 2003, this rule, along with OAR 137-050-0450, replaced the previous Shared Physical Custody rule directing how to calculate support when both parents had custody of the child greater than 35% of the time. The drafters recognized two major drawbacks of the Shared Physical Custody rule. One, due to the 35% threshold for determining shared custody, there was a significant difference in the amount of support ordered against an obligor who had custody of the child(ren) 34% of the time versus the obligor who had custody of the child(ren) 35% of the time. This caused many practitioners and judges to make parenting time decisions based largely upon the amount of support that would be ordered. Second, the regular support calculation did not take into consideration costs the obligor incurs for the child(ren) while the children are in his or her custody. The 2003 drafters decided on the "percentage credit" method that gradually increased with the percentage of parenting time and started at a 20% parenting time threshold.

The assumption underlying this rule is that there is a direct relationship between child support, the amount of time each parent has physical custody of the child and parental income. Therefore, under this rule, if each parent has the child 50% of the time and parental incomes are equal, then no support would be paid, assuming each parent contributed equally to the needs of the child. However, if each parent has physical custody 50% of the time, and one parent's income is greater than the other parent's, then the parent with the larger income would pay some support.

Parenting time credit was reviewed again during the 2006 Guidelines review at the request of practitioners, judges and Child Support Program staff. There was much discussion about the current method of applying parenting time credit and the possibility of going back to the way it was done in the last guidelines. It was addressed that there are problems with both methods. A concern with the way parenting time is currently calculated is when there is a low income custodial parent, and the other parent earns significantly more money but has a fair amount of overnights that it reduces the support amount significantly. It seems to suggest that it costs less to raise a child when parenting time exists, although the commentary does say it recognizes that the costs of the child do not go down just because parenting time exists.

The 2006 guidelines review committee noted that the average supplemental county parenting time is 24 percent statewide. The consensus of the committee was to begin the parenting time credit at 25 percent to capture the statewide average.

Section (5): Some commentators suggested the list of items in this section should be more lengthy and expressed concern that this item may be cause for more disagreements between the parties. This statement was added to clarify that the parenting time credit is to recognize those costs associated with the exercise of parenting time and that the more equal the parenting time between the parents, the more likely they will be sharing in the basic expenses for the child. This presumption may be rebutted if this is not the case.

**137-050-0465**

**Low Income Adjustment**

(1) The low income adjustment is a calculation to ensure that parents who are at or near the federal poverty level have sufficient income to support themselves after the payment of child support.

(2) To determine if the low income adjustment applies, find each parent's single income obligation by referencing the scale in OAR 137-050-0490 for the appropriate number of joint children and each parent's individual modified gross income as defined in OAR 137-050-0320.

(3) Compare the amounts obtained in section (2) of this rule to the prorated basic child support obligation after parenting time credit and apply the lower of the two figures to the remaining calculation for each parent.

Stat. Auth.: ORS 25.275 & 25.280, 180.345

Stats. Implemented: ORS 25.275 & 25.280

Effective: October 1, 2007

**COMMENTARY TO OAR 137-050-0465 - LOW INCOME ADJUSTMENT**

This rule was created in 2003 to ensure that parents who are at or near the poverty level have sufficient income to support themselves after the payment of child support.

A policy decision was made to include this new computation in an attempt to take more appropriate and reasonable orders for low income parents. The lower end of the scale has been adjusted by Policy Studies Inc., to take into account the 2006 federal poverty level of income required to support one person (\$4,100 and below, depending on the number of children). Because both parties' incomes are added together prior to referencing the scale, these adjusted scale figures are never utilized. The low income adjustment directs the practitioner to do a comparison of the scale figure using the parent's single income to the prorated amount of the scale figure for both incomes. In the higher income ranges, the prorated portion will always be lower than the single income figure.

The drafters acknowledge that OAR 137-050-0465 and OAR 137-050-0475 may result in lower child support orders. See commentary in OAR 137-050-0475.

**137-050-0475**  
**Ability to Pay**

A child support order should not exceed the obligated parent's ability to pay. To determine the amount of child support the obligated parent has the ability to pay, follow the procedure set out in this rule:

(1) Calculate the obligated parent's income available for support by subtracting a self-support reserve of \$953.00 from the obligated parent's "modified gross income" as defined in OAR 137-050-0320.

(2) Compare the obligated parent's income available for support to the amount of support calculated as per OAR 137-050-0330 sections (1) through (26). The amount of child support that is presumed to be correct as defined in OAR 137-050-0333 is the lesser of these two amounts. Any reduction in support resulting from this calculation must be applied first to any cash medical support calculated under OAR 137-050-0430.

(3) This rule does not apply to an incarcerated obligor as defined in OAR 137-055-3300.

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: October 30, 2009

### **COMMENTARY TO OAR 137-050-0475 - ABILITY TO PAY**

This rule presumes that an obligated parent needs a self support reserve of \$953 in order to meet his or her basic needs. \$953 is a gross income figure and is the self support reserve factored into the current guidelines scale developed in 2001, as a result of the study entitled Economic Basis for Updated Child Support Schedule, prepared by Policy Studies Inc.

Even with the low income adjustment in OAR 137-050-0465, a self support reserve is not always maintained for lower income obligors when other items are factored into the child support calculation such as child care costs, large numbers of nonjoint children, extraordinary medical expenses, or health care costs. The ability to pay calculation provides a further assurance that the obligated parent is left with this basic amount of income in order to support him or herself.

In 2003, this rule was changed to direct that the self support reserve be subtracted from modified income. This rule previously provided that the obligor's ability to pay should be calculated by subtracting the self support reserve from the obligor's modified gross income. This was to provide a measure of relief when the obligor owed support to more than one household. However, with the increased self support reserve, this calculation may result in a nonjoint child credit greater than the amount of support calculated using the obligor's ability to pay. This would create an unintended windfall to the obligor. While a low income obligor owing support to more than one household may qualify for a rebuttal due to limited resources, this determination is better left to the fact finder.

The drafters acknowledge that OAR 137-050-0465 and OAR 137-050-0475 may result in lower child support orders and therefore the potential that an obligee will receive less support for the care of the children. However, it is unreasonable to assume that an obligor will pay an amount of support that exceeds his or her ability to pay. The drafters agree with federal child support policy interpretation that an obligor is more likely to pay child support if the order is within the obligor's means. A smaller amount of support that is actually paid to an obligee is better than no support at all.

In 2009, the rule was amended to clarify that when the self support reserve applies, what is left is first deducted from cash medical support, before cash child support.

**137-050-0485**  
**Minimum Order**

(1) Notwithstanding any other provision of OAR 137-050-0320 to 137-050-0490, except as provided in section (2), it is rebuttably presumed that a parent has an ability to pay at least \$100 per month as child support.

(2) The presumption in this rule does not apply when parenting time, as determined by OAR 137-050-0450, is 50/50 or the parent from whom support is sought:

- (a) Has disability benefits as a sole source of income;
- (b) Is incarcerated and without ability to pay as described in OAR 137-055-3300(4); or
- (c) Receives public benefits as defined in ORS 25.245.

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: October 30, 2009

This rule presumes that any parent, with enumerated exceptions, can pay at least \$100 per month for that parent's child or children. This is a rebuttable presumption. The drafters believed there were four automatic exceptions to the presumption: (1) situations where equal parenting time caused support to fall below the \$100 mark; (2) parents whose disability benefits were so low as to fall below the \$100 mark (those who have higher disability benefits should calculate at a higher amount under the guidelines); (3) incarcerated parents with no ability to pay; and (4) parents who are presumed unable to pay by statute.

## **137-050-0490**

### **The Scale Used in Child Support Determinations**

(1) Table 1 (“the scale”) must be used in any judicial or administrative proceeding to establish or modify a support obligation under ORS Chapters 25, 107, 108, 109, 110, 416, 419B and 419C and determinations pursuant to OAR 137-050-0320 through 137-050-0490.

(2) The basic child support obligation is determined by referencing the scale for the appropriate number of joint children and the combined adjusted gross income of the parents.

(3) Where a child is not in the custody of either parent and a support order is sought against one or both parents, the basic child support obligation is determined by referencing the scale for the appropriate number of joint children and the parent's individual adjusted gross income, not the combined adjusted gross income of the parents.

(4) For combined adjusted gross incomes exceeding \$30,000 per month, the presumed basic child support obligations will be as for parents with combined adjusted gross income of \$30,000 per month. A basic child support obligation in excess of this level may be demonstrated for those reasons set forth in OAR 137-050-0333.

(5) When the combined income falls between two income amounts on the scale, use the lower income amount on the scale to determine the child support obligation.

(6) The scale below presumes the parent with primary physical custody will take the tax exemption for the joint child(ren) for income tax purposes. When that parent does not take the tax exemption, the rebuttals in OAR 137-050-0333 may be used to adjust the child support obligation.

<http://www.dcs.state.or.us/forms/csf020809f.pdf>

Stat. Auth.: ORS 25.275, 25.280, 180.345

Stats. Implemented: ORS 25.275, 25.280

Effective date: October 1, 2007

## **COMMENTARY TO OAR 137-050-0490 - THE SCALE USED IN CHILD SUPPORT DETERMINATIONS**

The Division of Child Support (DCS) is required by ORS 25.270 and federal law to review the Child Support Guidelines every four years. In particular, DCS must ensure that the formula and scale are in line with the economic conditions in Oregon. To accomplish this, DCS contracts with an independent company to analyze the child support scale and relevant economic indicators.

The drafters recognize that Oregon's economic reality may vary somewhat from that of the nation. In 2001, DCS contracted with an independent company in Oregon, ECONorthwest, to complete a study examining Oregon-specific economic data to determine if Oregon economic conditions were sufficiently different from national conditions as to justify an adjustment to Policy Studies Inc.'s (PSI) recommended scale. This study compared all available economic indicators for Oregon to that of the nation as a whole. On average, ECONorthwest found Oregon's economic situation to be substantially similar to that of the nation and therefore recommended that DCS not make any adjustment to the guidelines scale.

During this review period, DCS contracted with PSI, and in March 2006, they completed the study analyzing nationwide data on the cost of raising children. The updated obligation scale is developed from new economic estimates of child-rearing expenditures that were developed by Dr. David Betson. They were developed specifically for Oregon's 2006 review from expenditures data collected from households in 1998 through 2004 through the Consumers Expenditures Survey (CEX) conducted by the U.S. Bureau of Labor Statistics. The obligation scale also considers 2006 price levels, 2006 federal and state income taxes and FICA, and the 2006 poverty guidelines. The data period considered in the obligation is based on a larger sample, so produces more statistically robust estimates; and it covers a range of economic cycles (i.e., the economic boom of the 1990s, the economic recession that began and ended in 2002, and the post-recovery period of today), so is less economically volatile than previous estimates.

The scale covers the basic needs of raising a child and does not cover the "wants" of a child. The drafters realize that extra-curricular activities and other "wants" are common decisions being made when the child support obligation is being calculated but the scale is based on basic needs only. Any considerations above basic needs should be addressed as a possible rebuttal under OAR 137-050-0333.

Practitioners often comment that the scale should be adjusted depending on the age of the child. Parents typically believe that it is more expensive to raise a teenager than a toddler. The Child Support Guidelines Rules Advisory Committee reviewed this matter in depth. The guidelines scale already incorporates an average of expenses for children from 0 through 17 years old. Further, analysts cannot agree on the differences in expenditures at various age levels or that the differences are statistically significant. For these reasons, the drafters have declined to adopt varying standards for children at different age levels.

Oregon is unique in that it provides that child support be distributed directly to the child if the child is attending school and is over the age of 18 and under the age of 21 years old under ORS 107.108. As mentioned above, the scale shows expenses for children from 0 - 17 years old. Reliable and comprehensive data is not available for costs of children between 18 and 21 years old. The drafters chose to provide a guidelines formula which incorporates the updated scale and apply it to children in this age group. The presumption can be rebutted under OAR 137-050-0333.

Prior to 2003, this rule provided a formula for determining the amount of support when support is sought for seven or more children. This formula was developed in 1994 to determine a presumed support amount by using a fixed multiplier of 6.6% to the presumed amount for six children for each additional child thereafter. To make the scale easier to use, the drafters have applied the formula to the scale and continued the scale out to 10 children. The formula was removed from the rule in 2003.

There is no current data to support a specific 6.6% increase for each additional child after six children.

PSI's 1998 study discusses adjustments for the number of children, and reports that the multiplier decreases as the number of children increases, because of a reallocation of the adult's share of expenditures to provide for more children, and each child's share of expenditures is reduced to accommodate the needs of additional children. The drafters have extrapolated support figures provided by PSI to go beyond six children, and taken into consideration those adjustments discussed in the study that gradually reduces the "needs factor" for each child after six and recognizes that there is a point at which additional support is not needed or is no longer affordable. Therefore, the current scale adds 5.6% to the figure for six children for the seventh child, and to that adds 4.2% for the eighth child, and to that adds 2.8% for the ninth child, and to that adds 1.4% for the tenth child. There is no further additional support for any child beyond the tenth child.

This rule provides for using the income of one parent only when a child is not in the custody of either parent, i.e., child is in the care of the state or with a caretaker, and a support order is sought against that one parent. In these types of situations a one party calculation is appropriate.

The drafters have been asked to explain why step-parent income is not included in the calculation as ORS 108.045 states that step-parents have an obligation to support the children as a matter of the marriage. Step-parent income is not included except as a possible rebuttal under OAR 137-050-0333 because the intent of ORS 108.045 was for creditor and debt collection situations, rather than family law.

DCS is often asked to explain the underlying assumptions to the guidelines scale. In the interest of answering these inquiries, the drafters set out the key assumptions from PSI in their entirety, as taken from the June 26, 2006, "State of Oregon Guidelines Review" by Policy Studies Inc., Ch IV, pp. 14 - 16 as follows:

**(1) Guidelines based on net income, then converted to gross income.** As implied above, a table of child support based on obligor net income is developed before converting the tables to gross income. The tables are converted to gross income for three reasons:

1. Use of gross income greatly simplifies use of the child support guidelines because it obviates the need for a complex gross to net calculation in individual cases;
2. Use of gross income can be more equitable because it avoids non-comparable deductions that may arise in making the gross to net calculation in individual cases; and
3. Use of gross income does not cause child support to be increased when an obligor acquires additional dependents, claims more exemptions, and therefore has a higher net income for a given level of gross income.

In converting the obligation scale to a gross income base, we have assumed that the obligated parent claims two exemptions, which is consistent with the IRS withholding formula for employers. It simulates the standard deduction and one exemption. Because the IRS withholding formula provides the same tax formula for single individuals and head-of-households, there is no distinction. Similarly, the Earned Income Tax Credit is not considered because it is not advanced to single, qualifying individuals without dependents. In all, this is the most favorable assumption that can be made concerning an obligor's filing status. Obligor's with more exemptions or itemized deductions, would have a slightly higher obligation under an equivalent net income guideline even if the obligee receives the advanced Earned Income Tax Credit. The child tax credit is not considered because it is not advanced and not all families are eligible.

**(2) Tax exemptions for child(ren) due support.** The obligation scale presumes that the obligated parent does not claim the tax exemptions for the child(ren) due support. In computing federal tax obligations, the primary residential parent is entitled to claim the tax exemption(s) for any divorce occurring after 1984, unless the primary residential parent signs over the exemption(s) to the alternate residential parent each year. Given this provision, the most realistic presumption for development of the obligation scale is that the primary residential parent claims the exemption(s) for the child(ren) due child support.

**(3) Income assumed to be taxable.** Because the obligation scale has withholding tables built into it, the design assumes that all income of both parents is taxable.

**(4) Obligation scale does not include expenditures on child care, extraordinary medical expenses, and children's share of health insurance costs.** The obligation is based on economic data that represent estimates of total expenditures on child-rearing costs up to age 18. The major categories of expenditures include food, housing, home furnishings, utilities, transportation, clothing, education, and recreation. Excluded from these figures are average expenditures for child care, children's extraordinary medical care, and the children's share of health insurance. These costs are deducted from the base amounts used to establish the Schedule because they are added to child support obligations as actually incurred in individual cases. Deducting these expenditures from the base amounts avoids double-counting them in the child support calculation.

**(5) Obligation scale includes expenditures on ordinary medical care.** Although expenditures for the children's extraordinary medical care and the children's share of health insurance are to be added to the child support obligation as actually incurred in individual cases, it is assumed that parents will make some expenditures on behalf of the children's ordinary medical expenses (i.e., out-of-pocket expenses not covered by insurance). This includes band-aids, co-pays for doctor's well visits, and over-the-counter medicines. Expenditures on ordinary medical care are \$250 per year per child, which approximates average out-of-pocket expenses nationally.

**(6) Obligation scale is based on average expenditures on children 0 - 17 years.** Child-rearing expenditures are averaged for children across the entire age range of 0 - 17 years. Dr. Betson did not find statistically significant differences in expenditures on younger and older children using the Rothbarth methodology.

**(7) Parenting expenses incurred by the obligated parent are not factored into the obligation scale.** Since the obligation scale is based on expenditures for children in intact households, there is no consideration given for parenting expenses incurred by the obligated parent. Taking such costs into account would be further complicated by the variability in actual parenting time patterns and the duplicative nature of many parenting expenses (e.g. utilities, home furnishings). Parenting expenses, however, are considered in the worksheet.

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
0 - 1000	50	50	50	50	50	50	50	50	50	50
1001 - 1050	65	66	66	67	68	68	69	70	71	71
1051 - 1100	98	99	100	101	103	104	105	106	107	108
1101 - 1150	132	133	135	136	137	139	140	142	143	145
1151 - 1200	165	167	169	171	172	174	176	178	180	182
1201 - 1250	198	201	203	205	207	209	212	214	216	218
1251 - 1300	232	234	237	240	242	245	247	250	252	255
1301 - 1350	265	268	271	274	277	280	283	286	289	292
1351 - 1400	290	301	305	308	311	315	318	321	324	328
1401 - 1450	298	333	337	340	344	348	351	355	359	362
1451 - 1500	307	365	369	373	377	381	385	389	393	397
1501 - 1550	315	396	401	405	410	414	418	423	427	431
1551 - 1600	324	428	433	438	442	447	452	456	461	466
1601 - 1650	332	460	465	470	475	480	485	490	495	500
1651 - 1700	341	492	497	502	508	513	519	524	529	535
1701 - 1750	349	508	529	535	541	546	552	558	564	569
1751 - 1800	358	520	561	567	573	579	586	592	598	604
1801 - 1850	366	532	593	600	606	613	619	625	632	638
1851 - 1900	375	545	625	632	639	646	652	659	666	673
1901 - 1950	383	557	657	664	672	679	686	693	700	707
1951 - 2000	391	568	671	697	704	712	719	727	734	742
2001 - 2050	400	580	685	729	737	745	753	761	768	776
2051 - 2100	408	592	699	762	770	778	786	794	803	811
2101 - 2150	416	604	713	794	803	811	820	828	837	845
2151 - 2200	425	616	727	812	835	844	853	862	871	880
2201 - 2250	433	628	741	827	868	877	887	896	905	914
2251 - 2300	441	640	754	843	901	910	920	930	939	949
2301 - 2350	450	652	768	858	934	944	954	963	973	983
2351 - 2400	458	664	782	874	961	977	987	997	1008	1018
2401 - 2450	466	676	796	889	978	1010	1020	1031	1042	1052
2451 - 2500	475	688	810	905	995	1043	1054	1065	1076	1087
2501 - 2550	483	700	824	920	1012	1076	1087	1099	1110	1121
2551 - 2600	491	711	838	936	1030	1109	1121	1132	1144	1156
2601 - 2650	499	723	852	952	1047	1138	1154	1166	1178	1190
2651 - 2700	508	735	866	967	1064	1156	1188	1200	1212	1225
2701 - 2750	516	747	880	983	1081	1175	1221	1234	1247	1259
2751 - 2800	524	759	894	998	1098	1194	1255	1268	1281	1294
2801 - 2850	533	771	908	1014	1116	1213	1288	1301	1315	1328
2851 - 2900	541	784	923	1031	1134	1232	1322	1335	1349	1363
2901 - 2950	550	796	937	1047	1151	1252	1349	1369	1383	1397
2951 - 3000	558	808	951	1063	1169	1271	1370	1402	1416	1431
3001 - 3050	566	820	966	1078	1186	1290	1390	1435	1450	1465
3051 - 3100	575	832	980	1094	1204	1309	1411	1468	1483	1498
3101 - 3150	583	844	994	1110	1221	1328	1431	1501	1517	1532
3151 - 3200	591	856	1008	1126	1239	1347	1452	1534	1550	1566
3201 - 3250	599	868	1022	1142	1256	1365	1471	1566	1583	1599
3251 - 3300	606	878	1034	1155	1271	1381	1489	1593	1611	1628

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
3301 - 3350	613	888	1046	1169	1286	1397	1506	1612	1640	1656
3351 - 3400	620	898	1058	1182	1300	1414	1524	1631	1668	1685
3401 - 3450	627	909	1071	1196	1315	1430	1541	1649	1697	1714
3451 - 3500	634	919	1083	1209	1330	1446	1559	1668	1725	1743
3501 - 3550	642	929	1095	1223	1345	1462	1576	1687	1754	1772
3551 - 3600	649	939	1107	1237	1360	1479	1594	1705	1783	1801
3601 - 3650	656	950	1119	1250	1375	1495	1611	1724	1811	1830
3651 - 3700	663	960	1131	1264	1390	1511	1629	1743	1855	1859
3701 - 3750	670	970	1144	1277	1405	1527	1646	1762	1874	1887
3751 - 3800	677	980	1156	1291	1420	1544	1664	1780	1894	1916
3801 - 3850	683	988	1165	1301	1431	1556	1677	1794	1909	1945
3851 - 3900	688	996	1173	1310	1441	1567	1689	1807	1923	1974
3901 - 3950	694	1003	1181	1319	1451	1578	1701	1820	1936	2003
3951 - 4000	699	1011	1189	1329	1461	1588	1712	1832	1950	2032
4001 - 4050	704	1018	1198	1338	1471	1599	1724	1845	1963	2061
4051 - 4100	710	1026	1206	1347	1482	1610	1736	1858	1977	2090
4101 - 4150	715	1033	1214	1356	1492	1621	1748	1870	1990	2105
4151 - 4200	721	1040	1222	1365	1502	1632	1760	1883	2004	2120
4201 - 4250	726	1048	1231	1374	1512	1643	1772	1896	2017	2134
4251 - 4300	732	1055	1239	1384	1522	1654	1784	1908	2030	2148
4301 - 4350	737	1063	1247	1393	1532	1665	1795	1921	2044	2163
4351 - 4400	742	1070	1255	1402	1542	1676	1807	1934	2057	2177
4401 - 4450	748	1078	1263	1411	1552	1687	1819	1946	2071	2191
4451 - 4500	753	1085	1272	1420	1563	1698	1831	1959	2084	2205
4501 - 4550	758	1092	1279	1429	1572	1709	1842	1971	2097	2219
4551 - 4600	761	1097	1285	1436	1579	1717	1850	1980	2107	2229
4601 - 4650	765	1102	1291	1442	1586	1724	1859	1989	2116	2239
4651 - 4700	768	1107	1297	1449	1594	1732	1868	1998	2126	2249
4701 - 4750	771	1111	1303	1455	1601	1740	1876	2007	2136	2260
4751 - 4800	775	1116	1309	1462	1608	1748	1885	2017	2146	2270
4801 - 4850	778	1121	1315	1469	1616	1756	1893	2026	2155	2280
4851 - 4900	781	1126	1321	1475	1623	1764	1902	2035	2165	2291
4901 - 4950	784	1131	1327	1482	1630	1772	1910	2044	2175	2301
4951 - 5000	788	1136	1333	1489	1637	1780	1919	2053	2184	2311
5001 - 5050	791	1141	1339	1495	1645	1788	1927	2062	2194	2321
5051 - 5100	794	1146	1345	1502	1652	1796	1936	2071	2204	2332
5101 - 5150	798	1151	1350	1509	1659	1804	1944	2081	2214	2342
5151 - 5200	801	1156	1356	1515	1667	1812	1953	2090	2223	2352
5201 - 5250	804	1161	1362	1522	1674	1820	1961	2099	2233	2363
5251 - 5300	808	1165	1368	1528	1681	1827	1970	2108	2242	2373
5301 - 5350	811	1170	1374	1534	1688	1835	1978	2116	2252	2382
5351 - 5400	815	1175	1379	1541	1695	1842	1986	2125	2261	2392
5401 - 5450	819	1180	1385	1547	1702	1850	1994	2133	2270	2402
5451 - 5500	822	1185	1390	1553	1708	1857	2002	2142	2279	2411
5501 - 5550	826	1190	1396	1559	1715	1865	2010	2151	2288	2421
5551 - 5600	829	1195	1402	1566	1722	1872	2018	2159	2298	2431
5601 - 5650	833	1200	1407	1572	1729	1880	2026	2168	2307	2441

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
5651 - 5700	836	1205	1413	1578	1736	1887	2034	2177	2316	2450
5701 - 5750	840	1210	1418	1584	1743	1895	2042	2185	2325	2460
5751 - 5800	844	1215	1424	1591	1750	1902	2050	2194	2334	2470
5801 - 5850	847	1220	1430	1597	1757	1909	2058	2203	2343	2479
5851 - 5900	851	1225	1435	1603	1764	1917	2066	2211	2353	2489
5901 - 5950	854	1230	1441	1609	1770	1924	2075	2220	2362	2499
5951 - 6000	858	1234	1446	1615	1777	1931	2082	2228	2370	2508
6001 - 6050	860	1237	1448	1618	1779	1934	2085	2231	2374	2512
6051 - 6100	862	1239	1451	1620	1782	1937	2089	2235	2378	2516
6101 - 6150	864	1242	1453	1623	1785	1941	2092	2238	2382	2520
6151 - 6200	866	1244	1455	1626	1788	1944	2095	2242	2386	2524
6201 - 6250	868	1247	1458	1628	1791	1947	2099	2246	2389	2528
6251 - 6300	870	1250	1460	1631	1794	1950	2102	2249	2393	2532
6301 - 6350	872	1252	1462	1633	1797	1953	2106	2253	2397	2536
6351 - 6400	874	1255	1465	1636	1800	1956	2109	2257	2401	2540
6401 - 6450	876	1257	1467	1639	1803	1959	2112	2260	2405	2544
6451 - 6500	878	1260	1469	1641	1806	1963	2116	2264	2409	2548
6501 - 6550	880	1262	1472	1644	1808	1966	2119	2267	2413	2552
6551 - 6600	883	1265	1474	1647	1811	1969	2122	2271	2416	2557
6601 - 6650	885	1267	1477	1649	1814	1972	2126	2275	2420	2561
6651 - 6700	887	1270	1479	1652	1817	1975	2129	2278	2424	2565
6701 - 6750	889	1273	1482	1655	1821	1979	2134	2283	2429	2570
6751 - 6800	891	1276	1486	1660	1826	1985	2140	2289	2436	2577
6801 - 6850	894	1280	1490	1664	1831	1990	2145	2296	2442	2584
6851 - 6900	896	1283	1494	1669	1836	1995	2151	2302	2449	2591
6901 - 6950	899	1287	1498	1673	1841	2001	2157	2308	2456	2598
6951 - 7000	902	1290	1502	1678	1846	2006	2163	2314	2462	2605
7001 - 7050	904	1294	1506	1682	1851	2012	2168	2320	2469	2612
7051 - 7100	907	1297	1510	1687	1856	2017	2174	2326	2475	2619
7101 - 7150	909	1301	1514	1691	1860	2022	2180	2333	2482	2626
7151 - 7200	912	1304	1518	1696	1865	2028	2186	2339	2489	2633
7201 - 7250	914	1308	1522	1700	1870	2033	2192	2345	2495	2640
7251 - 7300	917	1311	1526	1705	1875	2038	2197	2351	2502	2647
7301 - 7350	919	1315	1530	1709	1880	2044	2203	2357	2508	2654
7351 - 7400	922	1318	1534	1714	1885	2049	2209	2364	2515	2661
7401 - 7450	924	1322	1538	1718	1890	2055	2215	2370	2522	2668
7451 - 7500	927	1325	1542	1723	1895	2060	2221	2376	2528	2675
7501 - 7550	929	1329	1546	1727	1900	2065	2226	2382	2535	2682
7551 - 7600	932	1333	1550	1732	1905	2071	2232	2388	2541	2689
7601 - 7650	935	1336	1554	1736	1910	2076	2238	2395	2548	2696
7651 - 7700	937	1340	1558	1741	1915	2081	2244	2401	2554	2703
7701 - 7750	940	1343	1562	1745	1920	2087	2250	2407	2561	2710
7751 - 7800	942	1347	1566	1750	1925	2092	2255	2413	2568	2717
7801 - 7850	945	1350	1570	1754	1930	2098	2261	2419	2574	2724
7851 - 7900	948	1354	1575	1760	1936	2104	2268	2427	2582	2732
7901 - 7950	951	1359	1580	1765	1942	2111	2275	2434	2590	2740
7951 - 8000	954	1363	1585	1771	1948	2117	2282	2442	2598	2749

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
8001 - 8050	958	1368	1590	1776	1954	2124	2290	2450	2607	2758
8051 - 8100	961	1372	1595	1782	1960	2131	2297	2457	2615	2766
8101 - 8150	964	1377	1600	1787	1966	2137	2304	2465	2623	2775
8151 - 8200	967	1381	1605	1793	1972	2144	2311	2473	2631	2784
8201 - 8250	971	1386	1610	1799	1978	2150	2318	2481	2639	2792
8251 - 8300	974	1390	1615	1804	1984	2157	2325	2488	2647	2801
8301 - 8350	977	1395	1620	1810	1991	2164	2333	2496	2656	2810
8351 - 8400	981	1399	1625	1815	1997	2170	2340	2504	2664	2818
8401 - 8450	984	1404	1630	1821	2003	2177	2347	2511	2672	2827
8451 - 8500	987	1408	1635	1826	2009	2184	2354	2519	2680	2836
8501 - 8550	990	1413	1640	1832	2015	2190	2361	2527	2688	2844
8551 - 8600	994	1417	1645	1837	2021	2197	2368	2534	2696	2853
8601 - 8650	997	1422	1650	1843	2027	2204	2376	2542	2705	2861
8651 - 8700	1000	1426	1655	1849	2033	2210	2383	2550	2713	2870
8701 - 8750	1004	1431	1660	1854	2040	2217	2390	2557	2721	2879
8751 - 8800	1007	1435	1665	1860	2046	2224	2397	2565	2729	2887
8801 - 8850	1010	1440	1670	1865	2052	2230	2404	2573	2737	2896
8851 - 8900	1013	1444	1675	1871	2058	2237	2412	2580	2745	2905
8901 - 8950	1016	1449	1680	1877	2064	2244	2419	2588	2754	2914
8951 - 9000	1020	1453	1685	1882	2071	2251	2426	2596	2762	2923
9001 - 9050	1023	1458	1691	1888	2077	2258	2434	2604	2771	2932
9051 - 9100	1026	1462	1696	1894	2084	2265	2441	2612	2780	2941
9101 - 9150	1029	1466	1701	1900	2090	2272	2449	2620	2788	2950
9151 - 9200	1032	1471	1706	1906	2096	2279	2456	2628	2797	2959
9201 - 9250	1035	1475	1711	1912	2103	2286	2464	2636	2805	2968
9251 - 9300	1038	1480	1717	1917	2109	2293	2471	2644	2814	2977
9301 - 9350	1042	1484	1722	1923	2115	2300	2479	2652	2822	2986
9351 - 9400	1045	1489	1727	1929	2122	2306	2486	2660	2831	2995
9401 - 9450	1048	1493	1732	1935	2128	2313	2494	2668	2839	3004
9451 - 9500	1051	1498	1737	1941	2135	2320	2501	2676	2848	3013
9501 - 9550	1054	1502	1743	1946	2141	2327	2509	2684	2856	3022
9551 - 9600	1057	1507	1748	1952	2147	2334	2516	2693	2865	3031
9601 - 9650	1060	1511	1753	1958	2154	2341	2524	2701	2873	3040
9651 - 9700	1064	1516	1758	1964	2160	2348	2531	2709	2882	3049
9701 - 9750	1067	1520	1763	1970	2167	2355	2539	2717	2890	3058
9751 - 9800	1070	1525	1769	1975	2173	2362	2546	2725	2899	3067
9801 - 9850	1073	1529	1774	1981	2179	2369	2554	2733	2907	3076
9851 - 9900	1076	1533	1779	1987	2186	2376	2561	2741	2916	3085
9901 - 9950	1079	1538	1784	1993	2192	2383	2569	2748	2924	3094
9951 - 10000	1082	1542	1789	1998	2198	2389	2576	2756	2932	3102
10001 - 10050	1085	1546	1794	2003	2204	2396	2582	2763	2940	3111
10051 - 10100	1089	1551	1798	2009	2210	2402	2589	2771	2948	3119
10101 - 10150	1092	1555	1803	2014	2216	2408	2596	2778	2956	3127
10151 - 10200	1095	1559	1808	2019	2221	2415	2603	2785	2964	3135
10201 - 10250	1098	1563	1813	2025	2227	2421	2610	2793	2971	3144
10251 - 10300	1101	1568	1818	2030	2233	2427	2617	2800	2979	3152
10301 - 10350	1104	1572	1822	2035	2239	2434	2624	2807	2987	3160

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
10351 - 10400	1107	1576	1827	2041	2245	2440	2631	2815	2995	3169
10401 - 10450	1110	1581	1832	2046	2251	2447	2637	2822	3003	3177
10451 - 10500	1113	1585	1837	2052	2257	2453	2644	2829	3011	3185
10501 - 10550	1116	1589	1841	2057	2263	2459	2651	2837	3018	3193
10551 - 10600	1119	1593	1846	2062	2268	2466	2658	2844	3026	3202
10601 - 10650	1123	1598	1851	2068	2274	2472	2665	2851	3034	3210
10651 - 10700	1126	1602	1856	2073	2280	2479	2672	2859	3042	3218
10701 - 10750	1129	1606	1861	2078	2286	2485	2679	2866	3050	3227
10751 - 10800	1132	1610	1865	2084	2292	2491	2686	2874	3057	3235
10801 - 10850	1135	1615	1870	2089	2298	2498	2692	2881	3065	3243
10851 - 10900	1138	1619	1875	2094	2304	2504	2699	2888	3073	3251
10901 - 10950	1141	1623	1880	2100	2309	2510	2706	2896	3081	3260
10951 - 11000	1144	1627	1884	2105	2315	2517	2713	2903	3089	3268
11001 - 11050	1147	1632	1889	2110	2321	2523	2720	2910	3097	3276
11051 - 11100	1150	1636	1894	2116	2327	2530	2727	2918	3104	3285
11101 - 11150	1154	1640	1899	2121	2333	2536	2734	2925	3112	3293
11151 - 11200	1157	1644	1903	2126	2339	2542	2741	2932	3120	3301
11201 - 11250	1160	1649	1908	2132	2345	2549	2747	2940	3128	3309
11251 - 11300	1163	1653	1913	2137	2351	2555	2754	2947	3136	3318
11301 - 11350	1166	1657	1918	2143	2357	2562	2762	2955	3144	3327
11351 - 11400	1169	1662	1924	2149	2364	2569	2770	2963	3153	3336
11401 - 11450	1172	1667	1929	2155	2370	2576	2777	2972	3162	3345
11451 - 11500	1175	1671	1934	2161	2377	2584	2785	2980	3171	3355
11501 - 11550	1178	1676	1940	2167	2383	2591	2793	2988	3180	3364
11551 - 11600	1182	1680	1945	2173	2390	2598	2801	2997	3188	3373
11601 - 11650	1185	1685	1951	2179	2397	2605	2808	3005	3197	3383
11651 - 11700	1188	1689	1956	2185	2403	2612	2816	3013	3206	3392
11701 - 11750	1191	1694	1961	2191	2410	2620	2824	3022	3215	3401
11751 - 11800	1194	1698	1967	2197	2417	2627	2832	3030	3224	3411
11801 - 11850	1197	1703	1972	2203	2423	2634	2839	3038	3233	3420
11851 - 11900	1200	1707	1978	2209	2430	2641	2847	3047	3241	3429
11901 - 11950	1203	1712	1983	2215	2436	2648	2855	3055	3250	3439
11951 - 12000	1207	1717	1988	2221	2443	2656	2863	3063	3259	3448
12001 - 12050	1210	1721	1994	2227	2450	2663	2870	3071	3268	3458
12051 - 12100	1213	1726	1999	2233	2456	2670	2878	3080	3277	3467
12101 - 12150	1216	1730	2004	2239	2463	2677	2886	3088	3286	3476
12151 - 12200	1219	1735	2010	2245	2470	2684	2894	3096	3295	3486
12201 - 12250	1222	1739	2015	2251	2476	2692	2902	3105	3303	3495
12251 - 12300	1225	1744	2021	2257	2483	2699	2909	3113	3312	3504
12301 - 12350	1229	1748	2026	2263	2489	2706	2917	3121	3321	3514
12351 - 12400	1232	1753	2031	2269	2496	2713	2925	3130	3330	3523
12401 - 12450	1235	1757	2037	2275	2503	2720	2933	3138	3339	3532
12451 - 12500	1238	1762	2042	2281	2509	2728	2940	3146	3348	3542
12501 - 12550	1241	1767	2048	2287	2516	2735	2948	3154	3356	3551
12551 - 12600	1244	1771	2053	2293	2523	2742	2956	3163	3365	3560
12601 - 12650	1247	1776	2058	2299	2529	2749	2964	3171	3374	3570
12651 - 12700	1250	1780	2064	2305	2535	2756	2971	3179	3382	3579

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
12701 - 12750	1252	1782	2066	2308	2538	2759	2975	3183	3386	3583
12751 - 12800	1253	1784	2068	2310	2542	2763	2978	3187	3391	3587
12801 - 12850	1255	1787	2071	2313	2545	2766	2982	3190	3395	3591
12851 - 12900	1257	1789	2073	2316	2548	2769	2985	3194	3399	3596
12901 - 12950	1258	1791	2076	2319	2551	2773	2989	3198	3403	3600
12951 - 13000	1260	1793	2078	2322	2554	2776	2992	3202	3407	3604
13001 - 13050	1261	1796	2081	2324	2557	2779	2996	3206	3411	3609
13051 - 13100	1263	1798	2083	2327	2560	2782	3000	3209	3415	3613
13101 - 13150	1265	1800	2086	2330	2563	2786	3003	3213	3419	3617
13151 - 13200	1266	1802	2088	2333	2566	2789	3007	3217	3423	3622
13201 - 13250	1268	1804	2091	2335	2569	2792	3010	3221	3427	3626
13251 - 13300	1269	1807	2093	2338	2572	2796	3014	3225	3431	3630
13301 - 13350	1271	1809	2096	2341	2575	2799	3017	3229	3435	3634
13351 - 13400	1273	1811	2098	2344	2578	2802	3021	3232	3439	3639
13401 - 13450	1274	1813	2101	2346	2581	2806	3024	3236	3443	3643
13451 - 13500	1276	1815	2103	2349	2584	2809	3028	3240	3447	3647
13501 - 13550	1277	1818	2106	2352	2587	2812	3032	3244	3451	3652
13551 - 13600	1279	1820	2108	2355	2590	2816	3035	3248	3456	3656
13601 - 13650	1280	1822	2110	2357	2593	2819	3038	3251	3459	3660
13651 - 13700	1282	1824	2113	2360	2596	2822	3042	3255	3463	3664
13701 - 13750	1283	1826	2115	2362	2599	2825	3045	3258	3467	3668
13751 - 13800	1285	1828	2117	2365	2601	2828	3048	3262	3470	3672
13801 - 13850	1286	1830	2119	2367	2604	2831	3052	3265	3474	3676
13851 - 13900	1288	1832	2122	2370	2607	2834	3055	3269	3478	3680
13901 - 13950	1289	1834	2124	2373	2610	2837	3058	3272	3482	3684
13951 - 14000	1291	1836	2126	2375	2613	2840	3061	3276	3485	3688
14001 - 14050	1292	1838	2129	2378	2615	2843	3065	3279	3489	3691
14051 - 14100	1294	1840	2131	2380	2618	2846	3068	3283	3493	3695
14101 - 14150	1296	1843	2134	2384	2622	2850	3073	3288	3498	3701
14151 - 14200	1298	1846	2138	2388	2627	2855	3078	3293	3504	3707
14201 - 14250	1301	1850	2141	2392	2631	2860	3083	3299	3510	3714
14251 - 14300	1303	1853	2145	2396	2636	2865	3088	3305	3516	3720
14301 - 14350	1305	1856	2149	2400	2640	2870	3094	3310	3522	3726
14351 - 14400	1308	1860	2152	2404	2645	2875	3099	3316	3528	3733
14401 - 14450	1310	1863	2156	2408	2649	2879	3104	3321	3534	3739
14451 - 14500	1313	1866	2160	2412	2653	2884	3109	3327	3540	3745
14501 - 14550	1315	1869	2163	2416	2658	2889	3115	3333	3546	3752
14551 - 14600	1318	1873	2167	2420	2662	2894	3120	3338	3552	3758
14601 - 14650	1320	1876	2171	2424	2667	2899	3125	3344	3558	3764
14651 - 14700	1322	1879	2174	2429	2671	2904	3130	3349	3564	3770
14701 - 14750	1325	1882	2178	2433	2676	2909	3136	3355	3570	3777
14751 - 14800	1327	1886	2181	2437	2680	2914	3141	3361	3576	3783
14801 - 14850	1330	1889	2185	2441	2685	2918	3146	3366	3582	3789
14851 - 14900	1332	1892	2189	2445	2689	2923	3151	3372	3588	3796
14901 - 14950	1335	1896	2192	2449	2694	2928	3156	3377	3594	3802
14951 - 15000	1337	1899	2196	2453	2698	2933	3162	3383	3600	3808
15001 - 15050	1339	1902	2200	2457	2703	2938	3167	3389	3606	3815

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
15051 - 15100	1342	1905	2203	2461	2707	2943	3172	3394	3612	3821
15101 - 15150	1344	1909	2207	2465	2712	2948	3177	3400	3617	3827
15151 - 15200	1347	1912	2211	2469	2716	2952	3183	3405	3623	3834
15201 - 15250	1349	1915	2214	2473	2721	2957	3188	3411	3629	3840
15251 - 15300	1352	1919	2218	2477	2725	2962	3193	3417	3635	3846
15301 - 15350	1354	1922	2221	2481	2730	2967	3198	3422	3641	3853
15351 - 15400	1356	1925	2225	2485	2734	2972	3204	3428	3647	3859
15401 - 15450	1359	1928	2229	2490	2738	2977	3209	3434	3653	3865
15451 - 15500	1361	1932	2232	2494	2743	2982	3214	3439	3659	3871
15501 - 15550	1364	1935	2236	2498	2747	2986	3219	3445	3665	3878
15551 - 15600	1366	1938	2240	2502	2752	2991	3225	3450	3671	3884
15601 - 15650	1369	1942	2243	2506	2756	2996	3230	3456	3677	3890
15651 - 15700	1371	1945	2247	2510	2761	3001	3235	3462	3683	3897
15701 - 15750	1373	1948	2251	2514	2765	3006	3240	3467	3689	3903
15751 - 15800	1376	1951	2254	2518	2770	3011	3246	3473	3695	3909
15801 - 15850	1378	1955	2258	2522	2774	3016	3251	3478	3701	3916
15851 - 15900	1381	1958	2262	2526	2779	3021	3256	3484	3707	3922
15901 - 15950	1383	1961	2265	2530	2783	3025	3261	3490	3713	3928
15951 - 16000	1386	1965	2269	2534	2788	3030	3267	3495	3719	3935
16001 - 16050	1388	1968	2273	2539	2793	3036	3273	3502	3726	3943
16051 - 16100	1391	1972	2278	2544	2799	3042	3279	3509	3734	3950
16101 - 16150	1394	1976	2282	2549	2804	3048	3286	3516	3741	3958
16151 - 16200	1396	1980	2287	2554	2810	3054	3292	3523	3748	3965
16201 - 16250	1399	1984	2291	2559	2815	3060	3299	3529	3755	3973
16251 - 16300	1402	1988	2295	2564	2820	3066	3305	3536	3763	3981
16301 - 16350	1404	1991	2300	2569	2826	3072	3311	3543	3770	3988
16351 - 16400	1407	1995	2304	2574	2831	3078	3318	3550	3777	3996
16401 - 16450	1410	1999	2309	2579	2837	3083	3324	3557	3784	4004
16451 - 16500	1412	2003	2313	2584	2842	3089	3330	3563	3792	4011
16501 - 16550	1415	2007	2318	2589	2848	3095	3337	3570	3799	4019
16551 - 16600	1418	2010	2322	2594	2853	3101	3343	3577	3806	4027
16601 - 16650	1421	2014	2326	2599	2858	3107	3349	3584	3813	4034
16651 - 16700	1423	2018	2331	2603	2864	3113	3356	3591	3820	4042
16701 - 16750	1426	2022	2335	2608	2869	3119	3362	3597	3828	4050
16751 - 16800	1429	2026	2340	2613	2875	3125	3368	3604	3835	4057
16801 - 16850	1431	2030	2344	2618	2880	3131	3375	3611	3842	4065
16851 - 16900	1434	2033	2348	2623	2885	3137	3381	3618	3849	4073
16901 - 16950	1437	2037	2353	2628	2891	3142	3388	3625	3857	4080
16951 - 17000	1439	2041	2357	2633	2896	3148	3394	3631	3864	4088
17001 - 17050	1442	2045	2362	2638	2902	3154	3400	3638	3871	4096
17051 - 17100	1445	2049	2366	2643	2907	3160	3407	3645	3878	4103
17101 - 17150	1447	2052	2370	2648	2913	3166	3413	3652	3886	4111
17151 - 17200	1450	2056	2375	2653	2918	3172	3419	3659	3893	4119
17201 - 17250	1453	2060	2379	2658	2923	3178	3426	3665	3900	4126
17251 - 17300	1455	2064	2384	2663	2929	3184	3432	3672	3907	4134
17301 - 17350	1458	2068	2388	2668	2934	3190	3438	3679	3915	4142
17351 - 17400	1461	2072	2393	2672	2940	3195	3445	3686	3922	4149

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
17401 - 17450	1463	2075	2397	2677	2945	3201	3451	3693	3929	4157
17451 - 17500	1466	2079	2401	2682	2951	3207	3457	3699	3936	4165
17501 - 17550	1469	2083	2406	2687	2956	3213	3464	3706	3943	4172
17551 - 17600	1472	2087	2410	2692	2961	3219	3470	3713	3951	4180
17601 - 17650	1474	2091	2415	2697	2967	3225	3476	3720	3958	4187
17651 - 17700	1477	2094	2419	2702	2972	3231	3483	3727	3965	4195
17701 - 17750	1480	2098	2423	2707	2978	3237	3489	3733	3972	4203
17751 - 17800	1482	2102	2428	2712	2983	3243	3496	3740	3980	4210
17801 - 17850	1485	2106	2432	2717	2989	3249	3502	3747	3987	4218
17851 - 17900	1488	2110	2437	2722	2994	3254	3508	3754	3994	4226
17901 - 17950	1490	2114	2441	2727	2999	3260	3515	3761	4001	4233
17951 - 18000	1493	2117	2446	2732	3005	3266	3521	3767	4009	4241
18001 - 18050	1496	2121	2450	2737	3010	3272	3527	3774	4016	4249
18051 - 18100	1498	2125	2454	2741	3016	3278	3534	3781	4023	4256
18101 - 18150	1501	2129	2459	2746	3021	3284	3540	3788	4030	4264
18151 - 18200	1504	2133	2463	2751	3026	3290	3546	3795	4038	4272
18201 - 18250	1506	2136	2468	2756	3032	3296	3553	3801	4045	4279
18251 - 18300	1509	2140	2472	2761	3037	3302	3559	3808	4052	4287
18301 - 18350	1512	2144	2476	2766	3043	3307	3565	3815	4059	4295
18351 - 18400	1514	2148	2481	2771	3048	3313	3572	3822	4066	4302
18401 - 18450	1517	2152	2485	2776	3054	3319	3578	3829	4074	4310
18451 - 18500	1520	2156	2490	2781	3059	3325	3585	3835	4081	4318
18501 - 18550	1523	2159	2494	2786	3064	3331	3591	3842	4088	4325
18551 - 18600	1525	2163	2498	2791	3070	3337	3597	3849	4095	4333
18601 - 18650	1528	2167	2503	2796	3075	3343	3604	3856	4103	4341
18651 - 18700	1531	2171	2507	2801	3081	3349	3610	3863	4110	4348
18701 - 18750	1533	2175	2512	2806	3086	3355	3616	3869	4117	4356
18751 - 18800	1536	2178	2516	2811	3092	3361	3623	3876	4124	4364
18801 - 18850	1539	2182	2521	2815	3097	3366	3629	3883	4132	4371
18851 - 18900	1541	2186	2525	2820	3102	3372	3635	3890	4139	4379
18901 - 18950	1544	2190	2529	2825	3108	3378	3642	3897	4146	4386
18951 - 19000	1547	2194	2534	2830	3113	3384	3648	3903	4153	4394
19001 - 19050	1549	2196	2537	2834	3117	3388	3652	3908	4158	4399
19051 - 19100	1551	2199	2540	2837	3121	3392	3657	3913	4163	4405
19101 - 19150	1553	2202	2543	2840	3125	3396	3661	3918	4168	4410
19151 - 19200	1555	2205	2546	2844	3128	3401	3666	3922	4173	4415
19201 - 19250	1557	2207	2549	2847	3132	3405	3670	3927	4179	4421
19251 - 19300	1559	2210	2552	2851	3136	3409	3675	3932	4184	4426
19301 - 19350	1561	2213	2555	2854	3140	3413	3679	3937	4189	4432
19351 - 19400	1563	2216	2559	2858	3144	3417	3684	3942	4194	4437
19401 - 19450	1565	2219	2562	2861	3148	3421	3688	3946	4199	4442
19451 - 19500	1567	2221	2565	2865	3151	3426	3693	3951	4204	4448
19501 - 19550	1569	2224	2568	2868	3155	3430	3697	3956	4209	4453
19551 - 19600	1571	2227	2571	2872	3159	3434	3702	3961	4214	4459
19601 - 19650	1573	2230	2574	2875	3163	3438	3706	3966	4219	4464
19651 - 19700	1575	2232	2577	2879	3167	3442	3711	3970	4225	4470
19701 - 19750	1577	2235	2580	2882	3170	3446	3715	3975	4230	4475

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
19751 - 19800	1579	2238	2583	2886	3174	3450	3720	3980	4235	4480
19801 - 19850	1581	2241	2587	2889	3178	3455	3724	3985	4240	4486
19851 - 19900	1583	2243	2590	2893	3182	3459	3729	3990	4245	4491
19901 - 19950	1585	2246	2593	2896	3186	3463	3733	3994	4250	4497
19951 - 20000	1587	2249	2596	2900	3190	3467	3738	3999	4255	4502
20001 - 20050	1589	2252	2599	2903	3193	3471	3742	4004	4260	4507
20051 - 20100	1591	2255	2602	2907	3197	3475	3747	4009	4265	4513
20101 - 20150	1593	2257	2605	2910	3201	3480	3751	4014	4270	4518
20151 - 20200	1595	2260	2608	2914	3205	3484	3756	4018	4276	4524
20201 - 20250	1597	2263	2612	2917	3209	3488	3760	4023	4281	4529
20251 - 20300	1599	2266	2615	2921	3213	3492	3765	4028	4286	4534
20301 - 20350	1601	2268	2618	2924	3216	3496	3769	4033	4291	4540
20351 - 20400	1603	2271	2621	2928	3220	3500	3773	4038	4296	4545
20401 - 20450	1605	2274	2624	2931	3224	3505	3778	4042	4301	4551
20451 - 20500	1607	2277	2627	2934	3228	3509	3782	4047	4306	4556
20501 - 20550	1609	2280	2630	2938	3232	3513	3787	4052	4311	4561
20551 - 20600	1611	2282	2633	2941	3236	3517	3791	4057	4316	4567
20601 - 20650	1613	2285	2636	2945	3239	3521	3796	4062	4322	4572
20651 - 20700	1615	2288	2640	2948	3243	3525	3800	4066	4327	4578
20701 - 20750	1617	2291	2643	2952	3247	3530	3805	4071	4332	4583
20751 - 20800	1619	2293	2646	2955	3251	3534	3809	4076	4337	4588
20801 - 20850	1621	2296	2649	2959	3255	3538	3814	4081	4342	4594
20851 - 20900	1623	2299	2652	2962	3259	3542	3818	4086	4347	4599
20901 - 20950	1625	2302	2655	2966	3262	3546	3823	4090	4352	4605
20951 - 21000	1627	2305	2658	2969	3266	3550	3827	4095	4357	4610
21001 - 21050	1629	2307	2661	2973	3270	3555	3832	4100	4362	4615
21051 - 21100	1631	2310	2665	2976	3274	3559	3836	4105	4368	4621
21101 - 21150	1633	2313	2668	2980	3278	3563	3841	4110	4373	4626
21151 - 21200	1635	2316	2671	2983	3282	3567	3845	4114	4378	4632
21201 - 21250	1637	2318	2674	2987	3285	3571	3850	4119	4383	4637
21251 - 21300	1639	2321	2677	2990	3289	3575	3854	4124	4388	4643
21301 - 21350	1641	2324	2680	2994	3293	3580	3859	4129	4393	4648
21351 - 21400	1643	2327	2683	2997	3297	3584	3863	4134	4398	4653
21401 - 21450	1645	2329	2686	3001	3301	3588	3868	4138	4403	4659
21451 - 21500	1647	2332	2689	3004	3305	3592	3872	4143	4408	4664
21501 - 21550	1649	2335	2693	3008	3308	3596	3877	4148	4414	4670
21551 - 21600	1651	2338	2696	3011	3312	3600	3881	4153	4419	4675
21601 - 21650	1653	2341	2699	3015	3316	3605	3886	4158	4424	4680
21651 - 21700	1655	2343	2702	3018	3320	3609	3890	4162	4429	4686
21701 - 21750	1657	2346	2705	3022	3324	3613	3895	4167	4434	4691
21751 - 21800	1659	2349	2708	3025	3328	3617	3899	4172	4439	4697
21801 - 21850	1661	2352	2711	3029	3331	3621	3904	4177	4444	4702
21851 - 21900	1663	2354	2714	3032	3335	3625	3908	4182	4449	4707
21901 - 21950	1665	2357	2718	3035	3339	3630	3913	4186	4454	4713
21951 - 22000	1667	2360	2721	3039	3343	3634	3917	4191	4460	4718
22001 - 22050	1669	2363	2724	3042	3347	3638	3922	4196	4465	4724
22051 - 22100	1671	2366	2727	3046	3351	3642	3926	4201	4470	4729

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
22101 - 22150	1673	2368	2730	3049	3354	3646	3931	4206	4475	4734
22151 - 22200	1675	2371	2733	3053	3358	3650	3935	4210	4480	4740
22201 - 22250	1677	2374	2736	3056	3362	3654	3940	4215	4485	4745
22251 - 22300	1679	2377	2739	3060	3366	3659	3944	4220	4490	4751
22301 - 22350	1681	2379	2742	3063	3370	3663	3949	4225	4495	4756
22351 - 22400	1683	2382	2746	3067	3373	3667	3953	4230	4500	4761
22401 - 22450	1685	2385	2749	3070	3377	3671	3957	4235	4506	4767
22451 - 22500	1687	2388	2752	3074	3381	3675	3962	4239	4511	4772
22501 - 22550	1689	2390	2755	3077	3385	3679	3966	4244	4516	4778
22551 - 22600	1691	2393	2758	3081	3389	3684	3971	4249	4521	4783
22601 - 22650	1693	2396	2761	3084	3393	3688	3975	4254	4526	4788
22651 - 22700	1695	2399	2764	3088	3396	3692	3980	4259	4531	4794
22701 - 22750	1697	2402	2767	3091	3400	3696	3984	4263	4536	4799
22751 - 22800	1699	2404	2771	3095	3404	3700	3989	4268	4541	4805
22801 - 22850	1701	2407	2774	3098	3408	3704	3993	4273	4546	4810
22851 - 22900	1703	2410	2777	3102	3412	3709	3998	4278	4552	4815
22901 - 22950	1705	2413	2780	3105	3416	3713	4002	4283	4557	4821
22951 - 23000	1707	2415	2783	3109	3419	3717	4007	4287	4562	4826
23001 - 23050	1709	2418	2786	3112	3423	3721	4011	4292	4567	4832
23051 - 23100	1711	2421	2789	3116	3427	3725	4016	4297	4572	4837
23101 - 23150	1713	2424	2792	3119	3431	3729	4020	4302	4577	4843
23151 - 23200	1715	2427	2795	3123	3435	3734	4025	4307	4582	4848
23201 - 23250	1717	2429	2799	3126	3439	3738	4029	4311	4587	4853
23251 - 23300	1719	2432	2802	3129	3442	3742	4034	4316	4592	4859
23301 - 23350	1721	2435	2805	3133	3446	3746	4038	4321	4597	4864
23351 - 23400	1723	2438	2808	3136	3450	3750	4043	4326	4603	4870
23401 - 23450	1725	2440	2811	3140	3454	3754	4047	4331	4608	4875
23451 - 23500	1727	2443	2814	3143	3458	3759	4052	4335	4613	4880
23501 - 23550	1729	2446	2817	3147	3462	3763	4056	4340	4618	4886
23551 - 23600	1731	2449	2820	3150	3465	3767	4061	4345	4623	4891
23601 - 23650	1733	2451	2823	3154	3469	3771	4065	4350	4628	4897
23651 - 23700	1735	2454	2827	3157	3473	3775	4070	4355	4633	4902
23701 - 23750	1737	2457	2830	3161	3477	3779	4074	4359	4638	4907
23751 - 23800	1739	2460	2833	3164	3481	3784	4079	4364	4643	4913
23801 - 23850	1741	2463	2836	3168	3485	3788	4083	4369	4649	4918
23851 - 23900	1743	2465	2839	3171	3488	3792	4088	4374	4654	4924
23901 - 23950	1745	2468	2842	3175	3492	3796	4092	4379	4659	4929
23951 - 24000	1747	2471	2845	3178	3496	3800	4097	4383	4664	4934
24001 - 24050	1749	2474	2848	3182	3500	3804	4101	4388	4669	4940
24051 - 24100	1751	2476	2852	3185	3504	3809	4106	4393	4674	4945
24101 - 24150	1753	2479	2855	3189	3508	3813	4110	4398	4679	4951
24151 - 24200	1755	2482	2858	3192	3511	3817	4115	4403	4684	4956
24201 - 24250	1757	2485	2861	3196	3515	3821	4119	4407	4689	4961
24251 - 24300	1759	2488	2864	3199	3519	3825	4124	4412	4695	4967
24301 - 24350	1761	2490	2867	3203	3523	3829	4128	4417	4700	4972
24351 - 24400	1763	2493	2870	3206	3527	3833	4133	4422	4705	4978
24401 - 24450	1765	2496	2873	3210	3531	3838	4137	4427	4710	4983

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
24451 - 24500	1768	2499	2876	3213	3534	3842	4141	4431	4715	4988
24501 - 24550	1770	2501	2880	3217	3538	3846	4146	4436	4720	4994
24551 - 24600	1772	2504	2883	3220	3542	3850	4150	4441	4725	4999
24601 - 24650	1774	2507	2886	3223	3546	3854	4155	4446	4730	5005
24651 - 24700	1776	2510	2889	3227	3550	3858	4159	4451	4735	5010
24701 - 24750	1778	2512	2892	3230	3553	3863	4164	4455	4741	5015
24751 - 24800	1780	2515	2895	3234	3557	3867	4168	4460	4746	5021
24801 - 24850	1782	2518	2898	3237	3561	3871	4173	4465	4751	5026
24851 - 24900	1784	2521	2901	3241	3565	3875	4177	4470	4756	5032
24901 - 24950	1786	2524	2905	3244	3569	3879	4182	4475	4761	5037
24951 - 25000	1788	2526	2908	3248	3573	3883	4186	4479	4766	5043
25001 - 25050	1790	2529	2911	3251	3576	3888	4191	4484	4771	5048
25051 - 25100	1792	2532	2914	3255	3580	3892	4195	4489	4776	5053
25101 - 25150	1794	2535	2917	3258	3584	3896	4200	4494	4781	5059
25151 - 25200	1796	2537	2920	3262	3588	3900	4204	4499	4787	5064
25201 - 25250	1798	2540	2923	3265	3592	3904	4209	4503	4792	5070
25251 - 25300	1800	2543	2926	3269	3596	3908	4213	4508	4797	5075
25301 - 25350	1802	2546	2929	3272	3599	3913	4218	4513	4802	5080
25351 - 25400	1804	2549	2933	3276	3603	3917	4222	4518	4807	5086
25401 - 25450	1806	2551	2936	3279	3607	3921	4227	4523	4812	5091
25451 - 25500	1808	2554	2939	3283	3611	3925	4231	4527	4817	5097
25501 - 25550	1810	2557	2942	3286	3615	3929	4236	4532	4822	5102
25551 - 25600	1812	2560	2945	3290	3619	3933	4240	4537	4827	5107
25601 - 25650	1814	2562	2948	3293	3622	3938	4245	4542	4833	5113
25651 - 25700	1816	2565	2951	3297	3626	3942	4249	4547	4838	5118
25701 - 25750	1818	2568	2954	3300	3630	3946	4254	4551	4843	5124
25751 - 25800	1820	2571	2958	3304	3634	3950	4258	4556	4848	5129
25801 - 25850	1822	2574	2961	3307	3638	3954	4263	4561	4853	5134
25851 - 25900	1824	2576	2964	3311	3642	3958	4267	4566	4858	5140
25901 - 25950	1826	2579	2967	3314	3645	3963	4272	4571	4863	5145
25951 - 26000	1828	2582	2970	3317	3649	3967	4276	4575	4868	5151
26001 - 26050	1830	2585	2973	3321	3653	3971	4281	4580	4873	5156
26051 - 26100	1832	2587	2976	3324	3657	3975	4285	4585	4878	5161
26101 - 26150	1834	2590	2979	3328	3661	3979	4290	4590	4884	5167
26151 - 26200	1836	2593	2982	3331	3665	3983	4294	4595	4889	5172
26201 - 26250	1838	2596	2986	3335	3668	3988	4299	4599	4894	5178
26251 - 26300	1840	2598	2989	3338	3672	3992	4303	4604	4899	5183
26301 - 26350	1842	2601	2992	3342	3676	3996	4308	4609	4904	5188
26351 - 26400	1844	2604	2995	3345	3680	4000	4312	4614	4909	5194
26401 - 26450	1846	2607	2998	3349	3684	4004	4317	4619	4914	5199
26451 - 26500	1848	2610	3001	3352	3688	4008	4321	4623	4919	5205
26501 - 26550	1850	2612	3004	3356	3691	4013	4325	4628	4924	5210
26551 - 26600	1852	2615	3007	3359	3695	4017	4330	4633	4930	5216
26601 - 26650	1854	2618	3011	3363	3699	4021	4334	4638	4935	5221
26651 - 26700	1856	2621	3014	3366	3703	4025	4339	4643	4940	5226
26701 - 26750	1858	2623	3017	3370	3707	4029	4343	4647	4945	5232
26751 - 26800	1860	2626	3020	3373	3711	4033	4348	4652	4950	5237

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
26801 - 26850	1862	2629	3023	3377	3714	4037	4352	4657	4955	5243
26851 - 26900	1864	2632	3026	3380	3718	4042	4357	4662	4960	5248
26901 - 26950	1866	2635	3029	3384	3722	4046	4361	4667	4965	5253
26951 - 27000	1868	2637	3032	3387	3726	4050	4366	4671	4970	5259
27001 - 27050	1870	2640	3035	3391	3730	4054	4370	4676	4976	5264
27051 - 27100	1872	2643	3039	3394	3733	4058	4375	4681	4981	5270
27101 - 27150	1874	2646	3042	3398	3737	4062	4379	4686	4986	5275
27151 - 27200	1876	2648	3045	3401	3741	4067	4384	4691	4991	5280
27201 - 27250	1878	2651	3048	3405	3745	4071	4388	4696	4996	5286
27251 - 27300	1880	2654	3051	3408	3749	4075	4393	4700	5001	5291
27301 - 27350	1882	2657	3054	3411	3753	4079	4397	4705	5006	5297
27351 - 27400	1884	2659	3057	3415	3756	4083	4402	4710	5011	5302
27401 - 27450	1886	2662	3060	3418	3760	4087	4406	4715	5016	5307
27451 - 27500	1888	2665	3064	3422	3764	4092	4411	4720	5022	5313
27501 - 27550	1890	2668	3067	3425	3768	4096	4415	4724	5027	5318
27551 - 27600	1892	2671	3070	3429	3772	4100	4420	4729	5032	5324
27601 - 27650	1894	2673	3073	3432	3776	4104	4424	4734	5037	5329
27651 - 27700	1896	2676	3076	3436	3779	4108	4429	4739	5042	5334
27701 - 27750	1898	2679	3079	3439	3783	4112	4433	4744	5047	5340
27751 - 27800	1900	2682	3082	3443	3787	4117	4438	4748	5052	5345
27801 - 27850	1902	2684	3085	3446	3791	4121	4442	4753	5057	5351
27851 - 27900	1904	2687	3088	3450	3795	4125	4447	4758	5062	5356
27901 - 27950	1906	2690	3092	3453	3799	4129	4451	4763	5068	5361
27951 - 28000	1908	2693	3095	3457	3802	4133	4456	4768	5073	5367
28001 - 28050	1910	2696	3098	3460	3806	4137	4460	4772	5078	5372
28051 - 28100	1912	2698	3101	3464	3810	4142	4465	4777	5083	5378
28101 - 28150	1914	2701	3104	3467	3814	4146	4469	4782	5088	5383
28151 - 28200	1916	2704	3107	3471	3818	4150	4474	4787	5093	5388
28201 - 28250	1918	2707	3110	3474	3822	4154	4478	4792	5098	5394
28251 - 28300	1920	2709	3113	3478	3825	4158	4483	4796	5103	5399
28301 - 28350	1922	2712	3116	3481	3829	4162	4487	4801	5108	5405
28351 - 28400	1924	2715	3120	3485	3833	4167	4492	4806	5114	5410
28401 - 28450	1926	2718	3123	3488	3837	4171	4496	4811	5119	5416
28451 - 28500	1928	2720	3126	3492	3841	4175	4501	4816	5124	5421
28501 - 28550	1930	2723	3129	3495	3845	4179	4505	4820	5129	5426
28551 - 28600	1932	2726	3132	3499	3848	4183	4509	4825	5134	5432
28601 - 28650	1934	2729	3135	3502	3852	4187	4514	4830	5139	5437
28651 - 28700	1936	2732	3138	3506	3856	4192	4518	4835	5144	5443
28701 - 28750	1938	2734	3141	3509	3860	4196	4523	4840	5149	5448
28751 - 28800	1940	2737	3144	3512	3864	4200	4527	4844	5154	5453
28801 - 28850	1942	2740	3147	3516	3867	4204	4532	4849	5159	5458
28851 - 28900	1944	2742	3150	3519	3871	4208	4536	4853	5164	5464
28901 - 28950	1946	2745	3153	3522	3875	4212	4540	4858	5169	5469
28951 - 29000	1948	2748	3156	3526	3878	4216	4545	4863	5174	5474
29001 - 29050	1950	2750	3159	3529	3882	4220	4549	4867	5179	5479
29051 - 29100	1952	2753	3162	3532	3886	4224	4553	4872	5184	5484
29101 - 29150	1954	2756	3165	3536	3889	4228	4558	4877	5189	5490

# Updated Obligation Scale B

Based on Expenditures Data Collected in 1998-2004, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
29151 - 29200	1956	2758	3168	3539	3893	4232	4562	4881	5194	5495
29201 - 29250	1958	2761	3172	3543	3897	4236	4566	4886	5199	5500
29251 - 29300	1960	2764	3175	3546	3901	4240	4571	4891	5204	5505
29301 - 29350	1961	2766	3178	3549	3904	4244	4575	4895	5208	5511
29351 - 29400	1963	2769	3181	3553	3908	4248	4579	4900	5213	5516
29401 - 29450	1965	2772	3184	3556	3912	4252	4584	4904	5218	5521
29451 - 29500	1967	2774	3187	3559	3915	4256	4588	4909	5223	5526
29501 - 29550	1969	2777	3190	3563	3919	4260	4592	4914	5228	5531
29551 - 29600	1971	2780	3193	3566	3923	4264	4597	4918	5233	5537
29601 - 29650	1973	2783	3196	3569	3926	4268	4601	4923	5238	5542
29651 - 29700	1975	2785	3199	3573	3930	4272	4605	4928	5243	5547
29701 - 29750	1977	2788	3202	3576	3934	4276	4610	4932	5248	5552
29751 - 29800	1979	2791	3205	3580	3937	4280	4614	4937	5253	5557
29801 - 29850	1981	2793	3208	3583	3941	4284	4618	4941	5258	5563
29851 - 29900	1983	2796	3211	3586	3945	4288	4623	4946	5263	5568
29901 - 29950	1985	2799	3214	3590	3949	4292	4627	4951	5268	5573
29951 - 30000	1987	2801	3217	3593	3952	4296	4631	4955	5273	5578