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# State of Oregon Child Support Guidelines Review: Updated Obligation Scales and Other Considerations

June 26, 2006

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## **Section I: Introduction**

### **PURPOSE OF REPORT**

The State of Oregon is conducting a quadrennial review of its child support guidelines. As part of this review, Oregon is reviewing the most recent economic evidence on child-rearing expenditures. This report summarizes the results from the review of the economic data and uses it to develop an updated child support obligation scale. The obligation scale forms the core of the formula for calculating the support obligation under the Oregon Child Support Guidelines [OAR 137-050]. It consists of a look-up table of basic child support obligations for one to ten children and a range of combined parents' gross incomes. The scale is used in conjunction with the Guidelines and a worksheet. Other provisions in the Guidelines provide for adjustments for a parent's nonjoint children, a parenting time credit, the actual cost of health insurance for the children, actual employment and job search-related child care expenses and several other factors. Hence, these factors are not considered in the obligation scale.

This report, however, does analyze two guidelines issues in addition to the obligation scale. The first issue concerns the "child attending school" provision that provides direct support to a child who is 18 years of age or older and under 21 years of age and attending school. The second issue is Oregon's parenting time formula. Each issue is analyzed by comparing Oregon's approach to those of other jurisdictions.

This report also contains newly produced estimates of child-rearing expenditures. The current Oregon obligation scale is based on expenditures data from families collected in 1996 through 1999. The new estimates consider expenditures data from families collected through 2004.

### **Federal Requirements**

Oregon's review fulfills a federal requirement that states must review their child support guidelines at least once every four years [45 CFR 302.56]. Oregon last reviewed its child support guidelines in 2002. The federal requirement specifies that the review must include an assessment of economic data on child-rearing costs and a review of case data to ensure that deviations from guidelines are limited. The purpose of the federal review is to ensure that state guidelines result in the determination of appropriate child support award amounts.

### **Organization of Report**

The remainder of this report is divided into six sections and four appendices.

- ◆ Section II provides background information; specifically, a brief overview of the federal requirements pertaining to state child support guidelines and state guidelines models; and, a history of Oregon's child support guidelines.
- ◆ Section III reviews estimates of child-rearing expenditures. It reviews those most commonly considered by states in the development and review of guidelines.
- ◆ Section IV contains two alternative obligation scales. Both consider 2006 price levels; 2006 federal and state income tax rates and FICA; and the 2006 poverty level. They differ in the estimates of child-rearing



expenditures. One set uses the same estimates of child-rearing expenditures that form the basis of the existing guidelines. The second set uses the newly produced estimates of child-rearing expenditures. This section also outlines the steps used to develop the updated obligation scales and summarizes key assumptions.

- ◆ Section V reviews the “child attending school” provision.
- ◆ Section VI reviews the parenting time formula.
- ◆ Appendix I documents the data and steps used to develop the new estimates of child-rearing expenditures from 1998-2004 data.
- ◆ Appendix II details the technical steps used to develop the updated obligation scales.
- ◆ Appendix III provides side-by-side comparisons of the updated and current obligation scales.
- ◆ Appendix IV provides graphical comparisons of the updated and current obligation scales for a range of scenarios that vary with parents’ incomes and number of children.

Policy Studies Inc. (PSI) prepared this report for the Oregon Department of Justice (DOJ), through the Oregon Child Support Program (CSP), and Division of Child Support (DCS). DOJ awarded PSI the contract through a competitive bid process.

### **Development of Recommendations**

This report is just one piece of information that the Oregon Guidelines Advisory Committee and DOJ will be considering in its quadrennial review of the Oregon Child Support guidelines. Another key consideration will be comments received on the guidelines since the last review. The Guidelines Advisory Committee, which comprises representatives from various entities throughout the state, will develop recommendations to be considered by DOJ, which promulgates the administrative rules containing the guidelines.

## Section II

### Background

#### FEDERAL REQUIREMENTS

Federal law has required state advisory child support guidelines since 1987.<sup>1</sup> The Family Support Act of 1988 expanded the requirement. As of 1989, each state must have one guideline that is to be applied presumptively rather than on an advisory basis.<sup>2</sup> It also requires each state to establish deviation criteria that allows for its presumptive guideline to be rebutted. The state-determined criteria must take in consideration the best interests of the child. As aside, Oregon, at OAR 137-050-0333, provides an extensive list of deviation criteria.

States have discretion in the guidelines models that they use; yet, according to federal requirements, they must:

- ♦ Be based on specific descriptive and numeric criteria;
- ♦ Take into consideration all earnings and income of the noncustodial parent; and
- ♦ Provide for the child(ren)'s health care needs.

#### GUIDELINES MODELS

Most states, including Oregon, base their guidelines on the Income Shares Model, which was developed through the 1984-87 National Child Support Guidelines Project. Comprised of a diverse set of stakeholders, the Advisory Panel overseeing the Guidelines Project developed eight principles for the development of child support guidelines. Some of the most salient principles are that:

- ♦ both parents should be economically obligated for supporting their children and the economic responsibility should be divided in proportion to each parent's available income;
- ♦ child support should, at a minimum, cover the basic needs of the children, but to the extent that either parent can afford a higher than subsistence level of standard of living, the children should be entitled to share in that higher standard of living;
- ♦ the subsistence needs of each parent should be taken into consideration, but this consideration should not result in a zero support order; and,
- ♦ a guideline should take into account the economic support provided directly by parents in shared physical custody or extended visitation arrangements.<sup>3</sup>

The Advisory Panel found that the Income Shares model and the Melson formula embodied these principles; hence, recommended either approach for state guidelines. They did not recommend the percentage-of-obligor income approach, which was a third guidelines model in use at the time.

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<sup>1</sup>Advisory statewide guidelines were required as part of Child Support Enforcement Amendments of 1984 [P.L. No. 98-378].

<sup>2</sup>Presumptive guidelines were required as part of The Family Support Act of 1988 [P.L. No. 100-485].

<sup>3</sup>National Center for State Courts (March 1987).



## **Income Shares Model**

The Income Shares model was actually developed to embody the Advisory Panel's principles. Moreover, it was developed to incorporate actual evidence of child-rearing expenditures. It does this through the premise that the child should be entitled to the same level of expenditures that the child would have received had the parents lived together and combined financial resources. As a consequence, the core of the Income Shares model is a measurement of how much families spend on child rearing. This premise does not mean that the Income Shares model does not or cannot recognize the costs of two households. It just starts with the premise of child-rearing expenditures in an intact family and then is adjusted to: account for situations where the children are raised in two households; and, ensure that the obligated parent is not impoverished due to child support.

## **Other Guidelines Models**

Judge Melson of Delaware developed the Melson formula. It first considers the basic needs of the children and each parent. If the obligated parent's income is more than sufficient to cover his or her share of the basic needs of the children, as well as his or her basic needs, an additional percentage of his or her remaining income is assigned to child support. The percentage-of-obligor income guidelines model is the simplest and oldest guidelines model. It assigns a flat or sliding-scale percentage of obligor income to support.

In recent years, various groups have introduced a few new guidelines models (i.e., The Children's Right Council first introduced a version of the Cost Shares model, the American Law Institute introduced its guidelines concept); yet, no state has adopted them.<sup>4</sup>

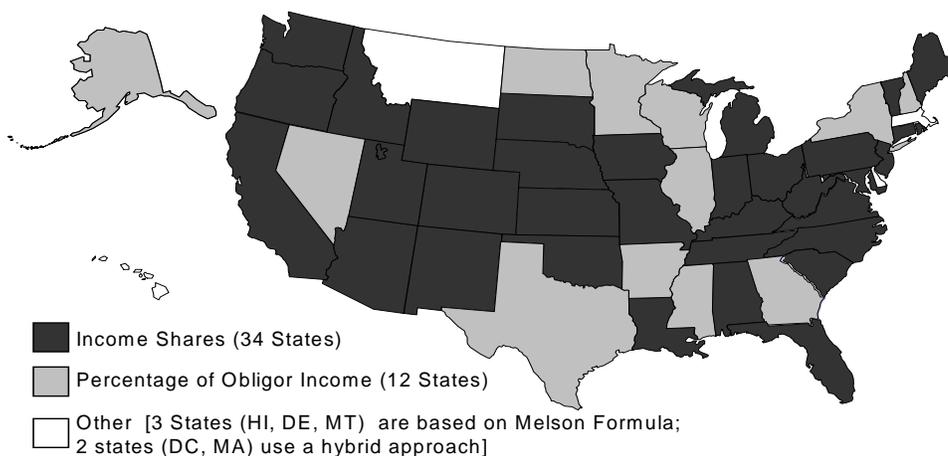
## **State Usage of Guidelines Models**

As shown in Exhibit 1, as of early 2006, there are 34 states that currently rely on the Income Shares model; 12 states that use a percentage-of-obligor income guidelines model; three states that rely on the Melson formula; and two states that use a hybrid approach between the Income Shares model and percentage-of-obligor guidelines. Until recently, few states have changed guidelines models. However, in 2005, Tennessee switched from a percentage-of-obligor income guidelines to the Income Shares model; Minnesota adopted legislation that will switch its guidelines model from the percentage-of-obligor income to Income Shares model beginning in January 2007, and Georgia adopted legislation that will also switch its guidelines model from the percentage-obligor income to Income Shares model beginning in July 2006.

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<sup>4</sup> For more information on these guidelines models see the 1999 Child Support Symposium published by *Family Law Quarterly* (Spring 1999) and Beld and Biernat (2003).

**Exhibit 1**  
**Application of Child Support Guidelines Models**



## HISTORY OF THE OREGON OBLIGATION SCALE

Oregon initially developed its guidelines in 1986 and subsequently revised them several times. The original Oregon obligation scale was developed with technical assistance from the National Child Support Guidelines Project. Like many state guidelines at the time, the original Oregon obligation scale incorporated estimates of child-rearing expenditures developed by Dr. Thomas Espenshade (1984), whose estimates were developed through a grant from the National Institute for Health and Child Development. At the time, Dr. Espenshade's estimates, which are discussed in greater detail in the next section, were considered the most credible and authoritative estimates of child-rearing expenditures.

In 1991, however, in response to public comment, Oregon made arbitrary reductions to the obligation scale for combined gross incomes below \$3,500 per month. This resulted in reductions of nearly 33 percent in some areas of the obligation scale.

### Oregon's 1994 Guidelines Review

By 1994, when Oregon reviewed its guidelines again, the federal Department of Health and Human Services had released two studies on child-rearing expenditures conducted with the explicit purpose of providing information useful to states in the formation and updating of guidelines. The first study, which was conducted by Dr. David Betson (1990), used five different methodologies to estimate child-rearing expenditures. The second study (Lewin/ICF 1990) reviewed Dr. Betson's estimates and older estimates of child-rearing expenditures and concluded that any amount between those estimates developed from the Rothbarth and Engel methodologies—which are considered the lower and upper bound, respectively, of credible estimates of child-rearing expenditures—were appropriate for guidelines uses. (These methodologies are explained more in the next section.)



Oregon considered an obligation scale based on the Rothbarth estimator. Due to the 1991 reductions, however, adoption of the pure Rothbarth-based obligation scale would have resulted in some steep increases to basic obligations. Instead, Oregon adopted only the parts of the Rothbarth-obligation scale that were lower or close to the existing 1991 Oregon obligation scale.

### **Oregon's 1998 Guidelines Review**

Subsequently, when Oregon reviewed its guidelines again in 1998, there were large gaps between an obligation scale based on the economic evidence of child-rearing expenditures and the existing Oregon obligation scale. Oregon's 1998 update also consisted of another compromise between the 1991 decreases and the economic evidence of child-rearing expenditures by splicing or splitting the differences between the existing obligation scale and the one based on child-rearing expenditures updated to reflect 1998 price levels and tax rates.

### **Oregon's 2002 Guidelines Review**

By 2002, Dr. Betson (2001) had updated his Rothbarth estimates using more recent expenditures data from a national survey. After commissioning another study to analyze whether Oregon's economy, particularly household income and expenditures, differed remarkably from the national average, Oregon adopted the Rothbarth-based obligation scale. The study found that Oregon's economy closely mirrored the national average. Moreover, Oregon set a precedent for other states by becoming the first state to consider an obligation scale based on Dr. Betson's new estimates and the second state to actually adopt an obligation scale based on his new estimates.



## Section III

### Estimates of Child-Rearing Expenditures

Most state guidelines that are based on economic evidence rely on estimates of child-rearing expenditures in intact families. This comports with the principle of many state guidelines, which is that the child is entitled to the same standard of living he/she would have enjoyed had the family remained intact. Estimates of child-rearing expenditures in single-parent families are available, but are not used by any state as the basis of their guidelines. This is partly because those estimates include expenditures from an inordinate percentage of single-parent families that live in poverty and the premise of most state guidelines is that child support should provide more than a poverty-level of living; specifically, that the child should share in the standard of living that can be afforded by the parent(s).

### NATIONAL ESTIMATES OF CHILD-REARING EXPENDITURES

Exhibit 2 summarizes studies of child-rearing expenditures in intact families used by states as the basis of their guidelines schedules and those recently used as the basis of proposed updated schedules. (References for all these studies are provided at the end of this report.)

Exhibit 2 Estimates of Child-Rearing Costs that Form the Basis of State Guidelines or Guidelines Recommended by State Guideline Review Committees					
Study	Purpose & Funding	Method	Lewin/ICF Assessment Whether Method Understates or Overstates Actual Child-Rearing Costs	Data Source	Use in State Guidelines
van der Gaag (1981)	Narrows the wide range of estimates of child-rearing costs to be used in public policy decisions by State of Wisconsin	Assesses range of estimates available at the time (1981)	Not assessed	Various years	About 5 states
Espenshade (1984)	Parent education & policy formation, including child support guidelines Funded by U.S. Nat'l Inst. For Child Health & Development	Engel	Overstate	CEX 1972-73	About 8 states
Betson (1990)	Provide information to assist states with guidelines review Funded by U.S. Dept. of Health & Human Services at the request of Congress	Engel	Overstate	CEX 1980-86	None
		Rothbarth	Understate		About 14 states
Betson (2001)	Update Betson (1990) estimates using more recent data Funded by University of Wisconsin Institute for Research on Poverty & child support projects in California & Michigan	Engel	Overstate	CEX 1996-99	None
		Rothbarth	Understate		About 8 states



Exhibit 2 Estimates of Child-Rearing Costs that Form the Basis of State Guidelines or Guidelines Recommended by State Guideline Review Committees					
Study	Purpose & Funding	Method	Lewin/ICF Assessment Whether Method Understates or Overstates Actual Child-Rearing Costs	Data Source	Use in State Guidelines
Virginia (2000) and Rodgers (2002)	Funded by Commonwealth of Virginia	Average use	Not assessed	Multiple sources	Proposed but not passed into legislation
Florida (McCaleb, et al. 2004)	Funded by State of Florida	Engel	Overstate	CEX 1999-01	
USDA (Lino 2005)	Parent education & policy formation, including child support guidelines Funded by USDA	USDA	Overstate	CEX 1990-92	1 state beginning in 2007 with many adjustments to the estimates
Betson (2006)	Funded by Oregon	Rothbarth	Understate	CEX 1998-03	None

### Estimation Methodologies and Data (Exhibit 2)

An economic methodology is required to estimate child-rearing expenditures because many expenditure items (e.g., housing, food, transportation) are consumed by both the parents and children. An economic methodology is used to estimate the child’s share of those costs. The most common methodology is a marginal cost approach, which compares expenditures between two equally well-off families: (a) a married couple with children, and (b) a married couple of child-rearing age without children. The difference in expenditures between these two families is deemed to be child-rearing expenditures. The “Engel” and “Rothbarth” methodologies, named by the economists who developed them, are both forms of the marginal cost approach. They differ, however, in the variables they use to define equally well-off households. The Engel methodology uses expenditure on food, while the Rothbarth methodology relies on expenditures for adult goods (specifically, adult clothes in the Rothbarth estimates that form the basis of state guidelines).

***All estimates of child-rearing expenditures overstate or understate actual child-rearing expenditures.***

As discussed in more detail below, there is no consensus among economists as to which methodology most accurately estimates actual child-rearing costs. Nonetheless, economists generally agree on whether a methodology overstates or understates actual child-rearing expenditures.

***Lewin/ICF (1990) assessment.*** U.S. Department of Health and Human Services (DHHS) contracted with the Lewin/ICF group to independently evaluate the estimates of child-rearing expenditures available in 1990 with the specific purpose of providing states with information to use in their guidelines reviews. Lewin/ICF concluded that the Rothbarth estimator is the lower bound of the range of credible estimates of child-rearing expenditures and the Engel estimator is the upper bound of the range of credible estimates of child-rearing expenditures. Lewin/ICF recommends that anything between these two estimates is appropriate for state guidelines use.

**Reliance on national data.** All of the economic studies of child-rearing costs rely on national data. We know of no state that uses state-specific data as the basis of its guidelines schedule.<sup>5</sup> Most economists use data from the Consumer Expenditure Survey (CEX) administered by the Bureau of Labor Statistics (BLS) to estimate child-rearing expenditures.<sup>6</sup> It is the most comprehensive and detailed survey conducted on household expenditures. The CEX surveys over 7,000 households quarterly on expenditures, income and household characteristics (e.g., family size). Households remain in the survey for five consecutive quarters with households rotating in and out each quarter. Most economists use at least three quarters or a year of expenditure data for a surveyed family so that a family's expenditures over the course of a year or nearly a year are considered. The BLS designed the CEX to produce a nationally representative sample and samples representative of the four regions (Midwest, Northeast, South, and West). The sample sizes for each state, however, are not large enough to estimate child-rearing costs for families within a state.

### **Specific Estimates (Exhibit 2)**

**van der Gaag (1981) estimates.** In his study, van der Gaag concluded that a couple that adds one child to the household needs 25 percent more gross income in order to maintain the standard of living they enjoyed when they had no children. Wisconsin used van der Gaag's estimates to develop its child support schedule, although adjusted this percentage to account for taxes and other factors. Since then, several states adopted Wisconsin's flat percentage of obligor gross income as their guidelines formula.

**Espenshade (1984) estimates.** Most states relied on Dr. Espenshade's measurements when they first developed child support guidelines in the 1980s because his was the most authoritative study available at the time. It formed the basis of the prototype Income Shares Model developed by the 1984-1987 National Child Support Guidelines Project.<sup>7</sup> Espenshade found that families spend about \$58,000 to \$138,000 (in 1981 dollars, hence over twice as much in 2005 dollars) to raise a child from birth to age 18 years. Oregon's first child support schedule was based on the Espenshade numbers.

**Betson (1990) estimates.** Dr. Betson applied five different methodologies to estimate child-rearing expenditures using 1980-86 CEX data.<sup>8</sup> He concluded that estimates using the Rothbarth methodology were the most robust, and hence recommended their use. He rejected his estimates using the Engel methodology because they approached implausibly high levels. All states that have considered both his Rothbarth and Engel estimates for updating their guidelines have recommended using the Rothbarth estimates mainly because they result in a more gradual increase in guidelines amounts than the Engel estimates, once changes in price levels and tax rates over time are considered.

Betson's application of the Rothbarth estimator finds that the percentages of total household expenditures devoted to children are, on average: (1) 24 percent for one child, (2) 34 percent for two children, and (3) 39 percent for three children in an intact family. Betson's application of the Engel estimator finds that the

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<sup>5</sup> Some states have attempted to estimate child-rearing costs for their state but have found the effort difficult and expensive and have not used the study findings to develop their guidelines.

<sup>6</sup> Detailed information about the CEX can be found at the BLS website: <http://www.bls.gov>.

<sup>7</sup> National Center for State Courts (1987).

<sup>8</sup> The five approaches were (1) Engel, (2) Rothbarth, (3) ISO-PROP, (4) Barten-Gorman, and (5) per capita (i.e., average cost approach, similar to the USDA approach).



percentages of total expenditures devoted to children are, on average: (1) 33 percent for one child, (2) 39 percent for two children, and (3) 49 percent for three children in an intact family.

***Betson (2001) estimates.*** In 2001, Dr. Betson updated his 1990 estimates based on the Rothbarth and Engel methodologies using more recent data (1996-98, initially, but later expanded it to include 1996-99). The only difference between the 2001 and earlier estimates was in the years the data were gathered. The source of data (CEX), the estimation methodologies, and the assumptions he used to develop the estimates did not change. These estimates form the basis of the current Oregon obligation scale.

Using the more current data, Betson's application of the Rothbarth estimator found that the percentages of total household expenditures devoted to children are, on average: (1) 26 percent for one child, (2) 36 percent for two children; and (3) 42 percent for three children in an intact family. Betson's application of the Engel estimator found that the percentages of total expenditures devoted to children are, on average: (1) 32 percent for one child, (2) 46 percent for two children, and (3) 58 percent for three children in an intact family.

***Virginia (2000) estimates using national data.*** In 2000, Virginia funded a study to assess the appropriateness of using national data for its guidelines. The study concluded that using national data was appropriate since developing Virginia-specific data would require an enormous amount of effort and the results would not vary much from using national data.

As part of the study, Virginia developed its own methodology, called the "average use" approach, to estimate child-rearing expenditures from the national data. Average use closely resembles the USDA approach in that it uses a variety of methods to estimate the child's expenditures for specific items, then adds them to develop a total. This approach resulted in monthly estimates of child-rearing expenditures of \$483 to \$558 per month for one child, \$793 to \$900 for two children, and \$930 to \$1,071 for three children. Virginia developed a child support schedule from this methodology, but it did not pass in legislation.

***Florida (2004) estimates using national data.*** Florida State University developed estimates of child-rearing expenditures using the Engel methodology applied to 1999-2001 CEX data. The researchers found that the percentages of net income devoted to child-rearing expenditures, on average, were 22 percent for one child, 38 percent for two children, and 53 percent for three children. The state developed a child support schedule from these estimates, but as in Virginia, the Florida State legislature did not adopt the updated child support schedule.

***USDA (2004) estimates.*** The USDA estimates child-rearing expenditures individually for several expenditure categories (e.g., food, transportation, housing); then, adds them to develop a total. For some expenditure categories (e.g., housing), the USDA uses a per capita approach to estimate the child's share of the costs. That is, they divide the expenditures for that particular good by the number of family members. Most economists believe this approach overstates the child's actual share of expenditures. The USDA updates its estimates every year for changes in the price level; however, the database for the current estimates is CEX data from 1990-92. The USDA estimates expenditures for one child in a two-child family to be between \$7,040 and \$15,810 per year, depending on the age of the child and income of the parents.



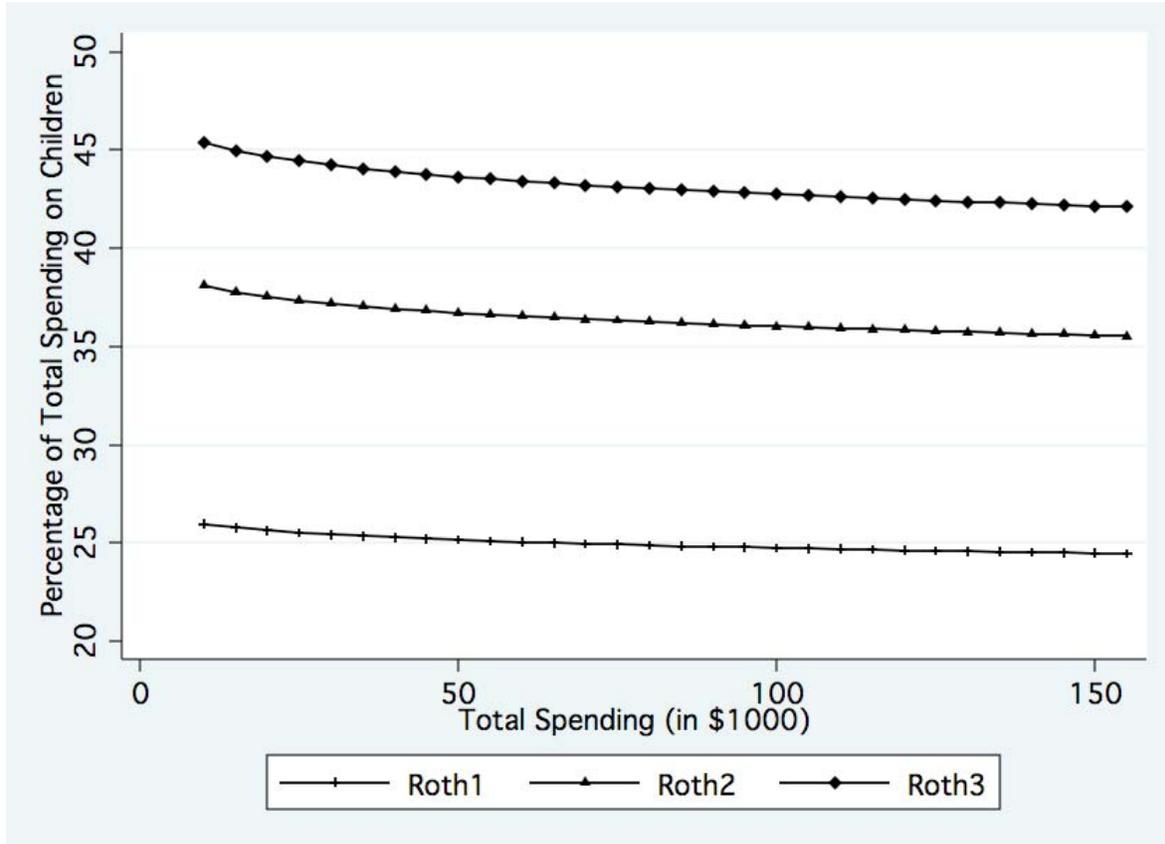
Minnesota will be the first state to base its guidelines on the USDA estimates, although with some adjustments. One adjustment was a reduction aimed at correcting the overstatement of the child's housing costs in the USDA estimates. The schedule was passed by the legislature in 2005 and becomes effective in 2007.

***Betson (2006) estimates.*** For the purposes of Oregon's review, Dr. Betson has updated his 2001 estimates using the Rothbarth methodology with data from 1998 through the first quarter of 2004. (Dr. Betson did not update the estimates using the Engel or other approaches.) As was true for the 2001 update, the only difference in the approach was in what years of household expenditure data were used for the analysis. His findings showed that the child-rearing costs as a proportion of total household expenditures are, on average: (1) 25 percent for one child, (2) 37 percent for two children, and (3) 44 percent for three children. Over three data periods, then, the analysis shows that the proportion of household expenditures devoted to children has increased, albeit somewhat less for families with one child (from 24 percent using 1980-86 data to 25 percent using 1998-2003 data) than for families with three children (39 percent to 44 percent). Regardless of what years of data are used, however, the estimates show a declining proportion of expenditures on children as household income increases. We display this finding in Exhibit 3 on the following page.

A more complete discussion of Dr. Betson's findings using the updated data is presented in his paper prepared specifically for this study. Appendix I contains this paper.



**Exhibit 3:**  
**1998-2003 Rothbarth Estimates**  
**of Parental Sharing by Total Household Expenditures for One, Two and Three Children**



## Section IV

### Updated Obligation Scales

#### OVERVIEW OF UPDATED OBLIGATION SCALES

At the end of the body of this report, but before the appendices, there are two updated obligation scales.

- A. The first obligation scale is updated using the same economic estimates of child-rearing expenditures that form the basis of the current Oregon obligation scale. It is updated to 2006 price levels, 2006 federal and state income taxes and FICA, and the 2006 poverty guidelines. The economic estimates that form the basis of the current obligation scale were developed by Dr. David Betson, Professor of Economics, University of Notre Dame from expenditures data collected from households in 1996 through 1999 through the Consumers Expenditures Survey (CEX) conducted by the U.S. Bureau of Labor Statistics.
- B. The second obligation scale is developed from new economic estimates of child-rearing expenditures that were also developed by Dr. David Betson. They were developed specifically for Oregon's 2006 review using the same methodology but more recent data; that is, expenditures data collected from households in 1998 through 2004. The methodology and data assumptions used for Dr. Betson's new estimates are documented in Appendix I. The second 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 second obligation scale has several advantages: it contains more recent data (i.e., 2004); it 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.

#### OVERVIEW OF STEPS USED TO DEVELOP SCALES

The estimates of child-rearing expenditures are just a starting point in developing an obligation scale. To update the Oregon obligation scale, we use the same steps that were used to develop the current obligation scale. Those steps are outlined below.

1. *Adjust estimates of child-rearing expenditures to current price levels.* Dr. Betson developed his new estimates using June 2005 price levels. They are updated to January 2006 price levels using changes in the Consumer Price Index developed by the U.S. Bureau of Labor Statistics.
2. *Subtract child care expenses; health insurance premiums; and extraordinary, uninsured health care expenses from estimates of child-rearing expenditures.* This step is necessary because the actual amounts of these expenses are considered in other areas of the guidelines when calculating the obligation amount.
3. *Extend the estimates of child-rearing expenditures to cover four and more children.* There are an insufficient number of families with four or more children in the survey. Hence, the estimates are extended to four and more children using economic equivalence scales.
4. *Back out the estimates of child-rearing expenditures to gross incomes.* Dr. Betson's estimates are based on a percentage of total household expenditures; whereas, the Oregon obligation scale is based on gross income. Dr. Betson's estimates are backed out to gross income using the 2006 federal and Oregon income tax rates and FICA and other CEX data. The IRS and Oregon income withholding formulas for employers are used to back net income into gross income.



5. *Incorporate a self support reserve.* The current obligation scale incorporates a self support reserve based on the 2001 federal poverty guidelines for one person. The purpose is to ensure that the obligated parent has sufficient income after payment of the obligation amount to at least live at a subsistence level. The updated obligation scales incorporate the 2006 federal poverty guidelines for one person. The shaded areas of the obligation scales denote the area adjusted for the self support reserve.

More detailed information about these steps and the data assumptions associated with each step can be found in Appendix II.

Exhibit 4 compares the data and assumptions used to develop the updated obligation scales to those of the current obligation scale. Price levels have increased about 11 percent since the current obligation scale was developed. In addition, recent federal tax reform has reduced the effective tax rate. This results in more after-tax income available for child support.

<b>Exhibit 4</b>			
<b>Data Source of Existing and Updated Obligation Scales</b>			
<b>Economic Factor/Assumption</b>	<b>Existing Scale</b>	<b>Updated Scale A</b>	<b>Updated Scale B</b>
<b>Economist Developing Estimates</b>	Dr. Betson	Dr. Betson	Dr. Betson
<b>Estimation Methodology</b>	Rothbarth	Rothbarth	Rothbarth
<b>Data Source of Estimates</b>	1996-99 Consumer Expenditures Survey	1996-99 Consumer Expenditures Survey	1998-2004 Consumer Expenditures Survey
<b>Price Levels</b>	June 2001 Consumer Price Index	January 2006 Consumer Price Index	January 2006 Consumer Price Index
<b>Tax Rates</b>	2001 IRS & State	2006 IRS & State	2006 IRS & State
<b>Federal Poverty Guidelines for One Person</b>	\$716 per month (2001)	\$817 per month (2006)	\$817 per month (2006)
<b>Average out-of-pocket medical expenses per child</b>	\$250 per child per year (2000)	About \$250 per child per year (2001)*	About \$250 per child per year (2001)*
<b>Equivalence Scales for Four or More Children</b>	Unknown**	National Research Council scale (Citro and Michael 1995)	National Research Council scale (Citro and Michael 1995)

\*Average out-of-pocket medical expenses are about \$250 per year per child among families with incomes below 200 percent of poverty level. Average out-of-pocket medical expenses are about \$350 per year per child among families with incomes above 200 percent of poverty level.

\*\*For four, five and six children, the equivalence scale developed by the National Research Council (Citro and Michael 1995) was used.

## COMPARISONS

Comparisons of the obligation scales are provided in Appendices III and IV.

## OVERVIEW OF KEY ASSUMPTIONS

Key assumptions pertaining to the obligation scale are highlighted below. More details about assumptions can be found in Appendices I and II.

- (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:



- ♦ 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;
- ♦ 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
- ♦ 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-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.

## Section V

### Child Attending School Provision

Oregon is unique in that it provides that child support be distributed directly to the child if the child is attending school and is 18 to 21 years old.

#### APPROACH IN OTHER STATES

Most states are not in a comparable situation to Oregon with regard to the child attending school provision.

- ◆ Most state guidelines terminate child support when the child reaches age 18 or 19 or completes high school.
- ◆ In the few states that do not terminate child support until age 21 old, it is not clear whether the child is to receive the support directly, regardless whether the child is attending or not attending school.
- ◆ No state guideline provides that the parents **must** provide for the child's post-secondary education. In the few states that address the issue, post-secondary education expenses are a deviation factor or agreed to by the parents.

#### Termination of Child Support Based on Child's Age

In the majority of state guidelines (46 states), child support is terminated when the child reaches 18 or 19 years old. In addition, most states guidelines provide that child support should continue beyond this age if the child is still in high school. Some state guidelines also provide exceptions for children with disabilities or special needs.

There are only four states that specify age 21 as the age of termination for child support.

- ◆ *District of Columbia.* Support is to end at the age of emancipation, which is 21 years old, but it can also end if the minor is self supporting and leaves the household. If the child is away at school and still being supported by the custodial parent, support does not end.
- ◆ *Indiana.* Child support terminates at age 21 unless the child has been determined to be legally incapacitated or an order for educational support was established before age 21.
- ◆ *Mississippi.* Child support terminates at age 21. It is not clear whether it can terminate earlier if the child leaves the household due to marriage, joining the military or another circumstance.
- ◆ *New York.* Child support terminates at age 21 or by determination of the court.

#### State Guidelines Provisions for Post-Secondary Expenses

The only other states to extensively and directly address post-secondary expenses are Colorado, Indiana, and Iowa. However, the consideration of post-secondary expenses in these state guidelines is not presumptive; rather, they are agreed to by the parents or court ordered after a preponderance of evidence. Further, all of these state guidelines address each parent's share of the expenses and provide for some discretion as to whether the parent pays the college or child directly.



## **Colorado**

If the court finds that it is appropriate for the parents to contribute to the costs of a program of postsecondary education, then the court shall terminate child support and enter an order requiring both parents to contribute a sum determined to be reasonable for the education expenses of the child, taking into account the resources of each parent and the child.

### **Determining Each Parent's Contribution**

In determining the amount of each parent's contribution to the costs of a program of postsecondary education for a child, the court shall be limited to an amount not to exceed the amount listed under the schedule of basic child support obligations in paragraph (b) of subsection (10) of this section for the number of children receiving postsecondary education. The amount of contribution which each parent is ordered to pay pursuant to this paragraph (b) shall be subtracted from the amount of each parent's gross income, respectively, prior to calculating the basic child support obligation for any remaining children pursuant to subsection (10) of this section. In no case shall the court issue orders providing for both child support and postsecondary education to be paid for the same time period for the same child regardless of the age of the child.

### **Either Parent or Child Can Petition for Post-Secondary Expenses**

Either parent or the child may move for such an order at any time before the child attains the age of twenty-one years. Either a child seeking an order for postsecondary education expenses or on whose behalf postsecondary education expenses are sought, or the parent from whom the payment of postsecondary education expenses are sought, may request that the court order the child and such parent to seek mediation prior to a hearing on the issue of postsecondary education expenses. Mediation services shall be provided in accordance with section 13-22-305, C.R.S. The court may order the parties to seek mediation if the court finds that mediation is appropriate.

Postsecondary education includes college and vocational education programs. If such an order is entered, the parents shall contribute to the total sum determined by the court in proportion to their adjusted gross incomes as defined in subparagraph (II) of paragraph (a) of subsection (10) of this section. The order for postsecondary education support may not extend beyond the earlier of the child's twenty-first birthday or the completion of an undergraduate degree.

### **Orders for Payment of Post-Secondary Expenses**

The court may order the support paid directly to the educational institution, to the child, or in such other fashion as is appropriate to support the education of the child. If the child resides in the home of one parent while attending school or during periods of time in excess of thirty days when school is not in session, the court may order payments from one parent to the other for room and board until the child attains the age of nineteen. A child shall not be considered emancipated solely by reason of living away from home while in postsecondary education [CRS, Section 14-10-115 (1.5) (b) (I)].

### **Modifications of Orders for Post-Secondary Expenses**

An order for postsecondary education expenses entered between July 1, 1991, and July 1, 1997, may be modified pursuant to this subsection (1.5) to provide for postsecondary education expenses subject to the



statutory provisions for determining the amount of a parent's contribution to the costs of postsecondary education, the limitations on the amount of a parent's contribution, and the changes to the definition of postsecondary education consistent with this section as it existed on July 1, 1994. An order for child support entered prior to July 1, 1997, that does not provide for postsecondary education expenses shall not be modified pursuant to this subsection (1.5). [CRS, Section 14-10-115 (1.5) (c.5)]. Postsecondary education support may be established or modified in the same manner as child support under this article [CRS, Section, 14-10-115 (1.5) (d)].

### **Definition of Post-Secondary Expenses**

For the purposes of this section, "postsecondary education support" means support for the following expenses associated with attending a college, university, or vocational education program: Tuition, books, and fees [CRS, Section 14-10-115 (1.5) (e)]. Nothing in subsection (1.5) or (1.6) of this section shall preclude the parties from agreeing in a written stipulation or agreement on or after July 1, 1997, to continue child support beyond the age of nineteen or to provide for postsecondary education expenses for a child and to set forth the details of the payment of such expenses. If such stipulation or agreement is approved by the court and made part of a decree of dissolution of marriage or legal separation, the terms of such agreement shall be enforced as provided in section 14-10-112. [CRS, Section 14-10-115 (1.7)].

### **Indiana**

If the Court determines that an award of post-secondary educational expenses is appropriate, it should apportion the expenses between the parents and the child, taking into consideration the incomes and overall financial condition of the parents and the child, education gifts, education trust funds, and any other education savings program. The court should also take into consideration scholarships, grants, student loans, summer and school year employment and other cost-reducing programs available to the student. These latter sources of assistance should be credited to the child's share of the educational expense unless the court determines that it should credit a portion of any scholarships, grants and loans to either or both parents' share(s) of the education expense.

The court may limit consideration of college expenses to the cost of state supported colleges and universities or otherwise may require that the income level of the family and the achievement level of the child be sufficient to justify the expense of private school.

### **Consideration of Tax Credits**

Current provisions of the Internal Revenue Code provide tax credits and preferences, which will subsidize the cost of a child's post-secondary education. While tax planning on the part of all parties will be needed to maximize the value of these subsidies, no one party should disproportionately benefit from the tax treatment of post-secondary expenses. Courts may consider who may be entitled to claim various education tax benefits and tax exemptions for the minor child(ren) and the total value of the tax subsidies prior to assigning the financial responsibility of post-secondary expenses to the parents and the child.



### **Definition of Post-Secondary Expenses**

A determination of what constitutes educational expenses will be necessary and will generally include tuition, books, lab fees, supplies, student activity fees and the like. Room and board will also be included when the student resides on campus or otherwise is not with the custodial parent.

### **Reduction of Basic Support**

The impact of an award of post-secondary educational expenses is substantial upon the custodial and non-custodial parent and a reduction of the basic child support obligation attributable to the child in question will be required when the child resides on campus or otherwise is not with the custodial parent. A consideration of the foregoing factors is addressed in the Worksheet on Post-Secondary Education Expense, which should be utilized in making a fair distribution of this expense.

### **Standard of Academic Achievement**

The court should require that a student maintain a certain minimum level of academic performance to remain eligible for parental assistance and should include such a provision in its order. The court should also consider requiring the student or the custodial parent provide the non-custodial parent with a copy of the child's high school transcript and each semester or trimester post-secondary education grade report.

### **Iowa**

Iowa law provides that parents can be ordered, for good cause, to pay certain college expenses of a child. This amount is referred to as a "post secondary subsidy." The amount of a court-ordered post secondary subsidy is based upon: (1) the reasonable cost of attending an in-state public institution for a course of study leading to an undergraduate degree; and (2) the child's financial resources including the availability of financial aid and the child's ability to work while attending school. The court shall apportion the cost remaining after deducting the child's expected contribution. However, the amount paid by each parent shall not exceed thirty-three and one-third percent of the total cost of the post secondary education [Iowa Code 598.21F].

### **Other States**

Other ways that state guidelines address post-secondary expenses are summarized below. In general, the provisions allow post-secondary expenses to be a deviation factor, at court discretion, or to be ordered if agreed to by the parents. One exception is New Hampshire, which explicitly provides that child support cannot cover post-secondary expenses.

- ◆ *Delaware.* Delaware provides a worksheet for private school tuition and other expenses. It is not clear whether this covers college expenses. Nonetheless, the parents must agree to send their child to private school for the worksheet to be applied.
- ◆ *Massachusetts.* The court may make appropriate orders of maintenance, support and education for any child who has attained age twenty-one but who has not attained age twenty-three, if such child is domiciled in the home of a parent, and is principally dependent upon said parent for maintenance due to the enrollment of such child in an educational program, excluding educational costs beyond an undergraduate degree.
- ◆ *Minnesota.* The parties may agree to designate a sum of money above any court-ordered child support as a trust fund for the costs of postsecondary education [Minnesota Statute, 518.551, Subdivision 5d].



- ◆ *New Hampshire.* No child support order shall require a parent to contribute to an adult child's college expenses or other educational expenses beyond the completion of high school [New Hampshire Revised Statutes Online 461-A:14 V].
- ◆ *New Jersey.* New Jersey guidelines provide that the court may deviate when appropriate after considering all of the relevant facts including the need and capacity of the child for education, including higher education.
- ◆ *New York.* The court may award education expenses, including post-secondary expenses, based on the circumstances of the case. The obligated parent shall pay expenses, as awarded, in a manner determined by the court, which may include direct payment to the educational provider.
- ◆ *South Carolina.* South Carolina allows for a deviation for the following factors not considered in the guidelines: educational expenses for the child(ren) or the spouse; i.e., those incurred for private, parochial, or trade schools, other secondary schools, or postsecondary education where there is tuition or related costs. [South Carolina Child Support Guidelines 1999, section II. B. (1)].
- ◆ *West Virginia.* West Virginia also allows a deviation for the following factors not considered in its guidelines: educational expenses for the child or the parent; i.e., those incurred for private, parochial, or trade schools, other secondary schools, or post-secondary education where there is tuition or costs beyond state and local tax contributions. [West Virginia Code 48-13-702].

## RELEVANT FACTS

Below, we provide several facts that may be helpful to Oregon as it deliberates on whether and how the child attending school provision could be improved.

- ◆ About 70 percent of high school students enroll in college immediately, while 84 percent plan to enroll within 18 months of their high school graduation (Oregon School Board Association 2006). Data are from the 1999 graduating class.
- ◆ About 20 percent of high school students who entered Oregon public universities in 2004 dropped out before their sophomore year (Hammond 2006).
- ◆ In-state tuition averages \$4,028 per year in Oregon and \$4,059 nationally (US Department of Education 2006). Data are from the 2002-03 school year.
- ◆ Total yearly college costs (tuition plus room and board) average \$10,548 in Oregon and \$9,828 nationally. (US Department of Education 2006).



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## Section VI

### Shared-Parenting Time Adjustment

The purpose of parenting time adjustments in child support guidelines is to account for each parent's direct expenditures on the child when the child is in that parent's care or custody. States face at least three perennial challenges in developing appropriate and just parenting-time adjustments.

- ◆ *Developing an adjustment that recognizes the obligated parent's direct expenditures on the child when in his or her care, while providing sufficient support for the child in the other parent's household.* This is a challenge because it costs more to raise a child in two households than one household. With two households, some child-rearing expenditures (e.g., housing-related expenses) are likely to be duplicated between the parents. As a result, the obligated parent's direct expenditures on the child do not reduce the child-rearing expenditures of the parent who provides the primary residence of the child.
- ◆ *Developing an adjustment that does not provide an economic incentive for the parents to seek more or less parenting time in order to decrease or increase the obligation amount.* This concern has blocked the lowering of the timesharing threshold for applying an adjustment in several states.<sup>9</sup> Although we know of no quantitative data that corroborates this premise, family law practitioners, based on their experiences, overwhelmingly report that parents do bargain time with the child to increase or decrease the obligation amount.
- ◆ *Adjusting parenting-time orders when timesharing does not occur.* Another concern that has blocked the lowering of the timesharing threshold for applying the time-sharing adjustment is the concern that the obligation amount will be adjusted to reflect one level of timesharing, but actual timesharing will be less; hence, resulting in an insufficient obligation amount for when the child is with the parent who is supposed to receive support.

### OREGON'S APPROACH

Oregon provides a parenting time adjustment when there is a written parenting time agreement or court order providing parenting time [OAR 137-050-0450]. The adjustment is based on the total number of child overnights spent with each parent or an alternative method if the parenting time arrangements consists of significant amounts of time with each parent, but not necessarily overnights. The provision also allows for the consideration of actual parenting time if the court finds that the actual parenting time exercised differs from the amount in the parenting time agreement or court order.

Oregon adapted Arizona's parenting time adjustment in 2003. The Arizona parenting time adjustment has received national attention for its innovative approach. Initially adopted by Arizona in 1997, the adjustment is a sliding scale adjustment that starts at a very low timesharing threshold— specifically, four days per year. The adjustment is very low initially (about one percent), then increases to nearly 50 percent when the parents have almost equal time sharing. The premise of the Arizona adjustment is that the obligated parent will receive credit for variable child-rearing expenditures (e.g., food) at low levels of timesharing and as the child spends more time with the obligated parent, the obligated parent will also receive credit for duplicated child-

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<sup>9</sup> For example, see the letter from the American Academy of Matrimonial Lawyers to Michigan Supreme Court (2002). The letter was instrumental in blocking a lowering of the Michigan timesharing formula.



rearing expenditures (e.g., housing expenses). When adapting Arizona’s adjustment, Oregon made two changes.

1. Oregon, unlike Arizona, did not start the timesharing adjustment at four overnights per year. Instead, Oregon starts it at 20 percent parenting time, which is 73 overnights per year.
2. Oregon did not adopt Arizona’s “Table B,” that provides for a smaller percentage adjustment when the child spends substantial amount of time with the obligated parent (i.e., more than 143 days per year), but the other parent still provides more of the child’s clothing, personal care items, entertainment, and other child-rearing items that are not likely to be duplicated between the parents and are not time variable expenses (e.g., food). Nonetheless, results from Arizona’s most recent case file review, found that Table B was never used.

### **Oregon’s Parenting Time Adjustment Prior to 2003**

Prior to 2003, Oregon relied on the cross-credit formula, which as discussed in more detail below. The threshold for applying the adjustment was 35 percent. So, in short, Oregon not only changed the adjustment formula in 2003, but also lowered the timesharing threshold from 35 to 20 percent.

### **APPROACHES IN OTHER STATES**

Most state child support guidelines (35 states) provide a formula to adjust for shared-parenting time. Most of these state guidelines provide that the shared-parenting time formula will be applied presumptively if there is court-ordered parenting time or the parents agree to a written parenting time arrangement. Further, the parenting time must exceed a state-determined threshold and be exercised for the formula to be applied. A few of these state guidelines (5 of the 35 states with shared-parenting time adjustment formulas) provide a formula but leave the application of the formula to court discretion. In addition, 13 state guidelines do not provide a formula but allow shared-parenting time to be a deviation factor. The remaining three state guidelines are silent on the shared-parenting issue.

States have taken a variety of approaches to overcome the challenges pertaining to setting parenting-time adjustments in child support guidelines.

- ◆ *Establish Limiting Criterion for Applying the Adjustment.* Both New Jersey and Missouri have a criterion that prohibits a shared-parenting time adjustment if the custodial parent’s income is near poverty level. In addition, New Jersey does not apply its shared-parenting time adjustment unless the obligated parent provides evidence that he or she incurs additional housing expenses on behalf of the child and other criteria are met. The shared-parenting adjustment, which is the second tier of a two-tier adjustment in New Jersey and applies to higher levels of timesharing, credits the obligated parent for the child’s housing expenses. In contrast, New Jersey’s basic parenting expense adjustment, which is the first tier of the two-tier adjustment and applies to lower levels of timesharing, credits the obligated parent for only the child’s food and transportation expenses. The shared-parenting adjustment results in a larger adjustment than the basic parenting expense adjustment. This criterion concerning housing expenses limits the application of New Jersey’s shared-parenting time adjustment to those cases in which the obligated parent truly incurs substantial direct child-rearing expenses. A recent New Jersey case file review found that the shared-parenting time arrangement was applied in only five percent of the cases reviewed.

- ◆ *Set the Threshold for Applying the Adjustment High.* Several states believe this approach reduces conflicts between the parents about timesharing and the obligation amount. For example, Pennsylvania sets its threshold at 40-percent timesharing. After criticisms from female legislators, the timesharing for the new Georgia Income Shares guidelines have also been increased. This approach does successfully limit the number of cases in which the timesharing adjustment applies. For example, a recent case file review in Pennsylvania found that the adjustment is only applied in three percent of new orders. However, this is also a limitation. Few cases are eligible for the timesharing adjustment when there is a high threshold. It seems probable that there is a higher proportion of obligated parents— say those with 30 to 39 percent timesharing— whose direct expenditures on the child are substantial and worthy of an adjustment. Another disadvantage of setting a high timesharing threshold is that they tend to result in precipitous decreases to the obligation once the threshold is met. In contrast, a lower threshold allows for more gradual decreases to the obligation amount as the child’s time with the obligated parent increases.
  
- ◆ *Set the Threshold for Applying the Threshold Just Above Standard Visitation.* Several jurisdictions have taken this approach (e.g., Oklahoma). In those jurisdictions with standard visitation, it typically consists of every other weekend, every other holiday, and parts of the child’s school breaks. This typically amounts to about 22 to 28 percent of the child’s time. So say that standard visitation in a jurisdiction is 28 percent of the child’s time, then the jurisdiction would set the threshold at 30 percent of the child’s time. The limitation of this approach is that many jurisdictions do not embrace a “one-size fits all” approach to parenting time schedules. Instead, most jurisdictions, including Oregon, encourage parents to agree on an individualized parenting time schedule that accommodates the parents’ and children’s schedules, the children’s ages in some states, and other factors.
  
- ◆ *Provide a Nominal Adjustment.* Since 2003, the Missouri guidelines subtracts 10 percent of the parents’ combined basic obligation to account for the obligated parent’s direct child-rearing expenditures if the child spends 25 to 30 percent of the time with the obligated parent. If the child spends more time, the adjustment may be greater than 10 percent, but it is at the discretion of the court. If the child spends less time, the percentage adjustment is less.
  
- ◆ *Provide Expedited Processes for Review and Adjustment when Timesharing Does Not Occur.* New Jersey and other states provide a simple process for reviewing and adjusting the obligation amount if timesharing does not occur at the level used to determine the obligation amount. The court may order counsel fees to the obligee if there is a finding that the obligated parent willfully failed to comply with the parenting time provision and entered into such a provision merely to reduce the child support award.
  
- ◆ *Encourage Parents to Cooperate in the Best Interest of the Child.* With the exception of cases where there is a threat of domestic violence, there exists an overwhelming abundance of research that finds that child outcomes are enhanced by access and contact with both parents. Cognizant of this, several states have implemented various programs aimed at increased child access: mandatory parenting education; mediation programs; and other programs. Arizona, for example, requires all parents to participate in parenting education sessions. Arizona has found that parents attending the parenting education session



paid more support. They also found that parents who both attended the parenting education session and received the timesharing adjustment paid even more support.

### **Time-Sharing Thresholds for Applying the Adjustment**

The time-sharing threshold for applying the adjustment varies among states.

- ◆ 5 states set the threshold below 20 percent;
- ◆ 12 states set the threshold between 20 and 30 percent;
- ◆ 8 states set the threshold between 31 and 35 percent;
- ◆ 6 states set the threshold between 36 and 49 percent; and
- ◆ 2 states set the threshold at nearly equal.

In addition, two states guidelines with timesharing formulas do not use a threshold, but leave the application of the formula to court discretion.

### **Various Adjustment Formulas**

The current Oregon parenting-time adjustment is rooted in an adjustment used by a judge in Indiana in the early 1990s that was presented by Dr. David Betson at a national child support research conference in 1995. Arizona and New Jersey were the first states to adapt versions of the approach. Subsequently, Indiana adapted its own version statewide in 2004. The adjustment is based on the premise that there are three types of child-rearing expenditures:

- ◆ variable (e.g., food);
- ◆ fixed, duplicated (e.g., housing); and
- ◆ fixed, non-duplicated (e.g., the child's clothing).

At low levels of timesharing (e.g., the noncustodial parent has the child 10 percent of the time and the custodial parent has the child 90 percent of the time), there should be an adjustment to the support award for variable costs only. When the timesharing is substantial, the adjustment should consider both variable and fixed, duplicated expenses because both parents incur these expenses. It also assumes that only one parent (e.g., in New Jersey, it is the parent with more time or the parent living near the child's school in equal custody situations) purchases fixed, non-duplicated expenses. As a consequence, even in cases where there is equal custody and the parents have equal incomes, pure application of the Indiana approach will result in an obligation amount to cover the fixed, non-duplicated expenses incurred by the parent of the primary residence.

States vary in the percentages they attribute to variable and fixed expenditures.

- ◆ Variable expenditures are assumed to be 37 to 40 percent of total child-rearing expenditures.
- ◆ Fixed, duplicated expenditures are assumed to be 30 to 50 percent of total child-rearing expenditures.
- ◆ Fixed, non-duplicated expenditures are assumed to be 10 to 33 percent of total child-rearing expenditures.

Arizona simplified the concept by putting it in tabular form. The initial premise in Arizona was that the breakdown between variable; fixed, duplicated; and fixed, non-duplicated expenses were 38, 30 and 22 percent, respectively. Arizona considered information developed by a state university professor in arriving at these percentages, as well as what New Jersey had deduced from the USDA estimates of child-rearing expenditures. Arizona also assumed that the obligated parent's direct child-rearing expenditures consisted of



variable expenses until 20 percent timesharing; above that, they consisted of both variable and fixed, duplicated expenses. In 2000, however, Arizona tweaked its shared-parenting time adjustment table by breaking down the timesharing intervals down to more intervals and tweaking the percentage adjustments such that they resulted in a more gradual change in the obligation amount as parenting time increased or decreased.

### Cross-Credit Adjustment

First adopted by Colorado in 1984, the cross credit adjustment is currently used in 19 states. It calculates a theoretical support amount for each parent assuming that the parent is the obligated parent and the other parent is the custodial parent and weighs those amounts for the time the child spends with the other parent. The final step is to offset them against each other. An example of a cross-credit adjustment is provided in Exhibit 5. In this example, the basic obligation is multiplied by 150 percent to account for child-rearing expenses that are duplicated between the parents (e.g., housing). All states with the cross-credit formula use a multiplier of 150 percent except Nebraska and Wyoming.

Exhibit 5 Example of Cross-Credit Approach Used to Adjust for Shared-Parenting Time				
Line		Parent A	Parent B	Combined
1	Monthly Combined Gross Income	\$1,500	\$3,500	\$5,000
2	Percentage Share of Income	30%	70%	100%
3	Basic Obligation (Line 1 combined applied to table- one child)			\$764
4	Shared Custody Basic Obligation (Line 3 x 1.5)			\$1,146
5	Each Parent's Share (Line 4 x each parent's Line 2)	\$344	\$802	
6	Overnights with Each Parent (must total 365)	182.5	182.5	365
7	Percentage Time with Each Parent (Line 6 divided by 365)	50%	50%	100%
8	Amount Retained (Line 5 x Line 7 for each parent)	\$172	\$401	
9	Each Parent's Obligation (Line 5 – Line 8)	\$172	\$401	
10	Amount transferred for basic obligation (Subtract smaller from larger on Line 9)		\$229	

### Other Approaches

Other states use a variation of approaches. A few states (e.g., Hawaii, Pennsylvania) use a variation of a per diem adjustment. Specifically, the annual sole-custody order is divided by 365 days to arrive at a per diem amount and then that per diem amount is multiplied by the number overnights above standard visitation. The result is the annual adjustment for shared-parenting time.

California has its own formula that it is integrated into the calculation of base support. Michigan's formula is rooted in the cross-credit but by squaring some of the terms in the adjustment, it arrives at a more gradual decrease in the obligation amount as the obligated parent's time with the child increases. In 2003, Michigan proposed cubing the terms, which would have made the adjustment even more gradual. However, the



adjustment was not adopted because it was accompanied by a decrease in the timesharing threshold that was strongly opposed.

## **New Approaches**

Recently, Minnesota and Tennessee have adopted unique timesharing adjustments.

### **Tennessee**

Tennessee first adopted a parenting-time adjustment when it switched to the Income Shares model in 2005. It included a timesharing threshold of 121 overnights (33% timesharing) and resulted in a 10 to 35-percent reduction in the obligation amount. (The percentage increased with more timesharing.) However, it did not result in a zero obligation when the parents had equal incomes and equal custody. This led to criticism of the adjustment and provided an impetus to revisit it.

After consideration of various formulas used by other states, Tennessee developed its own formula, which is rooted in a per diem amount that is prorated between the parents. The adjustment applies to time-sharing arrangements above 92 overnights (25% timesharing). The amount of child-rearing expenditures for the child's overnights with the obligated parent in excess of 25 percent is calculated by multiplying the parents' combined basic obligation by the ratio of (a) percent of overnights in excess of 25 percent to (b) 25 percent. For example, assume the obligated parent has the child for 94 overnights (25.75 percent of the child's time), the parents' combined basic obligation is \$1,000 and the obligated parent's share of combined income is 60 percent. The percent of timesharing above 25 percent is 0.75 percent. The ratio of timesharing above 25 percent to 25 percent is 0.03 (0.75/25 equals 0.03). When multiplied by the parents' combined basic obligation (\$1,000) this results in \$30.14 and represents child-rearing expenditures that occur when the child is with the obligated parent in excess of 25 percent. The obligated parent is only responsible for his or her share of those expenses (60 percent) and is credited with the obligee share (40 percent). Hence, the credit for shared-parenting time is \$12.56 (\$30.14 multiplied by 40 percent).

Tennessee's new timesharing formula results in a gradual decrease to the obligation amount as the timesharing increases. It also results in zero orders when the parents have equal timesharing arrangement.

### **Minnesota**

Currently, Minnesota does not have a shared-parenting time adjustment in its guidelines. Beginning in 2007, however, Minnesota will require every child support order to specify the total percent of parenting time granted to each parent. The obligated parent will be entitled to a percentage adjustment to his or her obligation amount according to the following scale.

- ◆ Parenting time is less than 10 percent: no adjustment;
- ◆ Parenting time is 10 to 45 percent: adjustment is 12 percent; and
- ◆ Parenting time is 45.1 to 50 percent: a cross-credit approach is used.

### **Australia's Approach**

Australia is currently considering a new adjustment. The new adjustment proposes a lower timesharing threshold. Currently, Australia has a threshold of about 30 percent. The precipitous decrease in the

obligation amount when timesharing increases from below the threshold to above the threshold is one concern that prompted the proposed change. Another concern is that obligated parents with significant timesharing are not being recognized for their direct child-rearing expenditures. The Australian Legislature, however, has heard extensive anecdotal evidence that parents will dispute the timesharing arrangement to lower or raise the obligation amount. The dispute, according to Australian officials, is exacerbated by the Australia Family Tax Benefit (FTB), which is split between the parents when there is timesharing. Australia's proposed solution is to give the same amount credit when timesharing is between 14 and 34 percent. Australia officials consider the lower bound, 14 percent, to be regular contact.

### Australia's Existing Approach

Australia currently uses a three-tiered timesharing threshold. The thresholds apply to the timesharing arrangement in the court order or registered parenting plan unless it is more than exercised timesharing.

- ◆ *Sole custody.* Payee cares for child more than 70 percent of the time in a 12-month period, where time is defined as a "night." About 95 percent of Australia Child Support Agency cases and 88 percent of private child support cases are classified as sole custody cases.
- ◆ *Substantial Contact.* A parent cares for the child for 30 to 40 percent of the time in a 12-month period. In cases where contact is less than 30 percent of the child's time, the parents can also agree that contact is substantial.
- ◆ *Shared Care.* A parent has daily care of the child for 40 to 60 percent of the time in a 12-month period.
- ◆ *Major Contact.* A parent has daily care of the child for 60 to 70 percent of the time in a 12-month period.

A child in sole custody counts as 1.00 of a child, a child in substantial contact counts as 0.35 of a child, a child in a shared care counts as 0.50 of a child, and a child in major care counts as 0.65 of a child. Once the "number of children" is totaled, then the child support percentage can be found using a look-up table. An excerpt of that look-up table is shown in Exhibit 6.

Exhibit 6								
Excerpt of Australia Child Support Assessment								
	Total Number of Children a Payer Is Liable to Pay Child Support for							
	Less than 0.35	0.35	0.50	0.65-0.70	0.85	1.00	1.05	1.95-2.05
Assessment Percentage to Be Applied to Parent's Income	0%	8%	12%	14%	16%	18%	19%	27%

If there is substantial contact, shared care, or major contact, than an assessment percentage is determined for each parent and applied to each parent's child support income. (Child support income is taxable income less adjustments for something similar to a self support reserve.) In turn, the parent's child support assessments are offset against each other with the parent with the larger assessment owing the other parent support. So for example, assume the parents each have \$10,000 per year in child support income and two children. The mother has sole custody of the first child and major care of the second child. The father has no custody of the first child and substantial care of the second child. The mother is assessed 0.35 of a child to account for the father's substantial care of the second child. The father is assessed 1.65 of a child. Using the information in Exhibit 2, the mother owes the father, 8% of her child support income (\$10,000 times 8% equals \$800 per



year) and the father owes the mother, 25% of his child support income (\$10,000 times 25% equals \$2,500 per year). The difference is \$1,700 per year. This is the amount owed by the father to the mother.

### **Australia's Proposed Approach**

Australia proposed approach consists of the following.

- ◆ *0 to 51 overnights (less than 14 percent timesharing).* No adjustment.
- ◆ *52 to 126 overnights (14 to 35 percent timesharing).* Payor is responsible for 0.24 of a child.
- ◆ *127 to 175 overnights (35 to 48 percent timesharing).* Payor is responsible for 0.25 of a child plus 0.005 of a child for each night over 127 nights.
- ◆ *176 to 182 overnights (48 to 50 percent timesharing).* Payor is responsible for 0.50 of a child.

One reason Australia selected these percentage adjustments is because they complement the existing timesharing adjustment well and result in small changes above regular contact (14% timesharing). Another reason is that 0.24 reflects what Australian economists have measured to be the costs of contact assuming some shifting of food, clothing, entertainment expenses for the child between the parents; that both parents incur transportation expenses for the child; and other assumptions about each parent's share of specific child-rearing expenses.

### **COMPARISONS OF ALTERNATIVE ADJUSTMENTS**

Exhibits 7, 8 and 9 compare the following time-sharing adjustments, but applied to the current Oregon obligation scale.

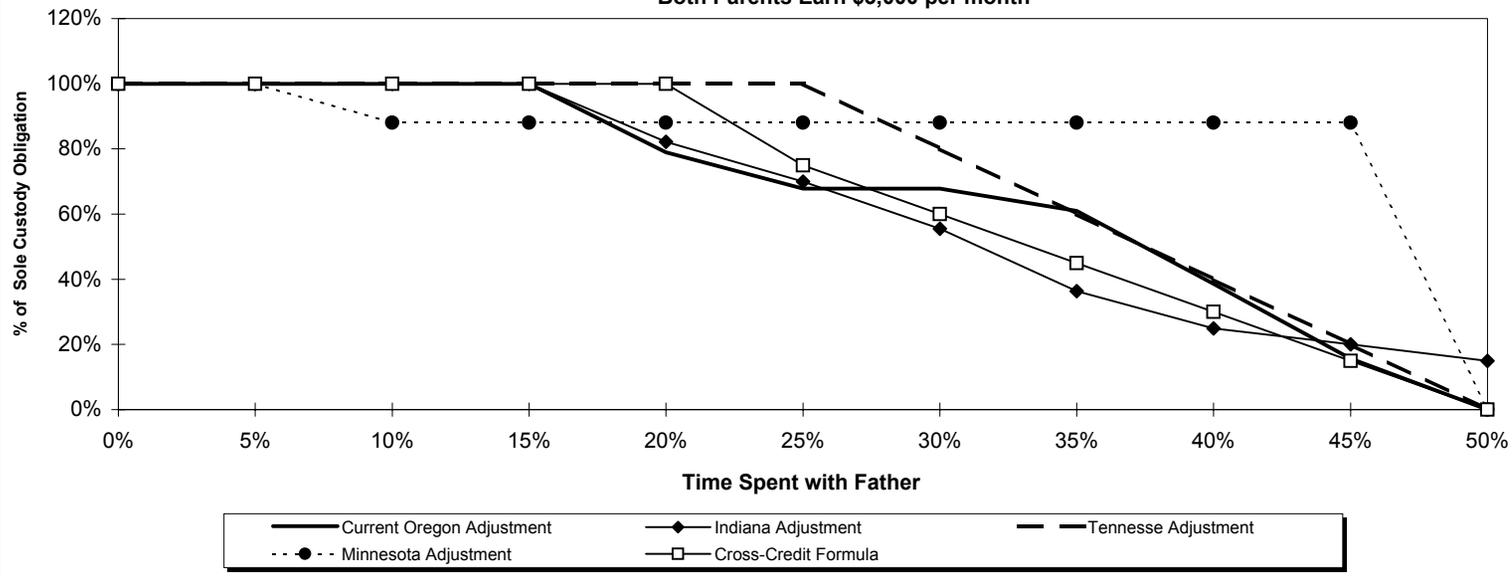
- ◆ Oregon's existing adjustment;
- ◆ Indiana's adjustment;
- ◆ Tennessee's new adjustment.;
- ◆ Minnesota's new adjustment; and,
- ◆ The cross-credit formula with a 25 percent timesharing threshold.

The Indiana adjustment is based on the same premise as the Arizona adjustment. Yet, it departs from the Oregon and Arizona adjustment in that it assumes that only one parent will be responsible for fixed, non-duplicated expenses (i.e., the child's clothing). As a result, even in equal custody, equal income cases, the obligation amount will not be zero in Indiana.

The proposed Australia time-sharing formula is not compared because it requires a different obligation scheme that allows for 0.5 of a child and so forth.

Exhibit 7 considers an example when the parents have equal incomes. Exhibit 8 considers an example where the father, who is the NCP, has more income than the mother and Exhibit 9 considers an example where the CP mother has more income than the father. In the last example, when the child spends a substantial amount of time with the father, the mother becomes the obligor. These instances are represented by a negative sign.

**Exhibit 7**  
**Effect of Shared Parenting Adjustments on Order Amounts**  
**Equal Incomes; 1 Child**  
**Both Parents Earn \$3,000 per month**

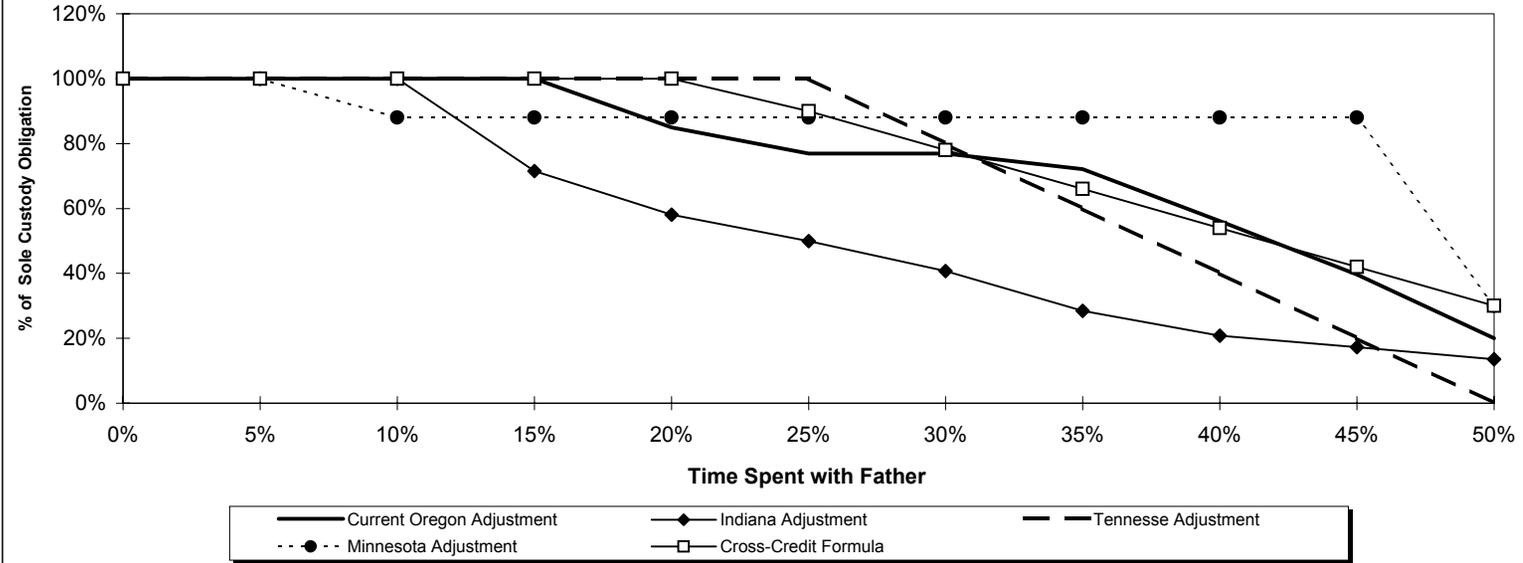


**Comparison of Shared Custody Formulas**

**Father's Monthly Gross Income = \$3,000, Mother's Monthly Gross Income = \$3,000**

Support Due (\$\$ per month)						% of Sole Custody Obligation					
Timesharing Arrangement (Percent)	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula	Timesharing Arrangement (Percent)	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula
0% (0 days)	\$410	\$410	\$410	\$410	\$410	0%	100%	100%	100%	100%	100%
5% (18 days)	\$410	\$410	\$410	\$410	\$410	5%	100%	100%	100%	100%	100%
10% (36 days)	\$410	\$410	\$410	\$361	\$410	10%	100%	100%	100%	88%	100%
15% (55 days)	\$410	\$410	\$410	\$361	\$410	15%	100%	100%	100%	88%	100%
20% (73 days)	\$324	\$337	\$410	\$361	\$410	20%	79%	82%	100%	88%	100%
25% (91 days)	\$278	\$287	\$410	\$361	\$308	25%	68%	70%	100%	88%	75%
30% (110 days)	\$278	\$228	\$328	\$361	\$246	30%	68%	56%	80%	88%	60%
35% (128 days)	\$250	\$149	\$246	\$361	\$185	35%	61%	36%	60%	88%	45%
40% (146 days)	\$158	\$102	\$164	\$361	\$123	40%	39%	25%	40%	88%	30%
45% (164 days)	\$64	\$82	\$82	\$361	\$62	45%	16%	20%	20%	88%	15%
50% (182.5 days)	\$0	\$62	\$0	\$0	\$0	50%	0%	15%	0%	0%	0%

**Exhibit 8**  
**Effect of Shared Parenting Adjustments on Order Amounts**  
**1 Child: Father's Gross Income = \$5,000, Mother's Gross Income = \$3,000**



**Comparison of Shared Custody Formulas**

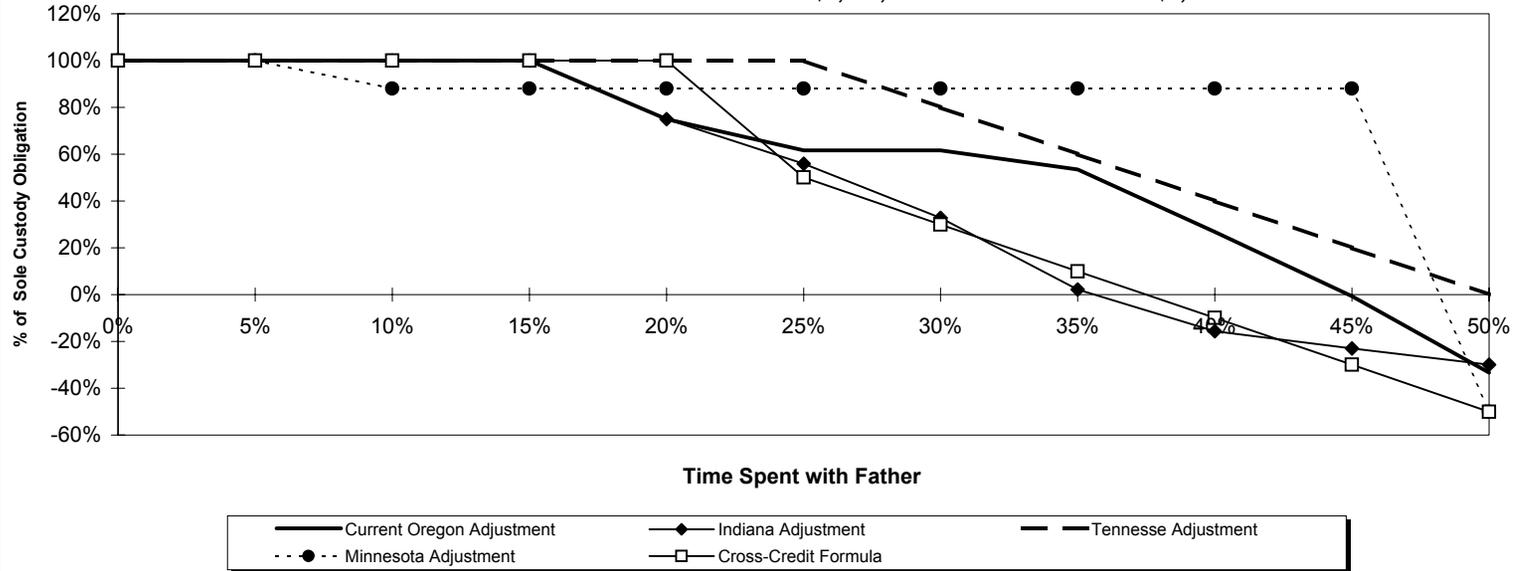
**Father's Monthly Gross Income = \$3,000, Mother's Monthly Gross Income = \$3,000**

Support Due (\$\$ per month)						% of Sole Custody Obligation					
Timesharing Arrangement (Percent)	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula	Timesharing Arrangement (Percent)	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula
0% (0 days)	\$573	\$573	\$573	\$573	\$573	0%	100%	100%	100%	100%	100%
5% (18 days)	\$573	\$573	\$573	\$573	\$573	5%	100%	100%	100%	100%	100%
10% (36 days)	\$573	\$573	\$573	\$504	\$573	10%	100%	100%	100%	88%	100%
15% (55 days)	\$573	\$410	\$573	\$504	\$573	15%	100%	72%	100%	88%	100%
20% (73 days)	\$487	\$333	\$573	\$504	\$573	20%	85%	58%	100%	88%	100%
25% (91 days)	\$441	\$286	\$573	\$504	\$516	25%	77%	50%	100%	88%	90%
30% (110 days)	\$441	\$233	\$459	\$504	\$447	30%	77%	41%	80%	88%	78%
35% (128 days)	\$413	\$163	\$344	\$504	\$378	35%	72%	28%	60%	88%	66%
40% (146 days)	\$321	\$119	\$229	\$504	\$309	40%	56%	21%	40%	88%	54%
45% (164 days)	\$227	\$99	\$115	\$504	\$241	45%	40%	17%	20%	88%	42%
50% (182.5 days)	\$115	\$78	\$0	\$172	\$172	50%	20%	14%	0%	30%	30%

### Exhibit 9

#### Effect of Shared Parenting Adjustments on Order Amounts

1 Child: Father's Gross Income = \$3,000, Mother's Gross Income = \$5,000



### Comparison of Shared Custody Formulas

Father's Monthly Gross Income = \$3,000, Mother's Monthly Gross Income = \$5,000

Timesharing Arrangement (Percent)	Support Due (\$\$ per month)					% of Sole Custody Obligation				
	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula	Current Oregon Adjustment	Indiana Adjustment	Tennessee Adjustment	Minnesota Adjustment	Cross-Credit Formula
0% (0 days)	\$344	\$344	\$344	\$344	\$344	100%	100%	100%	100%	100%
5% (18 days)	\$344	\$344	\$344	\$344	\$344	100%	100%	100%	100%	100%
10% (36 days)	\$344	\$344	\$344	\$303	\$344	100%	100%	100%	88%	100%
15% (55 days)	\$344	\$344	\$344	\$303	\$344	100%	100%	100%	88%	100%
20% (73 days)	\$258	\$258	\$344	\$303	\$344	75%	75%	100%	88%	100%
25% (91 days)	\$212	\$192	\$344	\$303	\$172	62%	56%	100%	88%	50%
30% (110 days)	\$212	\$113	\$275	\$303	\$103	62%	33%	80%	88%	30%
35% (128 days)	\$184	\$8	\$206	\$303	\$34	54%	2%	60%	88%	10%
40% (146 days)	\$92	-\$54	\$138	\$303	-\$34	27%	-16%	40%	88%	-10%
45% (164 days)	-\$2	-\$79	\$69	\$303	-\$103	-1%	-23%	20%	88%	-30%
50% (182.5 days)	-\$115	-\$103	\$0	-\$172	-\$172	-33%	-30%	0%	-50%	-50%



# Updated Obligation Scale A

Based on Expenditures Data Collected in 1996-99, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	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	296	301	305	308	311	315	318	321	324	328
1401 - 1450	305	333	337	340	344	348	351	355	359	362
1451 - 1500	314	365	369	373	377	381	385	389	393	397
1501 - 1550	323	396	401	405	410	414	418	423	427	431
1551 - 1600	332	428	433	438	442	447	452	456	461	466
1601 - 1650	341	460	465	470	475	480	485	490	495	500
1651 - 1700	350	492	497	502	508	513	519	524	529	535
1701 - 1750	359	506	529	535	541	546	552	558	564	569
1751 - 1800	368	519	561	567	573	579	586	592	598	604
1801 - 1850	376	531	593	600	606	613	619	625	632	638
1851 - 1900	385	544	620	632	639	646	652	659	666	673
1901 - 1950	394	556	634	664	672	679	686	693	700	707
1951 - 2000	403	569	648	697	704	712	719	727	734	742
2001 - 2050	412	581	662	729	737	745	753	761	768	776
2051 - 2100	421	594	688	762	770	778	786	794	803	811
2101 - 2150	429	605	700	782	803	811	820	828	837	845
2151 - 2200	437	616	713	796	835	844	853	862	871	880
2201 - 2250	445	626	725	810	868	877	887	896	905	914
2251 - 2300	453	637	738	824	901	910	920	930	939	949
2301 - 2350	461	648	750	838	922	944	954	963	973	983
2351 - 2400	470	659	763	852	937	977	987	997	1008	1018
2401 - 2450	478	670	775	866	953	1010	1020	1031	1042	1052
2451 - 2500	486	681	788	880	968	1043	1054	1065	1076	1087
2501 - 2550	494	692	800	894	983	1069	1087	1099	1110	1121
2551 - 2600	502	703	813	908	999	1086	1121	1132	1144	1156
2601 - 2650	510	714	825	922	1014	1102	1154	1166	1178	1190
2651 - 2700	518	725	838	936	1029	1119	1188	1200	1212	1225
2701 - 2750	526	736	850	950	1045	1136	1221	1234	1247	1259
2751 - 2800	534	747	862	963	1059	1151	1241	1268	1281	1294
2801 - 2850	542	757	874	976	1073	1167	1258	1301	1315	1328
2851 - 2900	549	767	885	989	1088	1182	1274	1335	1349	1363
2901 - 2950	557	778	897	1002	1102	1198	1291	1369	1383	1397
2951 - 3000	565	788	908	1014	1116	1213	1307	1399	1416	1431
3001 - 3050	572	798	919	1027	1130	1228	1324	1416	1450	1465

# Updated Obligation Scale A

Based on Expenditures Data Collected in 1996-99, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
3051 - 3100	580	808	931	1040	1144	1243	1340	1434	1483	1498
3101 - 3150	587	818	942	1052	1157	1258	1356	1451	1517	1532
3151 - 3200	595	828	953	1065	1171	1273	1373	1469	1550	1566
3201 - 3250	602	838	964	1077	1185	1288	1388	1486	1566	1599
3251 - 3300	609	847	974	1088	1197	1301	1402	1500	1595	1628
3301 - 3350	615	855	984	1099	1209	1314	1416	1515	1612	1656
3351 - 3400	622	864	993	1110	1221	1327	1430	1530	1628	1685
3401 - 3450	628	873	1003	1120	1232	1340	1444	1545	1644	1714
3451 - 3500	635	882	1013	1132	1245	1353	1459	1561	1661	1743
3501 - 3550	642	891	1024	1144	1258	1368	1474	1578	1679	1772
3551 - 3600	649	901	1035	1156	1272	1382	1490	1594	1696	1795
3601 - 3650	656	910	1046	1168	1285	1397	1506	1611	1714	1814
3651 - 3700	663	920	1057	1180	1298	1411	1521	1628	1732	1832
3701 - 3750	670	929	1067	1192	1312	1426	1537	1644	1750	1851
3751 - 3800	677	939	1078	1204	1325	1440	1552	1661	1767	1870
3801 - 3850	683	949	1089	1217	1338	1455	1568	1678	1785	1889
3851 - 3900	690	958	1100	1229	1352	1469	1584	1695	1803	1908
3901 - 3950	697	968	1111	1241	1365	1484	1599	1711	1821	1926
3951 - 4000	704	977	1122	1253	1378	1498	1615	1728	1839	1945
4001 - 4050	711	987	1133	1265	1392	1513	1631	1745	1856	1964
4051 - 4100	718	996	1143	1277	1405	1527	1646	1761	1874	1983
4101 - 4150	725	1006	1154	1289	1418	1542	1662	1778	1892	2002
4151 - 4200	732	1015	1165	1301	1431	1556	1677	1795	1910	2020
4201 - 4250	739	1025	1176	1313	1445	1571	1693	1812	1927	2039
4251 - 4300	745	1034	1186	1325	1457	1584	1707	1827	1944	2057
4301 - 4350	751	1042	1194	1334	1468	1595	1720	1840	1958	2071
4351 - 4400	757	1049	1203	1344	1478	1607	1732	1853	1972	2086
4401 - 4450	763	1057	1212	1353	1489	1618	1745	1867	1986	2101
4451 - 4500	769	1065	1220	1363	1499	1630	1757	1880	2000	2116
4501 - 4550	774	1073	1229	1373	1510	1641	1769	1893	2014	2131
4551 - 4600	780	1081	1238	1382	1521	1653	1782	1906	2028	2146
4601 - 4650	786	1088	1246	1392	1531	1664	1794	1920	2043	2161
4651 - 4700	792	1096	1255	1402	1542	1676	1807	1933	2057	2176
4701 - 4750	798	1104	1263	1411	1552	1687	1819	1946	2071	2191
4751 - 4800	804	1112	1272	1421	1563	1699	1831	1959	2085	2206
4801 - 4850	809	1120	1281	1430	1573	1710	1844	1973	2099	2221
4851 - 4900	815	1128	1289	1440	1584	1722	1856	1986	2113	2236
4901 - 4950	821	1135	1298	1450	1595	1733	1868	1999	2127	2251
4951 - 5000	827	1143	1306	1459	1605	1745	1881	2013	2141	2266
5001 - 5050	833	1151	1315	1469	1616	1756	1893	2026	2155	2280
5051 - 5100	837	1157	1321	1475	1623	1764	1902	2035	2165	2291
5101 - 5150	840	1159	1323	1478	1626	1767	1905	2038	2169	2294

## Updated Obligation Scale A

Based on Expenditures Data Collected in 1996-99, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
5151 - 5200	842	1162	1325	1480	1628	1770	1908	2041	2172	2298
5201 - 5250	845	1165	1327	1482	1630	1772	1910	2044	2175	2301
5251 - 5300	847	1167	1329	1484	1633	1775	1913	2047	2178	2305
5301 - 5350	850	1170	1331	1487	1635	1778	1916	2050	2182	2308
5351 - 5400	853	1172	1333	1489	1638	1780	1919	2053	2185	2312
5401 - 5450	855	1175	1335	1491	1640	1783	1922	2057	2188	2315
5451 - 5500	858	1178	1337	1493	1643	1786	1925	2060	2191	2319
5501 - 5550	860	1180	1339	1496	1645	1788	1928	2063	2195	2322
5551 - 5600	863	1183	1341	1498	1648	1791	1931	2066	2198	2325
5601 - 5650	866	1186	1343	1500	1650	1794	1934	2069	2201	2329
5651 - 5700	868	1188	1345	1502	1653	1796	1936	2072	2205	2332
5701 - 5750	871	1191	1347	1505	1655	1799	1939	2075	2208	2336
5751 - 5800	873	1193	1349	1507	1657	1802	1942	2078	2211	2339
5801 - 5850	876	1196	1351	1509	1660	1804	1945	2081	2214	2343
5851 - 5900	879	1199	1354	1512	1663	1808	1949	2086	2219	2348
5901 - 5950	882	1203	1358	1517	1669	1814	1955	2092	2226	2355
5951 - 6000	885	1207	1362	1521	1674	1819	1961	2098	2233	2362
6001 - 6050	888	1211	1366	1526	1679	1825	1967	2105	2239	2369
6051 - 6100	892	1215	1370	1531	1684	1830	1973	2111	2246	2376
6101 - 6150	895	1219	1374	1535	1689	1836	1979	2117	2253	2384
6151 - 6200	898	1223	1379	1540	1694	1841	1985	2124	2260	2391
6201 - 6250	901	1227	1383	1545	1699	1847	1991	2130	2267	2398
6251 - 6300	905	1231	1387	1549	1704	1852	1997	2137	2273	2405
6301 - 6350	908	1235	1391	1554	1709	1858	2003	2143	2280	2412
6351 - 6400	911	1239	1395	1558	1714	1863	2009	2149	2287	2420
6401 - 6450	914	1243	1399	1563	1719	1869	2015	2156	2294	2427
6451 - 6500	918	1247	1403	1568	1724	1874	2021	2162	2300	2434
6501 - 6550	921	1251	1408	1572	1730	1880	2027	2168	2307	2441
6551 - 6600	924	1255	1412	1577	1735	1885	2033	2175	2314	2448
6601 - 6650	927	1259	1416	1582	1740	1891	2039	2181	2321	2455
6651 - 6700	931	1262	1420	1586	1745	1897	2044	2188	2328	2463
6701 - 6750	934	1267	1424	1591	1750	1902	2051	2194	2335	2470
6751 - 6800	937	1271	1429	1596	1755	1908	2057	2201	2342	2478
6801 - 6850	940	1275	1433	1601	1761	1914	2063	2208	2349	2485
6851 - 6900	944	1279	1437	1606	1766	1920	2069	2214	2356	2493
6901 - 6950	947	1283	1442	1610	1771	1926	2076	2221	2363	2500
6951 - 7000	950	1287	1446	1615	1777	1931	2082	2228	2370	2508
7001 - 7050	954	1291	1450	1620	1782	1937	2088	2234	2377	2515
7051 - 7100	957	1295	1455	1625	1787	1943	2095	2241	2385	2523
7101 - 7150	960	1299	1459	1630	1793	1949	2101	2248	2392	2530
7151 - 7200	964	1303	1463	1635	1798	1955	2107	2255	2399	2538
7201 - 7250	967	1307	1468	1640	1803	1960	2113	2261	2406	2545

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Based on Expenditures Data Collected in 1996-99, Updated to 2006 Price, Tax Rates and Poverty Levels

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
7251 - 7300	970	1311	1472	1644	1809	1966	2120	2268	2413	2553
7301 - 7350	973	1315	1476	1649	1814	1972	2126	2275	2420	2561
7351 - 7400	977	1319	1481	1654	1820	1978	2132	2281	2427	2568
7401 - 7450	980	1323	1485	1659	1825	1984	2138	2288	2434	2576
7451 - 7500	983	1327	1490	1664	1830	1989	2145	2295	2442	2583
7501 - 7550	987	1331	1494	1669	1836	1995	2151	2301	2449	2591
7551 - 7600	990	1335	1498	1674	1841	2001	2157	2308	2456	2598
7601 - 7650	993	1339	1503	1678	1846	2007	2163	2315	2463	2606
7651 - 7700	996	1343	1507	1683	1852	2013	2170	2321	2470	2613
7701 - 7750	1000	1347	1511	1688	1857	2018	2176	2328	2477	2621
7751 - 7800	1003	1351	1516	1693	1862	2024	2182	2335	2484	2628
7801 - 7850	1006	1355	1520	1698	1868	2030	2188	2342	2491	2636
7851 - 7900	1010	1360	1525	1703	1874	2037	2195	2349	2499	2644
7901 - 7950	1013	1363	1528	1707	1878	2041	2201	2355	2505	2651
7951 - 8000	1014	1364	1529	1708	1879	2043	2202	2356	2507	2652
8001 - 8050	1015	1365	1530	1709	1880	2044	2203	2357	2508	2654
8051 - 8100	1016	1366	1531	1710	1881	2045	2204	2358	2509	2655
8101 - 8150	1017	1367	1532	1711	1882	2046	2205	2360	2511	2656
8151 - 8200	1017	1368	1533	1712	1883	2047	2207	2361	2512	2658
8201 - 8250	1018	1369	1533	1713	1884	2048	2208	2362	2513	2659
8251 - 8300	1019	1370	1534	1714	1885	2049	2209	2364	2515	2661
8301 - 8350	1020	1371	1535	1715	1886	2050	2210	2365	2516	2662
8351 - 8400	1021	1372	1536	1716	1887	2051	2211	2366	2518	2664
8401 - 8450	1022	1373	1537	1716	1888	2052	2212	2367	2519	2665
8451 - 8500	1023	1374	1538	1717	1889	2053	2214	2369	2520	2666
8501 - 8550	1024	1375	1538	1718	1890	2055	2215	2370	2522	2668
8551 - 8600	1025	1376	1539	1719	1891	2056	2216	2371	2523	2669
8601 - 8650	1026	1377	1540	1720	1892	2057	2217	2372	2524	2671
8651 - 8700	1027	1378	1541	1721	1893	2058	2218	2374	2526	2672
8701 - 8750	1028	1379	1542	1722	1894	2059	2220	2375	2527	2674
8751 - 8800	1029	1380	1542	1723	1895	2060	2221	2376	2528	2675
8801 - 8850	1030	1381	1543	1724	1896	2061	2222	2377	2530	2676
8851 - 8900	1031	1382	1544	1725	1897	2062	2223	2379	2531	2678
8901 - 8950	1032	1383	1545	1726	1898	2063	2224	2380	2532	2679
8951 - 9000	1032	1384	1546	1727	1899	2064	2226	2381	2534	2681
9001 - 9050	1033	1385	1547	1727	1900	2066	2227	2383	2535	2682
9051 - 9100	1034	1386	1547	1728	1901	2067	2228	2384	2536	2683
9101 - 9150	1035	1387	1548	1729	1902	2068	2229	2385	2538	2685
9151 - 9200	1036	1388	1549	1730	1903	2069	2230	2386	2539	2686
9201 - 9250	1037	1389	1550	1731	1904	2070	2231	2388	2540	2688
9251 - 9300	1038	1390	1551	1732	1905	2071	2233	2389	2542	2689
9301 - 9350	1039	1391	1551	1733	1906	2072	2234	2390	2543	2691

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
9351 - 9400	1040	1392	1552	1734	1907	2073	2235	2391	2544	2692
9401 - 9450	1041	1393	1553	1735	1908	2074	2236	2393	2546	2693
9451 - 9500	1045	1398	1559	1742	1916	2083	2245	2402	2556	2704
9501 - 9550	1050	1404	1566	1749	1924	2091	2254	2412	2567	2716
9551 - 9600	1054	1410	1572	1756	1932	2100	2264	2422	2577	2727
9601 - 9650	1058	1416	1579	1764	1940	2109	2273	2432	2588	2738
9651 - 9700	1063	1422	1585	1771	1948	2117	2282	2442	2599	2749
9701 - 9750	1067	1428	1592	1778	1956	2126	2292	2452	2609	2760
9751 - 9800	1072	1434	1598	1785	1964	2135	2301	2462	2620	2772
9801 - 9850	1076	1439	1605	1792	1972	2143	2310	2472	2630	2783
9851 - 9900	1080	1445	1611	1800	1980	2152	2320	2482	2641	2794
9901 - 9950	1085	1451	1618	1807	1988	2161	2329	2492	2652	2805
9951 - 10000	1089	1457	1624	1814	1996	2169	2338	2502	2662	2817
10001 - 10050	1094	1463	1631	1821	2004	2178	2348	2512	2673	2828
10051 - 10100	1098	1469	1637	1829	2011	2186	2357	2522	2683	2839
10101 - 10150	1102	1475	1644	1836	2019	2195	2366	2532	2694	2850
10151 - 10200	1107	1481	1650	1843	2027	2204	2376	2542	2705	2862
10201 - 10250	1111	1487	1656	1850	2035	2212	2385	2552	2715	2873
10251 - 10300	1116	1492	1663	1858	2043	2221	2394	2562	2726	2884
10301 - 10350	1120	1498	1669	1865	2051	2230	2404	2572	2736	2895
10351 - 10400	1124	1504	1676	1872	2059	2238	2413	2582	2747	2906
10401 - 10450	1129	1510	1682	1879	2067	2247	2422	2592	2758	2918
10451 - 10500	1133	1516	1689	1886	2075	2256	2432	2602	2768	2929
10501 - 10550	1138	1522	1695	1894	2083	2264	2441	2612	2779	2940
10551 - 10600	1142	1528	1702	1901	2091	2273	2450	2622	2790	2951
10601 - 10650	1146	1534	1708	1908	2099	2282	2460	2632	2800	2963
10651 - 10700	1151	1540	1715	1915	2107	2290	2469	2642	2811	2974
10701 - 10750	1155	1545	1721	1923	2115	2299	2478	2652	2821	2985
10751 - 10800	1160	1551	1728	1930	2123	2308	2487	2662	2832	2996
10801 - 10850	1164	1557	1734	1937	2131	2316	2497	2672	2843	3007
10851 - 10900	1168	1563	1741	1944	2139	2325	2506	2682	2853	3019
10901 - 10950	1173	1569	1747	1952	2147	2333	2515	2692	2864	3030
10951 - 11000	1176	1574	1752	1957	2153	2340	2523	2699	2872	3038
11001 - 11050	1179	1578	1756	1962	2158	2345	2528	2705	2879	3045
11051 - 11100	1182	1581	1760	1966	2163	2351	2534	2712	2885	3052
11101 - 11150	1186	1585	1764	1971	2168	2356	2540	2718	2892	3060
11151 - 11200	1189	1589	1768	1975	2173	2362	2546	2724	2898	3067
11201 - 11250	1192	1593	1772	1980	2178	2367	2552	2730	2905	3074
11251 - 11300	1195	1597	1776	1984	2183	2373	2558	2737	2912	3081
11301 - 11350	1198	1601	1780	1989	2188	2378	2563	2743	2918	3088
11351 - 11400	1201	1605	1784	1993	2193	2383	2569	2749	2925	3095
11401 - 11450	1204	1609	1789	1998	2198	2389	2575	2755	2932	3102

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
11451 - 11500	1207	1612	1793	2002	2203	2394	2581	2762	2938	3109
11501 - 11550	1210	1616	1797	2007	2208	2400	2587	2768	2945	3116
11551 - 11600	1213	1620	1801	2011	2212	2405	2593	2774	2952	3123
11601 - 11650	1216	1624	1805	2016	2217	2410	2598	2780	2958	3130
11651 - 11700	1219	1628	1809	2020	2222	2416	2604	2787	2965	3137
11701 - 11750	1222	1632	1813	2025	2227	2421	2610	2793	2972	3144
11751 - 11800	1225	1636	1817	2029	2232	2427	2616	2799	2978	3151
11801 - 11850	1229	1640	1821	2034	2237	2432	2622	2805	2985	3158
11851 - 11900	1232	1644	1825	2039	2242	2437	2628	2812	2991	3165
11901 - 11950	1235	1647	1829	2043	2247	2443	2633	2818	2998	3172
11951 - 12000	1238	1651	1833	2048	2252	2448	2639	2824	3005	3179
12001 - 12050	1241	1655	1837	2052	2257	2454	2645	2830	3011	3186
12051 - 12100	1244	1659	1841	2057	2262	2459	2651	2836	3018	3193
12101 - 12150	1247	1663	1845	2061	2267	2465	2657	2843	3025	3200
12151 - 12200	1250	1667	1849	2066	2272	2470	2663	2849	3031	3207
12201 - 12250	1253	1671	1853	2070	2277	2475	2668	2855	3038	3214
12251 - 12300	1256	1675	1857	2075	2282	2481	2674	2861	3045	3221
12301 - 12350	1259	1679	1861	2079	2287	2486	2680	2868	3051	3228
12351 - 12400	1262	1682	1866	2084	2292	2492	2686	2874	3058	3235
12401 - 12450	1265	1686	1870	2088	2297	2497	2692	2880	3065	3242
12451 - 12500	1269	1690	1874	2093	2302	2502	2698	2886	3071	3249
12501 - 12550	1272	1694	1878	2097	2307	2508	2703	2893	3078	3256
12551 - 12600	1275	1698	1882	2102	2312	2513	2709	2899	3084	3263
12601 - 12650	1278	1702	1886	2106	2317	2519	2715	2905	3091	3270
12651 - 12700	1281	1706	1890	2111	2322	2524	2721	2911	3098	3277
12701 - 12750	1284	1710	1894	2115	2327	2529	2727	2918	3104	3284
12751 - 12800	1287	1713	1898	2120	2332	2535	2733	2924	3111	3291
12801 - 12850	1290	1717	1902	2125	2337	2540	2738	2930	3118	3299
12851 - 12900	1293	1721	1906	2129	2342	2546	2744	2936	3124	3306
12901 - 12950	1296	1725	1910	2134	2347	2551	2750	2943	3131	3313
12951 - 13000	1299	1729	1914	2138	2352	2557	2756	2949	3138	3320
13001 - 13050	1302	1733	1918	2143	2357	2562	2762	2955	3144	3327
13051 - 13100	1305	1737	1922	2147	2362	2567	2768	2961	3151	3334
13101 - 13150	1308	1741	1926	2152	2367	2573	2773	2968	3158	3341
13151 - 13200	1312	1745	1930	2156	2372	2578	2779	2974	3164	3348
13201 - 13250	1315	1748	1934	2161	2377	2584	2785	2980	3171	3355
13251 - 13300	1317	1752	1938	2165	2381	2589	2790	2986	3177	3361
13301 - 13350	1320	1755	1942	2169	2386	2593	2796	2991	3183	3368
13351 - 13400	1322	1759	1946	2173	2390	2598	2801	2997	3189	3374
13401 - 13450	1325	1762	1949	2177	2395	2603	2806	3003	3195	3380
13451 - 13500	1328	1765	1953	2181	2400	2608	2812	3009	3201	3387
13501 - 13550	1330	1769	1957	2186	2404	2613	2817	3014	3207	3393

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
13551 - 13600	1333	1772	1960	2190	2409	2618	2823	3020	3213	3400
13601 - 13650	1335	1775	1964	2194	2413	2623	2828	3025	3219	3406
13651 - 13700	1338	1778	1967	2197	2417	2627	2832	3031	3225	3412
13701 - 13750	1340	1781	1971	2201	2421	2632	2837	3036	3230	3418
13751 - 13800	1342	1785	1974	2205	2426	2637	2842	3041	3236	3424
13801 - 13850	1345	1788	1978	2209	2430	2641	2847	3046	3241	3429
13851 - 13900	1347	1791	1981	2213	2434	2646	2852	3052	3247	3435
13901 - 13950	1350	1794	1984	2217	2438	2650	2857	3057	3253	3441
13951 - 14000	1352	1797	1988	2220	2442	2655	2862	3062	3258	3447
14001 - 14050	1354	1800	1991	2224	2447	2659	2867	3068	3264	3453
14051 - 14100	1357	1803	1995	2228	2451	2664	2872	3073	3269	3459
14101 - 14150	1359	1806	1998	2232	2455	2669	2877	3078	3275	3465
14151 - 14200	1361	1810	2001	2236	2459	2673	2882	3083	3281	3471
14201 - 14250	1364	1813	2005	2239	2463	2678	2887	3089	3286	3477
14251 - 14300	1366	1816	2008	2243	2468	2682	2891	3094	3292	3483
14301 - 14350	1369	1819	2012	2247	2472	2687	2896	3099	3297	3489
14351 - 14400	1371	1822	2015	2251	2476	2691	2901	3104	3303	3495
14401 - 14450	1373	1825	2019	2255	2480	2696	2906	3110	3309	3501
14451 - 14500	1376	1828	2022	2259	2484	2701	2911	3115	3314	3507
14501 - 14550	1378	1831	2025	2262	2489	2705	2916	3120	3320	3512
14551 - 14600	1381	1834	2029	2266	2493	2710	2921	3125	3325	3518
14601 - 14650	1383	1838	2032	2270	2497	2714	2926	3131	3331	3524
14651 - 14700	1385	1841	2036	2274	2501	2719	2931	3136	3337	3530
14701 - 14750	1388	1844	2039	2278	2505	2723	2936	3141	3342	3536
14751 - 14800	1390	1847	2042	2281	2510	2728	2941	3147	3348	3542
14801 - 14850	1392	1850	2046	2285	2514	2732	2946	3152	3353	3548
14851 - 14900	1395	1853	2049	2289	2518	2737	2951	3157	3359	3554
14901 - 14950	1397	1856	2053	2293	2522	2742	2955	3162	3365	3560
14951 - 15000	1400	1859	2056	2297	2526	2746	2960	3168	3370	3566
15001 - 15050	1402	1863	2060	2301	2531	2751	2965	3173	3376	3572
15051 - 15100	1404	1866	2063	2304	2535	2755	2970	3178	3381	3578
15101 - 15150	1407	1869	2066	2308	2539	2760	2975	3183	3387	3584
15151 - 15200	1409	1872	2070	2312	2543	2764	2980	3189	3393	3589
15201 - 15250	1412	1875	2073	2316	2547	2769	2985	3194	3398	3595
15251 - 15300	1414	1878	2077	2320	2552	2774	2990	3199	3404	3601
15301 - 15350	1416	1881	2080	2323	2556	2778	2995	3204	3410	3607
15351 - 15400	1419	1884	2083	2327	2560	2783	3000	3210	3415	3613
15401 - 15450	1421	1888	2087	2331	2564	2787	3005	3215	3421	3619
15451 - 15500	1424	1891	2090	2335	2568	2792	3010	3220	3426	3625
15501 - 15550	1426	1894	2094	2339	2573	2796	3014	3225	3432	3631
15551 - 15600	1428	1897	2097	2342	2577	2801	3019	3231	3438	3637
15601 - 15650	1431	1900	2101	2346	2581	2805	3024	3236	3443	3643

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
15651 - 15700	1433	1903	2104	2350	2585	2810	3029	3241	3449	3649
15701 - 15750	1435	1906	2107	2354	2589	2815	3034	3247	3454	3655
15751 - 15800	1438	1909	2111	2358	2594	2819	3039	3252	3460	3661
15801 - 15850	1440	1912	2114	2362	2598	2824	3044	3257	3466	3667
15851 - 15900	1443	1916	2118	2365	2602	2828	3049	3262	3471	3672
15901 - 15950	1445	1919	2121	2369	2606	2833	3054	3268	3477	3678
15951 - 16000	1447	1922	2124	2373	2610	2837	3059	3273	3482	3684
16001 - 16050	1450	1925	2128	2377	2615	2842	3064	3278	3488	3690
16051 - 16100	1452	1928	2131	2381	2619	2847	3069	3283	3494	3696
16101 - 16150	1455	1931	2135	2384	2623	2851	3073	3289	3499	3702
16151 - 16200	1457	1934	2138	2388	2627	2856	3078	3294	3505	3708
16201 - 16250	1459	1937	2142	2392	2631	2860	3083	3299	3510	3714
16251 - 16300	1462	1941	2145	2396	2636	2865	3088	3304	3516	3720
16301 - 16350	1464	1944	2148	2400	2640	2869	3093	3310	3522	3726
16351 - 16400	1467	1947	2152	2404	2644	2874	3098	3315	3527	3732
16401 - 16450	1469	1950	2155	2407	2648	2878	3103	3320	3533	3738
16451 - 16500	1471	1953	2159	2411	2652	2883	3108	3325	3538	3744
16501 - 16550	1474	1956	2162	2415	2657	2888	3113	3331	3544	3749
16551 - 16600	1476	1959	2165	2419	2661	2892	3118	3336	3550	3755
16601 - 16650	1478	1962	2169	2423	2665	2897	3123	3341	3555	3761
16651 - 16700	1481	1965	2172	2426	2669	2901	3128	3347	3561	3767
16701 - 16750	1483	1969	2176	2430	2673	2906	3133	3352	3566	3773
16751 - 16800	1486	1972	2179	2434	2677	2910	3137	3357	3572	3779
16801 - 16850	1488	1975	2183	2438	2682	2915	3142	3362	3578	3785
16851 - 16900	1490	1978	2186	2442	2686	2920	3147	3368	3583	3791
16901 - 16950	1493	1981	2189	2445	2689	2923	3151	3372	3588	3796
16951 - 17000	1495	1983	2191	2447	2692	2926	3155	3376	3592	3800
17001 - 17050	1497	1985	2193	2450	2695	2930	3158	3379	3595	3804
17051 - 17100	1499	1988	2196	2453	2698	2933	3161	3383	3599	3808
17101 - 17150	1501	1990	2198	2455	2701	2936	3165	3386	3603	3812
17151 - 17200	1503	1992	2200	2458	2704	2939	3168	3390	3607	3816
17201 - 17250	1505	1995	2203	2460	2706	2942	3171	3393	3611	3820
17251 - 17300	1506	1997	2205	2463	2709	2945	3175	3397	3614	3824
17301 - 17350	1508	1999	2207	2466	2712	2948	3178	3401	3618	3828
17351 - 17400	1510	2002	2210	2468	2715	2951	3181	3404	3622	3832
17401 - 17450	1512	2004	2212	2471	2718	2954	3185	3408	3626	3836
17451 - 17500	1514	2006	2214	2473	2721	2957	3188	3411	3630	3840
17501 - 17550	1516	2009	2217	2476	2724	2960	3191	3415	3633	3844
17551 - 17600	1518	2011	2219	2479	2726	2964	3195	3418	3637	3848
17601 - 17650	1520	2013	2221	2481	2729	2967	3198	3422	3641	3852
17651 - 17700	1522	2016	2224	2484	2732	2970	3201	3426	3645	3856
17701 - 17750	1524	2018	2226	2486	2735	2973	3205	3429	3649	3860

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
17751 - 17800	1526	2020	2228	2489	2738	2976	3208	3433	3652	3864
17801 - 17850	1528	2023	2231	2491	2741	2979	3211	3436	3656	3868
17851 - 17900	1530	2025	2233	2494	2743	2982	3215	3440	3660	3872
17901 - 17950	1532	2027	2235	2497	2746	2985	3218	3443	3664	3876
17951 - 18000	1534	2030	2237	2499	2749	2988	3221	3447	3668	3880
18001 - 18050	1536	2032	2240	2502	2752	2991	3225	3450	3671	3884
18051 - 18100	1538	2034	2242	2504	2755	2995	3228	3454	3675	3888
18101 - 18150	1540	2037	2244	2507	2758	2998	3231	3458	3679	3892
18151 - 18200	1542	2039	2247	2510	2761	3001	3235	3461	3683	3896
18201 - 18250	1544	2041	2249	2512	2763	3004	3238	3465	3687	3900
18251 - 18300	1546	2044	2251	2515	2766	3007	3241	3468	3690	3904
18301 - 18350	1548	2046	2254	2517	2769	3010	3245	3472	3694	3908
18351 - 18400	1550	2048	2256	2520	2772	3013	3248	3475	3698	3912
18401 - 18450	1552	2051	2258	2523	2775	3016	3251	3479	3702	3916
18451 - 18500	1554	2053	2261	2525	2778	3019	3255	3483	3706	3920
18501 - 18550	1556	2055	2263	2528	2780	3022	3258	3486	3709	3924
18551 - 18600	1558	2058	2265	2530	2783	3025	3261	3490	3713	3928
18601 - 18650	1560	2060	2268	2533	2786	3029	3265	3493	3717	3932
18651 - 18700	1562	2062	2270	2535	2789	3032	3268	3497	3721	3936
18701 - 18750	1564	2065	2272	2538	2792	3035	3271	3500	3724	3941
18751 - 18800	1566	2067	2275	2541	2795	3038	3275	3504	3728	3945
18801 - 18850	1568	2069	2277	2543	2798	3041	3278	3508	3732	3949
18851 - 18900	1570	2072	2279	2546	2800	3044	3281	3511	3736	3953
18901 - 18950	1572	2074	2281	2548	2803	3047	3285	3515	3740	3957
18951 - 19000	1574	2076	2284	2551	2806	3050	3288	3518	3743	3961
19001 - 19050	1576	2079	2286	2554	2809	3053	3291	3522	3747	3965
19051 - 19100	1578	2081	2288	2556	2812	3056	3295	3525	3751	3969
19101 - 19150	1580	2083	2291	2559	2815	3060	3298	3529	3755	3973
19151 - 19200	1582	2086	2293	2561	2817	3063	3301	3533	3759	3977
19201 - 19250	1584	2088	2295	2564	2820	3066	3305	3536	3762	3981
19251 - 19300	1586	2090	2298	2567	2823	3069	3308	3540	3766	3985
19301 - 19350	1588	2093	2300	2569	2826	3072	3311	3543	3770	3989
19351 - 19400	1590	2095	2302	2572	2829	3075	3315	3547	3774	3993
19401 - 19450	1592	2097	2305	2574	2832	3078	3318	3550	3778	3997
19451 - 19500	1594	2100	2307	2577	2835	3081	3322	3554	3781	4001
19501 - 19550	1596	2102	2309	2579	2837	3084	3325	3558	3785	4005
19551 - 19600	1598	2105	2312	2582	2840	3087	3328	3561	3789	4009
19601 - 19650	1600	2107	2314	2585	2843	3090	3332	3565	3793	4013
19651 - 19700	1602	2109	2316	2587	2846	3094	3335	3568	3797	4017
19701 - 19750	1604	2112	2319	2590	2849	3097	3338	3572	3800	4021
19751 - 19800	1606	2114	2321	2592	2852	3100	3342	3575	3804	4025
19801 - 19850	1608	2116	2323	2595	2854	3103	3345	3579	3808	4029

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Shaded Area: Adjusted for Self Support Reserve

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19851 - 19900	1610	2119	2325	2598	2857	3106	3348	3583	3812	4033
19901 - 19950	1612	2121	2328	2600	2860	3109	3352	3586	3816	4037
19951 - 20000	1614	2123	2330	2603	2863	3112	3355	3590	3819	4041
20001 - 20050	1616	2126	2332	2605	2866	3115	3358	3593	3823	4045
20051 - 20100	1618	2128	2335	2608	2869	3118	3362	3597	3827	4049
20101 - 20150	1620	2130	2337	2611	2872	3121	3365	3600	3831	4053
20151 - 20200	1622	2133	2339	2613	2874	3124	3368	3604	3835	4057
20201 - 20250	1624	2135	2342	2616	2877	3128	3372	3608	3838	4061
20251 - 20300	1626	2137	2344	2618	2880	3131	3375	3611	3842	4065
20301 - 20350	1628	2140	2346	2621	2883	3134	3378	3615	3846	4069
20351 - 20400	1630	2142	2349	2623	2886	3137	3382	3618	3850	4073
20401 - 20450	1632	2144	2351	2626	2889	3140	3385	3622	3854	4077
20451 - 20500	1634	2147	2353	2629	2891	3143	3388	3625	3857	4081
20501 - 20550	1636	2149	2356	2631	2894	3146	3392	3629	3861	4085
20551 - 20600	1638	2151	2358	2634	2897	3149	3395	3633	3865	4089
20601 - 20650	1640	2154	2360	2636	2900	3152	3398	3636	3869	4093
20651 - 20700	1642	2156	2363	2639	2903	3155	3402	3640	3873	4097
20701 - 20750	1643	2158	2365	2642	2906	3159	3405	3643	3876	4101
20751 - 20800	1645	2161	2367	2644	2909	3162	3408	3647	3880	4105
20801 - 20850	1647	2163	2370	2647	2911	3165	3412	3650	3884	4109
20851 - 20900	1649	2165	2372	2649	2914	3168	3415	3654	3888	4113
20901 - 20950	1651	2168	2374	2652	2917	3171	3418	3658	3892	4117
20951 - 21000	1653	2170	2376	2655	2920	3174	3422	3661	3895	4121
21001 - 21050	1655	2172	2379	2657	2923	3177	3425	3665	3899	4125
21051 - 21100	1657	2175	2381	2660	2926	3180	3428	3668	3903	4129
21101 - 21150	1659	2177	2383	2662	2929	3183	3432	3672	3907	4133
21151 - 21200	1661	2179	2386	2665	2931	3186	3435	3675	3911	4137
21201 - 21250	1663	2182	2388	2667	2934	3189	3438	3679	3914	4141
21251 - 21300	1665	2184	2390	2670	2937	3193	3442	3683	3918	4145
21301 - 21350	1667	2186	2393	2673	2940	3196	3445	3686	3922	4149
21351 - 21400	1669	2189	2395	2675	2943	3199	3448	3690	3926	4153
21401 - 21450	1671	2191	2397	2678	2946	3202	3452	3693	3930	4157
21451 - 21500	1673	2193	2400	2680	2948	3205	3455	3697	3933	4162
21501 - 21550	1675	2196	2402	2683	2951	3208	3458	3700	3937	4166
21551 - 21600	1677	2198	2404	2686	2954	3211	3462	3704	3941	4170
21601 - 21650	1679	2200	2407	2688	2957	3214	3465	3707	3945	4174
21651 - 21700	1681	2203	2409	2691	2960	3217	3468	3711	3949	4178
21701 - 21750	1683	2205	2411	2693	2963	3220	3472	3715	3952	4182
21751 - 21800	1685	2207	2414	2696	2966	3224	3475	3718	3956	4186
21801 - 21850	1687	2210	2416	2699	2968	3227	3478	3722	3960	4190
21851 - 21900	1689	2212	2418	2701	2971	3230	3482	3725	3964	4194
21901 - 21950	1691	2214	2420	2704	2974	3233	3485	3729	3968	4198

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Shaded Area: Adjusted for Self Support Reserve

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21951 - 22000	1693	2217	2423	2706	2977	3236	3488	3732	3971	4202
22001 - 22050	1695	2219	2425	2709	2980	3239	3492	3736	3975	4206
22051 - 22100	1697	2221	2427	2711	2983	3242	3495	3740	3979	4210
22101 - 22150	1699	2224	2430	2714	2985	3245	3498	3743	3983	4214
22151 - 22200	1701	2226	2432	2717	2988	3248	3502	3747	3987	4218
22201 - 22250	1703	2228	2434	2719	2991	3251	3505	3750	3990	4222
22251 - 22300	1705	2231	2437	2722	2994	3254	3508	3754	3994	4226
22301 - 22350	1707	2233	2439	2724	2997	3258	3512	3757	3998	4230
22351 - 22400	1709	2235	2441	2727	3000	3261	3515	3761	4002	4234
22401 - 22450	1711	2238	2444	2730	3003	3264	3518	3765	4006	4238
22451 - 22500	1713	2240	2446	2732	3005	3267	3522	3768	4009	4242
22501 - 22550	1715	2242	2448	2735	3008	3270	3525	3772	4013	4246
22551 - 22600	1717	2245	2451	2737	3011	3273	3528	3775	4017	4250
22601 - 22650	1719	2247	2453	2740	3014	3276	3532	3779	4021	4254
22651 - 22700	1721	2249	2455	2743	3017	3279	3535	3782	4025	4258
22701 - 22750	1723	2252	2458	2745	3020	3282	3538	3786	4028	4262
22751 - 22800	1725	2254	2460	2748	3022	3285	3542	3790	4032	4266
22801 - 22850	1727	2256	2462	2750	3025	3288	3545	3793	4036	4270
22851 - 22900	1729	2259	2465	2753	3028	3292	3548	3797	4040	4274
22901 - 22950	1731	2261	2467	2755	3031	3295	3552	3800	4044	4278
22951 - 23000	1733	2263	2469	2758	3034	3298	3555	3804	4047	4282
23001 - 23050	1735	2266	2471	2761	3037	3301	3558	3807	4051	4286
23051 - 23100	1737	2268	2474	2763	3040	3304	3562	3811	4055	4290
23101 - 23150	1739	2270	2476	2766	3042	3307	3565	3815	4059	4294
23151 - 23200	1741	2273	2478	2768	3045	3310	3568	3818	4062	4298
23201 - 23250	1743	2275	2481	2771	3048	3313	3572	3822	4066	4302
23251 - 23300	1745	2277	2483	2774	3051	3316	3575	3825	4070	4306
23301 - 23350	1747	2280	2485	2776	3054	3319	3578	3829	4074	4310
23351 - 23400	1749	2282	2488	2779	3057	3323	3582	3832	4078	4314
23401 - 23450	1751	2284	2490	2781	3059	3326	3585	3836	4081	4318
23451 - 23500	1753	2287	2492	2784	3062	3329	3588	3840	4085	4322

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	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

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

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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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

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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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

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Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

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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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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
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

## 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 Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children	Seven Children	Eight Children	Nine Children	Ten Children
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





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**Appendix I:  
New Estimates of  
Child-Rearing  
Expenditures  
(1998-2004 Data)**



***Parental Expenditures on Children:  
Rothbarth Estimates***

*by*

*David M. Betson  
University of Notre Dame*

*February 2006*

*A report prepared for Policy Studies Inc. for the State of Oregon*

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## *I. Introduction*

Child support policy that attempts to maintain parental spending on children after the divorce or separation of the biological parents requires knowledge of child spending patterns during the time period when both parents live with the children. This report provides estimates of this essential information using the most recent consumption data available from the Bureau of Labor Statistics.<sup>1</sup>

Determining how parents devote expenditures to their children would seem to be a rather simple and straightforward exercise: ask parents to keep track of their expenditures, and then ask them to determine how much of each expenditure was made on behalf of their children. It is at this stage that one encounters a problem. For some goods, the allocation of the consumption could be done with some confidence since the purchase was made for a specific individual. For example, the purchase of a pair of shoes could be allocated to the person for whom the shoes were purchased. In other cases, the spending could be allocated based on a reasonable assumption or upon information gathered in other surveys. Consider the case of food consumption. While purchases at the grocery store are typically not made for individual members, it could be possible to observe the actual consumption of the meal and then allocate the cost of the meal to the individual members based upon their consumption. Alternatively, the food bill could be allocated in proportion to the nutritional requirements of the various family members. That is, if one member requires twice as much nutrition as another member, we could assume that the first individual had consumed twice as much food. But how does one allocate spending that is made on behalf of the whole family and not one individual? For example, how are expenditures on shelter and utilities to be allocated to the children? What is a reasonable assumption to make in this situation? One approach would be to average the spending on housing and other ‘publicly consumed’ goods across all family members. The USDA takes this direct approach in their annual estimates of parental spending.

Allocating jointly consumed goods on a per capita basis has always been controversial. Some advocates and analysts have taken the position that child support guidelines based upon the ‘average cost’ of child will overstate the ‘true’ cost of the child to the parents. Instead of focusing on the average, these advocates suggest that a more appropriate division between the parents and the children should be based on a ‘marginal cost’ basis. That is, the amount of housing or any other jointly consumed good to be attributed to the children should be the additional amount of housing or other good that the parents

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<sup>1</sup> Just as this report was being submitted, the BLS released on February 1, 2006 the public use data from the time period of the first quarter of 2004 through the first quarter of 2005. There was not sufficient time to include this data in the analysis presented in this report.

purchase because of the presence of the children. If there are economies of scale in housing consumption, the ‘average cost’ of housing should diminish with increasing family size. If the average cost of housing is falling, however, then the marginal cost associated with each additional family member should be less than the average cost.

How can we arrive at an estimate of the ‘marginal housing costs’ of the children? One approach would be to attribute the difference in housing expenditures of parents with children and childless couples with same amount of total spending as the marginal housing cost of the children. While this common sense approach may seem appealing, economists warn that it will not capture the true marginal cost of housing due to the children. If children represent an economic cost to their parents then the childless couple, even though they have the same total spending, will be ‘wealthier’ than the parents with the children. Ignoring the effect of the increased standard of living of the childless couple on their housing expenditures will understate the true marginal housing costs attributable to the children.

If we are to correctly allocate consumption to individual family members, both childless couples and parents with children will have to share the same economic standard of living. We will need to determine at what level of total spending is a childless couple equally well off as a couple with one child and say \$30,000 of total spending. Let us assume that we can determine that the level of total spending for the childless couple is \$22,500. Based upon this determination alone, we would know that the total cost of the child is \$7,500 or 25% of the family’s total spending. To allocate individual commodity categories such as housing to the children, we would attribute the difference in housing expenditures of couples with a child and \$30,000 of total spending to childless couples with \$22,500 of total spending. Given that purchases of individual commodities will need to add up to total spending, using this procedure for each commodity category should yield a total spending on a child equal to \$7,500, the difference between total spending of families with children and childless couples who have the same standard of living.

What approach can be used to determine when families of differing composition are equally well off? The two leading contenders are the Engel and Rothbarth approaches. These differ from the USDA approach in two major respects. First, they both attempt to estimate the marginal economic costs of the children to their parents as opposed to the average cost approach of the USDA. Second and more importantly, these two approaches directly estimate the total cost of the children and attribute that level as the amount of spending made on behalf of the children. Once the total level of spending has been determined, the composition of that spending to individual commodity types can be determined. The USDA approach represents a ‘bottom up’ approach. The total spending on the child is determined only after the child’s spending on each commodity is first determined.

This report presents estimates of how much is spent on children in families where both parents are present. Two alternative methodologies are examined, the USDA and Rothbarth methodologies. This report addresses the following questions:

- How do estimates of the percentage of family spending devoted to children differ by the methodology chosen?
- How do the current estimates compare to previous estimates?
- How does parental spending on children depend upon the level of total spending in the family?

The report is organized as follows: the next section describes the data and the definitions of expenditure categories used in this study, the third section describes the assumptions and methods used by each of the alternative approaches to estimating parental spending, the fourth section presents the empirical results, and the final section offers some concluding remarks.

## *II. Data and Expenditure Categories Employed in Study*

The data used in this study are drawn from the Consumer Expenditure Survey (CEX) conducted by the Bureau of Labor Statistics (BLS). The survey is based upon quarterly interviews of roughly 5,500 consumer units (families). These data are used for the periodic revisions of the Consumer Price Index as well as other economic research and analysis of the spending patterns of American families. The CEX is the only nationally representative sample of American families that collects detailed information on the spending habits of families. As such it is the only available survey suited for estimating parental spending patterns.

### *CEX Sample Selection Criteria*

The data used in this study are from the interview component of the CEX beginning in the first quarter of 1998 through the first quarter of 2004. Consumer units are interviewed for five quarters; however, only data from the second through fifth quarterly interviews are reported in the public use files. While the BLS treats each quarterly response as an independent observation, our analysis file is constructed from the quarterly files to reflect a family's annual expenditures. While any unit can have up to four quarterly interviews, some households can't be located or refuse to be interviewed and hence will have fewer than four interviews. For this study, only units with at least three completed interviews were included in the final analysis sample.

This study was intended to focus on the spending patterns on children in families where both parents were present; consequently the following sample restrictions were made:

- The unit contained a married couple between the ages of 18 and 60 years old; and
- The unit did not have any other adults (individuals 18 years old or older) present in the unit even if these adults were the children of the couple.

These restrictions yielded a sample of 9,245 consumer units where 3,338 observations were childless married couples and 5,907 were married couples with children. Table 1 presents the distribution of units by the number of children (age less than 18 years):

Table 1  
Sample Observations by Number of Children

Number of Children:	0	1	2	3	4	5 or more
Number of Observations:	3,338	1,778	2,611	1,116	311	91

Source: calculations by author

*Definition of Total Expenditures*

The concept of total expenditures used in this study is the total value of the family's current consumption. While the BLS has adopted a specific definition of total expenditures, it does not conform to this concept in two specific instances. The BLS has defined total expenditures to include the value of cash contributions made to members outside the unit. Since this expenditure represents consumption of non-family members, it was excluded. The BLS definition also includes the contributions that family members have made to Social Security and private pension plans. These expenditures correspond to the family's savings and hence are excluded.

All expenditures were converted to represent spending in 2003 (July) dollars by inflating all nominal dollars by the Consumer Price Index.

*Distribution of Total Expenditures*

One of the major issues that this study wishes to examine is the extent to which the level of total spending by the family affects the proportion devoted to the children. Table 2 displays the distribution of total family spending by the composition of the family.

Table 2  
Distribution of Total Spending by Family Composition

	Childless Couple	One Child	Two Children	Three or More Children
Average Total Expenditures	\$44,728	\$46,140	\$49,834	\$48,341
Total Expenditures at:				
5 <sup>th</sup> percentile	\$15,553	\$15,766	\$18,493	\$17,170
25 <sup>th</sup> percentile	27,270	27,916	31,275	28,440
50 <sup>th</sup> percentile (median)	38,759	40,175	44,460	42,248
75 <sup>th</sup> percentile	54,854	57,837	61,934	59,600
95 <sup>th</sup> percentile	93,265	94,340	97,562	102,247

Source: calculations by author (all dollar amounts are in 2003 dollars)

For all family types, the average total spending of the family exceeds the median, indicating that the distribution of spending is not symmetrical around the average but ‘skewed’ toward zero. Families with children are found to spend more than the childless couples in our sample. Families with one child spend roughly 3% more than childless couples while families with two children spend 11% more. The increased spending by families with children could reflect either higher disposable incomes (after tax incomes) or a larger proportion of disposable income spent (i.e., lower saving rates). While in principle both of these differences could be conceived as reflecting the current cost of a child — the need to work more (higher incomes) or reduce future consumption (lower savings) because of the needs of the children — neither will be a part of the estimates of the cost of children reported in this report.

#### *Spending by Expenditure Categories*

Adopting the BLS major commodity groupings, total family expenditure is the sum of the following categories:

- **Food:** food prepared and consumed at home, and food purchased and consumed away from home;
- **Housing:** mortgage interest paid, property taxes, maintenance and repair, rent paid, home insurance, utilities, personal services including child care, house keeping supplies, household furnishings and equipment;
- **Apparel:** clothing, footwear, cleaning services and supplies;
- **Transportation:** vehicle finance charges, leases, gas and oil, maintenance and repair, insurance, licenses and other charges, and public transportation;

- **Entertainment:** fees and admission, entertainment equipment, toys and pets;
- **Health Care:** health insurance, non reimbursed expenses for medical services, drugs and supplies;
- **Tobacco and Alcohol**
- **Personal Care:** personal care products and services
- **Reading**
- **Education:** tuition, fees and supplies for education from grade school to college;
- **Personal Insurance:** life and other personal insurance premiums;
- **Miscellaneous:** funeral expenses and plots, checking charges, legal and accounting fees, interest paid on lines of credit, home equity loans, and credit cards.

Table 3 presents the sample mean of total family expenditures by the number of children as well as the budget share devoted to each of the 12 consumption categories.

Table 3  
Average Spending by Family Composition

	Childless Couple	One Child	Two Children	Three or More Children
Total Expenditures	\$44,728	\$46,140	\$49,834	\$48,341
Budget Share (% of Total Expenditures)				
Food	16.0%	16.7%	17.2%	19.5%
Housing	36.6%	38.2%	38.3%	37.6%
Apparel	3.6%	4.1%	4.3%	4.6%
Transportation	21.7%	21.8%	21.0%	19.7%
Entertainment	6.0%	5.6%	6.3%	6.1%
Health Care	6.0%	5.3%	5.0%	4.8%
Tobacco and Alcohol	2.2%	1.8%	1.6%	1.4%
Personal Care	0.9%	0.8%	0.8%	0.8%
Reading	0.5%	0.4%	0.4%	0.3%
Education	1.2%	1.5%	1.4%	1.4%
Personal Insurance	1.6%	1.2%	1.3%	1.1%
Miscellaneous	3.6%	2.5%	2.5%	2.7%

Source: calculations by author (the budget share may not add up to 100% due to rounding)

The presence and number of children increases the proportion of the family's budget devoted to food and apparel purchases. While the first child in the family is not found to reduce the percentage of spending devoted to transportation, the effect of additional children is to decrease the budget share

devoted to transportation. Children are also found to reduce the share of the family's budget devoted to health care, tobacco and alcohol, and reading purchases. For all other categories, the number of children does not have a clear effect on the family's spending patterns.

The effect of children on housing is probably most surprising. While the presence of children does appear to increase housing expenditures for the first and second children in the family, the third child appears to reduce the relative size of the housing budget. In part this is an artifact of the way the BLS defines housing purchases to include household operations that reflect the cost of baby-sitting and child care services. If we omit these expenditures from this category, then families with one, two and three children will devote 36.1%, 36.0%, and 36.1% to housing. Compared to the 36.6% of childless couple's budget devoted to these items, the presence of children does slightly lower the share of the family's budget devoted to housing but the number of children does not have any effect.

### *III. Methodologies for Allocating Family Expenditures to Children*

This section of the report describes the two methodologies we use to allocate total family spending to the children. The discussion in the body of the report is intended to be non-technical. However, the equations can be skipped without a loss of general understanding of each approach.

#### *Direct Estimates of Spending on Children – the USDA Methodology*

When one first confronts the question of how much parents spend on the children, an initial reaction is that this should be a relatively simple, straightforward exercise that involves adding the cost of each family member's consumption for goods whose consumption can be restricted to a single individual or similar individuals such as children or adults. But for goods that are shared among family members such as housing, the question is how can we allocate those goods?

The USDA approach to this problem is to determine whether the consumption item can be attributed to either the adults or the children and who would be the primary beneficiaries of the goods. For goods that are exclusively adult goods, the USDA excludes them from any allocation to the children. The USDA has designated adult clothing, tobacco and alcohol purchases, personal insurance, and miscellaneous expenditures to be adult goods.<sup>2</sup> On average, these goods account for roughly 7% of a family's budget.

The next step is to identify goods that are exclusively consumed by the children in the family. These goods include children's clothing, baby-sitting and child-care, and education expenses.<sup>3</sup> On average, families devote about 6% of their budgets to these items. The combined total of goods that can be designated either as adults' or children's goods is roughly 13% of the family's budget. The remaining 87% is allocated between children and adults based on information from other studies or on a per capita basis.

The second largest budget category for families with children is food. The USDA allocates the food bill according to the nutritional needs of the individual family members based upon the 1994 food plans.

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<sup>2</sup> The designation of personal insurance — life and disability insurance — as adult goods is questionable since often a principal reason to purchase this type of insurance is to protect the income flows of the parents for the benefit of the children. However, this study will follow the USDA's designation of personal insurance as an adult good.

<sup>3</sup> The choice of education is problematic since childless couples are also observed to incur educational expenses. To the extent that these expenses are truly made for the adults in the family, part of the observed educational expenses in families with children could also be devoted to the parents and not the children.

We were unable to acquire the exact food plans used by the USDA but used the relative food budgets in the 1998 Moderate-Cost Food Plan. We first computed the acceptable food budget for a child of a given age relative to food budget for an adult. The following food scales were used for each of the five age categories of children.

Table 4  
Relative Food Needs of Children

Age of Child:	0-2	3-5	6-12	13-15	16-17
Food Scales:	.511	.570	.802	.943	.969

While the food plan distinguishes between the food needs of males and females, no distinction was made in this study. These food scales were used by first taking the sum of the product of each food scale times the number of children of that age. This sum represents the number of children in the family expressed in terms of the number of food equivalent adults. For example, if the family had an eight year old and a sixteen year old, the two children would be equivalent to 1.771 adults in terms of their nutritional needs. If food were allocated in relation to nutritional needs, then the children would have received 47 percent of the food ( $= 1.771/(2 + 1.771)$ ). While this allocation is less than a per capita allocation (50%), this method of food allocation will depart even further from a per capita allocation depending upon the ages of the children in the family. For example, if the second child was 5 years old instead of 16 years old, then 41% ( $= 1.372/(2+1.372)$ ) of the food budget would be allocated to children.

The USDA uses information from the 1987 National Medical Care Expenditure Survey to allocate the family's out of pocket medical expenses. Using this survey, health care scales were developed that were similar to the above food scales but relate the average spending on children relative to that of adults. For children less than six years old, the health care scale was .696. For children six years old and older, the scale was .786. These scales were used in exactly the same manner as food scales. For example, for the family with an eight and sixteen year old, 44% ( $= 1.572/(2+1.572)$ ) of the health care expenses would be allocated to the two children.

Transportation is the final commodity singled out for special treatment. The USDA approach is based upon the assumption that work related expenses should not be allocated to the children; however, all other transportation expenses should be allocated on a per capita basis. Based upon a 1990 U.S. Department of Transportation study, 40% of transportation expenses were for work related travel if the youngest child in the family was less than six years old. When the youngest child was six years or older, the share fell to

38%. To illustrate this allocation procedure, let us assume the family spends 20% of their budget on transportation and has two children both over six years old. Then the family would be assumed to spend

$$(1 - .38) \times \frac{2}{4} \times 20\% = 6.2\%$$

of their family budget on transportation for their two children. This allocation departs significantly from a pure per capita allocation especially compared to the food and health care allocations. Per capita allocation would have attributed 50% of the transportation budget to the children. By excluding roughly 38% of the transportation budget to be allocated to the children, the USDA methodology reduces the children's allocation to 31% of the transportation budget

After these allocations have been made, roughly one half the family's budget remains to be allocated. The USDA approach then employs a per capita allocation (number of children / family size) to allocate the remaining expenditure categories to the children.

As the USDA methodology has been described, the spending of each family can be allocated to the children with information of their spending patterns as well as the ages and number of children in the family. In the results presented in the next section, that is exactly what was done. However, before examining the results based upon allocations done at the family level, we will apply the USDA approach to the average spending patterns of families to gauge the extent to which we should expect the USDA approach to depart from a per capita allocation to the children.

To formalize the USDA methodology, we will adopt the following notation. Let

- $E$  = the budget share of adult or excluded goods – adult clothing, tobacco and alcohol purchases, personal insurance, and miscellaneous expenditures<sup>4</sup>;
- $C$  = the budget share of children's goods – child clothing, child care, and education;
- $F$  = the budget share of food;
- $H$  = the budget share for out of pocket health care expenditures;
- $T$  = the budget share for transportation;
- $\rho$  = per capita allocation = number of children / family size;

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<sup>4</sup> The USDA in their reports defines the 'miscellaneous' category to be composed of personal care, entertainment, and reading expenditures. Note that this report uses the BLS's definition of commodities that composed the miscellaneous category.

- $\phi$  = the relative food needs of children relative to the family's food needs;
- $\eta$  = the average spending of the children relative to the average family spending on health care
- $\omega$  = the proportion of transportation expenses that are work related.

Employing this notation, the USDA methodology would indicate that the proportion of the family's total spending devoted to the children would be equal to

$$C + \phi F + \eta H + (1 - \omega)\rho T + \rho(100 - E - C - F - H - T) \quad (1)$$

Assuming that the average age of a child is between 6 and 12 years, the values for the four allocation factors ( $\rho$ ,  $\phi$ ,  $\eta$ ,  $\omega$ ) are

Table 5  
Parameter Assumptions

Number of children:	1	2	3
$\rho$	.333	.500	.667
$\phi$	.286	.445	.546
$\eta$	.282	.440	.541
$(1-\omega)\rho$	.207	.310	.414

Table 6 reports average values for  $C$ ,  $F$ ,  $H$ ,  $T$  and  $E$  for families with one, two and three children. Using these average values and equation 1, the average proportion of total family spending devoted to the children would be equal to 31.0%, 44.6% and 56.5% for one, two and three children respectively. These estimates suggest that the USDA can be expected to yield allocations to children that are slightly less than a per capita allocation (33%, 50% and 60%).

Table 6  
Allocation of Spending by Family Composition  
(Percentage of Total Expenditures)

	One Child	Two Children	Three or More Children
Exclusions:			
Adult clothing	1.8	1.5	1.3
Tobacco and alcohol	1.8	1.6	1.4
Personal insurance	1.2	1.3	1.1
Miscellaneous	2.5	2.5	2.7
<b>Total Exclusions</b>	<b>7.3</b>	<b>6.9</b>	<b>6.5</b>

Child Goods:			
Child clothing	2.3	2.8	3.3
Baby sitting and child care	2.1	2.3	1.5
Education	1.5	1.4	1.4
<b>Total child goods</b>	<b>5.9</b>	<b>6.5</b>	<b>6.2</b>
Allocations based upon other studies:			
Food	16.7	17.2	19.5
Transportation	21.8	21.0	19.7
Health care	5.3	5.0	4.8
<b>Total</b>	<b>43.8</b>	<b>43.2</b>	<b>44.0</b>
Per Capita allocation:			
Housing – child care	36.1	36.0	36.1
Entertainment	5.6	6.3	6.1
Personal care	.8	.8	.8
Reading	.4	.4	.3
<b>Total Per Capita allocation</b>	<b>42.9</b>	<b>43.5</b>	<b>43.3</b>

Source: calculations by author

What has been described as the USDA methodology is not precisely how the USDA proceeds, but is in the spirit of their approach. Specifically, they have adopted seven categories: food; housing minus child care expenses; transportation (they include the net outlays for new and used vehicles); children’s clothing; health care; combined child care and education expenses; and an “other” category that combines personal care, entertainment and reading material. The USDA allocates the consumption in each of the seven categories to each child using the above described allocation methods. They then conduct a multivariate analysis of the expenditures for the youngest child in each of the seven categories controlling for the number of children, age of the younger child in the family, and the family’s before tax income (not total spending). Then employing the sample of families with two children, a similar analysis is done for the older child, controlling for their age as well as income. This analysis shows that after controlling for any differences in the children’s ages, the family’s expenditures on the older child are roughly equal to the amount of spending on the younger child.<sup>5</sup> Finally, an adjustment for the number of children to reflect economies of scale in family consumption is estimated based upon a third multivariate analysis of the seven consumption categories. The results of this analysis suggest that families with one child spend 24% more on the single child than a family with two children does on each of their children separately. Families with three or more children spend 23% less per child than does a family with two children.

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<sup>5</sup> Given the method by which the expenditures are allocated to the individual children, this result should not be too surprising. In the public use file, none of the goods can be assigned directly to any specific child in the family but

To estimate the expenditures on a child, the USDA computes for each child in the family the expected expenditures on each of the seven commodity categories given their age and the family's income. The economies of scale adjustment is then applied to the sum of the expected consumption for all children in the family to arrive at the final estimate of parental spending on children.

The difference between the actual procedures used by the USDA and this study is where and when the averaging of the estimates of spending on children is performed. In this study, the averaging is done at the final stage when estimates of the proportion of total spending devoted to the children are averaged across similar families. In the USDA approach, the averaging is done at the first step when they perform the multivariate analysis of the seven separate commodity categories. It is at this stage that the differences between families are eliminated in the USDA procedure. Only if zero values for the individual consumption categories significantly affect the averaging procedure in the USDA approach should we expect these two different procedures to produce different results.

#### *Indirect Estimates – Rothbarth and Alternative Methodologies*

While the approach taken by the USDA is straightforward and relatively easy to understand, its main weakness is the rather arbitrary manner it allocates roughly one half of the family's spending. The use of per capita allocation brings the whole methodology into question. For many, the use of this untestable assumption is wholly unreasonable and leads to overstatement of how much parents truly spend on their children. But without any other additional information that informs us on how individual members consume or utilize the specific consumption items, what alternative assumptions can we make?

An alternative approach to the allocation problem would be to focus upon how parents reallocate consumption within the household in order to make room for their children's consumption. By comparing the consumption decisions of parents with children and married couples without children, the economic costs of the children can be indirectly observed from the differences in consumption patterns. When undertaking this comparison between families with and without children, we would want to hold everything else constant in the comparison to make sure that any remaining differences could reasonably be attributed to the presence of the children. While the characteristics of the adults and the market prices that they face should be held constant, the standard of living or the family's well being should also be held constant across the two families.

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just to all children. However, some differences could arise when one uses the internal BLS files because child clothing can be assigned to the specific child for whom it was purchased.

The difficulty with this approach is that we have traded one problem for another. We are now faced with the problem of holding constant the economic well being of the family. Faced with this dilemma, the next best step is to find an observable proxy for the family's standard of living that we can measure and hence hold constant.

The search for an economic proxy for the family's standard of living has been difficult and not wholly successful. The use of income or even total expenditures in the family would be unacceptable measures of a family's well being. Consider two families that both have the same total expenditures or income but one with children and the other without children. These families could not possibly equally well off since at a minimum, the family with children would have more mouths to feed and more bodies to clothe and shelter.

In searching for a proxy for the family's standard of living, we want a concept that could in principle be measured for all families. This restricts our search to goods that were necessities — goods that are 'needed' and hence purchased by all families. Of goods that are necessities, food springs to the mind and it was this consumption item that Engel focused upon over 100 years ago as an appropriate proxy for a family's standard of living.<sup>6</sup>

The fact that food is purchased by all families is not a sufficient qualification for it to serve as a well being proxy. At a minimum, we would want the proxy to move in the same direction with 'known' changes in the family's standard of living. Engel observed that food consumption did indeed meet this additional necessary condition. We can reasonably assume that, holding the number of family members constant, increases in the family's total expenditures should make the family better off. What Engel observed was that when total spending increased, the family spent more on food, but the share of food in the family's budget fell.

Comparing families with different numbers of members but the same level of total spending should also create differences in well being across the families. Here we would expect that as the number of family members increased, the family would be worse off. Thus, if food shares are truly an inverse proxy for the family's standard of living, we would expect that the budget share should rise with the number of children holding the level of total spending constant. While the total level of spending was not exactly held constant, Table 3 shows that the number of children increases the share of the family budget devoted to food.

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<sup>6</sup> See Engel (1895).

These observations led Engel and many other researchers such as Espenshade (1984) to adopt food shares as a (inverse) proxy for the family’s standard of living. When food shares is used as the proxy, this approach is denoted as the Engel methodology. But food is just one component of what we would believe to compose the group of goods deemed necessities. Housing, clothing and medical care would fit the economic definition of a necessity where the share of the budget devoted to this group of goods falls with increased total spending of the family. Watts (1977) proposed proxies based upon this wider set of consumption items other than food. This approach is denoted as the ISO-PROP method.

While past empirical studies of the cost of children have adopted the Engel methodology (Espenshade (1984)), researchers have increasingly have questioned this approach (see Deaton and Muellbauer (1986) and Deaton and Paxson (1998)). In previous studies we have estimated the Engel methodology and found that the approach produces estimates that are close to the results of the USDA approach. For these reasons, we have not provided any estimates of the Engel approach in this report.

A second indirect methodology is the Rothbarth method. This approach is based upon the following observation: without any additional resources to the family, parents must make ‘room’ for the consumption of their children by reducing purchases they make for themselves. Let consider adult clothing as a proxy for all adult spending. If Rothbarth is correct, we would expect to see spending on adult clothing fall as the number of children increases. Couples without children spend on average \$1,055 on adult clothing while parents with one, two and three or more children spend \$860, \$803, and \$677 respectively. Rothbarth suggested that by examining how adult goods varied by family type and total spending, one could infer how much total spending would be required to make families with and without children equally well off.

We will use the following functional form as food consumption to describe the spending patterns of families on adult clothing. In particular, we will assume that

$$\ln(A[K, S, X]) = \mu(X) + \phi(K) + \tau \ln(2 + K) + \lambda \ln\left(\frac{S}{2 + K}\right) \quad (2)$$

where  $A$  denotes the dollar purchases of adult clothing,  $S$  is the total spending in the family,  $\mu(X)$  is a set of characteristics of the adults in the family, and  $\phi(K)$  is the proportion of the families in various age categories. For adults goods to proxy the family’s well being, increases in total spending should increase spending on adult goods ( $\lambda > 0$ ). As additional children join the family while holding total spending constant, adult spending (well being) should decline. This latter condition requires that

$$(\phi(K) - \phi(0)) + (\tau - \lambda) \ln(2 + k) < 0.$$

Ignoring the impact that the relative age composition has on adult clothing purchases, this restriction will be met if  $\tau$  is less than  $\lambda$ . This condition does not require  $\tau$  to be negative as was required for the effect of the log of family size on food consumption holding per capita spending.

The first step in the Rothbarth method is to calculate the level of total spending that a childless couple would require so that they would spend the same amount on clothing as the parents with  $K$  children and  $S_K$  amount of total spending. For the above functional form, this level of total spending would be equal to

$$S_o = S_K \times \frac{2}{2 + K} \times \exp\left[\frac{(\phi(K) - \phi(0)) + \tau \ln\left(\frac{2+K}{2}\right)}{\lambda}\right] = S_K \times \frac{2}{2 + K} \times \exp[\Phi].$$

Attributing the difference in total spending to the amount of spending the parents make on their children, the share of total spending devoted to the children would be equal to

$$\frac{S_K - S_o}{S_K} = 1 - \frac{2}{2 + K} \exp[\Phi]. \quad (3)$$

If  $\Phi$  is positive, the imputed share of spending devoted to the children will be less than their relative representation in the family.

For the Rothbarth approach to be consistent with consumer theory, two conditions must be met. The first condition is that when per capita total spending is held constant, additional children will increase spending on adult clothing

$$(\phi(K) - \phi(0)) + \tau \ln\left(\frac{2+K}{2}\right) > 0$$

Ignoring the effect of the change in the age composition of the family, this condition will be met as long as  $\tau$  is positive. This restriction can be met by the Rothbarth method since the only restriction placed by this approach is that  $(\tau - \lambda)$  is negative. If this restriction is met,  $\Phi$  will be positive and children will be allocated a share of family spending less than a per capita share. The second condition is that the purchases of adult clothing are unresponsive to changes in relative prices.

To empirically implement the Rothbarth approach, the following variables were used in the estimation of equation 2:

$\gamma(X)$  and  $\mu(X)$  variables:

black = 1 if race of head is black;  
hs\_no\_hs = 1 if the education of the husband is less than a high school diploma;  
hs\_coll = 1 if the education of the husband is more than a high school diploma;  
sp\_no\_hs = 1 if the education of the wife is less than a high school diploma;  
sp\_coll = 1 if the education of the husband is more than a high school diploma;  
twoern = 1 if both the husband and wife work;  
w\_work = weeks worked by the wife;  
ftime = 1 if the usual work week of the wife was greater than 35 hours.

$\alpha(K)$  and  $\phi(K)$  variables:

k02 = proportion of the family whose age is less than 3 years old;  
k35 = proportion of the family aged 3 to 5 years old;  
k612 = proportion of the family aged 6 to 12 years old;  
k1315 = proportion of the family aged 13 to 15 years old;  
k1617 = proportion of the family aged 16 and 17 years old;  
a1825 = proportion of the family aged 18 to 25 years old;  
a2635 = proportion of the family aged 26 to 35 years old;  
a4655 = proportion of the family aged 46 to 55 years old;  
a5160 = proportion of the family aged 56 to 60 years old;  
(note the omitted category was the proportion of the family aged 36 to 45 years old)

lnfsize = log of family size (2+K)  
lnpctexp = the log of total expenditures divided by family size (in \$1,000)  
lnpctexp2 = the square of lnpctexp

The inclusion of the square of per capita total family expenditures allows the share of total spending devoted to the children to vary with the level of total spending. In the discussion, we have omitted this variable in order to derive explicit equations for the share of total spending made on children. Including this squared term requires that numerical techniques are needed to determine the amount of compensation need to equate the well being of families with and without children.

The dependent variable in the Rothbarth approach is the log of the adult clothing purchases in constant 2003 dollars. Families with no reported purchases of adult clothing had to be excluded from the analysis sample (595 observations were dropped). The OLS estimates of the adult clothing relationship (equation 2) appear below.

Table 7

## Rothbarth Model Results

Source	SS	df	MS	Number of obs = 8650		
Model	3830.19852	20	191.509926	F( 20, 8629) = 208.50		
Residual	7925.84997	8629	.91851315	Prob > F = 0.0000		
				R-squared = 0.3258		
				Adj R-squared = 0.3242		
Total	11756.0485	8649	1.35923789	Root MSE = .95839		

lnacloth0	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]	
black	.1517031	.0447575	3.39	0.001	.0639676	.2394385
hs_no_hs	-.0458673	.0509925	-0.90	0.368	-.1458247	.0540901
hs_coll	.1462977	.0260278	5.62	0.000	.0952771	.1973183
sp_no_hs	.0920052	.0466307	1.97	0.049	.0005978	.1834126
sp_coll	.1328702	.0266171	4.99	0.000	.0806942	.1850461
twoearn	.0409012	.0376474	1.09	0.277	-.0328966	.1146991
w_work	.0005803	.0008519	0.68	0.496	-.0010896	.0022503
f_time	.0448166	.0270831	1.65	0.098	-.0082728	.097906
k02	-.5077203	.33022	-1.54	0.124	-1.15503	.1395899
k35	-.6460111	.3258776	-1.98	0.047	-1.284809	-.0072131
k612	-.6294723	.329354	-1.91	0.056	-1.275085	.0161403
k1315	-.4995884	.3290814	-1.52	0.129	-1.144667	.1454898
k1617	1.296431	.3303322	3.92	0.000	.6489006	1.943961
a1825	.0512907	.0966349	0.53	0.596	-.1381368	.2407181
a2635	.1002358	.0481675	2.08	0.037	.0058161	.1946556
a4655	-.0044112	.0463712	-0.10	0.924	-.0953099	.0864876
a5660	.0295261	.0527948	0.56	0.576	-.0739643	.1330165
lnfsize	.8233722	.2101168	3.92	0.000	.4114931	1.235251
lnpctexp	1.269604	.1070067	11.86	0.000	1.059846	1.479363
lnpctexp2	-.0345867	.0196217	-1.76	0.078	-.0730498	.0038765
_cons	2.132116	.2282537	9.34	0.000	1.684684	2.579548

The Rothbarth approach is based upon the assumption that adults spend more on their clothing as total spending increases. The estimated model indicates that adults will increase spending on adult clothing; however, the rate of increased spending on clothing does decline with increased total spending. The Rothbarth method also requires that as the family size increases (number of children rises), the adults will reduce their spending on adult clothing. Figure 1 displays the expected amount of spending on adult clothing for childless couples and families with children.<sup>7</sup> As required by the Rothbarth approach, spending does fall as the number of children increases.

<sup>7</sup> The figure has been constructed to reflect a couple between the ages 36 and 45 years old with a high school education and where only the husband works. The children are assumed to be between the ages 6 and 12 years old.

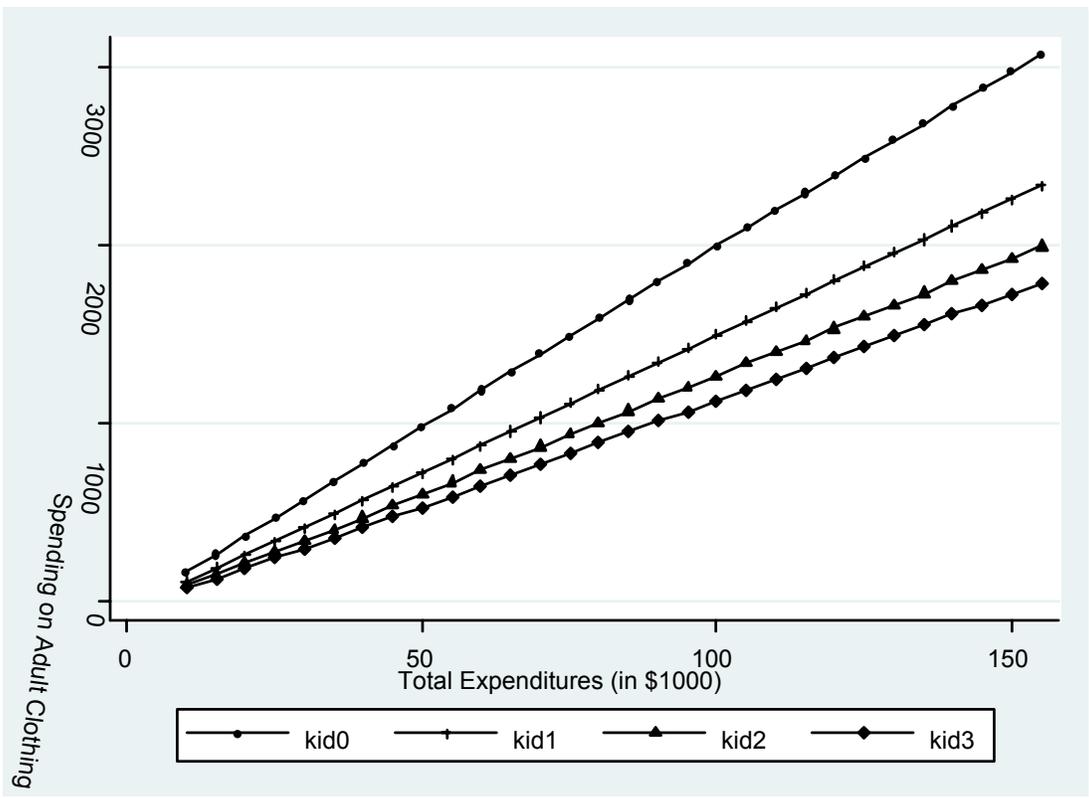


Figure 1

Predicted Expenditures on Adult Clothing as a Function of Total Expenditures (in \$1,000) for Childless Couples and Families with Children

#### *IV. Estimates of Parental Spending on Children*

This section of the report summarizes estimates of the proportion of family spending devoted to children derived from two alternative methods, the USDA and Rothbarth approaches. First, we examine the estimates for one, two, and three children averaged over all levels of spending. Then, we compare these estimates with two earlier studies using data from the 1980 to 1986 CEX and the 1996 to 1998 CEX.<sup>8</sup> Finally, we examine how the current estimates vary with the level of total spending.

##### *USDA Estimates*

The implementation of the USDA method directly computes for each family the proportion of total spending that is devoted to the children. Figures 2 through 4 plot the values for families of the share of family spending devoted to the children as a function of total family expenditures (log of total spending). In both figures, the percentage of total expenditures that would have been devoted to the children if the allocation were done on a strict per capita method is also drawn. While there is considerable variation in the share of family spending devoted to the children, the majority of the observations are estimated to provide less than a per capita allocation to their children.

If we average across all levels of total spending and ages of the children, 30.7%, 44.4% and 52.4% are the average shares of family expenditures devoted to one, two, and three children respectively. The standard deviation of the children's share of family spending is 4.8, 4.8, and 4.7 percentage points respectively. Given the level of precision of these estimates, we cannot reject the hypothesis at a 10% significance level that the USDA estimates differ from a per capita allocation for one and two children.<sup>9</sup> However, for three children we do find a significant difference.

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<sup>8</sup> See Betson (1990).

<sup>9</sup> The remainder of the report will consistently employ 10% level of significance for all hypothesis tests.

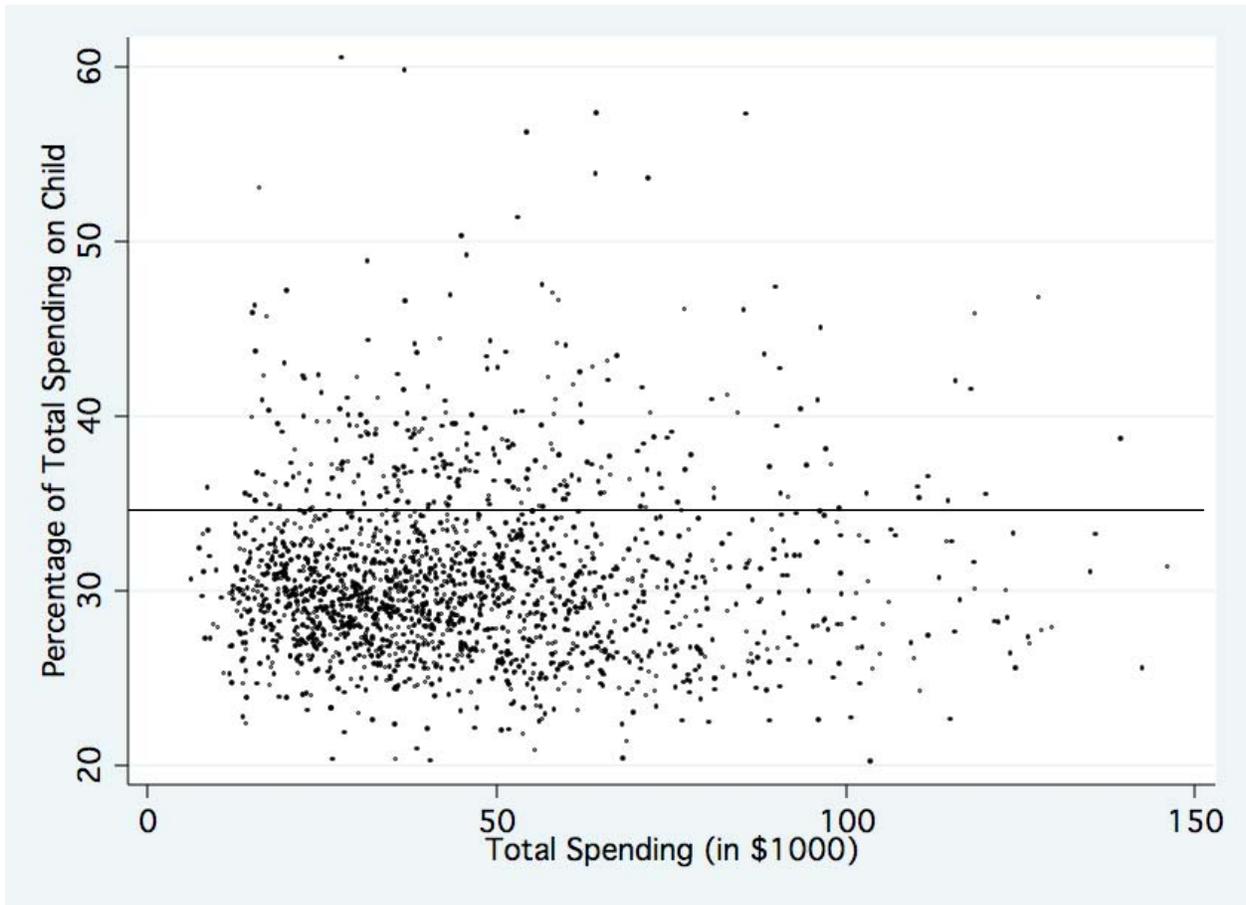


Figure 2

USDA Estimates of the Percentage of Total Spending Devoted to One Child

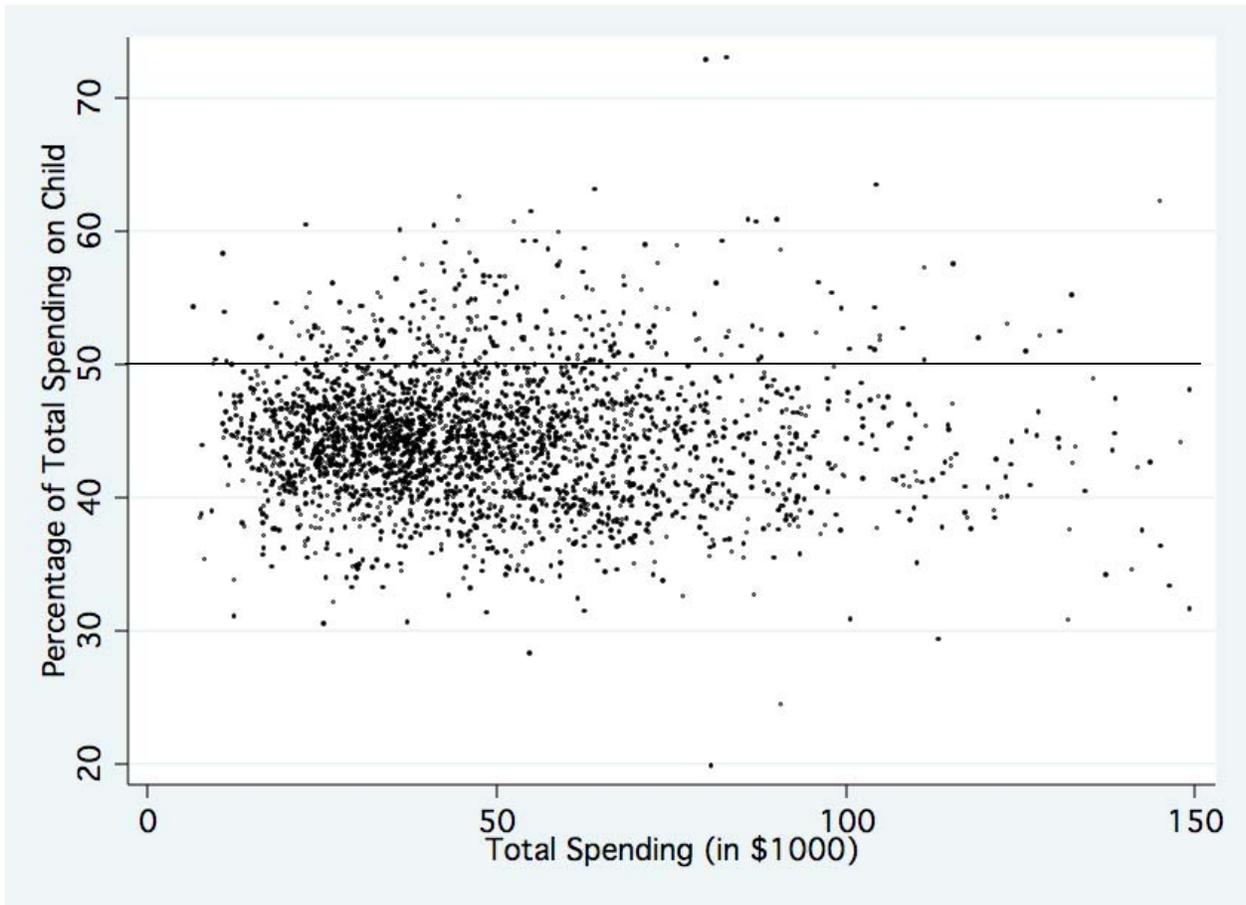


Figure 3

USDA Estimates of the Percentage of Total Spending Devoted to Two Children

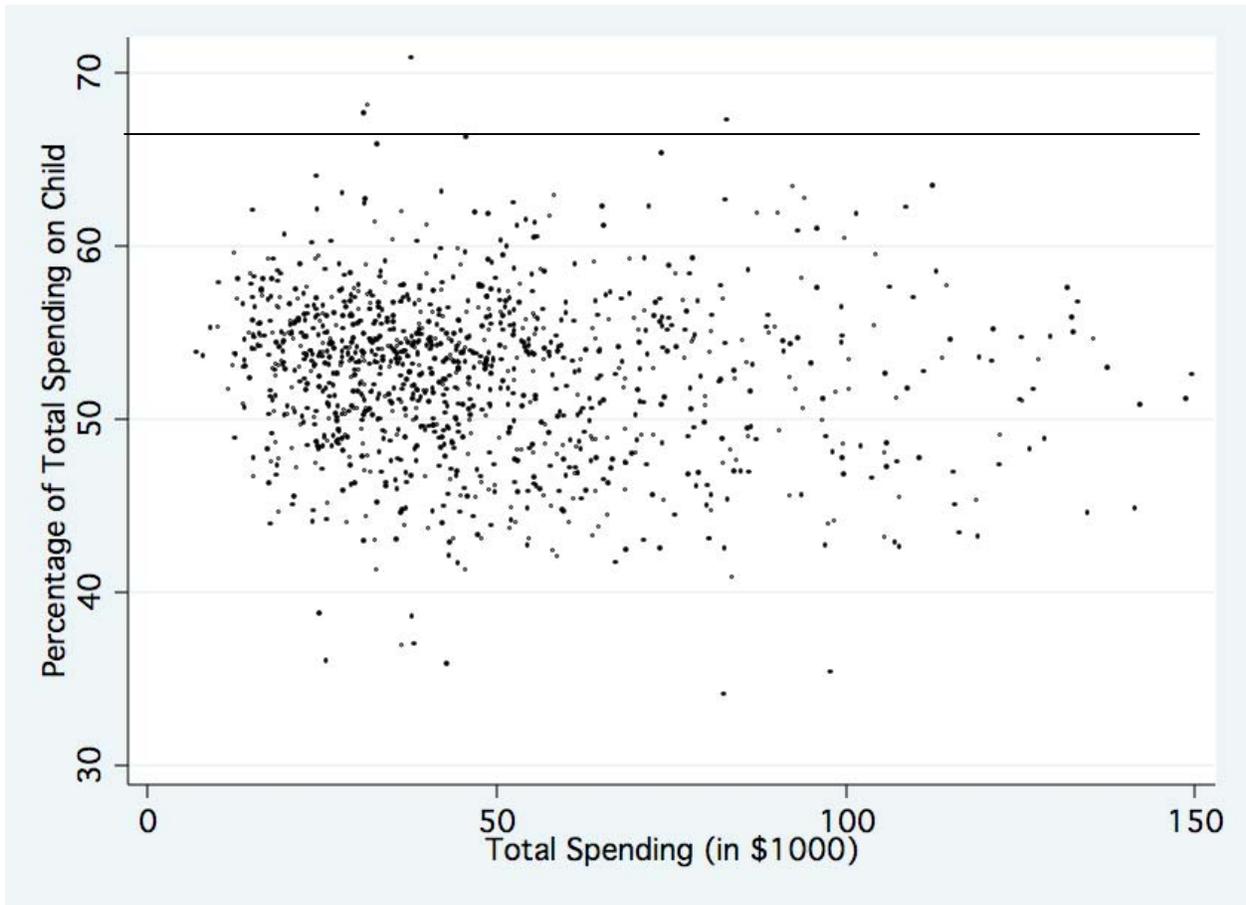


Figure 4

USDA Estimates of the Percentage of Total Spending Devoted to Three Children

As has been noted, the implementation of the USDA approach in this study differs from the USDA's procedures. In their annual reports, they include a table (Table 11) that reports estimates of the share of family total expenditures devoted to children by several alternative approaches. In the 2004 Annual Report, they present estimates of 26%, 42%, and 48% for one, two and three children respectively.<sup>10</sup> While these estimates are consistently lower than the estimates presented in this report, there exist some important differences in the two studies that should be taken into account before judging their differences. While their report is for 2004, in reality their data are based upon the 1990 to 1992 CEX and indexed for inflation. Differences in samples can have an effect on estimates as well as differences in spending patterns. If the standard errors are roughly equal in the two years, these differences are not statistically significant.

But other differences could also affect the comparison. The USDA has decided to use quarterly observations instead of the annual approach taken in this study. The impact of this choice is unknown. A potentially more important factor affecting the two estimates is the definition of total expenditures. The USDA uses a much wider definition of spending than does this study and could be the primary reason for these differences.

#### *Rothbarth Estimates*

Using the regression estimates of the adult clothing equation (Table 7), estimates of the share of family spending devoted to the children can be computed for different numbers and ages of children as well as for specific levels of total spending. Using the average values of these variables, the Rothbarth allocations to the children can be computed. To compute the level of variation in these estimates due sampling variability, I utilized a bootstrap technique. The exact procedure and explanation of the bootstrap is contained in Betson (1990).

The Rothbarth method yielded 25.2%, 36.8%, and 43.8% as point estimates of the average share of spending devoted to one, two and three children. The standard errors of the estimates were 2.4, 2.5 and 2.5 percentage points. Given the precision of the Rothbarth estimates, one can reject the null hypothesis of equality between per capita and Rothbarth estimates for all numbers of children.

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<sup>10</sup> The USDA estimates have not changed for over a decade because they have not incorporated recent data to their analysis and continue to use data from the 1990 to 1992 CEX. The only substantive difference is for the families with one child or three children. But the difference between the two estimates is not statistically different; that is they could be due to differences in samples as well as differences in implementing the two strategies.

### *Comparing the Current Estimates to Previous Estimates*

In my 1990 study on the cost of raising children, I estimated the identical Engel and Rothbarth models using CEX data from 1980 to 1986. This earlier analysis showed that the Engel approach was almost identical to a per capita allocation. It was also found that the Rothbarth approach produced significantly lower estimates than the Engel. In 2000, I replicated my previous study on data drawn from the 1996 through 1998 CEX data (first quarter of 1996 through first quarter of 1998). For the first time, I attempted to replicate the USDA approach and found that it gave results very similar to the Engel approach. For one and two children, both of these methodologies yielded estimates that were not significantly different statistically from a per capita approach. For the third child, I found that the estimates of the proportion of total spending devoted to children was significantly less than the per capita allocation. Once again, the Rothbarth estimate of spending on children was less than that in the other two methodologies.

Table 8 provides a direct comparison of the current USDA and Rothbarth estimates with their previous estimates along with the respective standard errors. Ignoring the variability of the estimates, Table 8 suggests that the Rothbarth estimates have become larger over time. While the estimates for one child have remained roughly constant since the previous study, the estimates of the proportion of spending on children have continued to rise for two and three children. These differences could be the result of differences in the sample rather than differences in parental spending patterns. Taking into account the standard error of the estimates due to sampling variability, we find that there has not been any significant change in the share of spending devoted to children.

While we have only two sets of estimates for the USDA approach, the differences between the two studies are quite small and show no clear pattern comparing across the number of children. While the estimate for one child showed a slight increase, the estimates for two and three children indicated decreases in spending. What remains constant over the two studies is that the USDA methodology produces higher estimates of parental spending than does the Rothbarth.

Table 8

Estimates of the Allocation of Spending on Children  
(Standard Errors are in Parenthesis)

	Number of Children:					
	1		2		3	
Per Capita	33.3%	(0.0)	50.0%	(0.0)	60.0%	(0.0)
1998-2003 CEX:						
USDA	30.7%	(4.8)	44.4%	(4.8)	52.5%	(4.7)
Rothbarth	25.2%	(2.4)	36.8%	(2.5)	43.8%	(2.5)
1996-1997 CEX:						
USDA	30.3%	(3.7)	44.9%	(3.4)	53.5%	(3.3)
Rothbarth	25.6%	(3.7)	35.9%	(3.8)	41.6%	(3.7)
1980-1986 CEX:						
Rothbarth	24.2%	(1.7)	34.2%	(1.8)	39.2%	(1.9)

Table 8 also presents the standard error of the respective estimates. Statistical theory indicates that as the sample size increases, the precision of the estimates should rise, reflected in smaller standard errors. For the Rothbarth estimates we find this relationship, but given the relative similar sample sizes of the current study and the 1990 study using the 1980-1986 data, we would have expected the standard errors to be closer in magnitude. Given that they are not, one is led to the conclusion that there may be a rise in the variability of the underlying data used in the estimation. This hypothesis is consistent with the increased variability of the USDA estimates. Given the significantly larger sample size of the current study, one would expect the standard error of the estimates to fall, but instead they rose.

Another perspective from which to examine the robustness of the estimates is to ask how much additional spending the family would have made if additional children were added to the family. For example, if per capita allocation were employed, 33% of the family's spending would be devoted to children if only one child was present. If two children were present, 50% of the family's spending would be devoted to the children. We can infer that a family would spend 50% more on their children due to the presence of the second child ( $= 100 \cdot (50 - 33.3) / 33.3$ ). If a third child is added, 60% of the family's spending would be allocated to all three children and the marginal impact of the third child would be an

additional 20% in spending. Table 9 presents the marginal costs of the second and third child for the various estimates.

Table 9  
Additional Costs of the Second and Third Children

	Increase in Child Spending Due to: Second Child	Third Child
Per Capita	50%	20%
1998-2003 CEX:		
USDA	45%	18%
Rothbarth	46%	19%
1996-1997 CEX:		
USDA	48%	19%
Rothbarth	40%	16%
1980-1986 CEX:		
Rothbarth	41%	13%

In all of the studies, the marginal impact of the second and third children in the family is less than what would be implied under a per capita allocation. However, the additional costs of children reflected in the Rothbarth estimates have been growing over time and becoming closer to what a per capita allocation would produce. This trend suggests that the economies of scale for the second and third child are diminishing.

*Effect of Total Spending*

The previous comparisons have focused upon the ‘average family.’ The experience of any family will most likely depart from this hypothetical family due to factors that are both observable and unobservable to the courts. Other than the number of children, one factor that can easily be discerned is the income of the family. While the courts may examine a family’s income, the total spending of a family is considered to be a superior concept by which to compare different families. Consequently, this section of the report examines how spending differs by the level of total spending of the intact family.

Figure 5 presents the way the USDA estimates of the share of family expenditures devoted to children varies with the level of total family spending. While our intuition may lead us to conclude that higher

income families would devote a smaller share of their spending to their children, the USDA estimates suggest the opposite for one child, but confirm our intuition for two and three children. Two observations should be offered. In my 2000 study I found that for all numbers of children there was a slight upward trend in parental spending as total spending increased in the USDA estimates. Secondly, any trend in either study is not statistically significant and from the figure we can conclude the trend is also not substantive. This leads us to conclude that using the USDA approach, the percentage of total spending is independent of the level of total spending.

The Rothbarth approach produces estimates of the percentage of total spending devoted to the child(ren) that decline with total spending. Figure 6 presents the falling percentage of total spending devote to children in families with one, two, or three children. This finding is consistent with the earlier studies that found a constant reduction in the share of total spending that was devoted to the children as total family spending increased. While the direction of the effect on total spending is consistent across the various studies, the magnitude of the rate at which the percentage of spending declines has become less over time. Figure 7 presents the Rothbarth estimates from the 2000 study. Directly comparing the various sets of estimates is difficult. To facilitate a comparison, Figures 8, 9 and 10 bring together the current estimates using the USDA and Rothbarth methodologies with the Rothbarth estimate from the previous study.

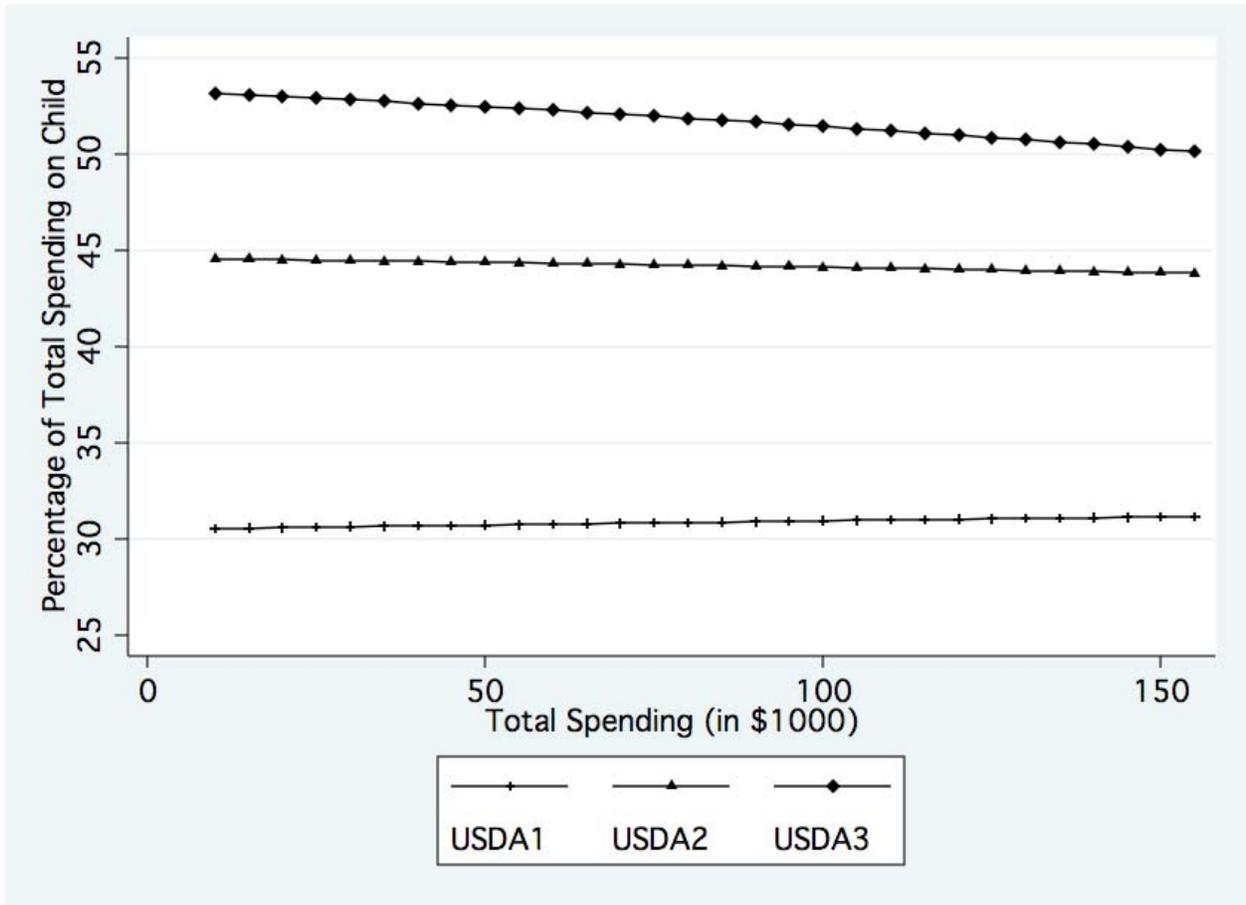


Figure 5

USDA Estimates of Parental Sharing by Total Expenditures (in \$1,000)  
for One, Two, and Three Children

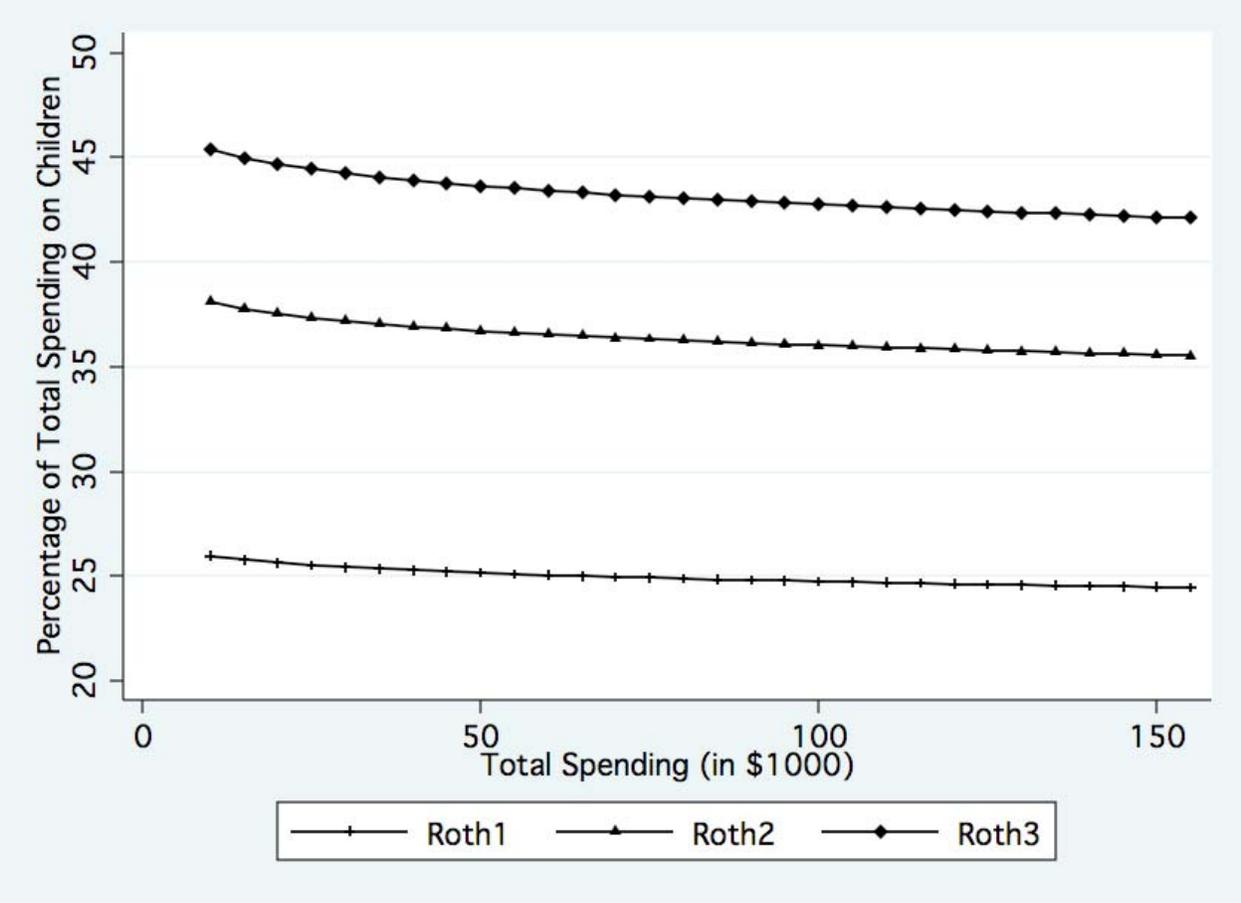


Figure 6

Current Rothbarth Estimates of Parental Sharing by Total Expenditures (in \$1,000) for One, Two, and Three Children

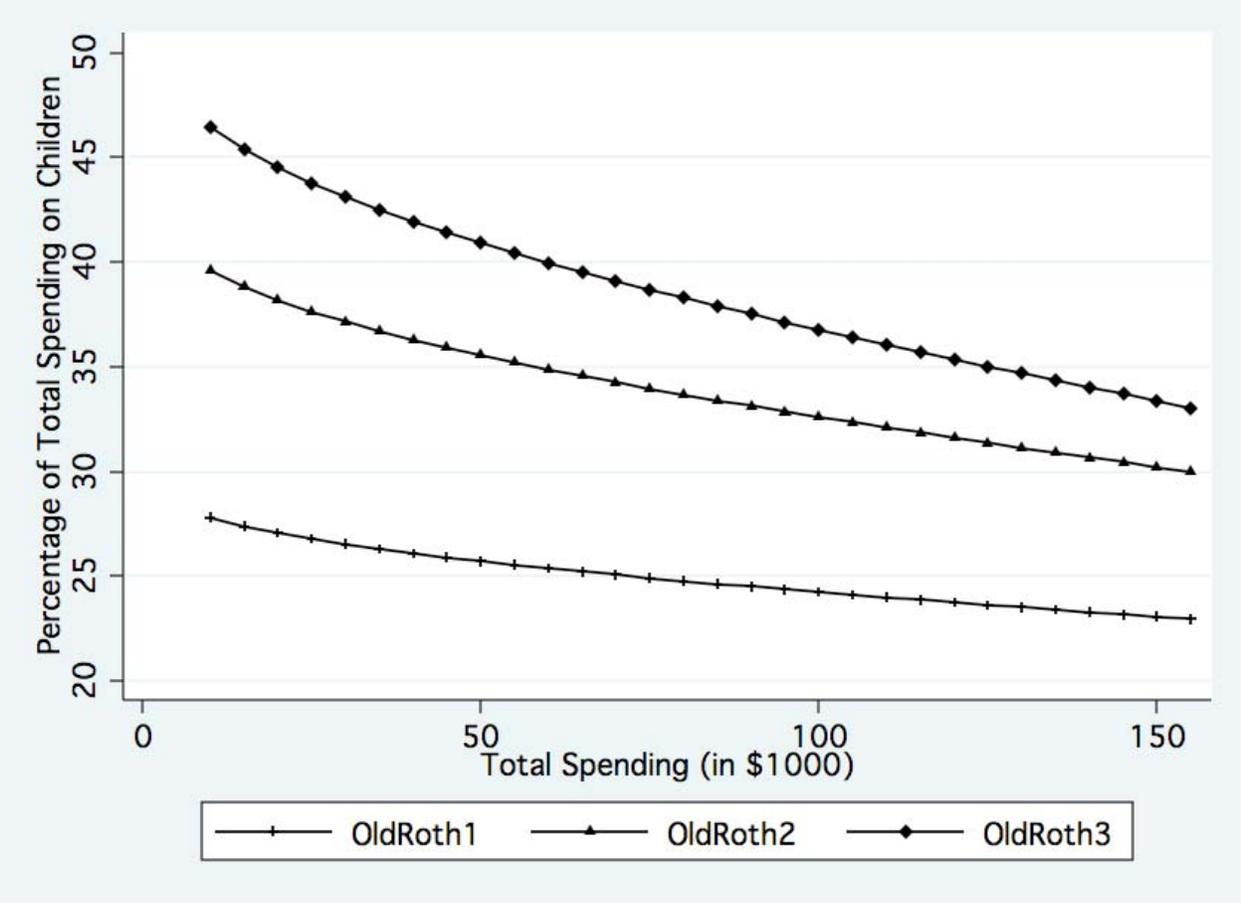


Figure 7

Rothbarth Estimates of Parental Sharing by Total Expenditures (in \$1,000) for One, Two, and Three Children from 2000 Study

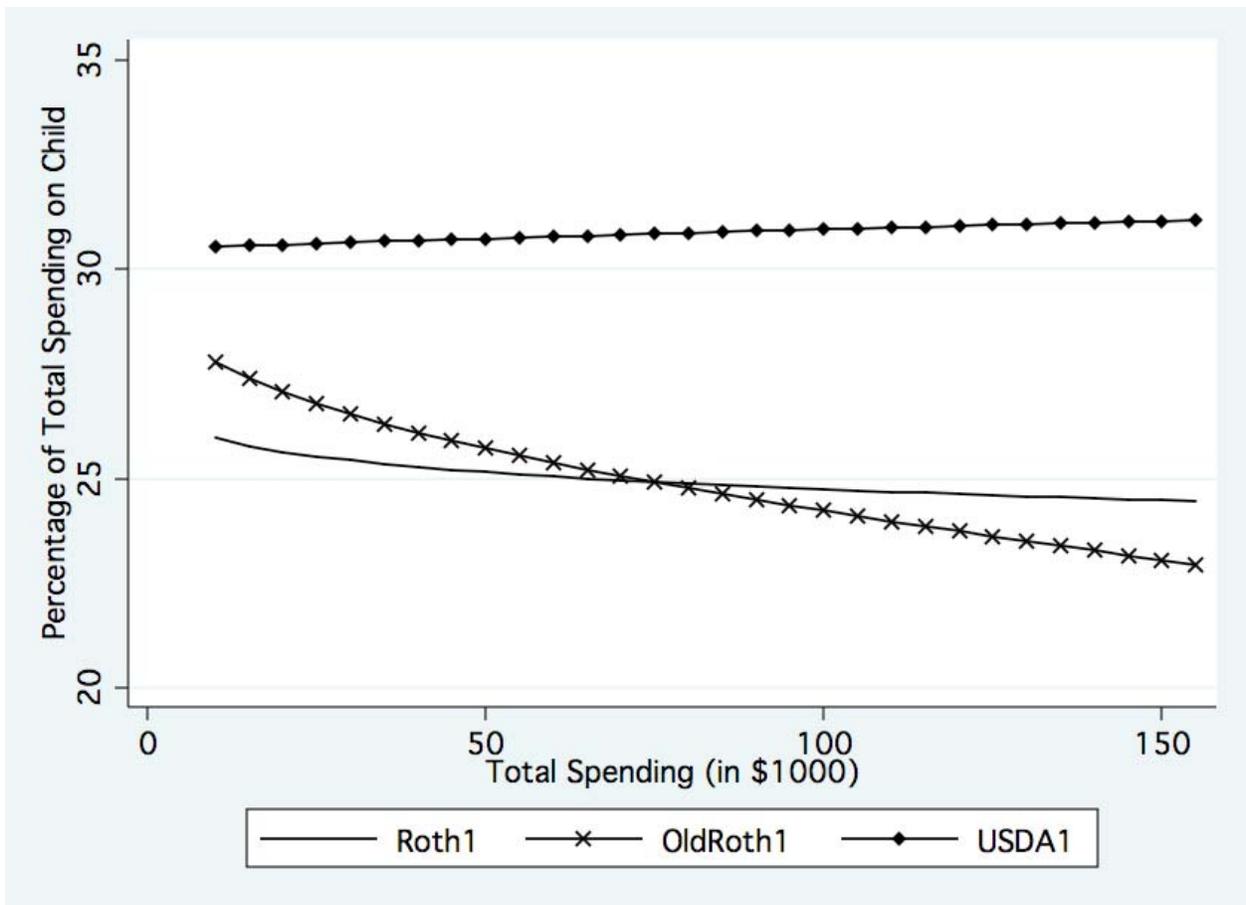


Figure 8

Comparison of Estimates of Parental Sharing by Total Expenditures (in \$1,000) for One Child

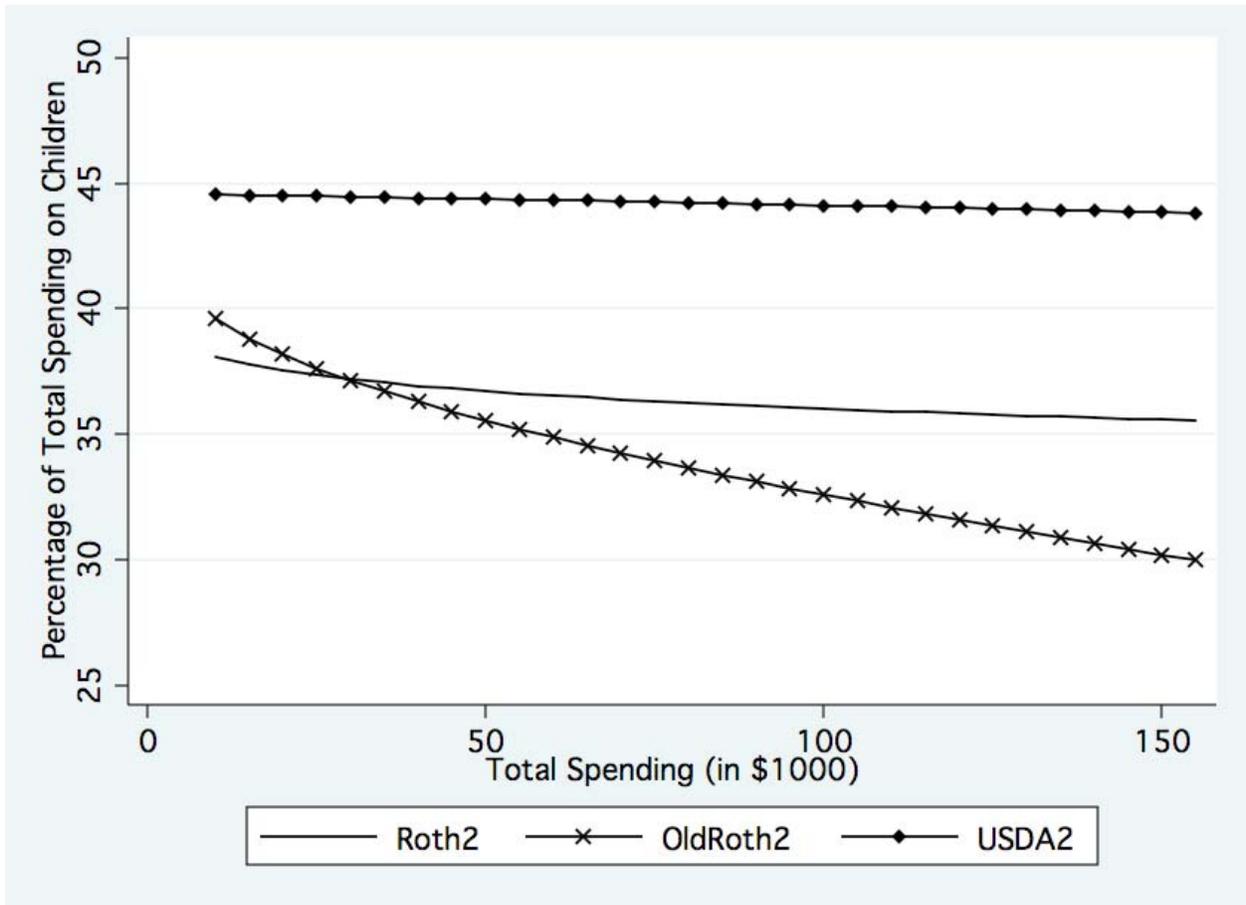


Figure 9

Comparison of Estimates of Parental Sharing by Total Expenditures (in \$1,000) for Two Children

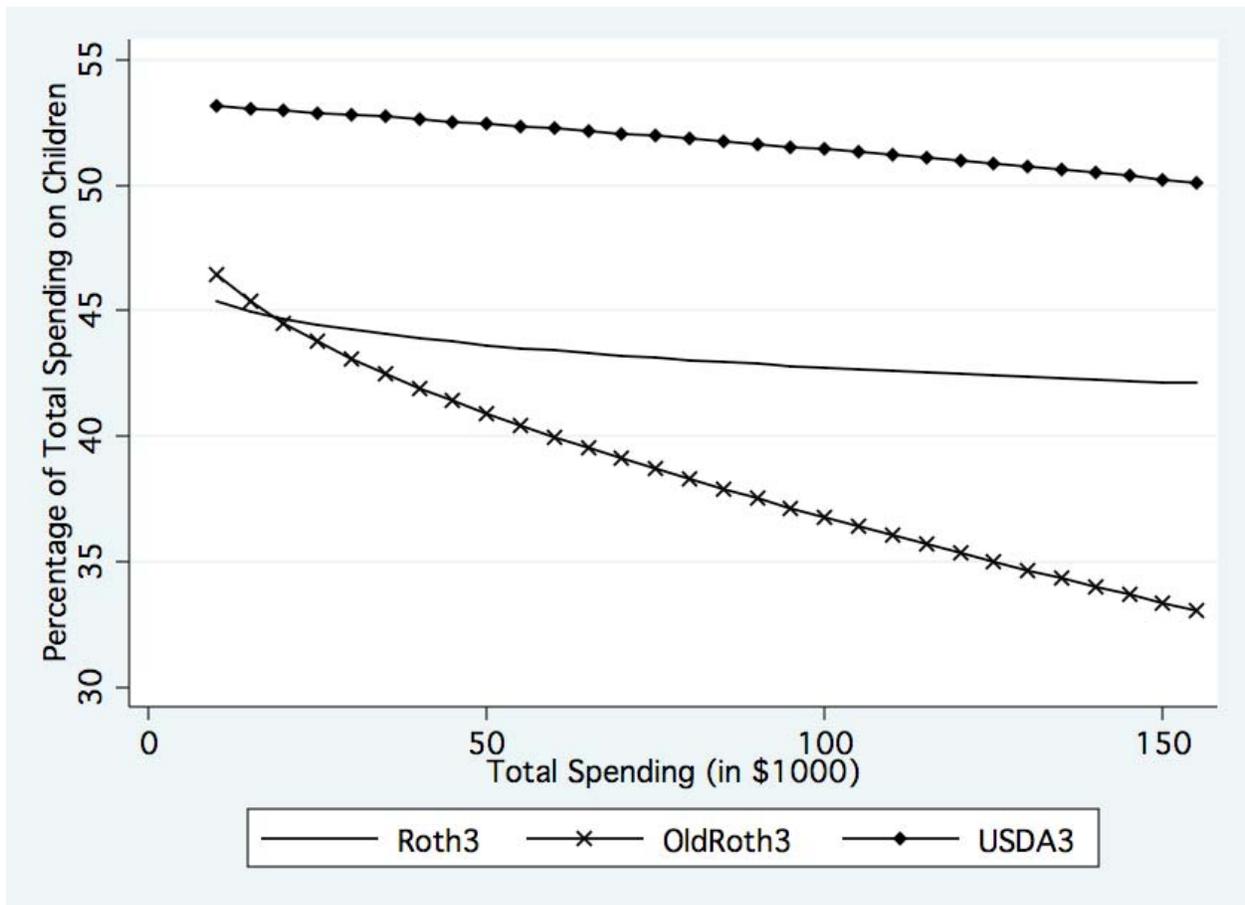


Figure 10

Comparison of Estimates of Parental Sharing by Total Expenditures (in \$1,000) for Three Children

For one child, the two Rothbarth estimates were almost identical (25.6% from the previous study versus 25.2% from current study) at the mean level of spending. What has dramatically changed is the relationship between spending on children and total spending. The implication of the ‘flattening’ of the relationship is that families with higher levels of spending will spend more on their children while those with less than average levels of total spending will spend less.

Statistical tests indicate that in the previous studies (both the 1990 and 2000 studies) there was evidence of a declining percentage of total spending devoted to the child as total spending rose. The same statistical tests performed on the current data did not find any significant evidence of a declining percentage of family spending being devoted to the child. Before speculating on why this may have

occurred, we should note the magnitude of the difference between the two Rothbarth estimates is 1.8 percentage points at \$10,000 of total spending and 1.5 percentage points at \$150,000. Given we would expect the standard errors of the estimates to become larger as we moved away from the respective mean level of total spending, these differences are quite small.

An additional word of caution should be given when interpreting these graphs. While we would have the most confidence in our estimates at the ‘center’ of the data, these figures display the implications of the estimates at times considerably away from the ‘average’ family. In the previous study, the 95<sup>th</sup> percentile of the distribution of total spending occurs at \$75,000 (in \$2003) while in data used in the current study it occurs at roughly \$95,000. The consequence is that we should be extremely careful in making too much of the differences between these studies above \$75,000.

One possible explanation for the ‘flattening out’ of the relationship could be the result of increases in the real level of spending of families with children over this period. As we just noted, real spending by families at the 95<sup>th</sup> percentile of families rose by 26% between the studies. Families at other percentiles were also better off in real terms, but because of rising inequality their percentage increases were not as great. The real level of spending at the 5<sup>th</sup> percentile rose by 5% while the median family’s real spending rose by 13%. If the relationship between the percentage of spending devoted to children declines with the level of real total spending but at a declining rate as shown in Figure 12, rising real levels of spending with growing inequality would result in larger proportions of the sample in the ‘flat’ region of the relationship. For example, in Figure 11 the previous sample is represented as coming from Region A and the current sample from Region B. Consequently, the estimated relationship would become less dependent on the level of total spending over time.

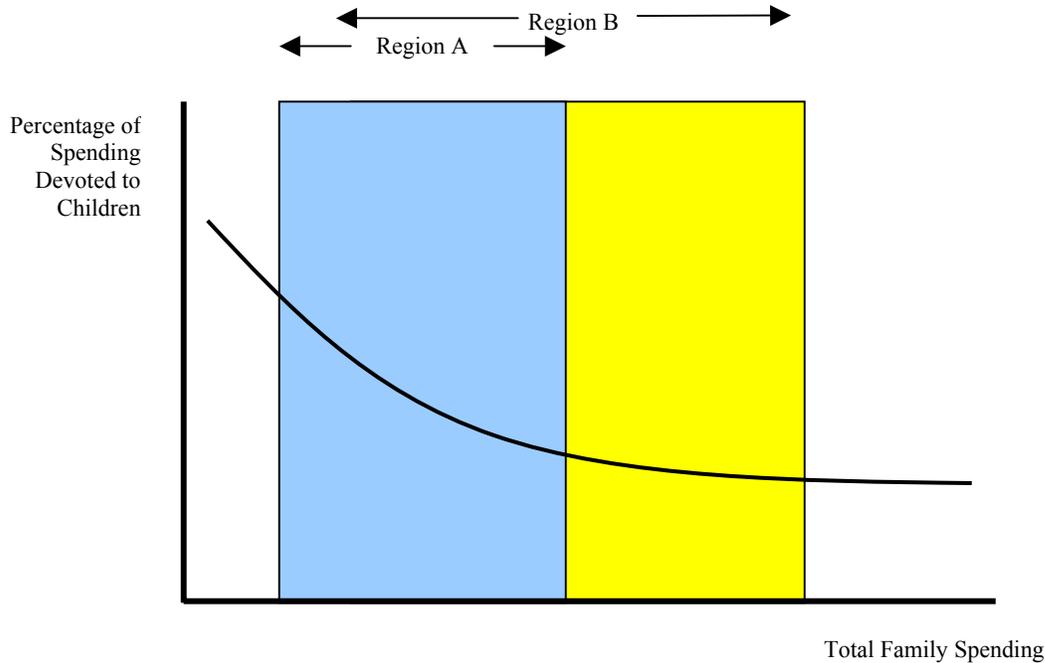


Figure 12

#### Hypothesized Relationship between Spending on Children and Total Family Spending

For two and three children, the differences between two Rothbarth estimates are even greater at the mean and consequently the differences away from the mean level of spending than they were for one child are also larger. At the mean level of spending, the current Rothbarth estimates are 0.9 percentage points higher for two children and 2.1 percentage points higher for three children. At \$95,000 of total spending (the 95<sup>th</sup> percentile of the current sample) the differences grow larger. For two children, the current estimates are 3.2 percentage points above the estimates from the previous study and 5.7 percentage points above for three children. At \$15,000 of total spending (5<sup>th</sup> percentile) the current estimates are 1.0 and 0.4 percentage points below the previous estimates for two and three children, respectively. While the same caveats should be noted for these results, the previous statistical explanation for the differences can't be true. If the explanation for the flattening of the relationship is to hold, the current estimates at the mean should be smaller, not larger, than the estimates from the previous studies. For the explanation to make sense, the relationship between spending on children and total spending depicted in Figure 11 would have to be shifting upward.

The general conclusion that can be reached is that estimates of spending on children in wealthier families (high levels of total spending) has been rising over what would have been predicted on the basis

of estimates of previous studies. While this could reflect a true increase in spending, we can't rule out the possibility that it is a statistical artifact that is the result of sampling variability, extrapolating to levels of spending considerably away from the mean, or the nonlinearity of the relationship. However, one should not quickly conclude that we have presented evidence that high income families are spending more on their children today than in the past. While the evidence in this report indicates that families with high levels of spending are spending more on their children, in other reports we have found that families with high levels of income are spending less of their disposable income today than in the past. Consequently, it is not completely clear whether or not high income families are spending more or less today. For example, consider a high income family who spent 55% of their disposable income and allocated 32% of their total spending on their two children. If the same family today were to spend 36% of their total spending on their two children, the family would have to spend 48.9% of their disposable income in order to spend the same dollar amount on their children.

## *V. Conclusions*

In this report, we have examined two alternative methods of determining the amount of parental spending on children. Each method has its strengths and its weaknesses. The USDA approach is direct and hence more transparent than the Rothbarth method. However, with simplicity comes a reliance on assumptions that are certain to be wrong. The Rothbarth method requires other assumptions to identify how much more or less spending families of different compositions need to maintain a given standard of living.

Where does that leave us? I would argue that of the two approaches that have been examined in this research, the Rothbarth method is the less objectionable. While the assumptions needed to identify this approach are strong, we have no empirical evidence that the assumptions are wrong. Some might doubt whether adult clothing, which constitutes less than 5% of a family's total spending, provides a reliable basis to estimate the cost of raising children. But given the precision with which we can estimate how family size, composition, and total spending affect the family's decision of how much clothing to purchase, the cost of children can be estimated with a degree of precision comparable to other methods. The only significant problem with this approach lies not with method but with the data.

The findings presented in this report suggest that parental spending on children in families with average levels of spending has not significantly risen or declined since the 1980s. The only exceptions to this conclusion are the Rothbarth estimates for two and three children, which have shown a steady increase over time. Given that the estimates for one child have not significantly been changing, these results suggest a loss in the economies of scale in consumption for the second and third children in the family.

A natural question to ask at this time is whether to continue to use the estimates from earlier studies or move toward the estimates from the current research. In my 2000 study, I had concerns whether the estimates from that study should be used based upon the rather small sample size used in the study. I was concerned that any difference that was found in the study could have been the result of the particular sample as opposed to true changes in the choices made by parents. But with this third study, some clear trends are emerging and we are finding some reassuring consistency of estimates. Additionally, this study has been able to construct a sample of sufficient size to increase the confidence in our results. Most importantly, this study has used the most recent data available. Consequently, I can recommend the use of these new estimates for construction of child support obligation tables with the understanding that they

are used in conjunction with recent data on the relationship between family disposable income and family total spending.

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**Appendix II:  
Developing the Updated  
Obligation Scale:  
Technical Assumption  
And Steps**



## Appendix II

### Technical Assumptions and Steps

This section consists of two parts. The first part describes the data underlying Betson's estimates in detail. The second part describes the technical steps taken to convert Betson's estimates in a format suitable for an obligation scale based on gross income.

#### DATA SOURCES

The primary data source of the obligation scales presented in this report are Betson's estimates of child-rearing expenditures as a percent of total family expenditures measured from the CEX data. Exhibits II-1, II-2 and II-3 show Betson's estimates of child-rearing expenditures for one, two and three children, respectively, as a percent of net income. These exhibits compare Betson's estimates using the Rothbarth methodology applied to different time periods of CEX data.<sup>1</sup>

- ◆ *1996-99 CEX data.* Betson originally published his estimates in 2001 for California's guideline review and then expanded them for Michigan's guideline review.<sup>2</sup>
- ◆ *1998-2004 CEX data.* The estimates were developed by Betson for Oregon and presented in Appendix I. The 1996-99 estimates are expressed in 2001 dollars and the 1998-2004 estimates are expressed in 2005 dollars, so they are not completely comparable. If we were to express the estimates in the same dollar years, the income brackets would be different for the two estimates. Despite this limitation, at least two points can be made from the comparisons. First, child-rearing expenditures as a percent of net income decrease as net income increases. Secondly, in general, there are small increases in the percent of net income devoted to child rearing.

In addition, Betson also provided PSI with other information needed to develop obligation scales from the same data he used to produce the estimates of child-rearing expenditures. This included:

- ◆ percent of net income devoted to total family expenditures over the same time period considered by Betson's estimates (i.e., percent of net income in 1996-99 and percent of income in 1998-2004);
- ◆ percent of total family expenditures devoted to child care expenses; and
- ◆ percentage of total family expenditures devoted to healthcare costs exceeding \$250 per person per year for the reference family.<sup>3</sup>

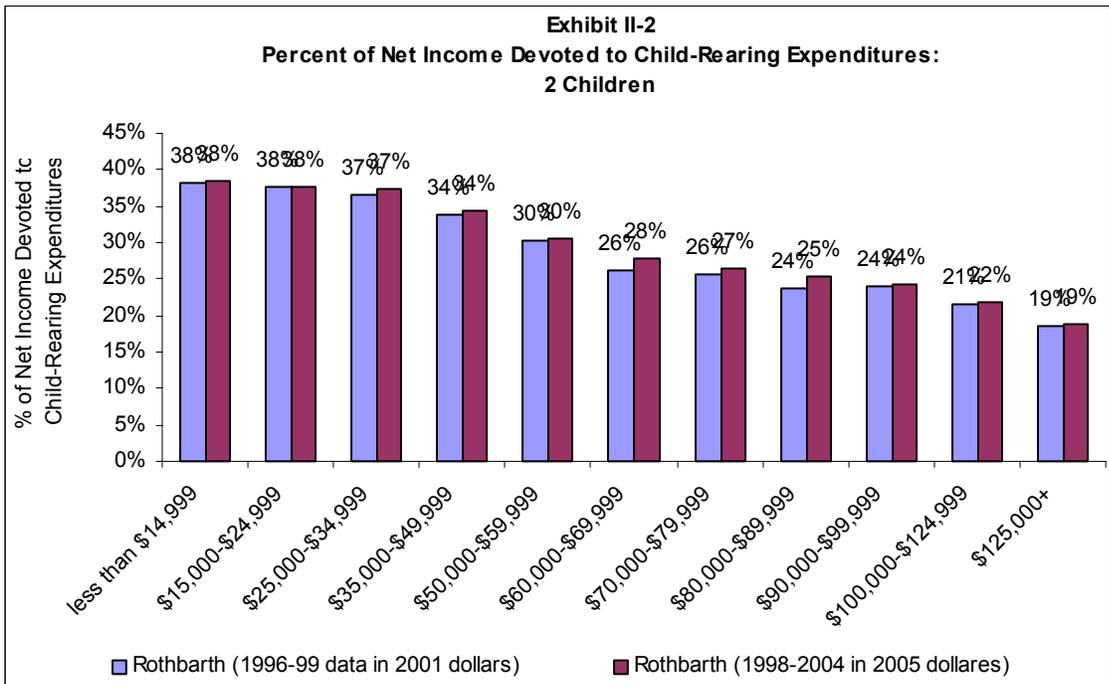
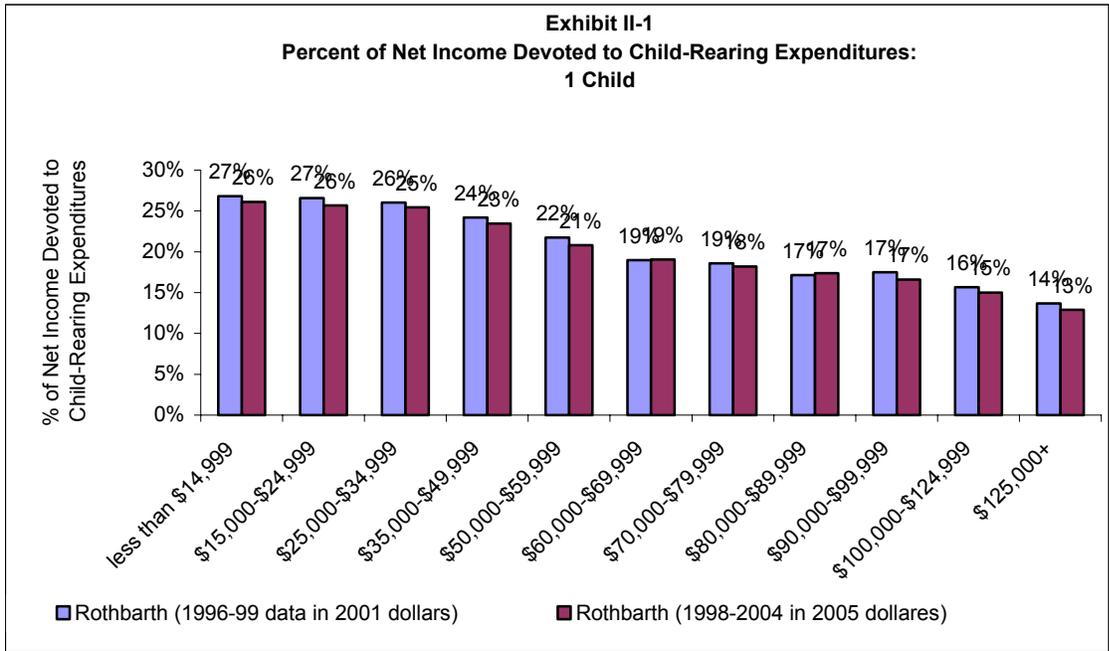
These amounts are shown in Exhibit II-4 from 1998-2004. Amounts from 1996-99 are contained in Oregon's last guidelines review report.

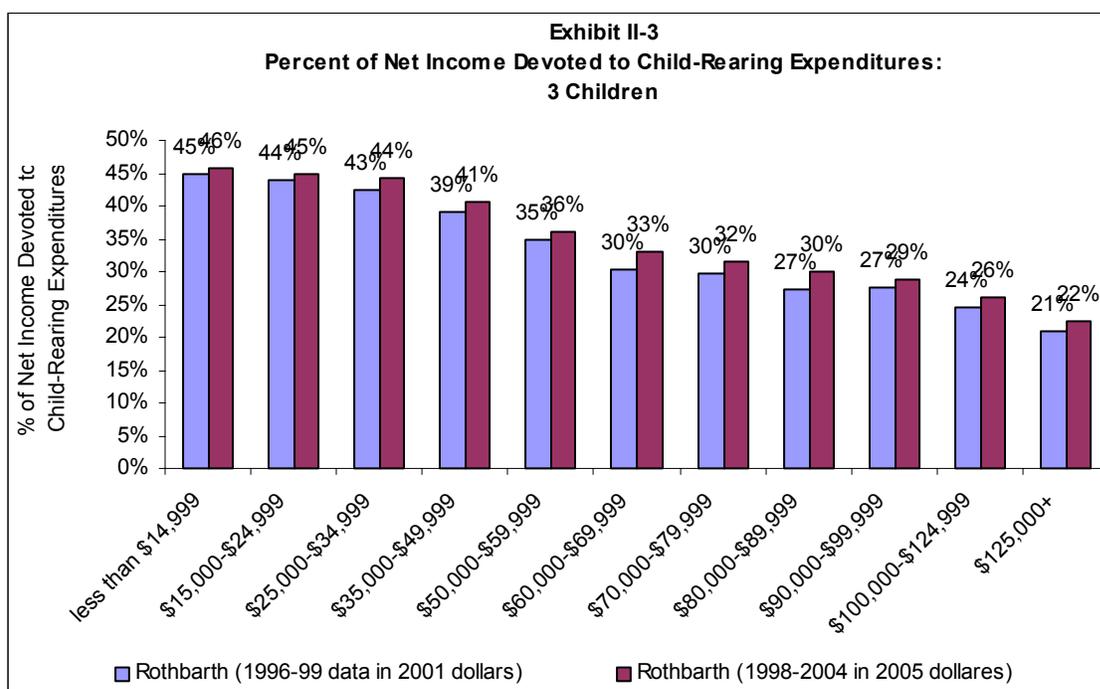
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<sup>1</sup> The CEX is the data set used by most economists estimating child-rearing expenditures. It stands for the Consumer Expenditures Survey conducted by the Bureau of Labor Statistics. More information about the CEX can be found at <http://www.bls.gov>.

<sup>2</sup> See Chapter 5 of the 2001 report reviewing the California guideline (Betson 2001) and the report reviewing the Michigan formula (PSI 2002). For the California review, Betson only had expenditures data available through 1998, but he was able to include 1999 data for the Michigan review.

<sup>3</sup> As discussed in more detail when defining health care expenses, the \$250 per person per year is to cover ordinary health care expenses such as band-aids, over-the-counter medicines, and co-pays for well visits to the doctor.





## Consumer Expenditures Survey (CEX) Data

Since Betson relies on the CEX data, we elaborate on some of the specifics and nuances of the CEX data most relevant to child support obligation tables.

### Family Net Income

Gross and net incomes are reported by families participating in the CEX. The difference between gross and net income is taxes. In fact, the CEX uses the terms “income before taxes” and “income after taxes” instead of gross and net income. Income before taxes is the total money earnings and selected money receipt. It includes wages and salary; self-employment income; Social Security benefits, pensions income, rental income, unemployment compensation, workers’ compensation, veteran’s benefits, public assistance, and other sources of income.

The BLS has concerns that income may be under-reported in the CEX. Although underreporting of income is a problem inherent to most surveys, the BLS is particularly concerned because expenditures exceed income among low-income households participating in the CEX. The BLS is unclear whether the cause is underreporting of income or that low-income households are actually spending more than their incomes because of an unemployment spell, being a student, or otherwise withdrawing from their savings. In an effort to improve income information, the BLS added and revised income questions in 2001. It is still too early to determine if these changes have resulted in any improvements or insight on whether income is actually being underreported.

**Exhibit 4  
Parental Expenditures on Children**

Annual Net Income Ranges	Number of Observations	Consumption as a % of Net Income	Expenditures on Children as a % of Total Consumption Expenditures (Rothbarth 1998-2004 data)			Child Care \$ as a % of Consumption (per child)	Medical \$ as a % of Consumption
			1 Child	2 Children	3 Children		
Less than \$15,000	193	3.056	26.12	38.36	45.73	0.17	0.54
\$15,001 – \$20,000	171	1.435	25.73	37.70	44.89	0.57	0.40
\$20,001 - \$25,000	195	1.320	25.60	37.49	44.63	0.92	0.33
\$25,001 – \$30,000	296	1.120	25.50	37.32	44.41	0.64	0.41
\$30,001 - \$35,000	293	0.999	25.42	37.17	44.22	0.63	0.69
\$35,001 – \$40,000	301	0.982	25.35	37.06	44.07	0.98	0.56
\$40,001 - \$45,000	317	0.919	25.32	37.01	44.00	0.84	0.75
\$45,001 – \$50,000	338	0.882	25.28	36.94	43.92	0.98	0.74
\$50,001 - \$55,000	348	0.838	25.25	36.90	43.86	1.31	0.68
\$55,001 – \$60,000	338	0.812	25.22	36.84	43.79	1.26	0.68
\$60,001 - \$65,000	336	0.757	25.21	36.83	43.78	1.52	0.52
\$65,001 – \$70,000	248	0.754	25.17	36.76	43.69	1.54	0.65
\$70,001 - \$75,000	302	0.723	25.16	36.73	43.65	1.59	0.95
\$75,001 – \$80,000	242	0.724	25.12	36.67	43.57	1.41	0.70
\$80,001 - \$90,000	480	0.692	25.09	36.62	43.51	1.64	0.54
\$90,001 - \$100,000	344	0.663	25.05	36.55	43.42	1.53	0.53
\$101,000 - \$110,000	270	0.624	25.03	36.52	43.37	1.57	0.75
\$111,000 - \$125,000	255	0.601	24.99	36.44	43.28	1.72	0.63
\$125,000 - \$150,000	244	0.575	24.92	36.33	43.13	1.68	0.78
More than \$150,000	357	0.482	24.73	36.01	42.71	1.96	0.75



## **Current Expenditures, Savings and Income**

Expenditures in the CEX consist of expenditures for current consumption. Specifically, current consumption consists of the costs of goods and services, including the taxes on the good or service, acquired during the survey period. Expenditures may equal, exceed or be less than income due to savings and expenditures on items that are not considered part of current consumption.<sup>4</sup> For example, mortgage principal payments are excluded from current consumption because they can be considered a form of savings in the sense that the home can be sold. Current consumption, however, does include other expenditures for housing such as mortgage interest payments, property taxes and rent. In measuring child-rearing costs, personal insurance, pensions and cash contributions are also excluded by most economists because they also are not part of current consumption or are expended on someone outside the immediate household. In addition, Dr. Betson excludes the net purchase price of vehicles since vehicles are typically kept for more than a year. If the data were available, he would only include the amount of the vehicle consumed in that year (e.g., depreciation of the vehicle).

As evident in Exhibit II-4, higher income families, on average, consume a relatively modest share of their net income (e.g., about 50 percent for families with incomes above \$150,000 per year). This seems counter-intuitive to reports about the national savings rate being very low. However, the national savings rate is calculated using a different methodology.<sup>5</sup> Some of the differences concern the treatment of housing and medical expenses. When the national savings rate is calculated the rental value of housing, even if the family owns the home, and all medical expenses received, regardless whether they were covered by health insurance, are imputed to the family as consumption.

It is assumed that expenditures cannot exceed income. Without this assumption, the table amounts for low incomes would be significantly more.

## **Expenditures Items**

The CEX surveys households on whether they make expenditures on hundreds of items. In turn, the BLS groups specific items into major categories such as housing and transportation, but each major category typically contains dozens of items. For example, housing includes rent, mortgage interest, utilities, homeowner's fees, furniture, cleaning supplies and several other housing-related items.

## **Child Care Expenses**

Betson's measurements of child care expenses, which are shown in Exhibit II-4, represent the average percent of total expenditures devoted to child care expenses across all families regardless whether the family incurs any child care expenses. If only those families with child care expenses were included, the percentages would be much higher. The percentage across all families is necessary to back out child care expenses from total child-rearing expenses since the total is derived for all families.

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<sup>4</sup> See Judicial Council of California (2006 forthcoming).

<sup>5</sup> More information about this difference can be found in California's next guidelines review report (Judicial Council, 2006 forthcoming).

One limitation pertaining to child care expenses is that "necessary" child care expenses (e.g., those incurred to allow someone to work) can not be distinguished from "discretionary" child care expenses. Ideally, only work-related child care expenses would be subtracted because most state guidelines only factor work-related child care expenses in the child support order calculation outside of the basic obligation. State guidelines may include child care expenses associated with a parent's job search or education aimed at increasing his or her earnings. Since they cannot be distinguished, however, work-related child care expenses may be somewhat overstated and too much is subtracted from the estimates. In turn, this would cause the amounts in the obligation scale to be somewhat less than if work-related and discretionary child care expenses could be separated. Nonetheless, since most child care expenses are work-related, discretionary child care expenses are likely to compose a minuscule share of total expenditures. To this end, the magnitude of any bias is likely to be negligible.

### **Health Care Expenses**

In the CEX, health care expenses consider all out-of-pocket health-related expenses. This includes prescription medicines, over-the-counter medicines (e.g., aspirin), the employee's share of health insurance premiums, co-pays and deductibles; orthodontia; and other health-related expenses. Health care expenses on children cannot be distinguished from expenses on adult household members, so it is assumed that the child's share of health care expenses is the same as the child's share of total health care expenses. If the child's health care expenses actually cost more, on average, this will result in downward biases to the amounts in the obligation scale because too little is subtracted from the estimates than the actual amount expended on the child's health care. Conversely, if the child's health care expenses actually cost less, on average, this will result in upward biases to the amounts in the obligation scale. Nonetheless, if any bias exists, the amount is likely to be very small because uninsured health care expenses only compose a small portion of total expenditures.

Ordinary and routine medical expenses (e.g., band-aids, over-the-counter medicines, co-pays for well visits) are assumed to be \$250 per child per year for the reference family. This amount approximates average out-of-pocket health care costs per child.<sup>6</sup> Those medical expenses in excess of the \$250 threshold are considered to be extraordinary. They are likely to be expended on such items as orthodontia and uninsured expenses that may include asthma treatment, certain medical equipment, visits to the emergency room of a hospital outside of the healthcare provider's network and other expenses.

### **Expenditures by Age of the Child**

The estimates are based on expenditures on children of ages 0 through 17 years old. Betson tested for differences in expenditures by the age of the child in his 2001 study. He found no statistical differences in expenditures by the child's age for the Rothbarth estimates.

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<sup>6</sup> McCormick, R. Weinick, A. Elixhauser, et al. (2001) estimated it to be about \$250 using 2000 data. A study by Simpson et al. (2005) using 2001 data estimates out-of-pocket medical expenditures per child per year to be about \$250 for families with incomes below 200 percent of poverty and about \$350 for families with incomes above 200 percent of poverty.



## TECHNICAL STEPS TO DEVELOP THE OBLIGATION TABLE

There are nine technical steps used to derive the obligation scales from Betson's estimates. The steps are expanded from the economic considerations discussed in the report. Exhibits II-4 show the raw numbers from the 1998-2004 data used in critical steps: percent of total expenditures devoted to child-rearing expenditures for one, two and three children in 2005 dollars; percent of total expenditures devoted to child care expenses; percent of total expenditures devoted to extraordinary, uninsured health care expenses; and expenditures to net income ratios.

### **Step 1: Update Betson's estimates to current price levels**

Betson's most recent estimates are expressed as a percentage of total family expenditures for over a dozen income ranges in June 2005 dollars. The income ranges are updated to 2006 price levels by using the Consumer Price Index published by the Bureau of Labor Statistics for January 2006.

### **Step 2: Subtract child care expenses**

The average percent of total family expenditures attributable to child care expenses is now subtracted from the average percent of total expenditures devoted to child-rearing expenditures for each income range.

### **Step 3: Calculate the child's share of health care expenses**

The child's share of out-of-pocket health care expenses is determined by multiplying the percentage of total expenditures devoted to the child by the percent of total family expenditures devoted to health care expenses for each income range.

### **Step 4: Subtract the child's share of health care expenses**

The next step is to subtract the child's share of health care expenses from the percent of total expenditures allocated to child-rearing expenditures less child care expenses, which were subtracted in Step 3.

### **Step 5: Adjust for net expenditures**

The results from Step 4 are child-rearing expenditures that are still expressed as a percent of total family expenditures. In this step, they are converted to a percentage of net income by multiplying them by the ratio of expenditures to net income. (These amounts are shown in Exhibit II-4.) If the ratio is greater than 100 percent—that is, on average, families of that income bracket spend more than their net income—the result from Step 5 is multiplied by 100 percent instead. As shown in Exhibit II-4, families with net incomes less than about \$30,000 per year spend more than their net income, on average.

### **Step 6: Extend percentages to six children**

Betson's estimates only cover one, two and three children. The National Research Council's equivalence scale, as shown below, is used to extend the three-child estimate four and more children.<sup>7</sup>

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

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<sup>7</sup> Citro and Michael (1995).

Application of the equivalence scale implies that

- ◆ expenditures on four children are 11.7 percent more than the expenditures for three children;
- ◆ expenditures on five children are 10.0 percent more than the expenditures for four children;
- ◆ expenditures for six children are 8.7 percent more than expenditures for five children;
- ◆ expenditures for seven children are 7.8 percent more than expenditures for six children;
- ◆ expenditures for eight children are 7.0 percent more than expenditures for seven children;
- ◆ expenditures for nine children are 6.4 percent more than expenditures for eight children; and
- ◆ expenditures for ten children are 5.8 percent more than expenditures for nine children.

### Step 7: Calculate marginal percentages

At this point, we now have percentages of net income attributable to child-rearing expenditures for one to ten children that do not include child care expenses, health insurance premiums, or uninsured, extraordinary medical expenses for several income ranges. To gradually phase between income ranges, we create marginal percentages by taking the ratio of (a) the difference in the base support amount between one income bracket and the next bracket and (b) the difference in the monthly net income between the same income brackets. Base support is calculated by applying the percentage of net income attributable to child-rearing expenditures to the midpoint of each income range. The results for one through three children are shown in Exhibit 5. The amounts for four or more children are calculated using the multipliers shown in the previous stem.

Exhibit 5						
TABLE OF SUPPORT PROPORTIONS						
Midpoint of Monthly Net Income Range	1 Child		2 Children		3 Children	
	Midpoint %	Marginal %	Midpoint %	Marginal %	Midpoint %	Marginal %
\$637	0.2581	0.2449	0.3781	0.3536	0.4497	0.4152
\$1,485	0.2506	0.2384	0.3641	0.3419	0.4300	0.3992
\$2,122	0.2469	0.2425	0.3574	0.3520	0.4207	0.4167
\$2,758	0.2459	0.1860	0.3562	0.2547	0.4198	0.2822
\$3,183	0.2379	0.1130	0.3426	0.1683	0.4015	0.2034
\$3,607	0.2232	0.1230	0.3221	0.1699	0.3782	0.1920
\$4,031	0.2127	0.0710	0.3061	0.0861	0.3588	0.0807
\$4,456	0.1992	0.0917	0.2852	0.1275	0.332	0.1453
\$5,092	0.1857	0.1065	0.2655	0.1456	0.3088	0.1619
\$5,729	0.1769	0.1020	0.2521	0.1452	0.2924	0.1691
\$6,365	0.1694	0.1006	0.2415	0.1385	0.2801	0.1552
\$7,214	0.1613	0.1017	0.2293	0.1477	0.2654	0.1752
\$8,062	0.1551	0.0518	0.2208	0.0719	0.2559	0.0805
\$8,911	0.1452	0.0859	0.2066	0.1160	0.2392	0.1288
\$9,972	0.1389	0.0949	0.1969	0.1351	0.2275	0.1561
\$11,669	0.1325	0.0710	0.1879	0.0981	0.2171	0.1102
\$18,966	0.1089		0.1534		0.1760	

The Table of Proportions shown in Exhibit 5 functions much like a tax schedule. The midpoint percentage is applied to the net income shown in Exhibit 5. The marginal percentage is applied to any net income above



that amount and less than the amount of the net income in the next row. For example, if there is \$1,000 in net monthly income and one child, 25.81 percent is applied to the first \$637 in net income and 24.49 percent is applied to the remainder (\$363 = \$1,000 - \$637). The result is \$253, which is the sum of \$164 (\$164 = 25.81% X \$637) and \$89 (\$363 X 24.49%).

**Step 8: Back out to gross income**

An obligation scale that is based on gross income is developed by converting gross income to net income. In turn, the basic obligation is calculated using net income from the table of support proportions shown in Exhibits II-5. In effect, there is a hidden column for the net income equivalent to gross income in the obligation table. Exhibit II-6 shows the hidden column to help illustrate how an obligation table based on gross income is developed.

Exhibit II-6 Illustration of the Hidden Net Income Column in an Obligation Table					
Net Equivalent to Gross Income (Hidden Column)	Combined Adjusted Gross Income	One Child	Two Children	Three Children	
851.87	1000.00	50	50	50	
889.00	1050.00	65	66	66	
926.12	1100.00	98	99	100	
963.25	1150.00	132	133	135	
1000.37	1200.00	165	167	169	

All income is assumed to be taxable and that it is taxable at the same rate; that is, all income is treated as if it is earned income subject to Federal and State withholding and FICA tax formulas. Tax rates prevailing in 2006 were used to convert gross income based on Federal and State employer withholding tax formulas.<sup>8</sup> Taxes are computed assuming (a) all income is taxed at the rate of a single individual;<sup>9</sup> and (b) two withholding allowances (one for a single exemption and one to simulate the standard deduction), based on IRS instructions. Although, the Federal Earned Income Tax Credit (EITC) is available to single wage earners, it is not advanced in the IRS employer’s withholding formula for individuals without qualifying children, so it is not considered in the calculation.

**Limitations to the Tax Assumptions**

There are two common concerns to this simplified approach to taxes. First is that this tax assumption does not mimic the after-tax income available to an intact family. An intact family is likely to have more after-tax income than a single individual because the intact family claims more dependents and may be eligible for the child tax credit or the earned income tax credit. This translates to more after-tax income available for child support. However, if the employer withholding formula is used, it does not advance the Federal child tax credit and the full EITC, so these would not be considered anyway. One reason that only part of the EITC is

<sup>8</sup> Specifically, Federal and FICA tax withholding formulas provided in IRS (2006) *Circular E; Employer’s Tax Guide*, and State tax withholding formula provided by the Oregon Department of Revenue (March 2003)*Oregon Withholding Tax Tables*.

<sup>9</sup> The IRS employer withholding formula is the same for single persons as it is for head of households.



advanced is so low-income families are not put in the precarious position of owing federal taxes when filing their tax return.

The second common concern stems from the underestimation of the obligee's income if the obligee claims the children as dependents for tax purposes. The concern that this results in higher child support orders is refuted by simulations comparing order amounts using the single-tax filing status assumption to those using the Vermont approach for several different scenarios. Vermont bases its obligation table on net income; however, Vermont provides standardized tables that convert gross to net income assuming the obligor files as a single tax filer and the obligee claims the children as dependents and receives the child care tax credit or the EITC if eligible.<sup>10</sup> Although this adds another step, this most closely resembles the typical tax situations of obligors and obligees. The simulations show little difference in the child support amounts between the two methods. This is because there are actually two effects of using the Vermont method that typically negate each other; hence, result in order amounts similar to the single-tax filing status assumption. When using the Vermont method, the obligor's share of the basic obligation is less, but the basic obligation—which is the amount owned by both parents—is more.

Of further interest may be the treatment of specific tax credits and other perceived child-related tax benefits. Many states consider the EITC to be means-tested income, so exclude it from income used to determine support.<sup>11</sup> Other concerns pertain to the head-of-household filing status and child tax credit. The IRS does not discern between single and head-of-household filing status in its employer withholding formula, nor does it advance the child tax credit. Further, typical income ranges of single-parent families make them ineligible or only partially eligible for the child tax credit. If the parent is working, they are likely to be eligible for the Earned Income Tax Credit, which phases out at about \$30,000 per year. Without taxable income, there is nothing to which a tax credit can be applied. Finally, most Income Shares guidelines, including Oregon, adjust for the child care tax credit (calculated from IRS form 2441) in the calculation of work-related child care expenses, rather than in the conversion of gross to net income.

### **Step 9: Incorporate the self support reserve**

The self support reserve is updated using the federal poverty guidelines for one person (Federal Registry 2006), which is \$817 per month. This amount is compared to the net-income equivalent of the gross incomes shown in the obligation scale. If the difference between net income and the self support reserve is less than the obligation amount, the difference is substituted into the obligation scale. For example, when gross income is \$1,200, the net equivalent is about \$1,000 per month. The difference between \$1,000 and the self support reserve of \$817 is \$183 per month, so the maximum obligation at \$1,200 in gross income is \$183 month. What is actually spent on children by families of this income is \$253 per month for one child. Since this is more than the difference between the net-income equivalent and the self support reserve, an adjustment is incorporated into the obligation scale. The shaded area of the obligation scale indicates all basic obligations that have been adjusted.

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<sup>10</sup> Vermont has typically used the 1040 IRS forms to calculate the child tax credit and the EITC.

<sup>11</sup> For examples, see the Michigan and Wyoming child support guidelines.



The adjustment is a percentage of the difference between the net income and the self support reserve. This allows for a work incentive; that is, for each dollar earned, some of it is retained by the obligated parent and not all of it is assigned to child support. The adjustment percentages are: 90 percent for one child; 91 percent for two children; 92 percent for three children; 93 percent for four children; 94 percent for five children; 95 percent for six children; 96 percent for seven children; 97 percent for eight children; 98 percent for nine children and 99 percent for ten children. In addition, there is a minimum support order of \$50 per month; that is, the adjustment amount can never be less than \$50 per month. Although this is insufficient to support a child, it sets a precedent that no matter how poor a parent may be, the parent still has a financial obligation to his or her children.





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**Appendix III:  
Side-by-Side  
Comparisons of  
Existing and  
Updated Obligation  
Scale**



## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
1000.00	92	50	50	93	50	50	94	50	50
1050.00	124	65	65	125	66	66	127	66	66
1100.00	155	98	98	157	99	99	159	100	100
1150.00	187	132	132	189	133	133	191	135	135
1200.00	218	165	165	220	167	167	223	169	169
1250.00	249	198	198	252	201	201	255	203	203
1300.00	265	232	232	284	234	234	287	237	237
1350.00	274	265	265	315	268	268	319	271	271
1400.00	283	296	290	347	301	301	351	305	305
1450.00	292	305	298	379	333	333	383	337	337
1500.00	301	314	307	411	365	365	415	369	369
1550.00	310	323	315	437	396	396	447	401	401
1600.00	319	332	324	450	428	428	479	433	433
1650.00	328	341	332	462	460	460	511	465	465
1700.00	336	350	341	475	492	492	543	497	497
1750.00	345	359	349	487	506	508	565	529	529
1800.00	354	368	358	500	519	520	579	561	561
1850.00	363	376	366	512	531	532	594	593	593
1900.00	372	385	375	525	544	545	608	620	625
1950.00	381	394	383	536	556	557	621	634	657
2000.00	389	403	391	547	569	568	634	648	671
2050.00	397	412	400	558	581	580	646	662	685
2100.00	405	421	408	569	594	592	659	688	699
2150.00	413	429	416	580	605	604	671	700	713
2200.00	421	437	425	591	616	616	684	713	727
2250.00	429	445	433	602	626	628	696	725	741
2300.00	437	453	441	613	637	640	709	738	754
2350.00	445	461	450	624	648	652	721	750	768
2400.00	453	470	458	635	659	664	734	763	782
2450.00	461	478	466	646	670	676	746	775	796
2500.00	469	486	475	657	681	688	758	788	810
2550.00	477	494	483	667	692	700	770	800	824
2600.00	484	502	491	677	703	711	781	813	838
2650.00	492	510	499	687	714	723	792	825	852
2700.00	500	518	508	697	725	735	804	838	866
2750.00	507	526	516	707	736	747	815	850	880
2800.00	515	534	524	718	747	759	827	862	894
2850.00	522	542	533	728	757	771	838	874	908
2900.00	529	549	541	737	767	784	848	885	923
2950.00	536	557	550	745	778	796	858	897	937
3000.00	542	565	558	754	788	808	867	908	951
3050.00	548	572	566	762	798	820	876	919	966
3100.00	554	580	575	770	808	832	886	931	980
3150.00	561	587	583	779	818	844	895	942	994

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
3200.00	567	595	591	787	828	856	905	953	1008
3250.00	574	602	599	797	838	868	915	964	1022
3300.00	580	609	606	806	847	878	926	974	1034
3350.00	587	615	613	815	855	888	936	984	1046
3400.00	594	622	620	824	864	898	947	993	1058
3450.00	601	628	627	833	873	909	957	1003	1071
3500.00	607	635	634	843	882	919	968	1013	1083
3550.00	614	642	642	852	891	929	978	1024	1095
3600.00	621	649	649	861	901	939	989	1035	1107
3650.00	627	656	656	870	910	950	999	1046	1119
3700.00	634	663	663	880	920	960	1010	1057	1131
3750.00	641	670	670	889	929	970	1020	1067	1144
3800.00	647	677	677	898	939	980	1030	1078	1156
3850.00	654	683	683	907	949	988	1041	1089	1165
3900.00	661	690	688	916	958	996	1051	1100	1173
3950.00	667	697	694	925	968	1003	1061	1111	1181
4000.00	672	704	699	932	977	1011	1069	1122	1189
4050.00	678	711	704	940	987	1018	1077	1133	1198
4100.00	684	718	710	947	996	1026	1086	1143	1206
4150.00	689	725	715	955	1006	1033	1094	1154	1214
4200.00	695	732	721	962	1015	1040	1102	1165	1222
4250.00	700	739	726	970	1025	1048	1111	1176	1231
4300.00	706	745	732	978	1034	1055	1119	1186	1239
4350.00	712	751	737	985	1042	1063	1127	1194	1247
4400.00	717	757	742	993	1049	1070	1135	1203	1255
4450.00	723	763	748	1000	1057	1078	1144	1212	1263
4500.00	729	769	753	1008	1065	1085	1152	1220	1272
4550.00	734	774	758	1015	1073	1092	1160	1229	1279
4600.00	740	780	761	1023	1081	1097	1169	1238	1285
4650.00	745	786	765	1030	1088	1102	1177	1246	1291
4700.00	749	792	768	1034	1096	1107	1180	1255	1297
4750.00	751	798	771	1037	1104	1111	1182	1263	1303
4800.00	754	804	775	1039	1112	1116	1184	1272	1309
4850.00	756	809	778	1042	1120	1121	1186	1281	1315
4900.00	759	815	781	1044	1128	1126	1188	1289	1321
4950.00	761	821	784	1047	1135	1131	1190	1298	1327
5000.00	764	827	788	1049	1143	1136	1192	1306	1333
5050.00	766	833	791	1052	1151	1141	1194	1315	1339
5100.00	769	837	794	1054	1157	1146	1196	1321	1345
5150.00	771	840	798	1057	1159	1151	1198	1323	1350
5200.00	774	842	801	1059	1162	1156	1200	1325	1356
5250.00	776	845	804	1062	1165	1161	1202	1327	1362
5300.00	779	847	808	1064	1167	1165	1204	1329	1368
5350.00	781	850	811	1067	1170	1170	1205	1331	1374
5400.00	784	853	815	1069	1172	1175	1207	1333	1379
5450.00	787	855	819	1073	1175	1180	1211	1335	1385

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
5500.00	790	858	822	1077	1178	1185	1215	1337	1390
5550.00	793	860	826	1081	1180	1190	1219	1339	1396
5600.00	796	863	829	1085	1183	1195	1223	1341	1402
5650.00	799	866	833	1089	1186	1200	1227	1343	1407
5700.00	802	868	836	1092	1188	1205	1231	1345	1413
5750.00	805	871	840	1096	1191	1210	1235	1347	1418
5800.00	808	873	844	1099	1193	1215	1239	1349	1424
5850.00	811	876	847	1103	1196	1220	1243	1351	1430
5900.00	814	879	851	1107	1199	1225	1246	1354	1435
5950.00	817	882	854	1110	1203	1230	1250	1358	1441
6000.00	820	885	858	1114	1207	1234	1254	1362	1446
6050.00	823	888	860	1118	1211	1237	1258	1366	1448
6100.00	826	892	862	1121	1215	1239	1261	1370	1451
6150.00	829	895	864	1125	1219	1242	1265	1374	1453
6200.00	832	898	866	1129	1223	1244	1269	1379	1455
6250.00	835	901	868	1132	1227	1247	1274	1383	1458
6300.00	838	905	870	1136	1231	1250	1278	1387	1460
6350.00	842	908	872	1140	1235	1252	1282	1391	1462
6400.00	845	911	874	1144	1239	1255	1286	1395	1465
6450.00	848	914	876	1148	1243	1257	1290	1399	1467
6500.00	851	918	878	1152	1247	1260	1294	1403	1469
6550.00	854	921	880	1156	1251	1262	1299	1408	1472
6600.00	857	924	883	1160	1255	1265	1303	1412	1474
6650.00	861	927	885	1164	1259	1267	1307	1416	1477
6700.00	864	931	887	1167	1262	1270	1311	1420	1479
6750.00	867	934	889	1172	1267	1273	1316	1424	1482
6800.00	871	937	891	1176	1271	1276	1321	1429	1486
6850.00	874	940	894	1180	1275	1280	1325	1433	1490
6900.00	878	944	896	1185	1279	1283	1330	1437	1494
6950.00	881	947	899	1189	1283	1287	1335	1442	1498
7000.00	885	950	902	1193	1287	1290	1339	1446	1502
7050.00	888	954	904	1198	1291	1294	1344	1450	1506
7100.00	892	957	907	1202	1295	1297	1349	1455	1510
7150.00	896	960	909	1207	1299	1301	1353	1459	1514
7200.00	899	964	912	1211	1303	1304	1358	1463	1518
7250.00	903	967	914	1215	1307	1308	1363	1468	1522
7300.00	905	970	917	1218	1311	1311	1365	1472	1526
7350.00	906	973	919	1219	1315	1315	1366	1476	1530
7400.00	906	977	922	1219	1319	1318	1367	1481	1534
7450.00	907	980	924	1220	1323	1322	1368	1485	1538
7500.00	908	983	927	1221	1327	1325	1368	1490	1542
7550.00	909	987	929	1222	1331	1329	1369	1494	1546
7600.00	910	990	932	1223	1335	1333	1370	1498	1550
7650.00	911	993	935	1224	1339	1336	1371	1503	1554
7700.00	912	996	937	1225	1343	1340	1371	1507	1558
7750.00	913	1000	940	1226	1347	1343	1372	1511	1562

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
7800.00	914	1003	942	1227	1351	1347	1373	1516	1566
7850.00	915	1006	945	1228	1355	1350	1374	1520	1570
7900.00	916	1010	948	1229	1360	1354	1375	1525	1575
7950.00	916	1013	951	1230	1363	1359	1375	1528	1580
8000.00	917	1014	954	1231	1364	1363	1376	1529	1585
8050.00	918	1015	958	1232	1365	1368	1377	1530	1590
8100.00	919	1016	961	1233	1366	1372	1378	1531	1595
8150.00	920	1017	964	1234	1367	1377	1379	1532	1600
8200.00	921	1017	967	1235	1368	1381	1379	1533	1605
8250.00	922	1018	971	1236	1369	1386	1380	1533	1610
8300.00	923	1019	974	1237	1370	1390	1381	1534	1615
8350.00	924	1020	977	1237	1371	1395	1382	1535	1620
8400.00	925	1021	981	1238	1372	1399	1383	1536	1625
8450.00	926	1022	984	1239	1373	1404	1383	1537	1630
8500.00	926	1023	987	1240	1374	1408	1384	1538	1635
8550.00	927	1024	990	1241	1375	1413	1385	1538	1640
8600.00	928	1025	994	1242	1376	1417	1386	1539	1645
8650.00	929	1026	997	1243	1377	1422	1387	1540	1650
8700.00	932	1027	1000	1247	1378	1426	1391	1541	1655
8750.00	936	1028	1004	1253	1379	1431	1397	1542	1660
8800.00	941	1029	1007	1258	1380	1435	1403	1542	1665
8850.00	945	1030	1010	1264	1381	1440	1409	1543	1670
8900.00	949	1031	1013	1270	1382	1444	1416	1544	1675
8950.00	953	1032	1016	1275	1383	1449	1422	1545	1680
9000.00	958	1032	1020	1281	1384	1453	1428	1546	1685
9050.00	962	1033	1023	1287	1385	1458	1434	1547	1691
9100.00	966	1034	1026	1292	1386	1462	1441	1547	1696
9150.00	970	1035	1029	1298	1387	1466	1447	1548	1701
9200.00	975	1036	1032	1304	1388	1471	1453	1549	1706
9250.00	979	1037	1035	1310	1389	1475	1459	1550	1711
9300.00	983	1038	1038	1315	1390	1480	1466	1551	1717
9350.00	987	1039	1042	1321	1391	1484	1472	1551	1722
9400.00	992	1040	1045	1327	1392	1489	1478	1552	1727
9450.00	996	1041	1048	1332	1393	1493	1485	1553	1732
9500.00	1000	1045	1051	1338	1398	1498	1491	1559	1737
9550.00	1004	1050	1054	1344	1404	1502	1497	1566	1743
9600.00	1009	1054	1057	1349	1410	1507	1503	1572	1748
9650.00	1013	1058	1060	1355	1416	1511	1510	1579	1753
9700.00	1017	1063	1064	1361	1422	1516	1516	1585	1758
9750.00	1021	1067	1067	1367	1428	1520	1522	1592	1763
9800.00	1026	1072	1070	1372	1434	1525	1528	1598	1769
9850.00	1030	1076	1073	1378	1439	1529	1535	1605	1774
9900.00	1034	1080	1076	1384	1445	1533	1541	1611	1779
9950.00	1038	1085	1079	1389	1451	1538	1547	1618	1784
10000.00	1043	1089	1082	1395	1457	1542	1553	1624	1789
10050.00	1047	1094	1085	1401	1463	1546	1560	1631	1794

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
10100.00	1050	1098	1089	1405	1469	1551	1565	1637	1798
10150.00	1053	1102	1092	1409	1475	1555	1568	1644	1803
10200.00	1056	1107	1095	1413	1481	1559	1572	1650	1808
10250.00	1059	1111	1098	1417	1487	1563	1576	1656	1813
10300.00	1062	1116	1101	1420	1492	1568	1580	1663	1818
10350.00	1065	1120	1104	1424	1498	1572	1584	1669	1822
10400.00	1068	1124	1107	1428	1504	1576	1588	1676	1827
10450.00	1071	1129	1110	1432	1510	1581	1592	1682	1832
10500.00	1074	1133	1113	1435	1516	1585	1596	1689	1837
10550.00	1077	1138	1116	1439	1522	1589	1600	1695	1841
10600.00	1080	1142	1119	1443	1528	1593	1604	1702	1846
10650.00	1083	1146	1123	1447	1534	1598	1608	1708	1851
10700.00	1086	1151	1126	1450	1540	1602	1612	1715	1856
10750.00	1089	1155	1129	1454	1545	1606	1616	1721	1861
10800.00	1092	1160	1132	1458	1551	1610	1619	1728	1865
10850.00	1095	1164	1135	1462	1557	1615	1623	1734	1870
10900.00	1098	1168	1138	1465	1563	1619	1627	1741	1875
10950.00	1101	1173	1141	1469	1569	1623	1631	1747	1880
11000.00	1104	1176	1144	1473	1574	1627	1635	1752	1884
11050.00	1107	1179	1147	1477	1578	1632	1639	1756	1889
11100.00	1110	1182	1150	1480	1581	1636	1643	1760	1894
11150.00	1113	1186	1154	1484	1585	1640	1647	1764	1899
11200.00	1116	1189	1157	1488	1589	1644	1651	1768	1903
11250.00	1119	1192	1160	1492	1593	1649	1655	1772	1908
11300.00	1122	1195	1163	1495	1597	1653	1659	1776	1913
11350.00	1125	1198	1166	1499	1601	1657	1663	1780	1918
11400.00	1128	1201	1169	1503	1605	1662	1667	1784	1924
11450.00	1131	1204	1172	1507	1609	1667	1670	1789	1929
11500.00	1134	1207	1175	1510	1612	1671	1674	1793	1934
11550.00	1137	1210	1178	1514	1616	1676	1678	1797	1940
11600.00	1140	1213	1182	1518	1620	1680	1682	1801	1945
11650.00	1143	1216	1185	1522	1624	1685	1686	1805	1951
11700.00	1146	1219	1188	1525	1628	1689	1690	1809	1956
11750.00	1149	1222	1191	1529	1632	1694	1694	1813	1961
11800.00	1152	1225	1194	1533	1636	1698	1698	1817	1967
11850.00	1155	1229	1197	1537	1640	1703	1702	1821	1972
11900.00	1158	1232	1200	1541	1644	1707	1706	1825	1978
11950.00	1160	1235	1203	1544	1647	1712	1710	1829	1983
12000.00	1163	1238	1207	1548	1651	1717	1714	1833	1988
12050.00	1166	1241	1210	1552	1655	1721	1717	1837	1994
12100.00	1169	1244	1213	1555	1659	1726	1721	1841	1999
12150.00	1172	1247	1216	1558	1663	1730	1724	1845	2004
12200.00	1174	1250	1219	1562	1667	1735	1728	1849	2010
12250.00	1177	1253	1222	1565	1671	1739	1731	1853	2015
12300.00	1179	1256	1225	1568	1675	1744	1735	1857	2021
12350.00	1181	1259	1229	1571	1679	1748	1738	1861	2026

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
12400.00	1184	1262	1232	1574	1682	1753	1741	1866	2031
12450.00	1186	1265	1235	1577	1686	1757	1744	1870	2037
12500.00	1188	1269	1238	1580	1690	1762	1748	1874	2042
12550.00	1190	1272	1241	1583	1694	1767	1751	1878	2048
12600.00	1193	1275	1244	1586	1698	1771	1754	1882	2053
12650.00	1195	1278	1247	1589	1702	1776	1758	1886	2058
12700.00	1197	1281	1250	1592	1706	1780	1761	1890	2064
12750.00	1200	1284	1252	1595	1710	1782	1764	1894	2066
12800.00	1202	1287	1253	1598	1713	1784	1767	1898	2068
12850.00	1204	1290	1255	1601	1717	1787	1771	1902	2071
12900.00	1207	1293	1257	1604	1721	1789	1774	1906	2073
12950.00	1209	1296	1258	1607	1725	1791	1777	1910	2076
13000.00	1211	1299	1260	1610	1729	1793	1781	1914	2078
13050.00	1213	1302	1261	1613	1733	1796	1784	1918	2081
13100.00	1216	1305	1263	1616	1737	1798	1787	1922	2083
13150.00	1218	1308	1265	1619	1741	1800	1791	1926	2086
13200.00	1220	1312	1266	1622	1745	1802	1794	1930	2088
13250.00	1223	1315	1268	1625	1748	1804	1797	1934	2091
13300.00	1225	1317	1269	1628	1752	1807	1800	1938	2093
13350.00	1227	1320	1271	1631	1755	1809	1804	1942	2096
13400.00	1230	1322	1273	1634	1759	1811	1807	1946	2098
13450.00	1232	1325	1274	1637	1762	1813	1810	1949	2101
13500.00	1234	1328	1276	1640	1765	1815	1814	1953	2103
13550.00	1236	1330	1277	1643	1769	1818	1817	1957	2106
13600.00	1239	1333	1279	1646	1772	1820	1820	1960	2108
13650.00	1241	1335	1280	1649	1775	1822	1824	1964	2110
13700.00	1243	1338	1282	1652	1778	1824	1827	1967	2113
13750.00	1246	1340	1283	1655	1781	1826	1830	1971	2115
13800.00	1248	1342	1285	1658	1785	1828	1833	1974	2117
13850.00	1250	1345	1286	1661	1788	1830	1837	1978	2119
13900.00	1253	1347	1288	1664	1791	1832	1840	1981	2122
13950.00	1255	1350	1289	1667	1794	1834	1843	1984	2124
14000.00	1257	1352	1291	1670	1797	1836	1847	1988	2126
14050.00	1260	1354	1292	1673	1800	1838	1850	1991	2129
14100.00	1262	1357	1294	1676	1803	1840	1853	1995	2131
14150.00	1264	1359	1296	1679	1806	1843	1856	1998	2134
14200.00	1266	1361	1298	1682	1810	1846	1860	2001	2138
14250.00	1269	1364	1301	1685	1813	1850	1863	2005	2141
14300.00	1271	1366	1303	1688	1816	1853	1866	2008	2145
14350.00	1273	1369	1305	1691	1819	1856	1870	2012	2149
14400.00	1276	1371	1308	1694	1822	1860	1873	2015	2152
14450.00	1278	1373	1310	1697	1825	1863	1876	2019	2156
14500.00	1280	1376	1313	1700	1828	1866	1880	2022	2160
14550.00	1283	1378	1315	1703	1831	1869	1883	2025	2163
14600.00	1285	1381	1318	1706	1834	1873	1886	2029	2167
14650.00	1287	1383	1320	1709	1838	1876	1889	2032	2171

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
14700.00	1289	1385	1322	1712	1841	1879	1893	2036	2174
14750.00	1292	1388	1325	1715	1844	1882	1896	2039	2178
14800.00	1294	1390	1327	1718	1847	1886	1899	2042	2181
14850.00	1296	1392	1330	1721	1850	1889	1903	2046	2185
14900.00	1299	1395	1332	1724	1853	1892	1906	2049	2189
14950.00	1301	1397	1335	1727	1856	1896	1909	2053	2192
15000.00	1303	1400	1337	1730	1859	1899	1913	2056	2196
15050.00	1306	1402	1339	1733	1863	1902	1916	2060	2200
15100.00	1308	1404	1342	1736	1866	1905	1919	2063	2203
15150.00	1310	1407	1344	1739	1869	1909	1922	2066	2207
15200.00	1313	1409	1347	1742	1872	1912	1926	2070	2211
15250.00	1315	1412	1349	1745	1875	1915	1929	2073	2214
15300.00	1317	1414	1352	1748	1878	1919	1932	2077	2218
15350.00	1319	1416	1354	1751	1881	1922	1936	2080	2221
15400.00	1322	1419	1356	1754	1884	1925	1939	2083	2225
15450.00	1324	1421	1359	1757	1888	1928	1942	2087	2229
15500.00	1326	1424	1361	1760	1891	1932	1945	2090	2232
15550.00	1329	1426	1364	1763	1894	1935	1949	2094	2236
15600.00	1331	1428	1366	1766	1897	1938	1952	2097	2240
15650.00	1333	1431	1369	1769	1900	1942	1955	2101	2243
15700.00	1335	1433	1371	1771	1903	1945	1957	2104	2247
15750.00	1337	1435	1373	1773	1906	1948	1959	2107	2251
15800.00	1339	1438	1376	1776	1909	1951	1961	2111	2254
15850.00	1341	1440	1378	1778	1912	1955	1964	2114	2258
15900.00	1343	1443	1381	1780	1916	1958	1966	2118	2262
15950.00	1345	1445	1383	1782	1919	1961	1968	2121	2265
16000.00	1346	1447	1386	1785	1922	1965	1970	2124	2269
16050.00	1348	1450	1388	1787	1925	1968	1973	2128	2273
16100.00	1350	1452	1391	1789	1928	1972	1975	2131	2278
16150.00	1352	1455	1394	1791	1931	1976	1977	2135	2282
16200.00	1354	1457	1396	1794	1934	1980	1979	2138	2287
16250.00	1356	1459	1399	1796	1937	1984	1982	2142	2291
16300.00	1358	1462	1402	1798	1941	1988	1984	2145	2295
16350.00	1360	1464	1404	1800	1944	1991	1986	2148	2300
16400.00	1362	1467	1407	1803	1947	1995	1988	2152	2304
16450.00	1364	1469	1410	1805	1950	1999	1991	2155	2309
16500.00	1366	1471	1412	1807	1953	2003	1993	2159	2313
16550.00	1368	1474	1415	1809	1956	2007	1995	2162	2318
16600.00	1369	1476	1418	1812	1959	2010	1997	2165	2322
16650.00	1371	1478	1421	1814	1962	2014	1999	2169	2326
16700.00	1373	1481	1423	1816	1965	2018	2002	2172	2331
16750.00	1375	1483	1426	1818	1969	2022	2004	2176	2335
16800.00	1377	1486	1429	1821	1972	2026	2006	2179	2340
16850.00	1379	1488	1431	1823	1975	2030	2008	2183	2344
16900.00	1381	1490	1434	1825	1978	2033	2011	2186	2348
16950.00	1383	1493	1437	1827	1981	2037	2013	2189	2353

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
17000.00	1385	1495	1439	1830	1983	2041	2015	2191	2357
17050.00	1387	1497	1442	1832	1985	2045	2017	2193	2362
17100.00	1389	1499	1445	1834	1988	2049	2020	2196	2366
17150.00	1390	1501	1447	1837	1990	2052	2022	2198	2370
17200.00	1392	1503	1450	1839	1992	2056	2024	2200	2375
17250.00	1394	1505	1453	1841	1995	2060	2026	2203	2379
17300.00	1396	1506	1455	1843	1997	2064	2029	2205	2384
17350.00	1398	1508	1458	1846	1999	2068	2031	2207	2388
17400.00	1400	1510	1461	1848	2002	2072	2033	2210	2393
17450.00	1402	1512	1463	1850	2004	2075	2035	2212	2397
17500.00	1404	1514	1466	1852	2006	2079	2037	2214	2401
17550.00	1406	1516	1469	1855	2009	2083	2040	2217	2406
17600.00	1408	1518	1472	1857	2011	2087	2042	2219	2410
17650.00	1410	1520	1474	1859	2013	2091	2044	2221	2415
17700.00	1412	1522	1477	1861	2016	2094	2046	2224	2419
17750.00	1413	1524	1480	1864	2018	2098	2049	2226	2423
17800.00	1415	1526	1482	1866	2020	2102	2051	2228	2428
17850.00	1417	1528	1485	1868	2023	2106	2053	2231	2432
17900.00	1419	1530	1488	1870	2025	2110	2055	2233	2437
17950.00	1421	1532	1490	1873	2027	2114	2058	2235	2441
18000.00	1423	1534	1493	1875	2030	2117	2060	2237	2446
18050.00	1425	1536	1496	1877	2032	2121	2062	2240	2450
18100.00	1427	1538	1498	1879	2034	2125	2064	2242	2454
18150.00	1429	1540	1501	1882	2037	2129	2066	2244	2459
18200.00	1431	1542	1504	1884	2039	2133	2069	2247	2463
18250.00	1433	1544	1506	1886	2041	2136	2071	2249	2468
18300.00	1435	1546	1509	1888	2044	2140	2073	2251	2472
18350.00	1436	1548	1512	1891	2046	2144	2075	2254	2476
18400.00	1438	1550	1514	1893	2048	2148	2078	2256	2481
18450.00	1440	1552	1517	1895	2051	2152	2080	2258	2485
18500.00	1442	1554	1520	1897	2053	2156	2082	2261	2490
18550.00	1444	1556	1523	1900	2055	2159	2084	2263	2494
18600.00	1446	1558	1525	1902	2058	2163	2087	2265	2498
18650.00	1448	1560	1528	1904	2060	2167	2089	2268	2503
18700.00	1450	1562	1531	1906	2062	2171	2091	2270	2507
18750.00	1452	1564	1533	1909	2065	2175	2093	2272	2512
18800.00	1454	1566	1536	1911	2067	2178	2096	2275	2516
18850.00	1456	1568	1539	1913	2069	2182	2098	2277	2521
18900.00	1458	1570	1541	1915	2072	2186	2100	2279	2525
18950.00	1459	1572	1544	1918	2074	2190	2102	2281	2529
19000.00	1461	1574	1547	1920	2076	2194	2104	2284	2534
19050.00	1463	1576	1549	1922	2079	2196	2107	2286	2537
19100.00	1465	1578	1551	1924	2081	2199	2109	2288	2540
19150.00	1467	1580	1553	1927	2083	2202	2111	2291	2543
19200.00	1469	1582	1555	1929	2086	2205	2113	2293	2546
19250.00	1471	1584	1557	1931	2088	2207	2116	2295	2549

## Comparisons of Existing and Updated Child Support Schedules: One, Two, & Three Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	One Child			Two Children			Three Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
19300.00	1473	1586	1559	1933	2090	2210	2118	2298	2552
19350.00	1475	1588	1561	1936	2093	2213	2120	2300	2555
19400.00	1477	1590	1563	1938	2095	2216	2122	2302	2559
19450.00	1479	1592	1565	1940	2097	2219	2125	2305	2562
19500.00	1481	1594	1567	1942	2100	2221	2127	2307	2565
19550.00	1482	1596	1569	1945	2102	2224	2129	2309	2568
19600.00	1484	1598	1571	1947	2105	2227	2131	2312	2571
19650.00	1486	1600	1573	1949	2107	2230	2134	2314	2574
19700.00	1488	1602	1575	1951	2109	2232	2136	2316	2577
19750.00	1490	1604	1577	1954	2112	2235	2138	2319	2580
19800.00	1492	1606	1579	1956	2114	2238	2140	2321	2583
19850.00	1494	1608	1581	1958	2116	2241	2142	2323	2587
19900.00	1496	1610	1583	1960	2119	2243	2145	2325	2590
19950.00	1498	1612	1585	1963	2121	2246	2147	2328	2593
20000.00	1500	1614	1587	1965	2123	2249	2149	2330	2596

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
1000.00	95	50	50	97	50	50	98	50	50
1050.00	128	67	67	129	68	68	131	68	68
1100.00	160	101	101	162	103	103	164	104	104
1150.00	193	136	136	195	137	137	197	139	139
1200.00	225	171	171	228	172	172	230	174	174
1250.00	258	205	205	260	207	207	263	209	209
1300.00	290	240	240	293	242	242	296	245	245
1350.00	322	274	274	326	277	277	329	280	280
1400.00	355	308	308	359	311	311	362	315	315
1450.00	387	340	340	391	344	344	396	348	348
1500.00	420	373	373	424	377	377	429	381	381
1550.00	452	405	405	457	410	410	462	414	414
1600.00	484	438	438	490	442	442	495	447	447
1650.00	517	470	470	522	475	475	528	480	480
1700.00	549	502	502	555	508	508	561	513	513
1750.00	582	535	535	588	541	541	594	546	546
1800.00	614	567	567	621	573	573	627	579	579
1850.00	646	600	600	653	606	606	660	613	613
1900.00	678	632	632	686	639	639	693	646	646
1950.00	693	664	664	719	672	672	727	679	679
2000.00	707	697	697	752	704	704	760	712	712
2050.00	721	729	729	784	737	737	793	745	745
2100.00	735	762	762	808	770	770	826	778	778
2150.00	749	782	794	823	803	803	859	811	811
2200.00	763	796	812	839	835	835	892	844	844
2250.00	776	810	827	854	868	868	925	877	877
2300.00	790	824	843	869	901	901	946	910	910
2350.00	804	838	858	885	922	934	963	944	944
2400.00	818	852	874	900	937	961	979	977	977
2450.00	832	866	889	915	953	978	995	1010	1010
2500.00	845	880	905	930	968	995	1012	1043	1043
2550.00	858	894	920	944	983	1012	1027	1069	1076
2600.00	871	908	936	958	999	1030	1042	1086	1109
2650.00	884	922	952	972	1014	1047	1058	1102	1138
2700.00	896	936	967	986	1029	1064	1073	1119	1156
2750.00	909	950	983	1000	1045	1081	1088	1136	1175
2800.00	922	963	998	1014	1059	1098	1103	1151	1194
2850.00	934	976	1014	1028	1073	1116	1118	1167	1213
2900.00	946	989	1031	1040	1088	1134	1132	1182	1232
2950.00	956	1002	1047	1052	1102	1151	1144	1198	1252
3000.00	967	1014	1063	1063	1116	1169	1157	1213	1271
3050.00	977	1027	1078	1075	1130	1186	1169	1228	1290
3100.00	988	1040	1094	1086	1144	1204	1182	1243	1309
3150.00	998	1052	1110	1098	1157	1221	1194	1258	1328

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
3200.00	1009	1065	1126	1110	1171	1239	1207	1273	1347
3250.00	1021	1077	1142	1123	1185	1256	1221	1288	1365
3300.00	1032	1088	1155	1135	1197	1271	1235	1301	1381
3350.00	1044	1099	1169	1148	1209	1286	1249	1314	1397
3400.00	1056	1110	1182	1161	1221	1300	1263	1327	1414
3450.00	1067	1120	1196	1174	1232	1315	1277	1340	1430
3500.00	1079	1132	1209	1187	1245	1330	1291	1353	1446
3550.00	1091	1144	1223	1200	1258	1345	1305	1368	1462
3600.00	1102	1156	1237	1213	1272	1360	1319	1382	1479
3650.00	1114	1168	1250	1225	1285	1375	1333	1397	1495
3700.00	1126	1180	1264	1238	1298	1390	1347	1411	1511
3750.00	1137	1192	1277	1251	1312	1405	1361	1426	1527
3800.00	1149	1204	1291	1264	1325	1420	1375	1440	1544
3850.00	1161	1217	1301	1277	1338	1431	1389	1455	1556
3900.00	1172	1229	1310	1290	1352	1441	1403	1469	1567
3950.00	1183	1241	1319	1301	1365	1451	1415	1484	1578
4000.00	1192	1253	1329	1311	1378	1461	1426	1498	1588
4050.00	1201	1265	1338	1321	1392	1471	1438	1513	1599
4100.00	1210	1277	1347	1332	1405	1482	1449	1527	1610
4150.00	1220	1289	1356	1342	1418	1492	1460	1542	1621
4200.00	1229	1301	1365	1352	1431	1502	1471	1556	1632
4250.00	1238	1313	1374	1362	1445	1512	1482	1571	1643
4300.00	1248	1325	1384	1372	1457	1522	1493	1584	1654
4350.00	1257	1334	1393	1382	1468	1532	1504	1595	1665
4400.00	1266	1344	1402	1393	1478	1542	1515	1607	1676
4450.00	1275	1353	1411	1403	1489	1552	1526	1618	1687
4500.00	1285	1363	1420	1413	1499	1563	1537	1630	1698
4550.00	1294	1373	1429	1423	1510	1572	1549	1641	1709
4600.00	1303	1382	1436	1433	1521	1579	1560	1653	1717
4650.00	1312	1392	1442	1444	1531	1586	1571	1664	1724
4700.00	1316	1402	1449	1448	1542	1594	1575	1676	1732
4750.00	1318	1411	1455	1450	1552	1601	1578	1687	1740
4800.00	1320	1421	1462	1452	1563	1608	1580	1699	1748
4850.00	1323	1430	1469	1455	1573	1616	1583	1710	1756
4900.00	1325	1440	1475	1457	1584	1623	1585	1722	1764
4950.00	1327	1450	1482	1460	1595	1630	1588	1733	1772
5000.00	1329	1459	1489	1462	1605	1637	1591	1745	1780
5050.00	1331	1469	1495	1464	1616	1645	1593	1756	1788
5100.00	1333	1475	1502	1467	1623	1652	1596	1764	1796
5150.00	1335	1478	1509	1469	1626	1659	1598	1767	1804
5200.00	1338	1480	1515	1471	1628	1667	1601	1770	1812
5250.00	1340	1482	1522	1474	1630	1674	1603	1772	1820
5300.00	1342	1484	1528	1476	1633	1681	1606	1775	1827
5350.00	1344	1487	1534	1478	1635	1688	1609	1778	1835
5400.00	1346	1489	1541	1481	1638	1695	1611	1780	1842
5450.00	1351	1491	1547	1486	1640	1702	1617	1783	1850

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
5500.00	1355	1493	1553	1491	1643	1708	1622	1786	1857
5550.00	1360	1496	1559	1496	1645	1715	1627	1788	1865
5600.00	1364	1498	1566	1500	1648	1722	1633	1791	1872
5650.00	1369	1500	1572	1505	1650	1729	1638	1794	1880
5700.00	1373	1502	1578	1510	1653	1736	1643	1796	1887
5750.00	1377	1505	1584	1515	1655	1743	1648	1799	1895
5800.00	1381	1507	1591	1519	1657	1750	1653	1802	1902
5850.00	1385	1509	1597	1524	1660	1757	1658	1804	1909
5900.00	1390	1512	1603	1529	1663	1764	1663	1808	1917
5950.00	1394	1517	1609	1533	1669	1770	1668	1814	1924
6000.00	1398	1521	1615	1538	1674	1777	1673	1819	1931
6050.00	1402	1526	1618	1543	1679	1779	1678	1825	1934
6100.00	1407	1531	1620	1547	1684	1782	1683	1830	1937
6150.00	1411	1535	1623	1552	1689	1785	1688	1836	1941
6200.00	1415	1540	1626	1557	1694	1788	1694	1841	1944
6250.00	1420	1545	1628	1562	1699	1791	1699	1847	1947
6300.00	1425	1549	1631	1567	1704	1794	1705	1852	1950
6350.00	1429	1554	1633	1572	1709	1797	1711	1858	1953
6400.00	1434	1558	1636	1577	1714	1800	1716	1863	1956
6450.00	1439	1563	1639	1583	1719	1803	1722	1869	1959
6500.00	1443	1568	1641	1588	1724	1806	1727	1874	1963
6550.00	1448	1572	1644	1593	1730	1808	1733	1880	1966
6600.00	1453	1577	1647	1598	1735	1811	1739	1885	1969
6650.00	1457	1582	1649	1603	1740	1814	1744	1891	1972
6700.00	1462	1586	1652	1608	1745	1817	1750	1897	1975
6750.00	1467	1591	1655	1614	1750	1821	1756	1902	1979
6800.00	1472	1596	1660	1620	1755	1826	1762	1908	1985
6850.00	1478	1601	1664	1625	1761	1831	1768	1914	1990
6900.00	1483	1606	1669	1631	1766	1836	1775	1920	1995
6950.00	1488	1610	1673	1637	1771	1841	1781	1926	2001
7000.00	1493	1615	1678	1643	1777	1846	1787	1931	2006
7050.00	1499	1620	1682	1648	1782	1851	1793	1937	2012
7100.00	1504	1625	1687	1654	1787	1856	1800	1943	2017
7150.00	1509	1630	1691	1660	1793	1860	1806	1949	2022
7200.00	1514	1635	1696	1666	1798	1865	1812	1955	2028
7250.00	1519	1640	1700	1671	1803	1870	1818	1960	2033
7300.00	1522	1644	1705	1674	1809	1875	1822	1966	2038
7350.00	1523	1649	1709	1675	1814	1880	1823	1972	2044
7400.00	1524	1654	1714	1676	1820	1885	1824	1978	2049
7450.00	1525	1659	1718	1677	1825	1890	1825	1984	2055
7500.00	1526	1664	1723	1678	1830	1895	1826	1989	2060
7550.00	1527	1669	1727	1679	1836	1900	1827	1995	2065
7600.00	1527	1674	1732	1680	1841	1905	1828	2001	2071
7650.00	1528	1678	1736	1681	1846	1910	1829	2007	2076
7700.00	1529	1683	1741	1682	1852	1915	1830	2013	2081
7750.00	1530	1688	1745	1683	1857	1920	1831	2018	2087

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
7800.00	1531	1693	1750	1684	1862	1925	1832	2024	2092
7850.00	1532	1698	1754	1685	1868	1930	1833	2030	2098
7900.00	1533	1703	1760	1686	1874	1936	1834	2037	2104
7950.00	1534	1707	1765	1687	1878	1942	1835	2041	2111
8000.00	1535	1708	1771	1688	1879	1948	1837	2043	2117
8050.00	1535	1709	1776	1689	1880	1954	1838	2044	2124
8100.00	1536	1710	1782	1690	1881	1960	1839	2045	2131
8150.00	1537	1711	1787	1691	1882	1966	1840	2046	2137
8200.00	1538	1712	1793	1692	1883	1972	1841	2047	2144
8250.00	1539	1713	1799	1693	1884	1978	1842	2048	2150
8300.00	1540	1714	1804	1694	1885	1984	1843	2049	2157
8350.00	1541	1715	1810	1695	1886	1991	1844	2050	2164
8400.00	1542	1716	1815	1696	1887	1997	1845	2051	2170
8450.00	1542	1716	1821	1697	1888	2003	1846	2052	2177
8500.00	1543	1717	1826	1698	1889	2009	1847	2053	2184
8550.00	1544	1718	1832	1699	1890	2015	1848	2055	2190
8600.00	1545	1719	1837	1700	1891	2021	1849	2056	2197
8650.00	1546	1720	1843	1701	1892	2027	1850	2057	2204
8700.00	1551	1721	1849	1706	1893	2033	1856	2058	2210
8750.00	1557	1722	1854	1713	1894	2040	1864	2059	2217
8800.00	1564	1723	1860	1721	1895	2046	1872	2060	2224
8850.00	1571	1724	1865	1729	1896	2052	1881	2061	2230
8900.00	1578	1725	1871	1736	1897	2058	1889	2062	2237
8950.00	1585	1726	1877	1744	1898	2064	1897	2063	2244
9000.00	1592	1727	1882	1752	1899	2071	1906	2064	2251
9050.00	1599	1727	1888	1759	1900	2077	1914	2066	2258
9100.00	1606	1728	1894	1767	1901	2084	1923	2067	2265
9150.00	1613	1729	1900	1775	1902	2090	1931	2068	2272
9200.00	1620	1730	1906	1782	1903	2096	1939	2069	2279
9250.00	1627	1731	1912	1790	1904	2103	1948	2070	2286
9300.00	1634	1732	1917	1798	1905	2109	1956	2071	2293
9350.00	1641	1733	1923	1805	1906	2115	1964	2072	2300
9400.00	1648	1734	1929	1813	1907	2122	1973	2073	2306
9450.00	1655	1735	1935	1821	1908	2128	1981	2074	2313
9500.00	1662	1742	1941	1828	1916	2135	1989	2083	2320
9550.00	1669	1749	1946	1836	1924	2141	1998	2091	2327
9600.00	1676	1756	1952	1844	1932	2147	2006	2100	2334
9650.00	1683	1764	1958	1852	1940	2154	2014	2109	2341
9700.00	1690	1771	1964	1859	1948	2160	2023	2117	2348
9750.00	1697	1778	1970	1867	1956	2167	2031	2126	2355
9800.00	1704	1785	1975	1875	1964	2173	2040	2135	2362
9850.00	1711	1792	1981	1882	1972	2179	2048	2143	2369
9900.00	1718	1800	1987	1890	1980	2186	2056	2152	2376
9950.00	1725	1807	1993	1898	1988	2192	2065	2161	2383
10000.00	1732	1814	1998	1905	1996	2198	2073	2169	2389
10050.00	1739	1821	2003	1913	2004	2204	2081	2178	2396

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
10100.00	1744	1829	2009	1919	2011	2210	2088	2186	2402
10150.00	1749	1836	2014	1924	2019	2216	2093	2195	2408
10200.00	1753	1843	2019	1929	2027	2221	2098	2204	2415
10250.00	1758	1850	2025	1933	2035	2227	2103	2212	2421
10300.00	1762	1858	2030	1938	2043	2233	2109	2221	2427
10350.00	1766	1865	2035	1943	2051	2239	2114	2230	2434
10400.00	1771	1872	2041	1948	2059	2245	2119	2238	2440
10450.00	1775	1879	2046	1953	2067	2251	2124	2247	2447
10500.00	1779	1886	2052	1957	2075	2257	2130	2256	2453
10550.00	1784	1894	2057	1962	2083	2263	2135	2264	2459
10600.00	1788	1901	2062	1967	2091	2268	2140	2273	2466
10650.00	1793	1908	2068	1972	2099	2274	2145	2282	2472
10700.00	1797	1915	2073	1977	2107	2280	2151	2290	2479
10750.00	1801	1923	2078	1981	2115	2286	2156	2299	2485
10800.00	1806	1930	2084	1986	2123	2292	2161	2308	2491
10850.00	1810	1937	2089	1991	2131	2298	2166	2316	2498
10900.00	1814	1944	2094	1996	2139	2304	2172	2325	2504
10950.00	1819	1952	2100	2001	2147	2309	2177	2333	2510
11000.00	1823	1957	2105	2005	2153	2315	2182	2340	2517
11050.00	1828	1962	2110	2010	2158	2321	2187	2345	2523
11100.00	1832	1966	2116	2015	2163	2327	2192	2351	2530
11150.00	1836	1971	2121	2020	2168	2333	2198	2356	2536
11200.00	1841	1975	2126	2025	2173	2339	2203	2362	2542
11250.00	1845	1980	2132	2030	2178	2345	2208	2367	2549
11300.00	1849	1984	2137	2034	2183	2351	2213	2373	2555
11350.00	1854	1989	2143	2039	2188	2357	2219	2378	2562
11400.00	1858	1993	2149	2044	2193	2364	2224	2383	2569
11450.00	1863	1998	2155	2049	2198	2370	2229	2389	2576
11500.00	1867	2002	2161	2054	2203	2377	2234	2394	2584
11550.00	1871	2007	2167	2058	2208	2383	2240	2400	2591
11600.00	1876	2011	2173	2063	2212	2390	2245	2405	2598
11650.00	1880	2016	2179	2068	2217	2397	2250	2410	2605
11700.00	1884	2020	2185	2073	2222	2403	2255	2416	2612
11750.00	1889	2025	2191	2078	2227	2410	2260	2421	2620
11800.00	1893	2029	2197	2082	2232	2417	2266	2427	2627
11850.00	1898	2034	2203	2087	2237	2423	2271	2432	2634
11900.00	1902	2039	2209	2092	2242	2430	2276	2437	2641
11950.00	1906	2043	2215	2097	2247	2436	2281	2443	2648
12000.00	1911	2048	2221	2102	2252	2443	2287	2448	2656
12050.00	1915	2052	2227	2106	2257	2450	2292	2454	2663
12100.00	1919	2057	2233	2111	2262	2456	2296	2459	2670
12150.00	1923	2061	2239	2115	2267	2463	2301	2465	2677
12200.00	1927	2066	2245	2119	2272	2470	2306	2470	2684
12250.00	1930	2070	2251	2123	2277	2476	2310	2475	2692
12300.00	1934	2075	2257	2127	2282	2483	2315	2481	2699
12350.00	1938	2079	2263	2131	2287	2489	2319	2486	2706

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
12400.00	1941	2084	2269	2135	2292	2496	2323	2492	2713
12450.00	1945	2088	2275	2140	2297	2503	2328	2497	2720
12500.00	1949	2093	2281	2144	2302	2509	2332	2502	2728
12550.00	1952	2097	2287	2148	2307	2516	2337	2508	2735
12600.00	1956	2102	2293	2152	2312	2523	2341	2513	2742
12650.00	1960	2106	2299	2156	2317	2529	2345	2519	2749
12700.00	1963	2111	2305	2160	2322	2535	2350	2524	2756
12750.00	1967	2115	2308	2164	2327	2538	2354	2529	2759
12800.00	1971	2120	2310	2168	2332	2542	2359	2535	2763
12850.00	1974	2125	2313	2172	2337	2545	2363	2540	2766
12900.00	1978	2129	2316	2176	2342	2548	2367	2546	2769
12950.00	1982	2134	2319	2180	2347	2551	2372	2551	2773
13000.00	1985	2138	2322	2184	2352	2554	2376	2557	2776
13050.00	1989	2143	2324	2188	2357	2557	2381	2562	2779
13100.00	1993	2147	2327	2192	2362	2560	2385	2567	2782
13150.00	1996	2152	2330	2196	2367	2563	2389	2573	2786
13200.00	2000	2156	2333	2200	2372	2566	2394	2578	2789
13250.00	2004	2161	2335	2204	2377	2569	2398	2584	2792
13300.00	2008	2165	2338	2208	2381	2572	2403	2589	2796
13350.00	2011	2169	2341	2212	2386	2575	2407	2593	2799
13400.00	2015	2173	2344	2216	2390	2578	2411	2598	2802
13450.00	2019	2177	2346	2220	2395	2581	2416	2603	2806
13500.00	2022	2181	2349	2224	2400	2584	2420	2608	2809
13550.00	2026	2186	2352	2228	2404	2587	2425	2613	2812
13600.00	2030	2190	2355	2233	2409	2590	2429	2618	2816
13650.00	2033	2194	2357	2237	2413	2593	2433	2623	2819
13700.00	2037	2197	2360	2241	2417	2596	2438	2627	2822
13750.00	2041	2201	2362	2245	2421	2599	2442	2632	2825
13800.00	2044	2205	2365	2249	2426	2601	2447	2637	2828
13850.00	2048	2209	2367	2253	2430	2604	2451	2641	2831
13900.00	2052	2213	2370	2257	2434	2607	2455	2646	2834
13950.00	2055	2217	2373	2261	2438	2610	2460	2650	2837
14000.00	2059	2220	2375	2265	2442	2613	2464	2655	2840
14050.00	2063	2224	2378	2269	2447	2615	2469	2659	2843
14100.00	2066	2228	2380	2273	2451	2618	2473	2664	2846
14150.00	2070	2232	2384	2277	2455	2622	2477	2669	2850
14200.00	2074	2236	2388	2281	2459	2627	2482	2673	2855
14250.00	2077	2239	2392	2285	2463	2631	2486	2678	2860
14300.00	2081	2243	2396	2289	2468	2636	2491	2682	2865
14350.00	2085	2247	2400	2293	2472	2640	2495	2687	2870
14400.00	2088	2251	2404	2297	2476	2645	2499	2691	2875
14450.00	2092	2255	2408	2301	2480	2649	2504	2696	2879
14500.00	2096	2259	2412	2305	2484	2653	2508	2701	2884
14550.00	2099	2262	2416	2309	2489	2658	2513	2705	2889
14600.00	2103	2266	2420	2313	2493	2662	2517	2710	2894
14650.00	2107	2270	2424	2317	2497	2667	2521	2714	2899

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
14700.00	2110	2274	2429	2321	2501	2671	2526	2719	2904
14750.00	2114	2278	2433	2325	2505	2676	2530	2723	2909
14800.00	2118	2281	2437	2330	2510	2680	2535	2728	2914
14850.00	2121	2285	2441	2334	2514	2685	2539	2732	2918
14900.00	2125	2289	2445	2338	2518	2689	2543	2737	2923
14950.00	2129	2293	2449	2342	2522	2694	2548	2742	2928
15000.00	2132	2297	2453	2346	2526	2698	2552	2746	2933
15050.00	2136	2301	2457	2350	2531	2703	2557	2751	2938
15100.00	2140	2304	2461	2354	2535	2707	2561	2755	2943
15150.00	2143	2308	2465	2358	2539	2712	2565	2760	2948
15200.00	2147	2312	2469	2362	2543	2716	2570	2764	2952
15250.00	2151	2316	2473	2366	2547	2721	2574	2769	2957
15300.00	2155	2320	2477	2370	2552	2725	2579	2774	2962
15350.00	2158	2323	2481	2374	2556	2730	2583	2778	2967
15400.00	2162	2327	2485	2378	2560	2734	2587	2783	2972
15450.00	2166	2331	2490	2382	2564	2738	2592	2787	2977
15500.00	2169	2335	2494	2386	2568	2743	2596	2792	2982
15550.00	2173	2339	2498	2390	2573	2747	2601	2796	2986
15600.00	2177	2342	2502	2394	2577	2752	2605	2801	2991
15650.00	2180	2346	2506	2397	2581	2756	2608	2805	2996
15700.00	2182	2350	2510	2400	2585	2761	2611	2810	3001
15750.00	2185	2354	2514	2403	2589	2765	2614	2815	3006
15800.00	2187	2358	2518	2406	2594	2770	2617	2819	3011
15850.00	2190	2362	2522	2408	2598	2774	2620	2824	3016
15900.00	2192	2365	2526	2411	2602	2779	2623	2828	3021
15950.00	2194	2369	2530	2414	2606	2783	2626	2833	3025
16000.00	2197	2373	2534	2417	2610	2788	2629	2837	3030
16050.00	2199	2377	2539	2419	2615	2793	2632	2842	3036
16100.00	2202	2381	2544	2422	2619	2799	2635	2847	3042
16150.00	2204	2384	2549	2425	2623	2804	2638	2851	3048
16200.00	2207	2388	2554	2428	2627	2810	2641	2856	3054
16250.00	2209	2392	2559	2430	2631	2815	2644	2860	3060
16300.00	2212	2396	2564	2433	2636	2820	2647	2865	3066
16350.00	2214	2400	2569	2436	2640	2826	2650	2869	3072
16400.00	2217	2404	2574	2439	2644	2831	2653	2874	3078
16450.00	2219	2407	2579	2441	2648	2837	2656	2878	3083
16500.00	2222	2411	2584	2444	2652	2842	2659	2883	3089
16550.00	2224	2415	2589	2447	2657	2848	2662	2888	3095
16600.00	2227	2419	2594	2450	2661	2853	2665	2892	3101
16650.00	2229	2423	2599	2452	2665	2858	2668	2897	3107
16700.00	2232	2426	2603	2455	2669	2864	2671	2901	3113
16750.00	2234	2430	2608	2458	2673	2869	2674	2906	3119
16800.00	2237	2434	2613	2461	2677	2875	2677	2910	3125
16850.00	2239	2438	2618	2463	2682	2880	2680	2915	3131
16900.00	2242	2442	2623	2466	2686	2885	2683	2920	3137
16950.00	2244	2445	2628	2469	2689	2891	2686	2923	3142

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
17000.00	2247	2447	2633	2472	2692	2896	2689	2926	3148
17050.00	2249	2450	2638	2474	2695	2902	2692	2930	3154
17100.00	2252	2453	2643	2477	2698	2907	2695	2933	3160
17150.00	2254	2455	2648	2480	2701	2913	2698	2936	3166
17200.00	2257	2458	2653	2482	2704	2918	2701	2939	3172
17250.00	2259	2460	2658	2485	2706	2923	2704	2942	3178
17300.00	2262	2463	2663	2488	2709	2929	2707	2945	3184
17350.00	2264	2466	2668	2491	2712	2934	2710	2948	3190
17400.00	2267	2468	2672	2493	2715	2940	2713	2951	3195
17450.00	2269	2471	2677	2496	2718	2945	2716	2954	3201
17500.00	2272	2473	2682	2499	2721	2951	2719	2957	3207
17550.00	2274	2476	2687	2502	2724	2956	2722	2960	3213
17600.00	2277	2479	2692	2504	2726	2961	2725	2964	3219
17650.00	2279	2481	2697	2507	2729	2967	2728	2967	3225
17700.00	2282	2484	2702	2510	2732	2972	2731	2970	3231
17750.00	2284	2486	2707	2513	2735	2978	2734	2973	3237
17800.00	2287	2489	2712	2515	2738	2983	2737	2976	3243
17850.00	2289	2491	2717	2518	2741	2989	2740	2979	3249
17900.00	2292	2494	2722	2521	2743	2994	2743	2982	3254
17950.00	2294	2497	2727	2524	2746	2999	2746	2985	3260
18000.00	2297	2499	2732	2526	2749	3005	2749	2988	3266
18050.00	2299	2502	2737	2529	2752	3010	2752	2991	3272
18100.00	2302	2504	2741	2532	2755	3016	2755	2995	3278
18150.00	2304	2507	2746	2535	2758	3021	2758	2998	3284
18200.00	2307	2510	2751	2537	2761	3026	2761	3001	3290
18250.00	2309	2512	2756	2540	2763	3032	2764	3004	3296
18300.00	2312	2515	2761	2543	2766	3037	2767	3007	3302
18350.00	2314	2517	2766	2546	2769	3043	2770	3010	3307
18400.00	2317	2520	2771	2548	2772	3048	2773	3013	3313
18450.00	2319	2523	2776	2551	2775	3054	2775	3016	3319
18500.00	2322	2525	2781	2554	2778	3059	2778	3019	3325
18550.00	2324	2528	2786	2556	2780	3064	2781	3022	3331
18600.00	2327	2530	2791	2559	2783	3070	2784	3025	3337
18650.00	2329	2533	2796	2562	2786	3075	2787	3029	3343
18700.00	2332	2535	2801	2565	2789	3081	2790	3032	3349
18750.00	2334	2538	2806	2567	2792	3086	2793	3035	3355
18800.00	2337	2541	2811	2570	2795	3092	2796	3038	3361
18850.00	2339	2543	2815	2573	2798	3097	2799	3041	3366
18900.00	2342	2546	2820	2576	2800	3102	2802	3044	3372
18950.00	2344	2548	2825	2578	2803	3108	2805	3047	3378
19000.00	2347	2551	2830	2581	2806	3113	2808	3050	3384
19050.00	2349	2554	2834	2584	2809	3117	2811	3053	3388
19100.00	2351	2556	2837	2587	2812	3121	2814	3056	3392
19150.00	2354	2559	2840	2589	2815	3125	2817	3060	3396
19200.00	2356	2561	2844	2592	2817	3128	2820	3063	3401
19250.00	2359	2564	2847	2595	2820	3132	2823	3066	3405

# Comparisons of Existing and Updated Child Support Schedules: Four, Five & Six Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Four Children			Five Children			Six Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
19300.00	2361	2567	2851	2598	2823	3136	2826	3069	3409
19350.00	2364	2569	2854	2600	2826	3140	2829	3072	3413
19400.00	2366	2572	2858	2603	2829	3144	2832	3075	3417
19450.00	2369	2574	2861	2606	2832	3148	2835	3078	3421
19500.00	2371	2577	2865	2609	2835	3151	2838	3081	3426
19550.00	2374	2579	2868	2611	2837	3155	2841	3084	3430
19600.00	2376	2582	2872	2614	2840	3159	2844	3087	3434
19650.00	2379	2585	2875	2617	2843	3163	2847	3090	3438
19700.00	2381	2587	2879	2620	2846	3167	2850	3094	3442
19750.00	2384	2590	2882	2622	2849	3170	2853	3097	3446
19800.00	2386	2592	2886	2625	2852	3174	2856	3100	3450
19850.00	2389	2595	2889	2628	2854	3178	2859	3103	3455
19900.00	2391	2598	2893	2630	2857	3182	2862	3106	3459
19950.00	2394	2600	2896	2633	2860	3186	2865	3109	3463
20000.00	2396	2603	2900	2636	2863	3190	2868	3112	3467

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
1000.00	103	50	50	108	50	50	111	50	50	112	50	50
1050.00	138	69	69	144	70	70	148	71	71	150	71	71
1100.00	173	105	105	180	106	106	186	107	107	188	108	108
1150.00	208	140	140	217	142	142	223	143	143	226	145	145
1200.00	243	176	176	253	178	178	260	180	180	264	182	182
1250.00	278	212	212	289	214	214	297	216	216	302	218	218
1300.00	313	247	247	326	250	250	335	252	252	340	255	255
1350.00	347	283	283	362	286	286	372	289	289	377	292	292
1400.00	382	318	318	398	321	321	409	324	324	415	328	328
1450.00	418	351	351	436	355	355	448	359	359	454	362	362
1500.00	453	385	385	472	389	389	485	393	393	492	397	397
1550.00	488	418	418	508	423	423	523	427	427	530	431	431
1600.00	523	452	452	545	456	456	560	461	461	568	466	466
1650.00	558	485	485	581	490	490	597	495	495	606	500	500
1700.00	592	519	519	617	524	524	635	529	529	643	535	535
1750.00	627	552	552	654	558	558	672	564	564	681	569	569
1800.00	662	586	586	690	592	592	709	598	598	719	604	604
1850.00	697	619	619	726	625	625	747	632	632	757	638	638
1900.00	732	652	652	763	659	659	784	666	666	795	673	673
1950.00	768	686	686	800	693	693	822	700	700	834	707	707
2000.00	803	719	719	836	727	727	860	734	734	872	742	742
2050.00	837	753	753	873	761	761	897	768	768	910	776	776
2100.00	872	786	786	909	794	794	934	803	803	947	811	811
2150.00	907	820	820	945	828	828	972	837	837	985	845	845
2200.00	942	853	853	982	862	862	1009	871	871	1023	880	880
2250.00	977	887	887	1018	896	896	1046	905	905	1061	914	914
2300.00	999	920	920	1041	930	930	1070	939	939	1085	949	949
2350.00	1017	954	954	1060	963	963	1089	973	973	1105	983	983
2400.00	1034	987	987	1077	997	997	1107	1008	1008	1123	1018	1018
2450.00	1051	1020	1020	1095	1031	1031	1126	1042	1042	1141	1052	1052
2500.00	1069	1054	1054	1114	1065	1065	1145	1076	1076	1161	1087	1087
2550.00	1085	1087	1087	1130	1099	1099	1162	1110	1110	1178	1121	1121
2600.00	1100	1121	1121	1147	1132	1132	1179	1144	1144	1195	1156	1156
2650.00	1117	1154	1154	1164	1166	1166	1197	1178	1178	1214	1190	1190
2700.00	1133	1188	1188	1181	1200	1200	1214	1212	1212	1231	1225	1225
2750.00	1149	1221	1221	1197	1234	1234	1231	1247	1247	1248	1259	1259
2800.00	1165	1241	1255	1214	1268	1268	1248	1281	1281	1265	1294	1294
2850.00	1181	1258	1288	1230	1301	1301	1265	1315	1315	1282	1328	1328
2900.00	1195	1274	1322	1246	1335	1335	1280	1349	1349	1298	1363	1363
2950.00	1208	1291	1349	1259	1369	1369	1294	1383	1383	1312	1397	1397
3000.00	1222	1307	1370	1273	1399	1402	1309	1416	1416	1327	1431	1431
3050.00	1234	1324	1390	1286	1416	1435	1322	1450	1450	1341	1465	1465
3100.00	1248	1340	1411	1301	1434	1468	1337	1483	1483	1356	1498	1498
3150.00	1261	1356	1431	1314	1451	1501	1351	1517	1517	1370	1532	1532
3200.00	1275	1373	1452	1328	1469	1534	1365	1550	1550	1384	1566	1566
3250.00	1289	1388	1471	1344	1486	1566	1381	1566	1583	1400	1599	1599
3300.00	1304	1402	1489	1359	1500	1593	1397	1595	1611	1417	1628	1628
3350.00	1319	1416	1506	1374	1515	1612	1413	1612	1640	1433	1656	1656
3400.00	1334	1430	1524	1390	1530	1631	1429	1628	1668	1449	1685	1685
3450.00	1349	1444	1541	1405	1545	1649	1444	1644	1697	1465	1714	1714
3500.00	1363	1459	1559	1421	1561	1668	1460	1661	1725	1481	1743	1743
3550.00	1378	1474	1576	1436	1578	1687	1476	1679	1754	1497	1772	1772
3600.00	1393	1490	1594	1451	1594	1705	1492	1696	1783	1513	1795	1801

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
3650.00	1408	1506	1611	1467	1611	1724	1508	1714	1811	1529	1814	1830
3700.00	1422	1521	1629	1482	1628	1743	1524	1732	1855	1545	1832	1859
3750.00	1437	1537	1646	1498	1644	1762	1540	1750	1874	1561	1851	1887
3800.00	1452	1552	1664	1513	1661	1780	1555	1767	1894	1577	1870	1916
3850.00	1467	1568	1677	1528	1678	1794	1571	1785	1909	1593	1889	1945
3900.00	1482	1584	1689	1544	1695	1807	1587	1803	1923	1609	1908	1974
3950.00	1494	1599	1701	1557	1711	1820	1601	1821	1936	1623	1926	2003
4000.00	1506	1615	1712	1569	1728	1832	1613	1839	1950	1636	1945	2032
4050.00	1519	1631	1724	1582	1745	1845	1627	1856	1963	1649	1964	2061
4100.00	1530	1646	1736	1594	1761	1858	1639	1874	1977	1662	1983	2090
4150.00	1542	1662	1748	1607	1778	1870	1651	1892	1990	1675	2002	2105
4200.00	1553	1677	1760	1619	1795	1883	1664	1910	2004	1687	2020	2120
4250.00	1565	1693	1772	1631	1812	1896	1676	1927	2017	1700	2039	2134
4300.00	1577	1707	1784	1643	1827	1908	1689	1944	2030	1712	2057	2148
4350.00	1588	1720	1795	1655	1840	1921	1701	1958	2044	1725	2071	2163
4400.00	1600	1732	1807	1667	1853	1934	1714	1972	2057	1738	2086	2177
4450.00	1611	1745	1819	1679	1867	1946	1726	1986	2071	1750	2101	2191
4500.00	1623	1757	1831	1691	1880	1959	1739	2000	2084	1763	2116	2205
4550.00	1636	1769	1842	1704	1893	1971	1752	2014	2097	1777	2131	2219
4600.00	1647	1782	1850	1717	1906	1980	1765	2028	2107	1789	2146	2229
4650.00	1659	1794	1859	1729	1920	1989	1777	2043	2116	1802	2161	2239
4700.00	1663	1807	1868	1733	1933	1998	1782	2057	2126	1807	2176	2249
4750.00	1666	1819	1876	1736	1946	2007	1785	2071	2136	1810	2191	2260
4800.00	1668	1831	1885	1739	1959	2017	1787	2085	2146	1812	2206	2270
4850.00	1672	1844	1893	1742	1973	2026	1791	2099	2155	1816	2221	2280
4900.00	1674	1856	1902	1744	1986	2035	1793	2113	2165	1818	2236	2291
4950.00	1677	1868	1910	1747	1999	2044	1796	2127	2175	1821	2251	2301
5000.00	1680	1881	1919	1751	2013	2053	1800	2141	2184	1825	2266	2311
5050.00	1682	1893	1927	1753	2026	2062	1802	2155	2194	1827	2280	2321
5100.00	1685	1902	1936	1756	2035	2071	1805	2165	2204	1831	2291	2332
5150.00	1687	1905	1944	1758	2038	2081	1808	2169	2214	1833	2294	2342
5200.00	1691	1908	1953	1762	2041	2090	1811	2172	2223	1836	2298	2352
5250.00	1693	1910	1961	1764	2044	2099	1813	2175	2233	1839	2301	2363
5300.00	1696	1913	1970	1767	2047	2108	1817	2178	2242	1842	2305	2373
5350.00	1699	1916	1978	1770	2050	2116	1820	2182	2252	1846	2308	2382
5400.00	1701	1919	1986	1773	2053	2125	1822	2185	2261	1848	2312	2392
5450.00	1708	1922	1994	1779	2057	2133	1829	2188	2270	1855	2315	2402
5500.00	1713	1925	2002	1785	2060	2142	1835	2191	2279	1860	2319	2411
5550.00	1718	1928	2010	1790	2063	2151	1840	2195	2288	1866	2322	2421
5600.00	1724	1931	2018	1797	2066	2159	1847	2198	2298	1873	2325	2431
5650.00	1730	1934	2026	1802	2069	2168	1853	2201	2307	1879	2329	2441
5700.00	1735	1936	2034	1808	2072	2177	1858	2205	2316	1885	2332	2450
5750.00	1740	1939	2042	1813	2075	2185	1864	2208	2325	1890	2336	2460
5800.00	1746	1942	2050	1819	2078	2194	1870	2211	2334	1896	2339	2470
5850.00	1751	1945	2058	1824	2081	2203	1875	2214	2343	1902	2343	2479
5900.00	1756	1949	2066	1830	2086	2211	1881	2219	2353	1907	2348	2489
5950.00	1761	1955	2075	1835	2092	2220	1887	2226	2362	1913	2355	2499
6000.00	1767	1961	2082	1841	2098	2228	1892	2233	2370	1919	2362	2508
6050.00	1772	1967	2085	1846	2105	2231	1898	2239	2374	1925	2369	2512
6100.00	1777	1973	2089	1852	2111	2235	1904	2246	2378	1930	2376	2516
6150.00	1783	1979	2092	1857	2117	2238	1909	2253	2382	1936	2384	2520
6200.00	1789	1985	2095	1864	2124	2242	1916	2260	2386	1943	2391	2524
6250.00	1794	1991	2099	1869	2130	2246	1922	2267	2389	1949	2398	2528
6300.00	1800	1997	2102	1876	2137	2249	1929	2273	2393	1956	2405	2532
6350.00	1807	2003	2106	1883	2143	2253	1935	2280	2397	1963	2412	2536

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
6400.00	1812	2009	2109	1888	2149	2257	1941	2287	2401	1968	2420	2540
6450.00	1818	2015	2112	1895	2156	2260	1948	2294	2405	1975	2427	2544
6500.00	1824	2021	2116	1900	2162	2264	1954	2300	2409	1981	2434	2548
6550.00	1830	2027	2119	1907	2168	2267	1960	2307	2413	1988	2441	2552
6600.00	1836	2033	2122	1914	2175	2271	1967	2314	2416	1995	2448	2557
6650.00	1842	2039	2126	1919	2181	2275	1973	2321	2420	2000	2455	2561
6700.00	1848	2044	2129	1926	2188	2278	1980	2328	2424	2007	2463	2565
6750.00	1854	2051	2134	1932	2194	2283	1986	2335	2429	2014	2470	2570
6800.00	1861	2057	2140	1939	2201	2289	1993	2342	2436	2021	2478	2577
6850.00	1867	2063	2145	1945	2208	2296	2000	2349	2442	2028	2485	2584
6900.00	1874	2069	2151	1953	2214	2302	2008	2356	2449	2036	2493	2591
6950.00	1881	2076	2157	1960	2221	2308	2015	2363	2456	2043	2500	2598
7000.00	1887	2082	2163	1966	2228	2314	2021	2370	2462	2050	2508	2605
7050.00	1893	2088	2168	1973	2234	2320	2036	2377	2469	2065	2515	2612
7100.00	1901	2095	2174	1981	2241	2326	2036	2385	2475	2065	2523	2619
7150.00	1907	2101	2180	1987	2248	2333	2043	2392	2482	2071	2530	2626
7200.00	1913	2107	2186	1994	2255	2339	2050	2399	2489	2078	2538	2633
7250.00	1920	2113	2192	2000	2261	2345	2056	2406	2495	2085	2545	2640
7300.00	1924	2120	2197	2005	2268	2351	2061	2413	2502	2090	2553	2647
7350.00	1925	2126	2203	2006	2275	2357	2062	2420	2508	2091	2561	2654
7400.00	1926	2132	2209	2007	2281	2364	2063	2427	2515	2092	2568	2661
7450.00	1927	2138	2215	2008	2288	2370	2064	2434	2522	2093	2576	2668
7500.00	1928	2145	2221	2009	2295	2376	2066	2442	2528	2094	2583	2675
7550.00	1929	2151	2226	2010	2301	2382	2067	2449	2535	2096	2591	2682
7600.00	1930	2157	2232	2011	2308	2388	2068	2456	2541	2097	2598	2689
7650.00	1931	2163	2238	2013	2315	2395	2069	2463	2548	2098	2606	2696
7700.00	1932	2170	2244	2014	2321	2401	2070	2470	2554	2099	2613	2703
7750.00	1934	2176	2250	2015	2328	2407	2071	2477	2561	2100	2621	2710
7800.00	1935	2182	2255	2016	2335	2413	2072	2484	2568	2101	2628	2717
7850.00	1936	2188	2261	2017	2342	2419	2073	2491	2574	2102	2636	2724
7900.00	1937	2195	2268	2018	2349	2427	2075	2499	2582	2104	2644	2732
7950.00	1938	2201	2275	2019	2355	2434	2076	2505	2590	2105	2651	2740
8000.00	1940	2202	2282	2021	2356	2442	2078	2507	2598	2107	2652	2749
8050.00	1941	2203	2290	2022	2357	2450	2079	2508	2607	2108	2654	2758
8100.00	1942	2204	2297	2024	2358	2457	2080	2509	2615	2109	2655	2766
8150.00	1943	2205	2304	2025	2360	2465	2081	2511	2623	2110	2656	2775
8200.00	1944	2207	2311	2026	2361	2473	2082	2512	2631	2112	2658	2784
8250.00	1945	2208	2318	2027	2362	2481	2084	2513	2639	2113	2659	2792
8300.00	1946	2209	2325	2028	2364	2488	2085	2515	2647	2114	2661	2801
8350.00	1947	2210	2333	2029	2365	2496	2086	2516	2656	2115	2662	2810
8400.00	1948	2211	2340	2030	2366	2504	2087	2518	2664	2116	2664	2818
8450.00	1949	2212	2347	2031	2367	2511	2088	2519	2672	2117	2665	2827
8500.00	1950	2214	2354	2032	2369	2519	2089	2520	2680	2119	2666	2836
8550.00	1951	2215	2361	2033	2370	2527	2090	2522	2688	2120	2668	2844
8600.00	1953	2216	2368	2035	2371	2534	2092	2523	2696	2121	2669	2853
8650.00	1954	2217	2376	2036	2372	2542	2093	2524	2705	2122	2671	2861
8700.00	1960	2218	2383	2042	2374	2550	2099	2526	2713	2129	2672	2870
8750.00	1968	2220	2390	2051	2375	2557	2108	2527	2721	2138	2674	2879
8800.00	1977	2221	2397	2060	2376	2565	2118	2528	2729	2147	2675	2887
8850.00	1986	2222	2404	2070	2377	2573	2128	2530	2737	2158	2676	2896
8900.00	1995	2223	2412	2079	2379	2580	2137	2531	2745	2167	2678	2905
8950.00	2003	2224	2419	2087	2380	2588	2146	2532	2754	2176	2679	2914
9000.00	2013	2226	2426	2097	2381	2596	2156	2534	2762	2186	2681	2923
9050.00	2021	2227	2434	2106	2383	2604	2165	2535	2771	2195	2682	2932
9100.00	2031	2228	2441	2116	2384	2612	2175	2536	2780	2206	2683	2941

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
9150.00	2039	2229	2449	2125	2385	2620	2184	2538	2788	2215	2685	2950
9200.00	2048	2230	2456	2134	2386	2628	2193	2539	2797	2224	2686	2959
9250.00	2057	2231	2464	2143	2388	2636	2204	2540	2805	2234	2688	2968
9300.00	2066	2233	2471	2152	2389	2644	2213	2542	2814	2244	2689	2977
9350.00	2074	2234	2479	2161	2390	2652	2222	2543	2822	2253	2691	2986
9400.00	2083	2235	2486	2171	2391	2660	2232	2544	2831	2263	2692	2995
9450.00	2092	2236	2494	2180	2393	2668	2241	2546	2839	2272	2693	3004
9500.00	2100	2245	2501	2189	2402	2676	2250	2556	2848	2281	2704	3013
9550.00	2110	2254	2509	2199	2412	2684	2260	2567	2856	2292	2716	3022
9600.00	2118	2264	2516	2207	2422	2693	2269	2577	2865	2301	2727	3031
9650.00	2127	2273	2524	2216	2432	2701	2278	2588	2873	2310	2738	3040
9700.00	2136	2282	2531	2226	2442	2709	2288	2599	2882	2320	2749	3049
9750.00	2145	2292	2539	2235	2452	2717	2297	2609	2890	2330	2760	3058
9800.00	2154	2301	2546	2245	2462	2725	2308	2620	2899	2340	2772	3067
9850.00	2163	2310	2554	2254	2472	2733	2317	2630	2907	2349	2783	3076
9900.00	2171	2320	2561	2262	2482	2741	2326	2641	2916	2358	2794	3085
9950.00	2181	2329	2569	2272	2492	2748	2336	2652	2924	2369	2805	3094
10000.00	2189	2338	2576	2281	2502	2756	2345	2662	2932	2378	2817	3102
10050.00	2198	2348	2582	2290	2512	2763	2354	2673	2940	2387	2828	3111
10100.00	2205	2357	2589	2298	2522	2771	2362	2683	2948	2395	2839	3119
10150.00	2210	2366	2596	2303	2532	2778	2368	2694	2956	2401	2850	3127
10200.00	2215	2376	2603	2309	2542	2785	2373	2705	2964	2406	2862	3135
10250.00	2221	2385	2610	2314	2552	2793	2379	2715	2971	2412	2873	3144
10300.00	2227	2394	2617	2321	2562	2800	2386	2726	2979	2419	2884	3152
10350.00	2232	2404	2624	2326	2572	2807	2391	2736	2987	2425	2895	3160
10400.00	2238	2413	2631	2332	2582	2815	2397	2747	2995	2430	2906	3169
10450.00	2243	2422	2637	2337	2592	2822	2403	2758	3003	2436	2918	3177
10500.00	2249	2432	2644	2344	2602	2829	2409	2768	3011	2443	2929	3185
10550.00	2255	2441	2651	2349	2612	2837	2415	2779	3018	2449	2940	3193
10600.00	2260	2450	2658	2355	2622	2844	2421	2790	3026	2455	2951	3202
10650.00	2265	2460	2665	2360	2632	2851	2426	2800	3034	2460	2963	3210
10700.00	2271	2469	2672	2367	2642	2859	2433	2811	3042	2467	2974	3218
10750.00	2277	2478	2679	2372	2652	2866	2439	2821	3050	2473	2985	3227
10800.00	2282	2487	2686	2378	2662	2874	2444	2832	3057	2479	2996	3235
10850.00	2287	2497	2692	2383	2672	2881	2450	2843	3065	2484	3007	3243
10900.00	2294	2506	2699	2390	2682	2888	2457	2853	3073	2491	3019	3251
10950.00	2299	2515	2706	2395	2692	2896	2463	2864	3081	2497	3030	3260
11000.00	2304	2523	2713	2401	2699	2903	2468	2872	3089	2503	3038	3268
11050.00	2309	2528	2720	2406	2705	2910	2474	2879	3097	2508	3045	3276
11100.00	2315	2534	2727	2412	2712	2918	2480	2885	3104	2514	3052	3285
11150.00	2321	2540	2734	2419	2718	2925	2486	2892	3112	2521	3060	3293
11200.00	2326	2546	2741	2424	2724	2932	2492	2898	3120	2527	3067	3301
11250.00	2332	2552	2747	2430	2730	2940	2498	2905	3128	2533	3074	3309
11300.00	2337	2558	2754	2435	2737	2947	2503	2912	3136	2538	3081	3318
11350.00	2343	2563	2762	2442	2743	2955	2510	2918	3144	2545	3088	3327
11400.00	2349	2569	2770	2447	2749	2963	2516	2925	3153	2551	3095	3336
11450.00	2354	2575	2777	2453	2755	2972	2521	2932	3162	2557	3102	3345
11500.00	2359	2581	2785	2458	2762	2980	2527	2938	3171	2562	3109	3355
11550.00	2365	2587	2793	2465	2768	2988	2534	2945	3180	2569	3116	3364
11600.00	2371	2593	2801	2470	2774	2997	2539	2952	3188	2575	3123	3373
11650.00	2376	2598	2808	2476	2780	3005	2545	2958	3197	2581	3130	3383
11700.00	2381	2604	2816	2481	2787	3013	2551	2965	3206	2586	3137	3392
11750.00	2387	2610	2824	2487	2793	3022	2556	2972	3215	2592	3144	3401
11800.00	2393	2616	2832	2493	2799	3030	2563	2978	3224	2599	3151	3411
11850.00	2398	2622	2839	2499	2805	3038	2569	2985	3233	2605	3158	3420

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

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	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
11900.00	2403	2628	2847	2504	2812	3047	2575	2991	3241	2611	3165	3429
11950.00	2409	2633	2855	2510	2818	3055	2580	2998	3250	2616	3172	3439
12000.00	2415	2639	2863	2517	2824	3063	2587	3005	3259	2623	3179	3448
12050.00	2420	2645	2870	2522	2830	3071	2593	3011	3268	2629	3186	3458
12100.00	2425	2651	2878	2526	2836	3080	2597	3018	3277	2634	3193	3467
12150.00	2430	2657	2886	2532	2843	3088	2603	3025	3286	2639	3200	3476
12200.00	2435	2663	2894	2537	2849	3096	2608	3031	3295	2645	3207	3486
12250.00	2439	2668	2902	2542	2855	3105	2613	3038	3303	2650	3214	3495
12300.00	2445	2674	2909	2547	2861	3113	2619	3045	3312	2655	3221	3504
12350.00	2449	2680	2917	2552	2868	3121	2623	3051	3321	2660	3228	3514
12400.00	2453	2686	2925	2556	2874	3130	2628	3058	3330	2664	3235	3523
12450.00	2458	2692	2933	2562	2880	3138	2633	3065	3339	2670	3242	3532
12500.00	2463	2698	2940	2566	2886	3146	2638	3071	3348	2675	3249	3542
12550.00	2468	2703	2948	2572	2893	3154	2644	3078	3356	2681	3256	3551
12600.00	2472	2709	2956	2576	2899	3163	2648	3084	3365	2685	3263	3560
12650.00	2476	2715	2964	2580	2905	3171	2653	3091	3374	2690	3270	3570
12700.00	2482	2721	2971	2586	2911	3179	2658	3098	3382	2695	3277	3579
12750.00	2486	2727	2975	2590	2918	3183	2663	3104	3386	2700	3284	3583
12800.00	2491	2733	2978	2596	2924	3187	2668	3111	3391	2706	3291	3587
12850.00	2495	2738	2982	2600	2930	3190	2673	3118	3395	2710	3299	3591
12900.00	2500	2744	2985	2605	2936	3194	2677	3124	3399	2715	3306	3596
12950.00	2505	2750	2989	2610	2943	3198	2683	3131	3403	2721	3313	3600
13000.00	2509	2756	2992	2614	2949	3202	2688	3138	3407	2725	3320	3604
13050.00	2514	2762	2996	2620	2955	3206	2693	3144	3411	2731	3327	3609
13100.00	2519	2768	3000	2624	2961	3209	2698	3151	3415	2736	3334	3613
13150.00	2523	2773	3003	2629	2968	3213	2702	3158	3419	2740	3341	3617
13200.00	2528	2779	3007	2634	2974	3217	2708	3164	3423	2746	3348	3622
13250.00	2532	2785	3010	2639	2980	3221	2713	3171	3427	2751	3355	3626
13300.00	2538	2790	3014	2644	2986	3225	2718	3177	3431	2756	3361	3630
13350.00	2542	2796	3017	2649	2991	3229	2723	3183	3435	2761	3368	3634
13400.00	2546	2801	3021	2653	2997	3232	2727	3189	3439	2765	3374	3639
13450.00	2551	2806	3024	2658	3003	3236	2733	3195	3443	2771	3380	3643
13500.00	2556	2812	3028	2663	3009	3240	2737	3201	3447	2776	3387	3647
13550.00	2561	2817	3032	2668	3014	3244	2743	3207	3451	2781	3393	3652
13600.00	2565	2823	3035	2673	3020	3248	2748	3213	3456	2786	3400	3656
13650.00	2569	2828	3038	2677	3025	3251	2752	3219	3459	2791	3406	3660
13700.00	2575	2832	3042	2683	3031	3255	2758	3225	3463	2796	3412	3664
13750.00	2579	2837	3045	2687	3036	3258	2762	3230	3467	2801	3418	3668
13800.00	2584	2842	3048	2693	3041	3262	2768	3236	3470	2807	3424	3672
13850.00	2588	2847	3052	2697	3046	3265	2772	3241	3474	2811	3429	3676
13900.00	2592	2852	3055	2701	3052	3269	2777	3247	3478	2816	3435	3680
13950.00	2598	2857	3058	2707	3057	3272	2783	3253	3482	2822	3441	3684
14000.00	2602	2862	3061	2711	3062	3276	2787	3258	3485	2826	3447	3688
14050.00	2607	2867	3065	2717	3068	3279	2793	3264	3489	2832	3453	3691
14100.00	2611	2872	3068	2721	3073	3283	2797	3269	3493	2837	3459	3695
14150.00	2616	2877	3073	2726	3078	3288	2802	3275	3498	2841	3465	3701
14200.00	2621	2882	3078	2731	3083	3293	2808	3281	3504	2847	3471	3707
14250.00	2625	2887	3083	2735	3089	3299	2812	3286	3510	2851	3477	3714
14300.00	2630	2891	3088	2741	3094	3305	2818	3292	3516	2857	3483	3720
14350.00	2635	2896	3094	2745	3099	3310	2822	3297	3522	2862	3489	3726
14400.00	2639	2901	3099	2750	3104	3316	2827	3303	3528	2866	3495	3733
14450.00	2644	2906	3104	2755	3110	3321	2832	3309	3534	2872	3501	3739
14500.00	2648	2911	3109	2760	3115	3327	2837	3314	3540	2877	3507	3745
14550.00	2654	2916	3115	2765	3120	3333	2843	3320	3546	2882	3512	3752
14600.00	2658	2921	3120	2770	3125	3338	2847	3325	3552	2887	3518	3758

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
14650.00	2662	2926	3125	2774	3131	3344	2852	3331	3558	2892	3524	3764
14700.00	2667	2931	3130	2779	3136	3349	2857	3337	3564	2897	3530	3770
14750.00	2672	2936	3136	2784	3141	3355	2862	3342	3570	2902	3536	3777
14800.00	2677	2941	3141	2789	3147	3361	2867	3348	3576	2908	3542	3783
14850.00	2681	2946	3146	2794	3152	3366	2872	3353	3582	2912	3548	3789
14900.00	2685	2951	3151	2798	3157	3372	2877	3359	3588	2917	3554	3796
14950.00	2691	2955	3156	2804	3162	3377	2882	3365	3594	2923	3560	3802
15000.00	2695	2960	3162	2808	3168	3383	2887	3370	3600	2927	3566	3808
15050.00	2700	2965	3167	2814	3173	3389	2892	3376	3606	2933	3572	3815
15100.00	2704	2970	3172	2818	3178	3394	2897	3381	3612	2937	3578	3821
15150.00	2709	2975	3177	2822	3183	3400	2901	3387	3617	2942	3584	3827
15200.00	2714	2980	3183	2828	3189	3405	2907	3393	3623	2948	3589	3834
15250.00	2718	2985	3188	2832	3194	3411	2912	3398	3629	2952	3595	3840
15300.00	2723	2990	3193	2838	3199	3417	2917	3404	3635	2958	3601	3846
15350.00	2728	2995	3198	2842	3204	3422	2922	3410	3641	2963	3607	3853
15400.00	2732	3000	3204	2847	3210	3428	2926	3415	3647	2967	3613	3859
15450.00	2737	3005	3209	2852	3215	3434	2932	3421	3653	2973	3619	3865
15500.00	2741	3010	3214	2857	3220	3439	2936	3426	3659	2978	3625	3871
15550.00	2747	3014	3219	2862	3225	3445	2942	3432	3665	2983	3631	3878
15600.00	2751	3019	3225	2866	3231	3450	2947	3438	3671	2988	3637	3884
15650.00	2754	3024	3230	2870	3236	3456	2950	3443	3677	2991	3643	3890
15700.00	2757	3029	3235	2873	3241	3462	2953	3449	3683	2995	3649	3897
15750.00	2760	3034	3240	2876	3247	3467	2957	3454	3689	2998	3655	3903
15800.00	2764	3039	3246	2880	3252	3473	2960	3460	3695	3002	3661	3909
15850.00	2767	3044	3251	2883	3257	3478	2964	3466	3701	3005	3667	3916
15900.00	2770	3049	3256	2886	3262	3484	2967	3471	3707	3009	3672	3922
15950.00	2773	3054	3261	2890	3268	3490	2970	3477	3713	3012	3678	3928
16000.00	2776	3059	3267	2893	3273	3495	2974	3482	3719	3015	3684	3935
16050.00	2779	3064	3273	2896	3278	3502	2977	3488	3726	3019	3690	3943
16100.00	2783	3069	3279	2899	3283	3509	2981	3494	3734	3022	3696	3950
16150.00	2786	3073	3286	2903	3289	3516	2984	3499	3741	3026	3702	3958
16200.00	2789	3078	3292	2906	3294	3523	2987	3505	3748	3029	3708	3965
16250.00	2792	3083	3299	2909	3299	3529	2991	3510	3755	3033	3714	3973
16300.00	2795	3088	3305	2913	3304	3536	2994	3516	3763	3036	3720	3981
16350.00	2798	3093	3311	2916	3310	3543	2998	3522	3770	3040	3726	3988
16400.00	2802	3098	3318	2919	3315	3550	3001	3527	3777	3043	3732	3996
16450.00	2805	3103	3324	2923	3320	3557	3004	3533	3784	3046	3738	4004
16500.00	2808	3108	3330	2926	3325	3563	3008	3538	3792	3050	3744	4011
16550.00	2811	3113	3337	2929	3331	3570	3011	3544	3799	3053	3749	4019
16600.00	2814	3118	3343	2932	3336	3577	3015	3550	3806	3057	3755	4027
16650.00	2817	3123	3349	2936	3341	3584	3018	3555	3813	3060	3761	4034
16700.00	2821	3128	3356	2939	3347	3591	3021	3561	3820	3064	3767	4042
16750.00	2824	3133	3362	2942	3352	3597	3025	3566	3828	3067	3773	4050
16800.00	2827	3137	3368	2946	3357	3604	3028	3572	3835	3071	3779	4057
16850.00	2830	3142	3375	2949	3362	3611	3032	3578	3842	3074	3785	4065
16900.00	2833	3147	3381	2952	3368	3618	3035	3583	3849	3077	3791	4073
16950.00	2836	3151	3388	2956	3372	3625	3038	3588	3857	3081	3796	4080
17000.00	2840	3155	3394	2959	3376	3631	3042	3592	3864	3084	3800	4088
17050.00	2843	3158	3400	2962	3379	3638	3045	3595	3871	3088	3804	4096
17100.00	2846	3161	3407	2965	3383	3645	3048	3599	3878	3091	3808	4103
17150.00	2849	3165	3413	2969	3386	3652	3052	3603	3886	3095	3812	4111
17200.00	2852	3168	3419	2972	3390	3659	3055	3607	3893	3098	3816	4119
17250.00	2855	3171	3426	2975	3393	3665	3059	3611	3900	3101	3820	4126
17300.00	2859	3175	3432	2979	3397	3672	3062	3614	3907	3105	3824	4134
17350.00	2862	3178	3438	2982	3401	3679	3065	3618	3915	3108	3828	4142

# Comparisons of Existing and Updated Child Support Schedules: Seven, Eight, Nine and Ten+ Children

Prepared for State of Oregon Child Support Guidelines Review

Shaded Area: Adjusted for Self Support Reserve

Parents' Combined Gross Adjusted Income	Seven Children			Eight Children			Nine Children			Ten+ Children		
	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates	Existing	Updated, Existing Estimates	New Estimates
17400.00	2865	3181	3445	2985	3404	3686	3069	3622	3922	3112	3832	4149
17450.00	2868	3185	3451	2989	3408	3693	3072	3626	3929	3115	3836	4157
17500.00	2871	3188	3457	2992	3411	3699	3076	3630	3936	3119	3840	4165
17550.00	2874	3191	3464	2995	3415	3706	3079	3633	3943	3122	3844	4172
17600.00	2878	3195	3470	2998	3418	3713	3082	3637	3951	3126	3848	4180
17650.00	2881	3198	3476	3002	3422	3720	3086	3641	3958	3129	3852	4187
17700.00	2884	3201	3483	3005	3426	3727	3089	3645	3965	3132	3856	4195
17750.00	2887	3205	3489	3008	3429	3733	3093	3649	3972	3136	3860	4203
17800.00	2890	3208	3496	3012	3433	3740	3096	3652	3980	3139	3864	4210
17850.00	2893	3211	3502	3015	3436	3747	3099	3656	3987	3143	3868	4218
17900.00	2897	3215	3508	3018	3440	3754	3103	3660	3994	3146	3872	4226
17950.00	2900	3218	3515	3022	3443	3761	3106	3664	4001	3150	3876	4233
18000.00	2903	3221	3521	3025	3447	3767	3110	3668	4009	3153	3880	4241
18050.00	2906	3225	3527	3028	3450	3774	3113	3671	4016	3157	3884	4249
18100.00	2909	3228	3534	3031	3454	3781	3116	3675	4023	3160	3888	4256
18150.00	2912	3231	3540	3035	3458	3788	3120	3679	4030	3163	3892	4264
18200.00	2916	3235	3546	3038	3461	3795	3123	3683	4038	3167	3896	4272
18250.00	2919	3238	3553	3041	3465	3801	3127	3687	4045	3170	3900	4279
18300.00	2922	3241	3559	3045	3468	3808	3130	3690	4052	3174	3904	4287
18350.00	2925	3245	3565	3048	3472	3815	3133	3694	4059	3177	3908	4295
18400.00	2928	3248	3572	3051	3475	3822	3137	3698	4066	3181	3912	4302
18450.00	2930	3251	3578	3053	3479	3829	3139	3702	4074	3183	3916	4310
18500.00	2934	3255	3585	3057	3483	3835	3142	3706	4081	3186	3920	4318
18550.00	2937	3258	3591	3060	3486	3842	3146	3709	4088	3190	3924	4325
18600.00	2940	3261	3597	3063	3490	3849	3149	3713	4095	3193	3928	4333
18650.00	2943	3265	3604	3067	3493	3856	3153	3717	4103	3197	3932	4341
18700.00	2946	3268	3610	3070	3497	3863	3156	3721	4110	3200	3936	4348
18750.00	2949	3271	3616	3073	3500	3869	3159	3724	4117	3204	3941	4356
18800.00	2953	3275	3623	3077	3504	3876	3163	3728	4124	3207	3945	4364
18850.00	2956	3278	3629	3080	3508	3883	3166	3732	4132	3210	3949	4371
18900.00	2959	3281	3635	3083	3511	3890	3170	3736	4139	3214	3953	4379
18950.00	2962	3285	3642	3086	3515	3897	3173	3740	4146	3217	3957	4386
19000.00	2965	3288	3648	3090	3518	3903	3176	3743	4153	3221	3961	4394
19050.00	2968	3291	3652	3093	3522	3908	3180	3747	4158	3224	3965	4399
19100.00	2972	3295	3657	3096	3525	3913	3183	3751	4163	3228	3969	4405
19150.00	2975	3298	3661	3100	3529	3918	3186	3755	4168	3231	3973	4410
19200.00	2978	3301	3666	3103	3533	3922	3190	3759	4173	3235	3977	4415
19250.00	2981	3305	3670	3106	3536	3927	3193	3762	4179	3238	3981	4421
19300.00	2984	3308	3675	3110	3540	3932	3197	3766	4184	3241	3985	4426
19350.00	2987	3311	3679	3113	3543	3937	3200	3770	4189	3245	3989	4432
19400.00	2991	3315	3684	3116	3547	3942	3203	3774	4194	3248	3993	4437
19450.00	2994	3318	3688	3119	3550	3946	3207	3778	4199	3252	3997	4442
19500.00	2997	3322	3693	3123	3554	3951	3210	3781	4204	3255	4001	4448
19550.00	3000	3325	3697	3126	3558	3956	3214	3785	4209	3259	4005	4453
19600.00	3003	3328	3702	3129	3561	3961	3217	3789	4214	3262	4009	4459
19650.00	3006	3332	3706	3133	3565	3966	3220	3793	4219	3266	4013	4464
19700.00	3010	3335	3711	3136	3568	3970	3224	3797	4225	3269	4017	4470
19750.00	3013	3338	3715	3139	3572	3975	3227	3800	4230	3272	4021	4475
19800.00	3016	3342	3720	3143	3575	3980	3231	3804	4235	3276	4025	4480
19850.00	3019	3345	3724	3146	3579	3985	3234	3808	4240	3279	4029	4486
19900.00	3022	3348	3729	3149	3583	3990	3237	3812	4245	3283	4033	4491
19950.00	3025	3352	3733	3153	3586	3994	3241	3816	4250	3286	4037	4497
20000.00	3029	3355	3738	3156	3590	3999	3244	3819	4255	3290	4041	4502





*Performance. Service. Integrity.*

# **Appendix IV: Graphical Comparisons One, Two and Three Children**





## Appendix IV

### Graphical Comparisons of Obligation Scales

This appendix compares obligations under the current Oregon obligation scale and the updated obligation scales for one, two and three children. This is done by graphically comparing support obligations under obligation scales as a proportion of obligor gross income, throughout a range of incomes. In viewing the graphs, it should be noted that the precipitous drop in obligation amounts after \$10,000 per month gross income is an artifact of changing the income scale from increases of \$500 per month to \$5,000 per month.

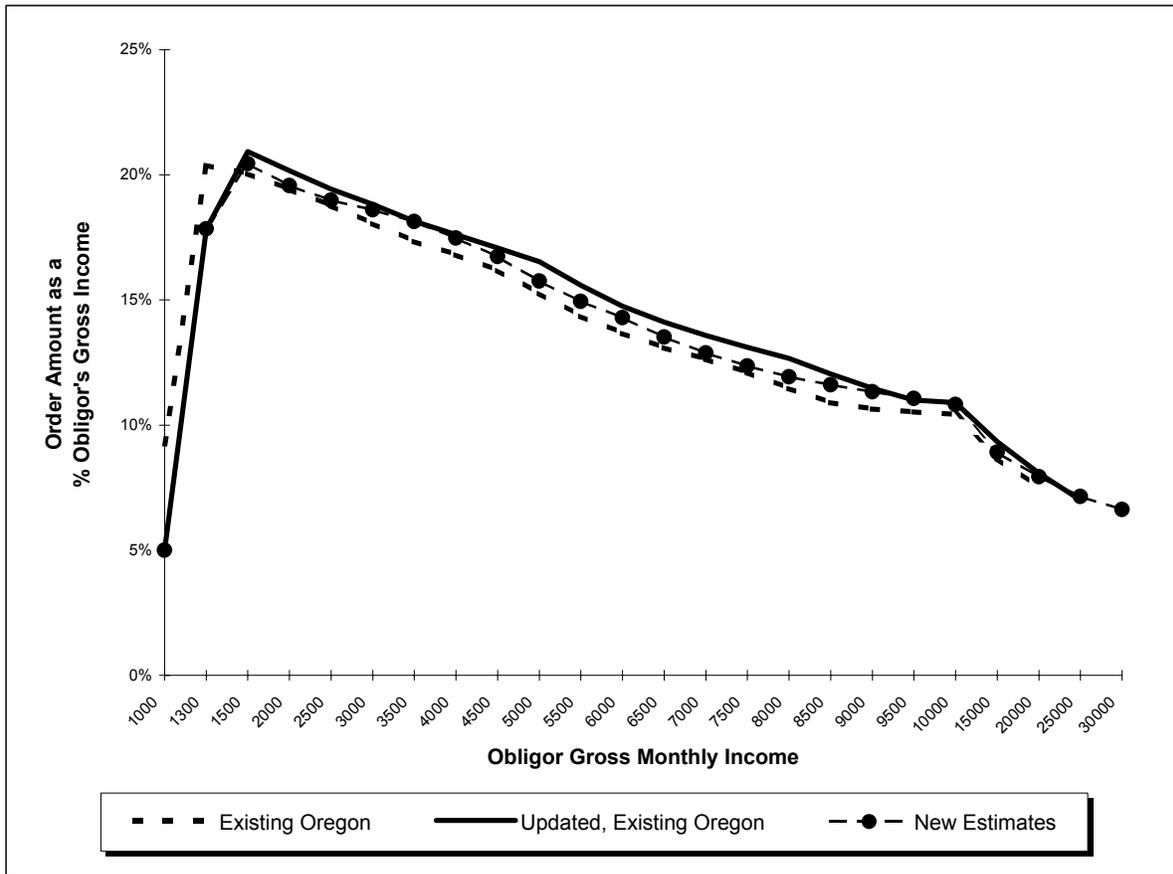
The graphs include four different scenarios regarding obligee income:

- ◆ The obligee has no income.
- ◆ The obligee's income is equal to one half of the obligor's income. So, if the obligor's monthly gross income is \$2,000 the obligee's income would be \$1,000. This income range approximates the ratio of average earnings between working mothers and fathers.
- ◆ The obligee and obligor have equal incomes.
- ◆ The obligee is assumed to have 150% of the obligor's income. For example, if the obligor's income is \$2,000, the obligee's income would be \$3,000.

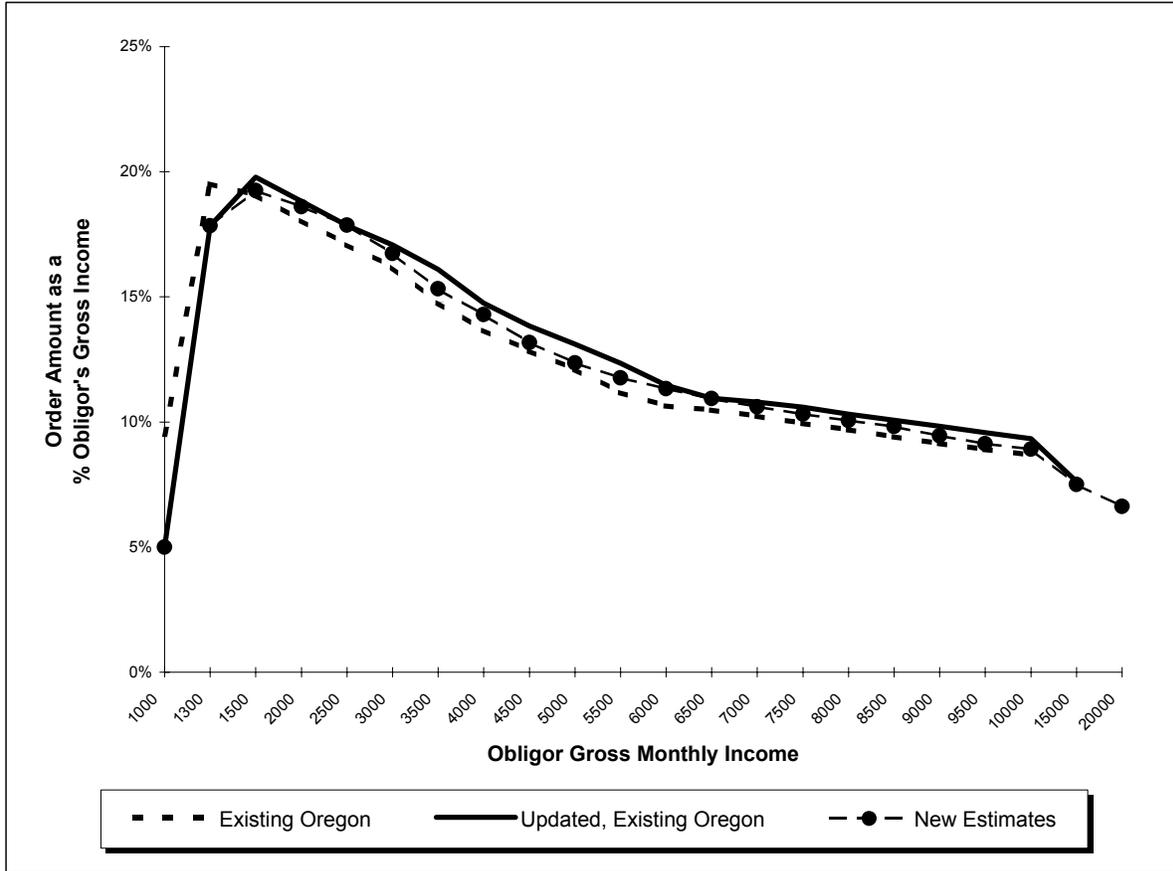
These comparisons assume there are no non-joint children; no additional expenses, such as child care costs or the children's extraordinary medical expenses; and that shared parenting time is not considered.

The comparisons reflect where each of the obligation scales end.

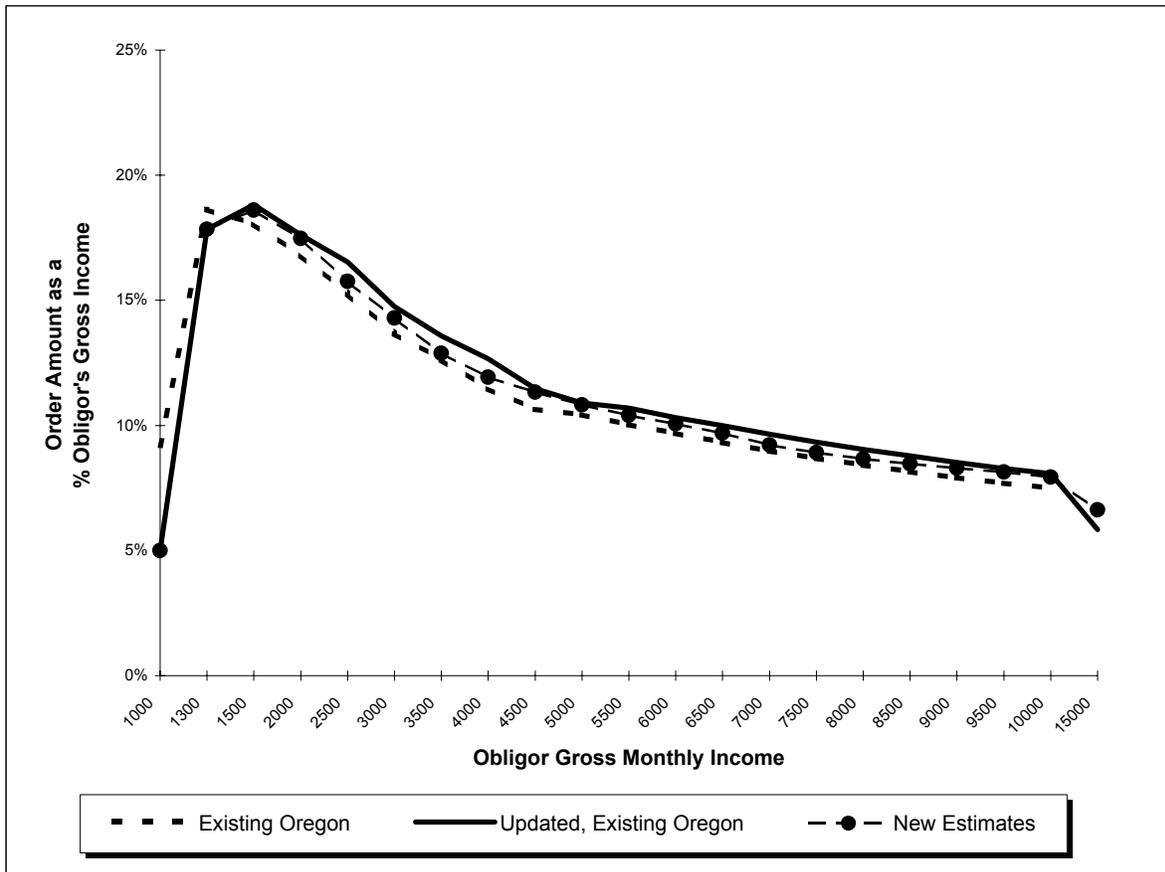
- ◆ The current Oregon obligation scale ends at combined gross incomes of \$20,000 per month. This was the highest income that could be considered using the data available at the time.
- ◆ The updated obligation scale using the 1996-99 estimates of child-rearing expenditures (Scale A) ends at combined gross incomes of \$23,500 per month. Due to changes in the price level since the current obligation scale was developed, the current obligation scale could be extended to reflect the changes in price levels.
- ◆ The updated obligation scale using the 1998-2004 estimates of child-rearing expenditures (Scale B) ends at combined gross incomes of \$30,000 per month. This is the highest income that can be considered using the data currently available. There are an insufficient number of families with incomes above this amount to produce reliable estimates.



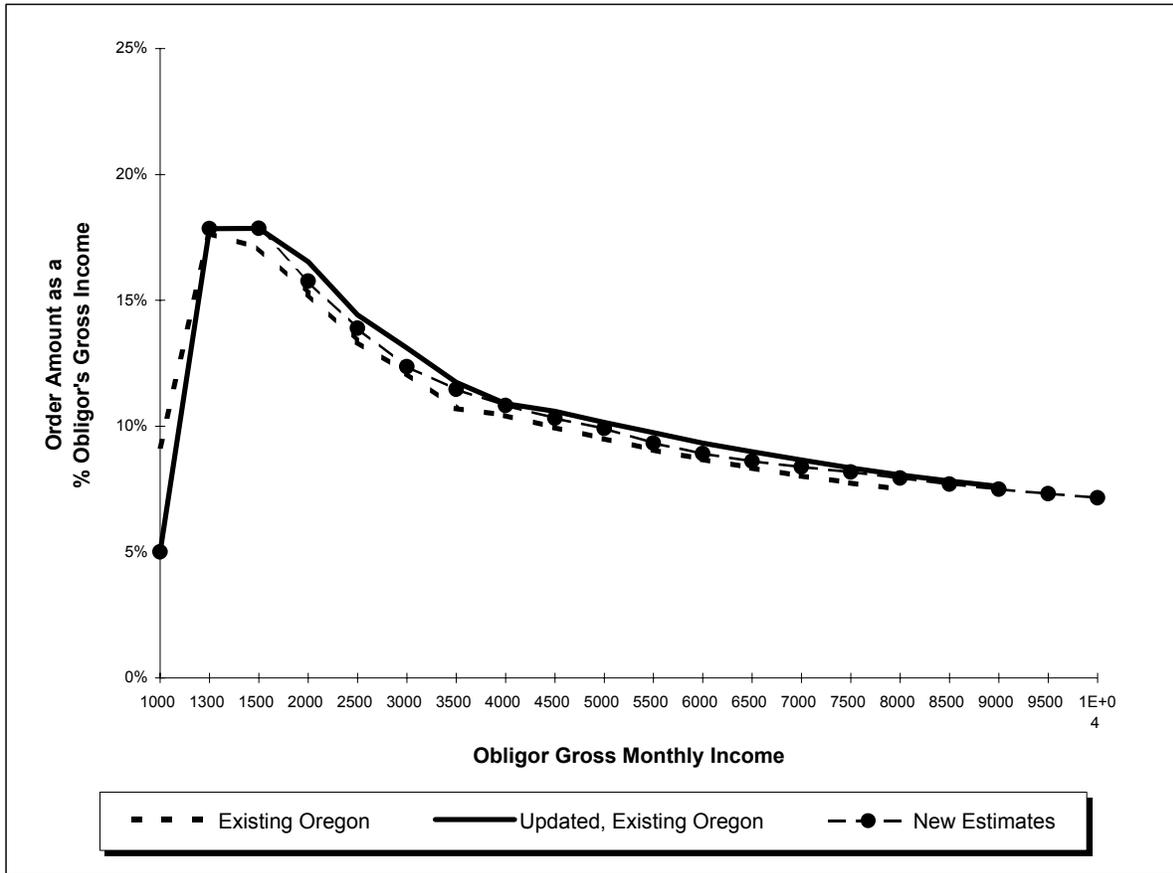
CHILD SUPPORT FORMULAS - One Child							
Obligee Income = \$0							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	92	50	50	1000	9%	5%	5%
1300	265	232	232	1300	20%	18%	18%
1500	301	314	307	1500	20%	21%	20%
2000	389	403	391	2000	19%	20%	20%
2500	469	486	475	2500	19%	19%	19%
3000	542	565	558	3000	18%	19%	19%
3500	607	635	634	3500	17%	18%	18%
4000	672	704	699	4000	17%	18%	17%
4500	729	769	753	4500	16%	17%	17%
5000	764	827	788	5000	15%	17%	16%
5500	790	858	822	5500	14%	16%	15%
6000	820	885	858	6000	14%	15%	14%
6500	851	918	878	6500	13%	14%	14%
7000	885	950	902	7000	13%	14%	13%
7500	908	983	927	7500	12%	13%	12%
8000	917	1014	954	8000	11%	13%	12%
8500	926	1023	987	8500	11%	12%	12%
9000	958	1032	1020	9000	11%	11%	11%
9500	1000	1045	1051	9500	11%	11%	11%
10000	1043	1089	1082	10000	10%	11%	11%
15000	1303	1400	1337	15000	9%	9%	9%
20000	1500	1614	1587	20000	7%	8%	8%
25000		1753	1788	25000		7%	7%
30000			1987	30000			7%



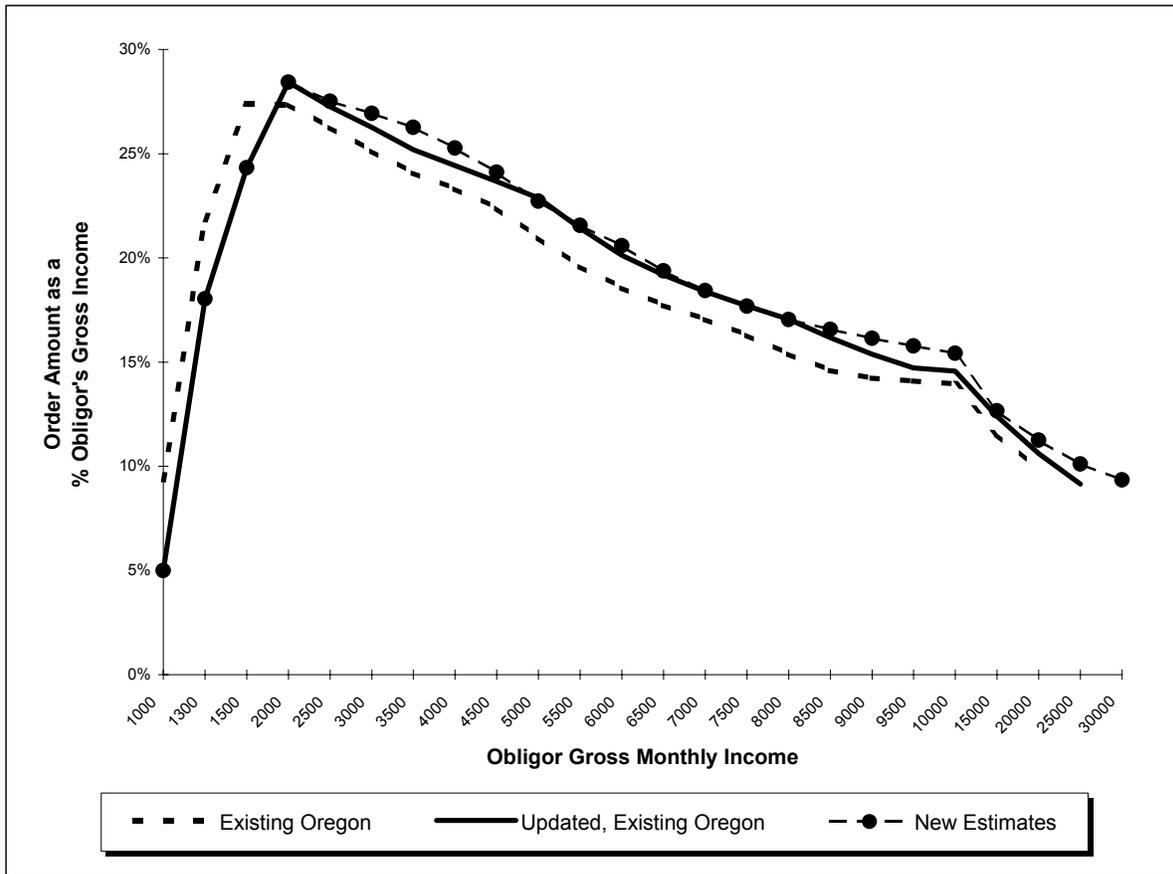
CHILD SUPPORT FORMULAS - One Child							
Obligee Income = 50% of Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	95	50	50	1000	10%	5%	5%
1300	254	232	232	1300	20%	18%	18%
1500	286	297	289	1500	19%	20%	19%
2000	361	376	372	2000	18%	19%	19%
2500	427	446	447	2500	17%	18%	18%
3000	486	512	502	3000	16%	17%	17%
3500	517	563	536	3500	15%	16%	15%
4000	547	590	572	4000	14%	15%	14%
4500	578	623	593	4500	13%	14%	13%
5000	606	656	618	5000	12%	13%	12%
5500	615	679	647	5500	11%	12%	12%
6000	638	688	680	6000	11%	11%	11%
6500	681	711	711	6500	10%	11%	11%
7000	716	755	742	7000	10%	11%	11%
7500	746	794	773	7500	10%	11%	10%
8000	776	825	804	8000	10%	10%	10%
8500	800	856	835	8500	9%	10%	10%
9000	823	885	851	9000	9%	10%	9%
9500	846	909	867	9500	9%	10%	9%
10000	869	933	891	10000	9%	9%	9%
15000		1142	1125	15000		8%	7%
20000			1324	20000			7%



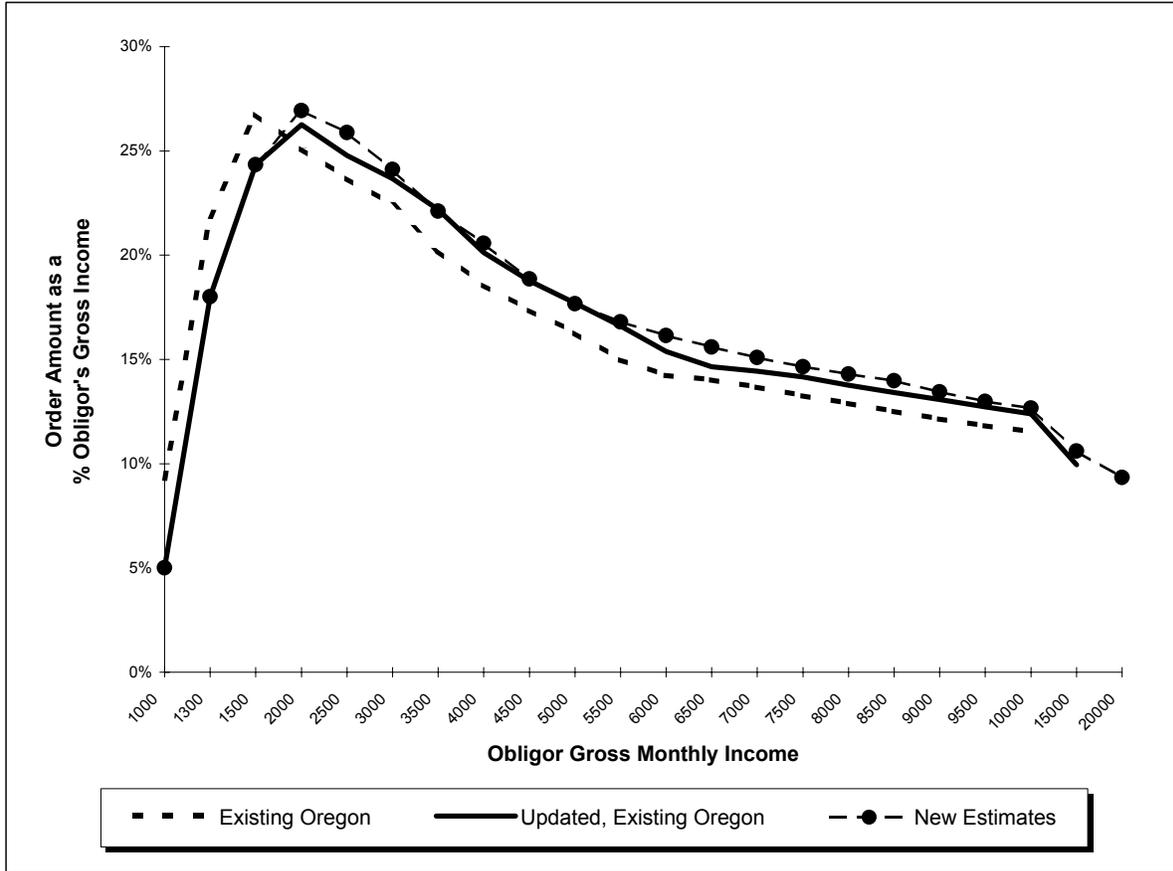
CHILD SUPPORT FORMULAS - One Child							
Obligee Income = Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	92	50	50	1000	9%	5%	5%
1300	242	232	232	1300	19%	18%	18%
1500	271	282	279	1500	18%	19%	19%
2000	336	352	349	2000	17%	18%	17%
2500	382	413	394	2500	15%	17%	16%
3000	410	443	429	3000	14%	15%	14%
3500	442	475	451	3500	13%	14%	13%
4000	459	507	477	4000	11%	13%	12%
4500	479	516	510	4500	11%	11%	11%
5000	521	545	541	5000	10%	11%	11%
5500	552	588	572	5500	10%	11%	10%
6000	582	619	603	6000	10%	10%	10%
6500	606	650	630	6500	9%	10%	10%
7000	629	676	645	7000	9%	10%	9%
7500	652	700	668	7500	9%	9%	9%
8000	673	724	693	8000	8%	9%	9%
8500	692	747	720	8500	8%	9%	8%
9000	712	767	746	9000	8%	9%	8%
9500	731	787	773	9500	8%	8%	8%
10000	750	807	793	10000	7%	8%	8%
15000		876	993	15000		6%	7%



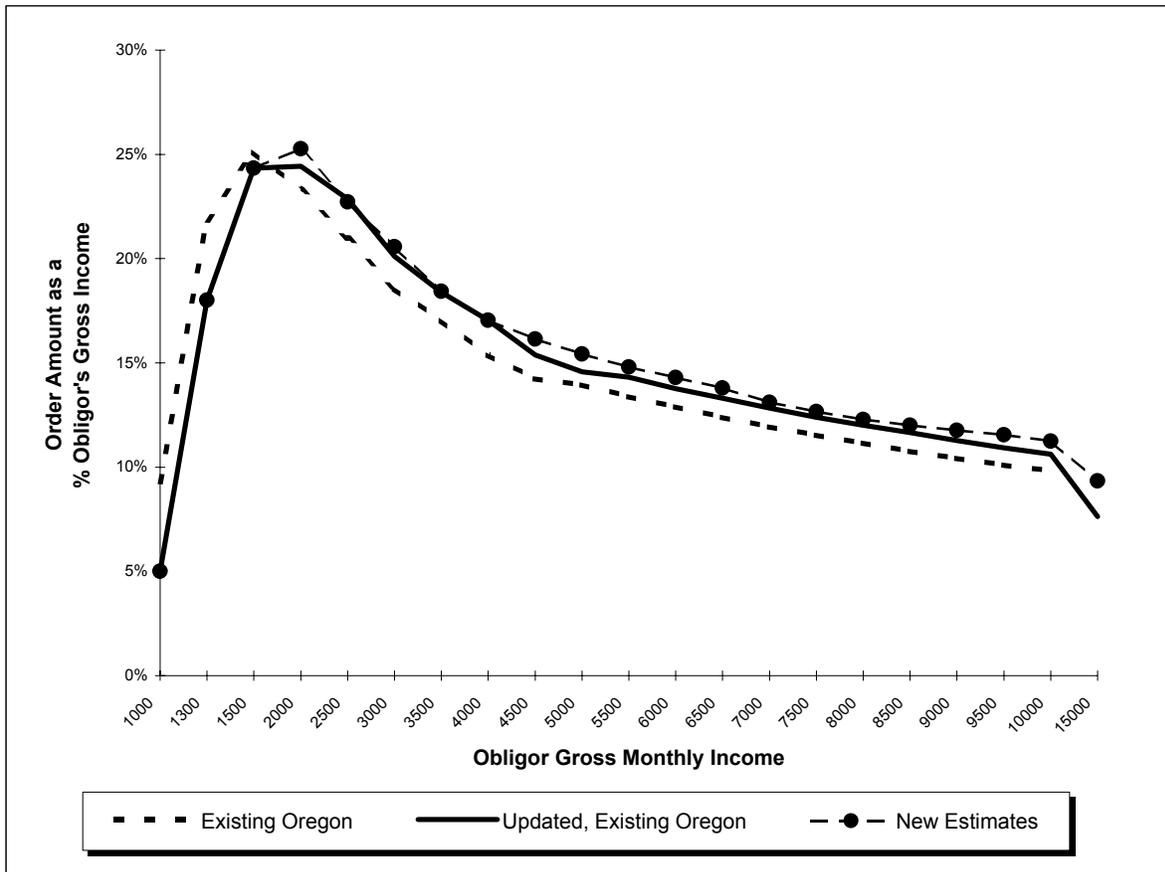
CHILD SUPPORT FORMULAS - One Child							
Obligee Income = 150% of Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	92	50	50	1000	9%	5%	5%
1300	229	232	232	1300	18%	18%	18%
1500	256	268	268	1500	17%	18%	18%
2000	305	331	315	2000	15%	17%	16%
2500	334	361	347	2500	13%	14%	14%
3000	363	393	371	3000	12%	13%	12%
3500	375	411	401	3500	11%	12%	11%
4000	417	436	433	4000	10%	11%	11%
4500	448	477	464	4500	10%	11%	10%
5000	475	507	495	5000	10%	10%	10%
5500	498	536	513	5500	9%	10%	9%
6000	521	560	535	6000	9%	9%	9%
6500	542	584	560	6500	8%	9%	9%
7000	562	606	586	7000	8%	9%	8%
7500	581	626	613	7500	8%	8%	8%
8000	600	645	635	8000	7%	8%	8%
8500		665	655	8500		8%	8%
9000		685	675	9000		8%	7%
9500			695	9500			7%
10000			715	10000			7%



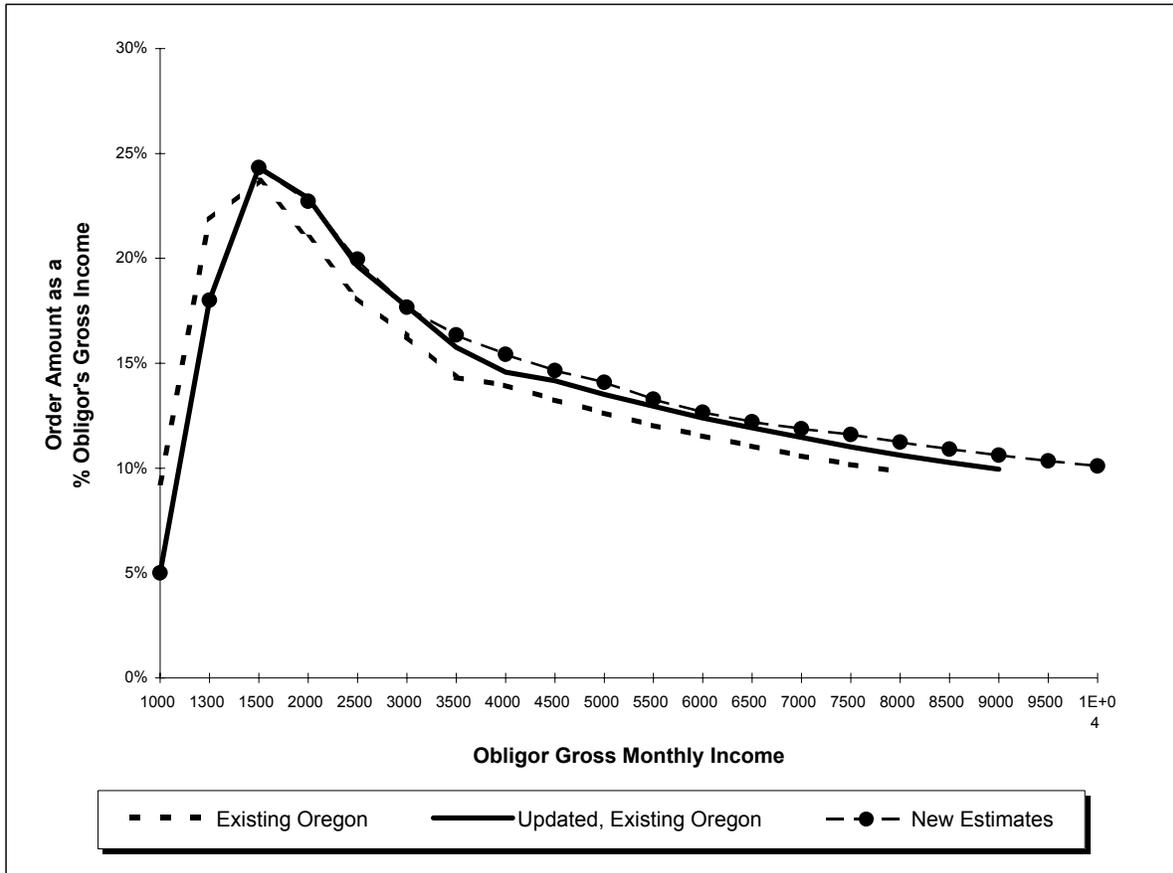
CHILD SUPPORT FORMULAS - Two Children							
Obligee Income = \$0							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	93	50	50	1000	9%	5%	5%
1300	284	234	234	1300	22%	18%	18%
1500	411	365	365	1500	27%	24%	24%
2000	547	569	568	2000	27%	28%	28%
2500	657	681	688	2500	26%	27%	28%
3000	754	788	808	3000	25%	26%	27%
3500	843	882	919	3500	24%	25%	26%
4000	932	977	1011	4000	23%	24%	25%
4500	1008	1065	1085	4500	22%	24%	24%
5000	1049	1143	1136	5000	21%	23%	23%
5500	1077	1178	1185	5500	20%	21%	22%
6000	1114	1207	1234	6000	19%	20%	21%
6500	1152	1247	1260	6500	18%	19%	19%
7000	1193	1287	1290	7000	17%	18%	18%
7500	1221	1327	1325	7500	16%	18%	18%
8000	1231	1364	1363	8000	15%	17%	17%
8500	1240	1374	1408	8500	15%	16%	17%
9000	1281	1384	1453	9000	14%	15%	16%
9500	1338	1398	1498	9500	14%	15%	16%
10000	1395	1457	1542	10000	14%	15%	15%
15000	1730	1859	1899	15000	12%	12%	13%
20000	1965	2123	2249	20000	10%	11%	11%
25000		2287	2526	25000		9%	10%
30000			2801	30000			9%



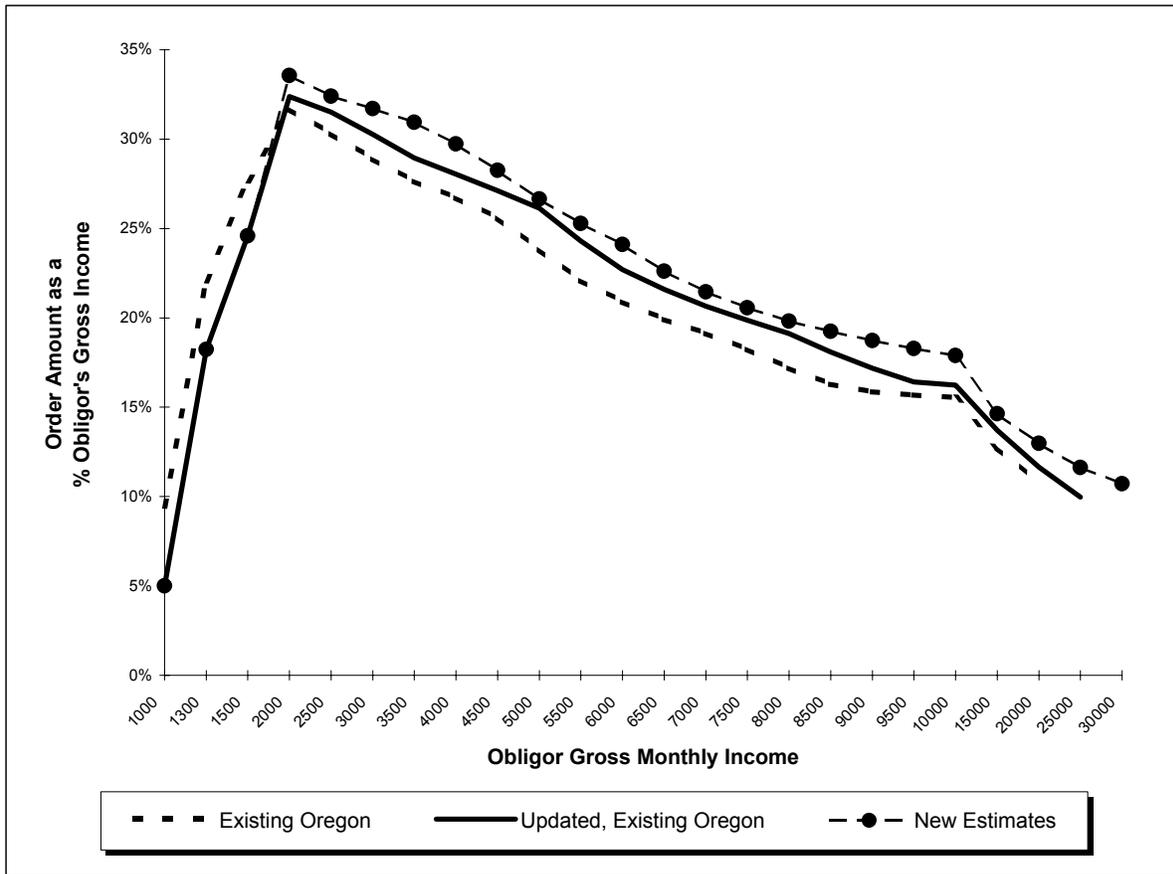
CHILD SUPPORT FORMULAS - Two Children							
Obligee Income = 50% of Obligor Income							
Support Due (\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	93	50	50	1000	9%	5%	5%
1300	284	234	234	1300	22%	18%	18%
1500	401	365	365	1500	27%	24%	24%
2000	502	525	539	2000	25%	26%	27%
2500	593	620	647	2500	24%	25%	26%
3000	672	710	723	3000	22%	24%	24%
3500	708	776	774	3500	20%	22%	22%
4000	743	805	823	4000	19%	20%	21%
4500	781	844	848	4500	17%	19%	19%
5000	814	885	884	5000	16%	18%	18%
5500	824	913	924	5500	15%	17%	17%
6000	854	923	969	6000	14%	15%	16%
6500	911	952	1013	6500	14%	15%	16%
7000	957	1011	1057	7000	14%	14%	15%
7500	994	1062	1099	7500	13%	14%	15%
8000	1032	1101	1144	8000	13%	14%	14%
8500	1063	1140	1188	8500	13%	13%	14%
9000	1093	1177	1210	9000	12%	13%	13%
9500	1123	1208	1233	9500	12%	13%	13%
10000	1154	1240	1266	10000	12%	12%	13%
15000		1493	1592	15000		10%	11%
20000			1868	20000			9%



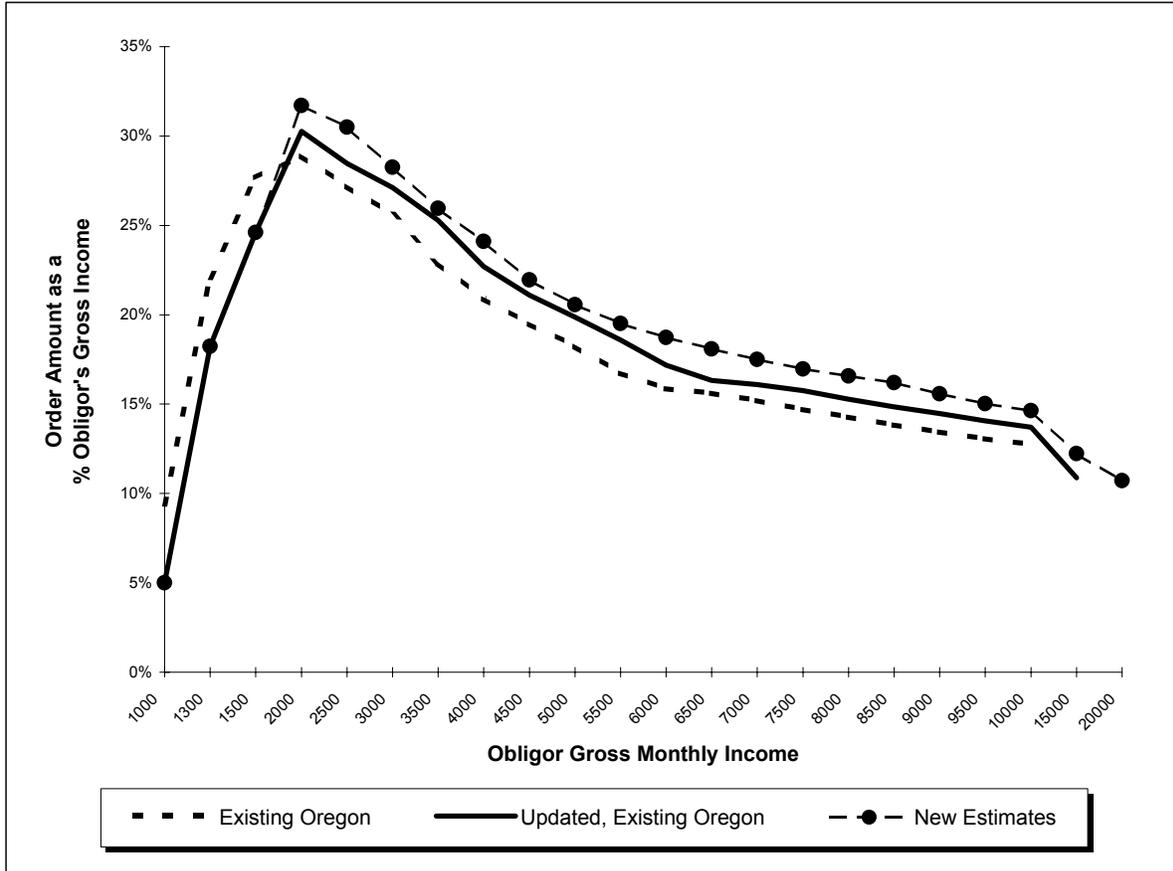
CHILD SUPPORT FORMULAS - Two Children							
Obligee Income = Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	93	50	50	1000	9%	5%	5%
1300	284	234	234	1300	22%	18%	18%
1500	377	365	365	1500	25%	24%	24%
2000	466	489	505	2000	23%	24%	25%
2500	525	572	568	2500	21%	23%	23%
3000	557	604	617	3000	19%	20%	21%
3500	597	643	645	3500	17%	18%	18%
4000	615	682	682	4000	15%	17%	17%
4500	641	692	727	4500	14%	15%	16%
5000	698	729	771	5000	14%	15%	15%
5500	736	787	814	5500	13%	14%	15%
6000	774	826	858	6000	13%	14%	14%
6500	805	864	897	6500	12%	13%	14%
7000	835	899	918	7000	12%	13%	13%
7500	865	930	949	7500	12%	12%	13%
8000	892	961	982	8000	11%	12%	12%
8500	915	991	1020	8500	11%	12%	12%
9000	937	1015	1059	9000	10%	11%	12%
9500	960	1038	1097	9500	10%	11%	12%
10000	982	1062	1125	10000	10%	11%	11%
15000	1143	1143	1401	15000	8%	8%	9%



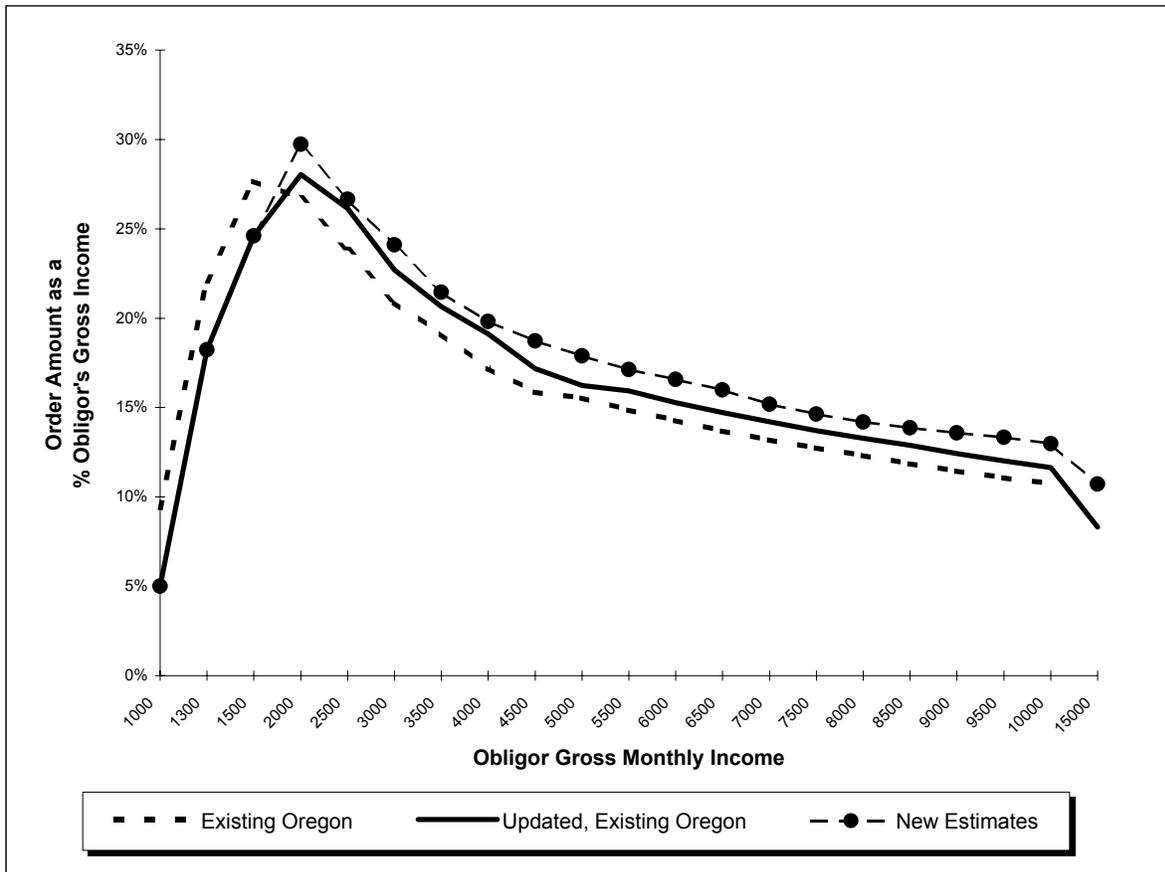
CHILD SUPPORT FORMULAS - Two Children							
Obligee Income = 150% of Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	93	50	50	1000	9%	5%	5%
1300	284	234	234	1300	22%	18%	18%
1500	356	365	365	1500	24%	24%	24%
2000	420	457	454	2000	21%	23%	23%
2500	453	491	499	2500	18%	20%	20%
3000	489	531	530	3000	16%	18%	18%
3500	501	552	572	3500	14%	16%	16%
4000	558	583	617	4000	14%	15%	15%
4500	597	637	659	4500	13%	14%	15%
5000	632	676	705	5000	13%	14%	14%
5500	662	713	730	5500	12%	13%	13%
6000	692	744	760	6000	12%	12%	13%
6500	718	775	793	6500	11%	12%	12%
7000	741	803	832	7000	11%	11%	12%
7500	763	826	870	7500	10%	11%	12%
8000	786	849	900	8000	10%	11%	11%
8500		873	927	8500		10%	11%
9000		896	955	9000		10%	11%
9500			983	9500			10%
10000			1011	10000			10%



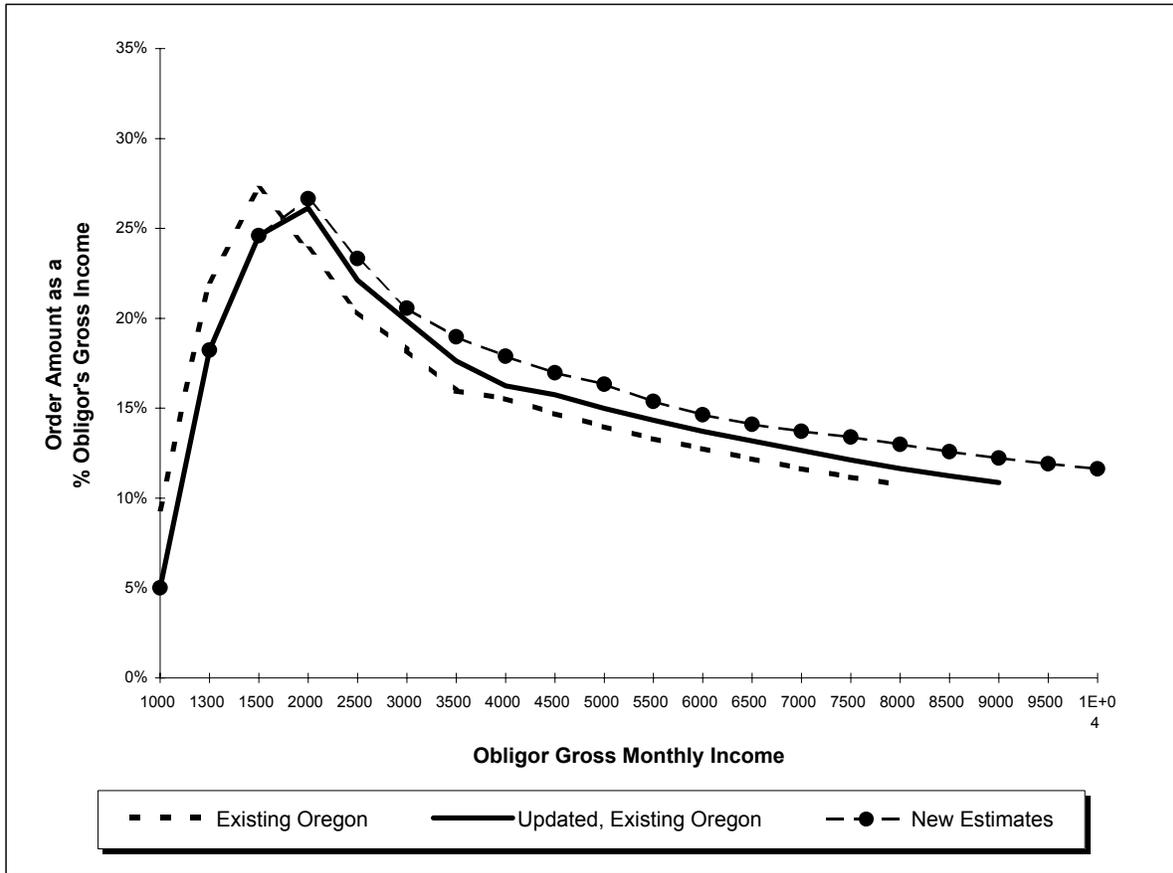
CHILD SUPPORT FORMULAS - Three Children							
Obligee Income = \$0							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	94	50	50	1000	9%	5%	5%
1300	287	237	237	1300	22%	18%	18%
1500	415	369	369	1500	28%	25%	25%
2000	634	648	671	2000	32%	32%	34%
2500	758	788	810	2500	30%	32%	32%
3000	867	908	951	3000	29%	30%	32%
3500	968	1013	1083	3500	28%	29%	31%
4000	1069	1122	1189	4000	27%	28%	30%
4500	1152	1220	1272	4500	26%	27%	28%
5000	1192	1306	1333	5000	24%	26%	27%
5500	1215	1337	1390	5500	22%	24%	25%
6000	1254	1362	1446	6000	21%	23%	24%
6500	1294	1403	1469	6500	20%	22%	23%
7000	1339	1446	1502	7000	19%	21%	21%
7500	1368	1490	1542	7500	18%	20%	21%
8000	1376	1529	1585	8000	17%	19%	20%
8500	1384	1538	1635	8500	16%	18%	19%
9000	1428	1546	1685	9000	16%	17%	19%
9500	1491	1559	1737	9500	16%	16%	18%
10000	1553	1624	1789	10000	16%	16%	18%
15000	1913	2056	2196	15000	13%	14%	15%
20000	2149	2330	2596	20000	11%	12%	13%
25000		2492	2908	25000		10%	12%
30000			3217	30000			11%



CHILD SUPPORT FORMULAS - Three Children							
Obligee Income = 50% of Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	94	50	50	1000	9%	5%	5%
1300	287	237	237	1300	22%	18%	18%
1500	415	369	369	1500	28%	25%	25%
2000	578	605	634	2000	29%	30%	32%
2500	680	712	762	2500	27%	28%	30%
3000	768	814	848	3000	26%	27%	28%
3500	801	885	908	3500	23%	25%	26%
4000	836	908	964	4000	21%	23%	24%
4500	877	950	988	4500	19%	21%	22%
5000	912	993	1028	5000	18%	20%	21%
5500	920	1022	1073	5500	17%	19%	20%
6000	952	1031	1124	6000	16%	17%	19%
6500	1015	1061	1176	6500	16%	16%	18%
7000	1064	1126	1224	7000	15%	16%	17%
7500	1103	1182	1272	7500	15%	16%	17%
8000	1142	1222	1326	8000	14%	15%	17%
8500	1176	1263	1377	8500	14%	15%	16%
9000	1209	1302	1402	9000	13%	14%	16%
9500	1242	1337	1428	9500	13%	14%	15%
10000	1275	1371	1464	10000	13%	14%	15%
15000		1631	1835	15000		11%	12%
20000			2145	20000			11%



CHILD SUPPORT FORMULAS - Three Children							
Obligee Income = Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	94	50	50	1000	9%	5%	5%
1300	287	237	237	1300	22%	18%	18%
1500	415	369	369	1500	28%	25%	25%
2000	534	561	595	2000	27%	28%	30%
2500	596	653	666	2500	24%	26%	27%
3000	627	681	723	3000	21%	23%	24%
3500	670	723	751	3500	19%	21%	21%
4000	688	765	793	4000	17%	19%	20%
4500	714	773	843	4500	16%	17%	19%
5000	777	812	894	5000	16%	16%	18%
5500	818	876	942	5500	15%	16%	17%
6000	857	917	994	6000	14%	15%	17%
6500	890	957	1039	6500	14%	15%	16%
7000	923	994	1063	7000	13%	14%	15%
7500	956	1028	1098	7500	13%	14%	15%
8000	985	1062	1134	8000	12%	13%	14%
8500	1008	1096	1179	8500	12%	13%	14%
9000	1030	1119	1223	9000	11%	12%	14%
9500	1052	1142	1267	9500	11%	12%	13%
10000	1075	1165	1298	10000	11%	12%	13%
15000		1246	1608	15000		8%	11%



CHILD SUPPORT FORMULAS - Three Children							
Obligee Income = 150% of Obligor Income							
Support Due (\$\$ per month)				% of Obligor's Gross Income			
Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates	Obligor Monthly Gross Income	Existing Oregon	Updated, Existing Oregon	New Estimates
1000	94	50	50	1000	9%	5%	5%
1300	287	237	237	1300	22%	18%	18%
1500	408	369	369	1500	27%	25%	25%
2000	477	523	533	2000	24%	26%	27%
2500	509	553	583	2500	20%	22%	23%
3000	547	596	617	3000	18%	20%	21%
3500	559	617	664	3500	16%	18%	19%
4000	621	650	716	4000	16%	16%	18%
4500	662	709	763	4500	15%	16%	17%
5000	699	749	817	5000	14%	15%	16%
5500	732	788	846	5500	13%	14%	15%
6000	765	822	878	6000	13%	14%	15%
6500	793	857	916	6500	12%	13%	14%
7000	815	886	961	7000	12%	13%	14%
7500	837	909	1005	7500	11%	12%	13%
8000	860	932	1038	8000	11%	12%	13%
8500		955	1070	8500		11%	13%
9000		978	1101	9000		11%	12%
9500			1132	9500			12%
10000			1163	10000			12%





*Performance. Service. Integrity.*

**Appendix V:  
Comparisons  
Of Various Multipliers in  
The Cross-Credit  
Time-Sharing Formula**





## Appendix V

### Comparisons of Alternative Multipliers in the Shared-Parenting Cross-Credit Formula

The purpose of the graphical comparisons at the end of this appendix is to illustrate the impact of alternative multipliers on the cross-credit formula. The comparisons consider three alternatives.

- ◆ *Cross-credit with 1.5 multiplier.* This is what most states use.
- ◆ *Cross credit with 1.25/1.5 multiplier.* This is the multiplier requested by the Committee for the comparison. It uses a 1.25 multiplier for timesharing of 25-35% and a 1.5 multiplier for timesharing above 35%.
- ◆ *Cross-credit with variable multiplier.* The variable multiplier allows for a more gradual decrease to the order amount at low levels of timesharing. It is based on the formula:

$$\text{Multiplier} = 1 + (1 - \text{percent of time spent with Parent B})$$

Example 1: Child's time with Parent B is 25% → multiplier = 1.75 [1 + (1 - 0.25)]

Example 2: Child's time with Parent B is 40% → multiplier = 1.6 [1 + (1 - 0.40)]

A caveat to the variable multiplier is that it requires additional language that if the shared-parenting time order amount is more than the sole-custody order amount, than the sole-custody order amount should be applied. This is necessary because the variable multiplier can result in an amount higher than the sole-custody order in some situations where there is about 20-25% timesharing and the parents have almost equal incomes.

All of the cross-credit formulas start at 25% timesharing.

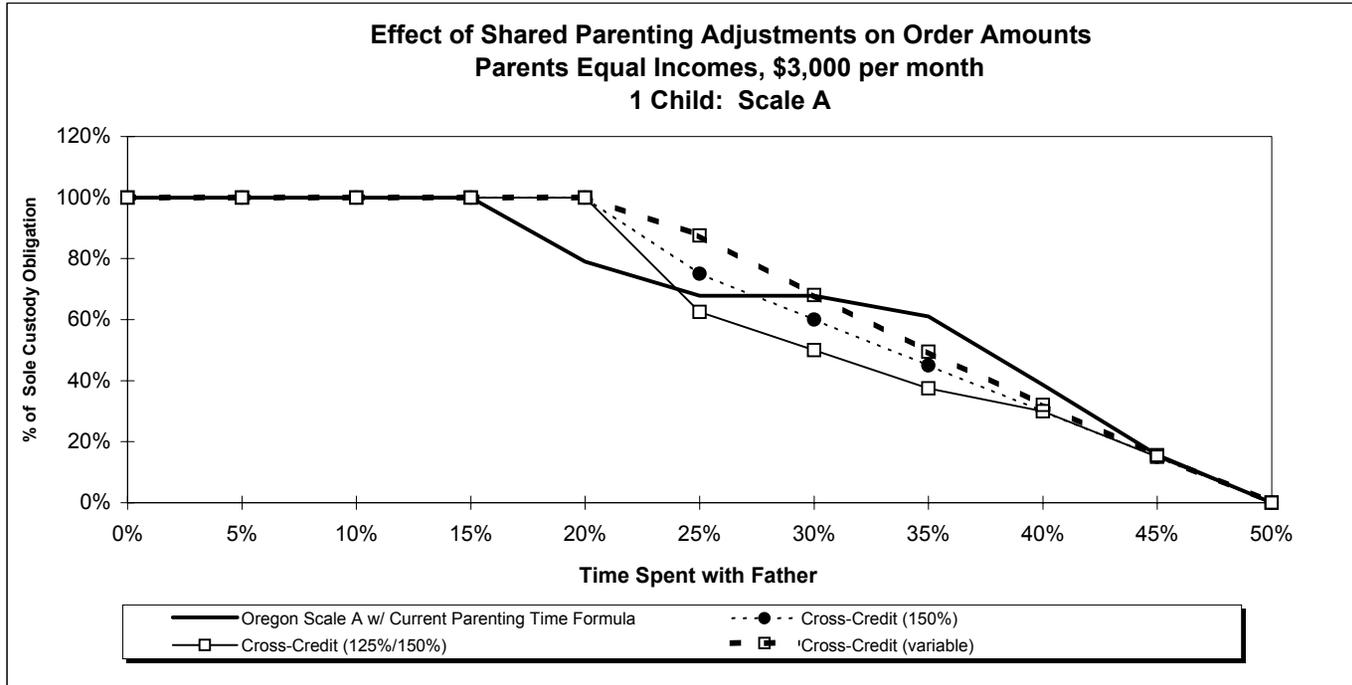
#### Case Scenarios Used in the Comparisons

Scenarios 7, 8 and 9 correspond to the scenarios in Exhibits 7, 8 and 9 in the draft PSI report. Scenarios 10-13 assume the mother has minimum wage income. The State minimum wage is \$7.50 per hour as of January 2006. This results in a monthly income of \$1,299 assuming a 40-hour work week [40 hours X 4.33 weeks X \$7.50/hr = \$1,299].

	Father's Income	Mother's Income	Combined Income	Basic Obligation for Combined Income from Proposed Scales	
				Scale A	Scale B (New data)
Scenario 7	\$3,000	\$3,000	\$6,000	\$ 885	\$858
Scenario 8	\$5,000	\$3,000	\$8,000	\$1,014	\$954
Scenario 9	\$3,000	\$5,000	\$8,000	\$1,014	\$954
Scenario 10	\$1,299	\$1,299	\$2,598	\$ 502	\$491
Scenario 11	\$2,000	\$1,299	\$3,299	\$ 609	\$606
Scenario 12	\$3,000	\$1,299	\$4,299	\$ 745	\$732
Scenario 13	\$5,000	\$1,299	\$6,299	\$ 905	\$870

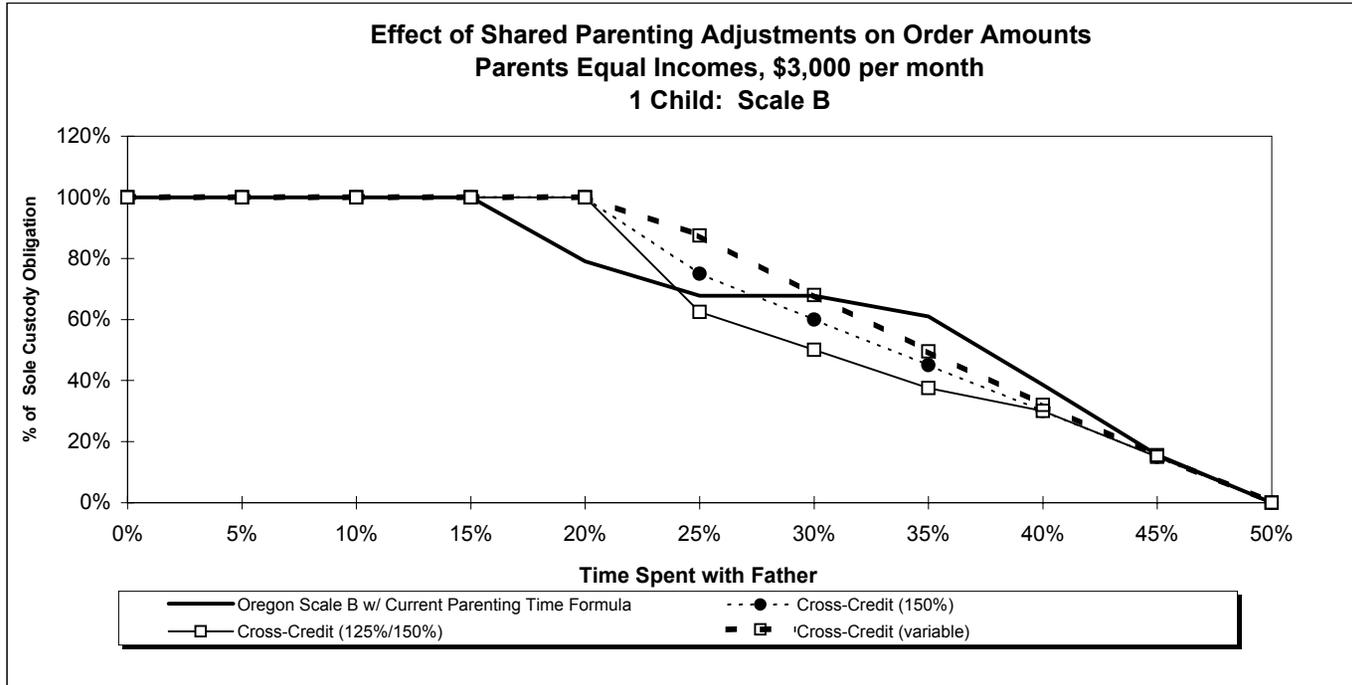
In all, there are 14 graphs. There are two sets: one for each of the proposed Scales: Scale A and Scale B. There is one graph for each of the seven scenarios.





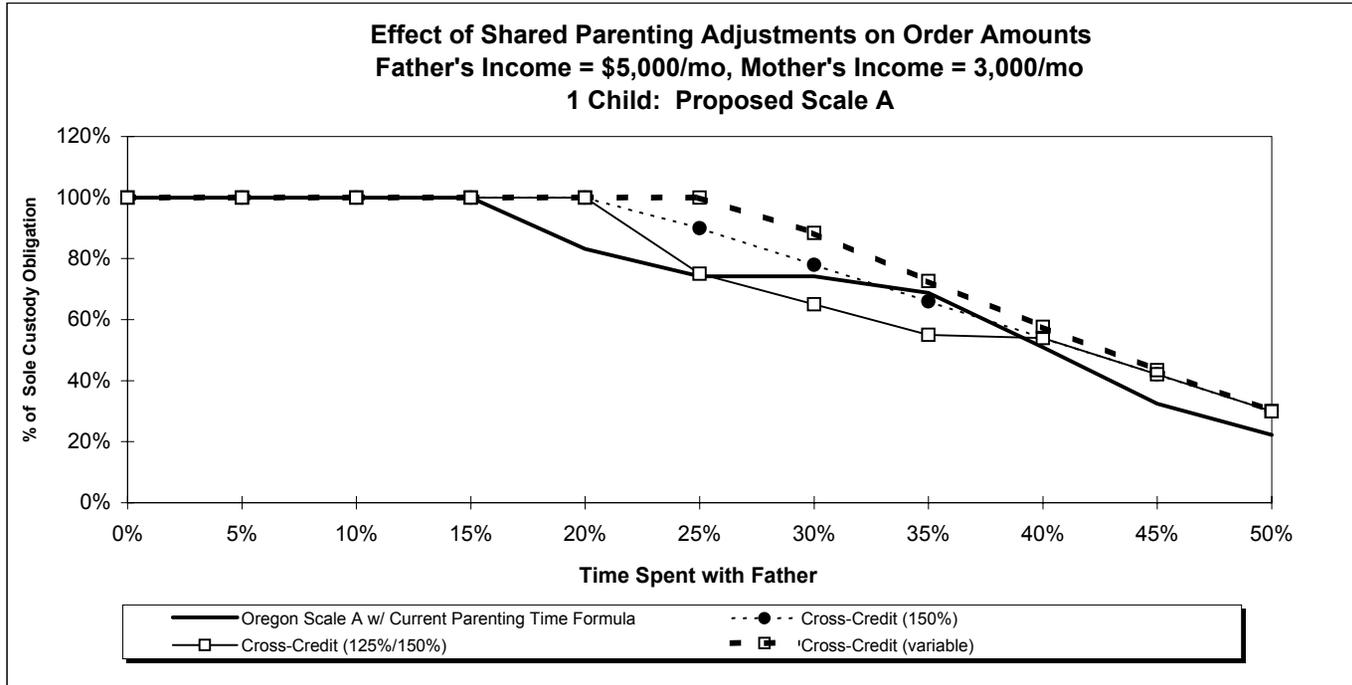
### Comparison of Shared Custody Formulas Parents Have Equal Incomes (\$3,000 per month)

Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$443	\$443	\$443	\$443	0%	100%	100%	100%	100%
5% (18 days)	\$443	\$443	\$443	\$443	5%	100%	100%	100%	100%
10% (36 days)	\$443	\$443	\$443	\$443	10%	100%	100%	100%	100%
15% (55 days)	\$443	\$443	\$443	\$443	15%	100%	100%	100%	100%
20% (73 days)	\$350	\$443	\$443	\$443	20%	79%	100%	100%	100%
25% (91 days)	\$300	\$332	\$277	\$387	25%	68%	75%	63%	88%
30% (110 days)	\$300	\$266	\$221	\$301	30%	68%	60%	50%	68%
35% (128 days)	\$270	\$199	\$166	\$219	35%	61%	45%	38%	50%
40% (146 days)	\$171	\$133	\$133	\$142	40%	39%	30%	30%	32%
45% (164 days)	\$69	\$66	\$66	\$69	45%	16%	15%	15%	16%
50% (182.5 days)	\$0	\$0	\$0	\$0	50%	0%	0%	0%	0%



### Comparison of Shared Custody Formulas Parents Have Equal Incomes (\$3,000 per month)

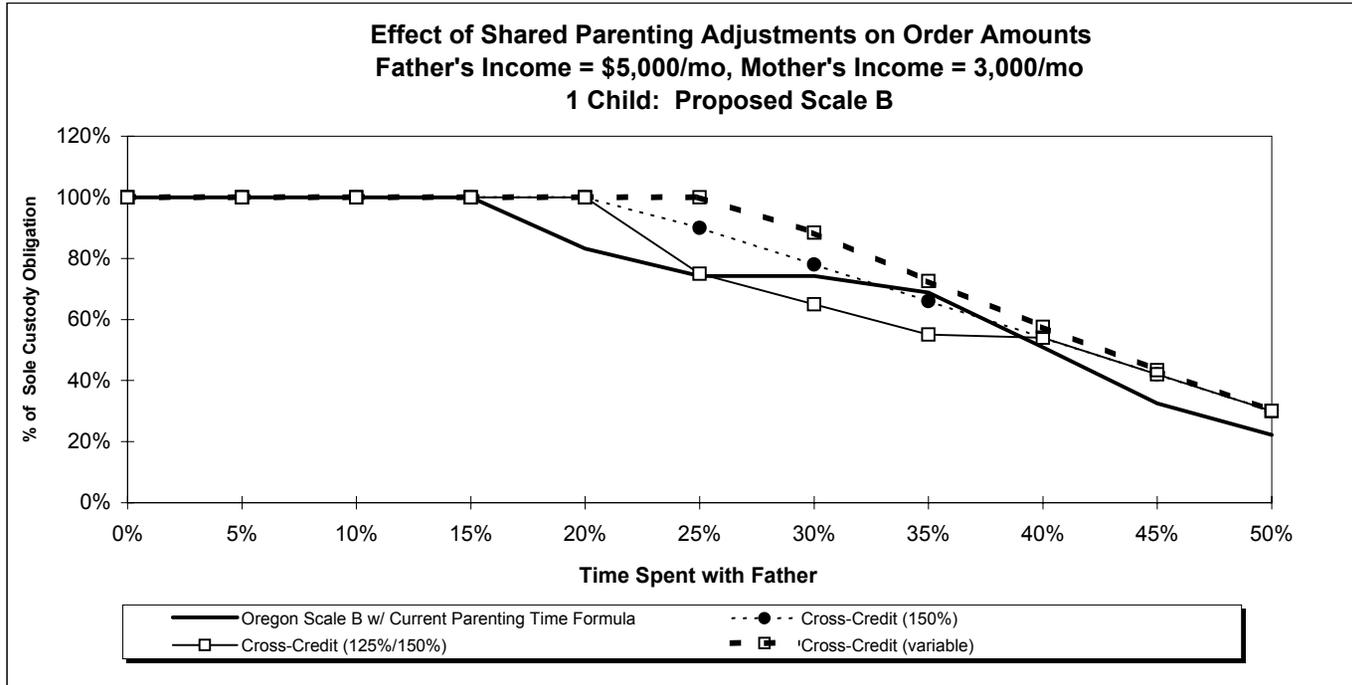
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$429	\$429	\$429	\$429	0%	100%	100%	100%	100%
5% (18 days)	\$429	\$429	\$429	\$429	5%	100%	100%	100%	100%
10% (36 days)	\$429	\$429	\$429	\$429	10%	100%	100%	100%	100%
15% (55 days)	\$429	\$429	\$429	\$429	15%	100%	100%	100%	100%
20% (73 days)	\$339	\$429	\$429	\$429	20%	79%	100%	100%	100%
25% (91 days)	\$291	\$322	\$268	\$375	25%	68%	75%	63%	88%
30% (110 days)	\$291	\$257	\$215	\$292	30%	68%	60%	50%	68%
35% (128 days)	\$262	\$193	\$161	\$212	35%	61%	45%	38%	50%
40% (146 days)	\$166	\$129	\$129	\$137	40%	39%	30%	30%	32%
45% (164 days)	\$67	\$64	\$64	\$66	45%	16%	15%	15%	16%
50% (182.5 days)	\$0	\$0	\$0	\$0	50%	0%	0%	0%	0%



### Comparison of Shared Custody Formulas

**Father's Income = \$5,000/mo, Mother's Income = \$3,000**

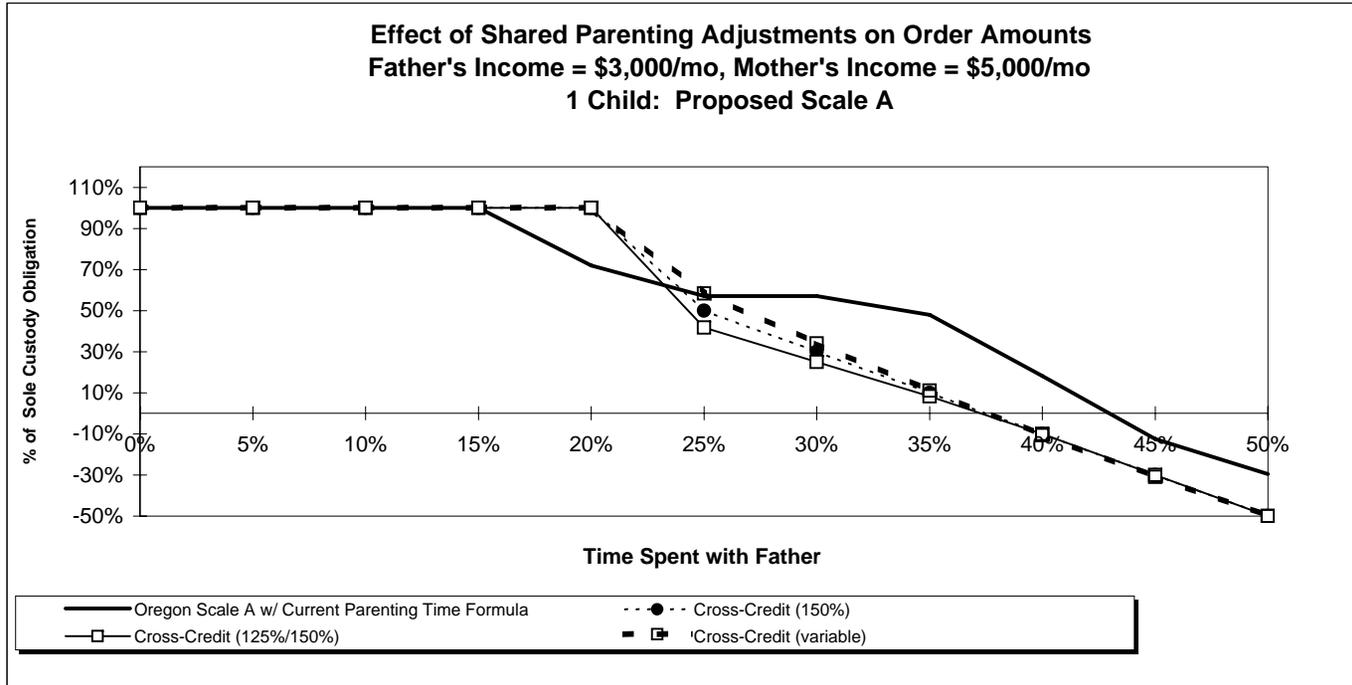
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$634	\$634	\$634	\$634	0%	100%	100%	100%	100%
5% (18 days)	\$634	\$634	\$634	\$634	5%	100%	100%	100%	100%
10% (36 days)	\$634	\$634	\$634	\$634	10%	100%	100%	100%	100%
15% (55 days)	\$634	\$634	\$634	\$634	15%	100%	100%	100%	100%
20% (73 days)	\$527	\$634	\$634	\$634	20%	83%	100%	100%	100%
25% (91 days)	\$470	\$570	\$475	\$634	25%	74%	90%	75%	100%
30% (110 days)	\$470	\$494	\$412	\$560	30%	74%	78%	65%	88%
35% (128 days)	\$436	\$418	\$349	\$460	35%	69%	66%	55%	73%
40% (146 days)	\$322	\$342	\$342	\$365	40%	51%	54%	54%	58%
45% (164 days)	\$206	\$266	\$266	\$275	45%	32%	42%	42%	43%
50% (182.5 days)	\$141	\$190	\$190	\$190	50%	22%	30%	30%	30%



### Comparison of Shared Custody Formulas

**Father's Income = \$5,000/mo, Mother's Income = \$3,000/mo**

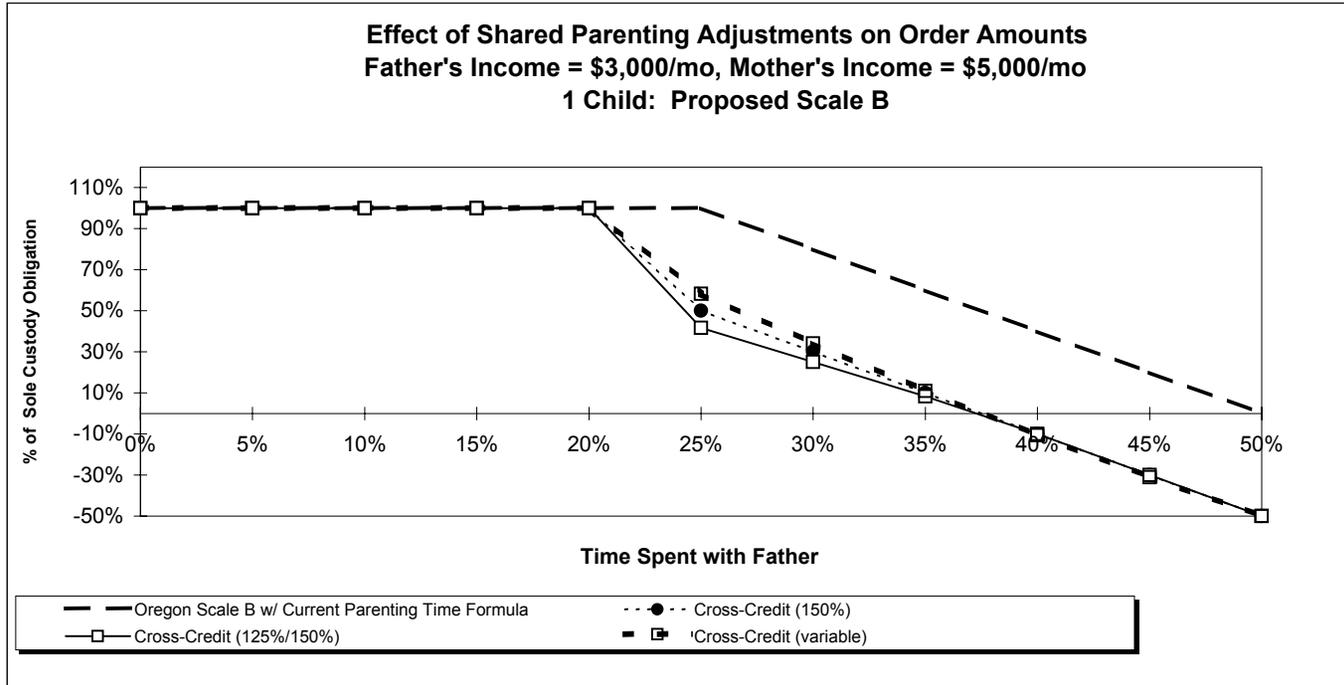
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$596	\$596	\$596	\$596	0%	100%	100%	100%	100%
5% (18 days)	\$596	\$596	\$596	\$596	5%	100%	100%	100%	100%
10% (36 days)	\$596	\$596	\$596	\$596	10%	100%	100%	100%	100%
15% (55 days)	\$596	\$596	\$596	\$596	15%	100%	100%	100%	100%
20% (73 days)	\$496	\$596	\$596	\$596	20%	83%	100%	100%	100%
25% (91 days)	\$443	\$537	\$447	\$596	25%	74%	90%	75%	100%
30% (110 days)	\$443	\$465	\$388	\$527	30%	74%	78%	65%	88%
35% (128 days)	\$410	\$394	\$328	\$433	35%	69%	66%	55%	73%
40% (146 days)	\$303	\$322	\$322	\$343	40%	51%	54%	54%	58%
45% (164 days)	\$194	\$250	\$250	\$259	45%	32%	42%	42%	43%
50% (182.5 days)	\$133	\$179	\$179	\$179	50%	22%	30%	30%	30%



### Comparison of Shared Custody Formulas

Father's Income = \$3,000/mo, Mother's Income = \$5,000/mo

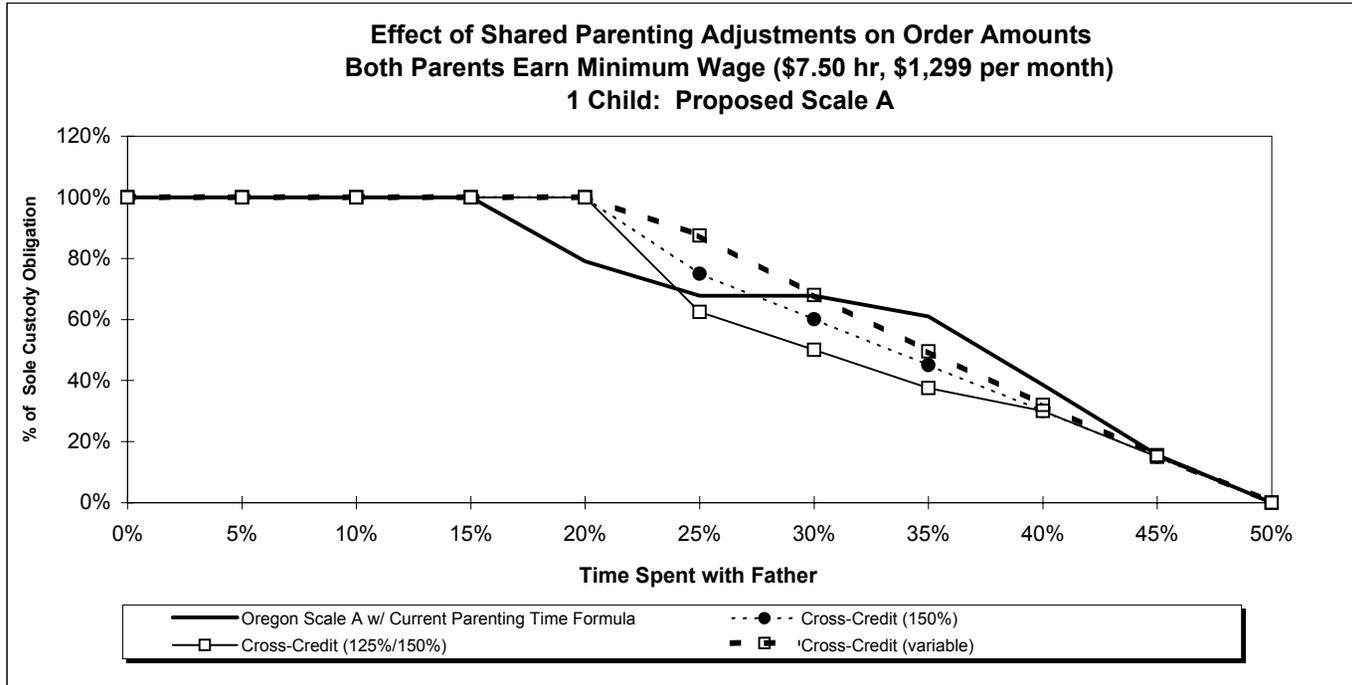
Timesharing Arrangement (Percent)	Support Due (\$\$ per month)				% of Sole Custody Obligation				
	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	
0% (0 days)	\$380	\$380	\$380	\$380	100%	100%	100%	100%	
5% (18 days)	\$380	\$380	\$380	\$380	100%	100%	100%	100%	
10% (36 days)	\$380	\$380	\$380	\$380	100%	100%	100%	100%	
15% (55 days)	\$380	\$380	\$380	\$380	100%	100%	100%	100%	
20% (73 days)	\$274	\$380	\$380	\$380	72%	100%	100%	100%	
25% (91 days)	\$217	\$190	\$158	\$222	57%	50%	42%	58%	
30% (110 days)	\$217	\$114	\$95	\$129	57%	30%	25%	34%	
35% (128 days)	\$183	\$38	\$32	\$42	48%	10%	8%	11%	
40% (146 days)	\$69	-\$38	-\$38	-\$41	18%	-10%	-10%	-11%	
45% (164 days)	-\$48	-\$114	-\$114	-\$118	-13%	-30%	-30%	-31%	
50% (182.5 days)	-\$113	-\$190	-\$190	-\$190	-30%	-50%	-50%	-50%	



### Comparison of Shared Custody Formulas

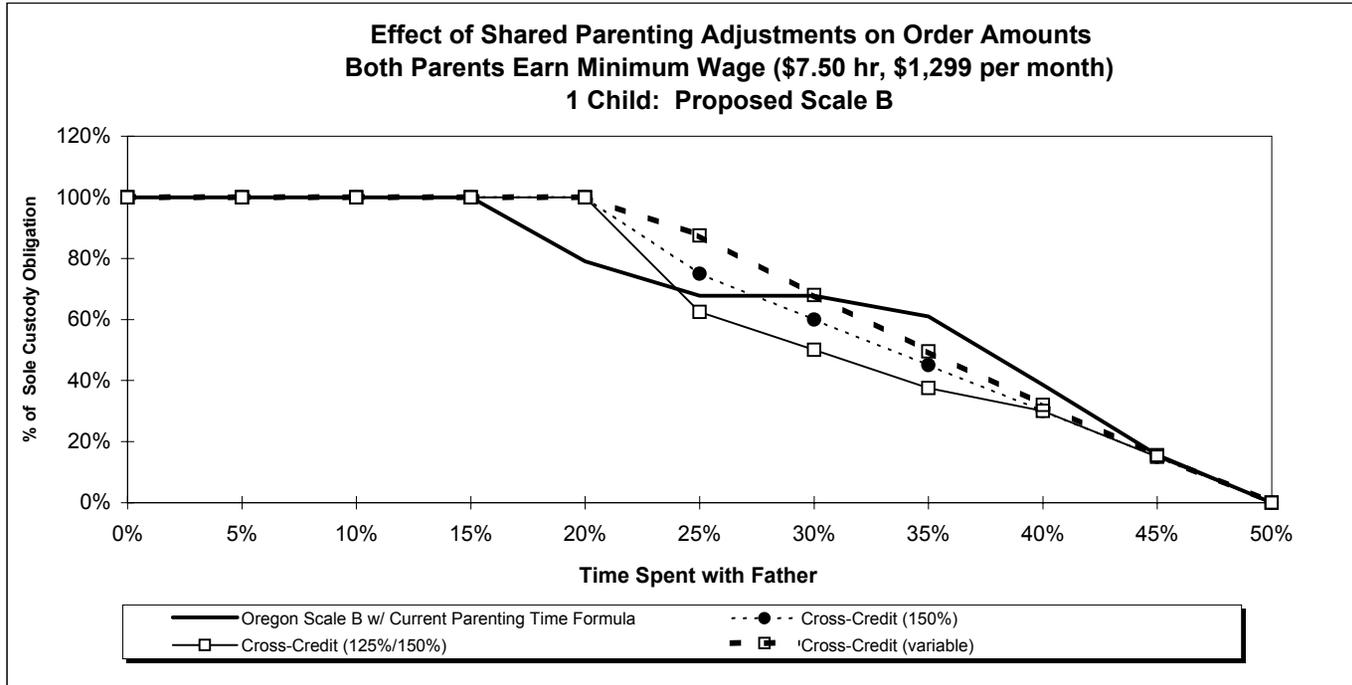
**Father's Income = \$3,000/mo, Mother's Income = \$5,000/mo**

Timesharing Arrangement (Percent)	Support Due (\$\$ per month)				% of Sole Custody Obligation				
	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	
0% (0 days)	\$358	\$358	\$358	\$358	100%	100%	100%	100%	
5% (18 days)	\$358	\$358	\$358	\$358	100%	100%	100%	100%	
10% (36 days)	\$358	\$358	\$358	\$358	100%	100%	100%	100%	
15% (55 days)	\$358	\$358	\$358	\$358	100%	100%	100%	100%	
20% (73 days)	\$258	\$358	\$358	\$358	100%	100%	100%	100%	
25% (91 days)	\$204	\$179	\$149	\$209	100%	50%	42%	58%	
30% (110 days)	\$204	\$107	\$89	\$122	80%	30%	25%	34%	
35% (128 days)	\$172	\$36	\$30	\$39	60%	10%	8%	11%	
40% (146 days)	\$65	-\$36	-\$36	-\$38	40%	-10%	-10%	-11%	
45% (164 days)	-\$45	-\$107	-\$107	-\$111	20%	-30%	-30%	-31%	
50% (182.5 days)	-\$106	-\$179	-\$179	-\$179	0%	-50%	-50%	-50%	



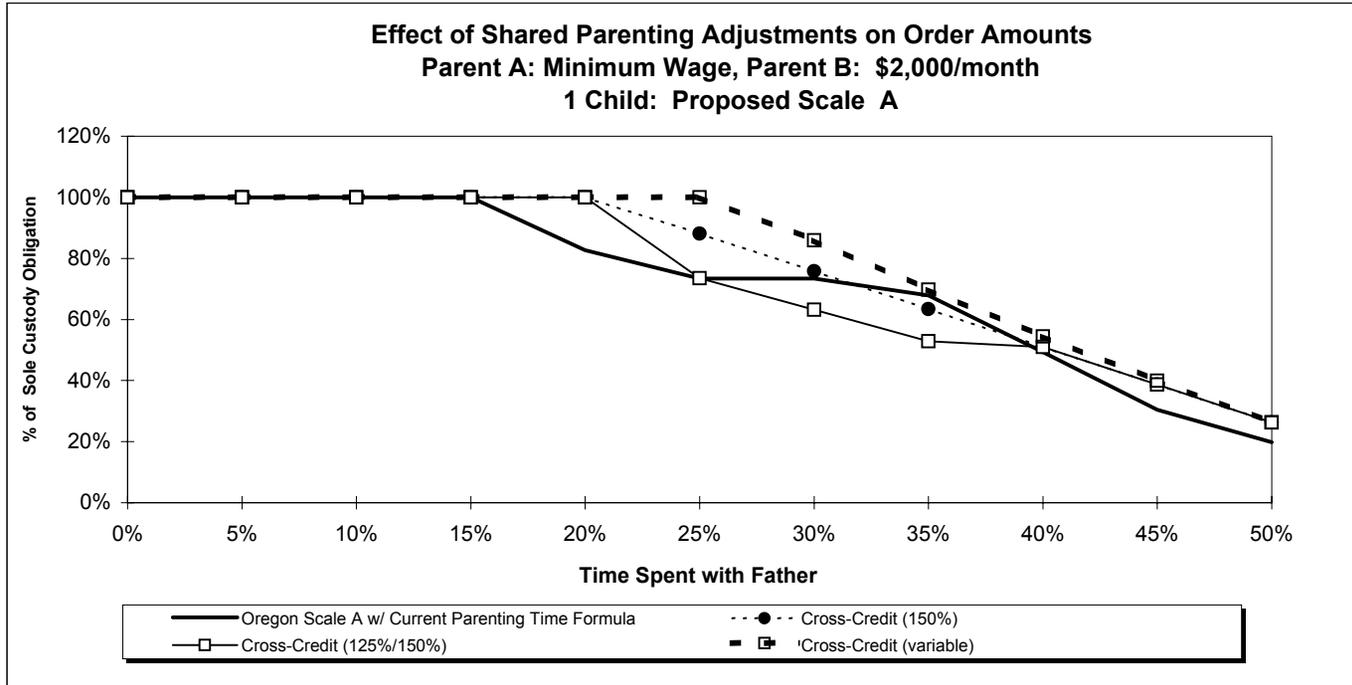
### Comparison of Shared Custody Formulas Both Parents Earn Minimum Wage: \$7.50 per hour (\$1,299 per month)

Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$251	\$251	\$251	\$251	0%	100%	100%	100%	100%
5% (18 days)	\$251	\$251	\$251	\$251	5%	100%	100%	100%	100%
10% (36 days)	\$251	\$251	\$251	\$251	10%	100%	100%	100%	100%
15% (55 days)	\$251	\$251	\$251	\$251	15%	100%	100%	100%	100%
20% (73 days)	\$198	\$251	\$251	\$251	20%	79%	100%	100%	100%
25% (91 days)	\$170	\$188	\$157	\$220	25%	68%	75%	63%	88%
30% (110 days)	\$170	\$151	\$126	\$171	30%	68%	60%	50%	68%
35% (128 days)	\$153	\$113	\$94	\$124	35%	61%	45%	38%	50%
40% (146 days)	\$97	\$75	\$75	\$80	40%	39%	30%	30%	32%
45% (164 days)	\$39	\$38	\$38	\$39	45%	16%	15%	15%	16%
50% (182.5 days)	\$0	\$0	\$0	\$0	50%	0%	0%	0%	0%



### Comparison of Shared Custody Formulas Both Parents Earn Minimum Wage: \$7.50 per hour (\$1,299 per month)

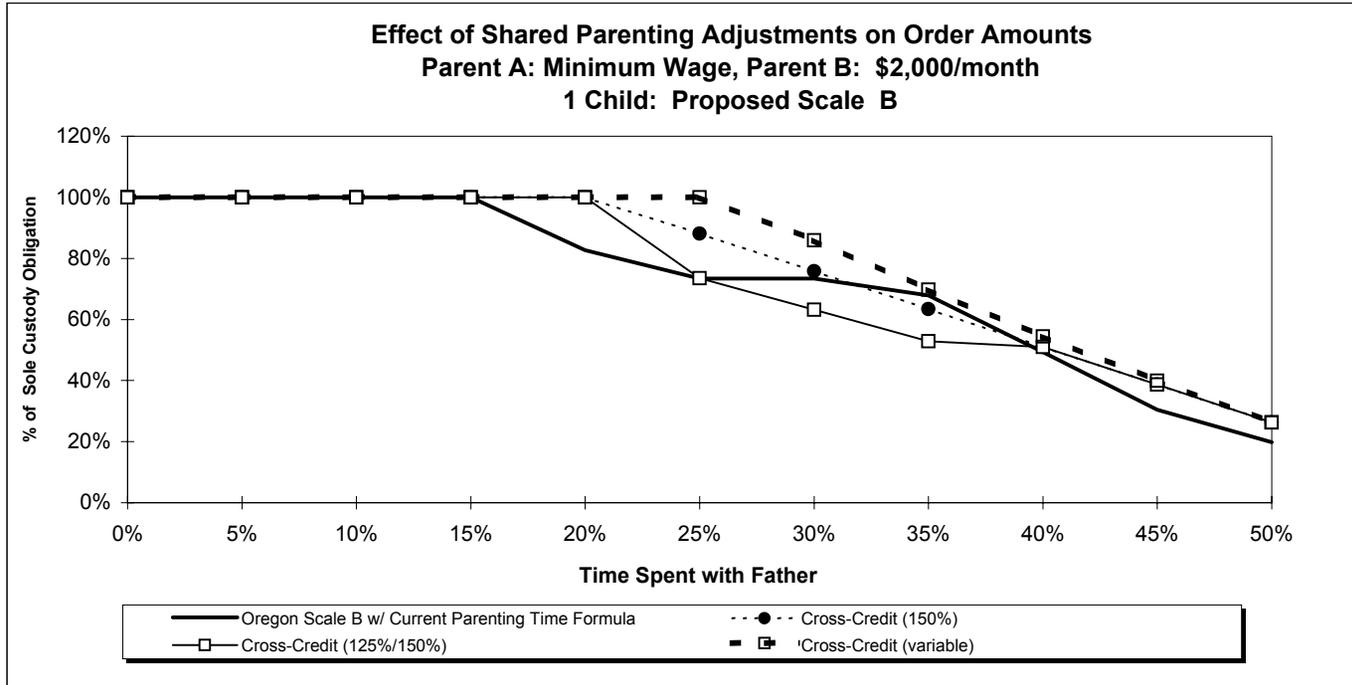
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$246	\$246	\$246	\$246	0%	100%	100%	100%	100%
5% (18 days)	\$246	\$246	\$246	\$246	5%	100%	100%	100%	100%
10% (36 days)	\$246	\$246	\$246	\$246	10%	100%	100%	100%	100%
15% (55 days)	\$246	\$246	\$246	\$246	15%	100%	100%	100%	100%
20% (73 days)	\$194	\$246	\$246	\$246	20%	79%	100%	100%	100%
25% (91 days)	\$166	\$184	\$153	\$215	25%	68%	75%	63%	88%
30% (110 days)	\$166	\$147	\$123	\$167	30%	68%	60%	50%	68%
35% (128 days)	\$150	\$110	\$92	\$122	35%	61%	45%	38%	50%
40% (146 days)	\$95	\$74	\$74	\$79	40%	39%	30%	30%	32%
45% (164 days)	\$38	\$37	\$37	\$38	45%	16%	15%	15%	16%
50% (182.5 days)	\$0	\$0	\$0	\$0	50%	0%	0%	0%	0%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$2,000/month**

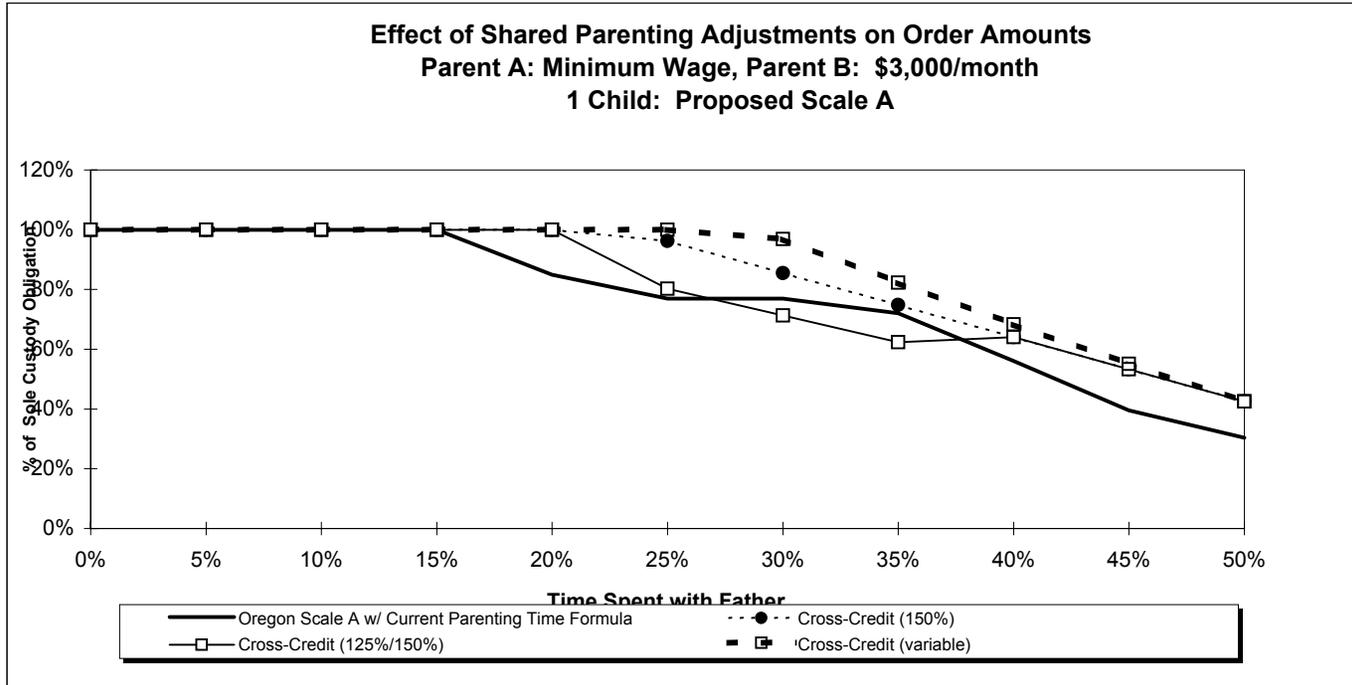
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$369	\$369	\$369	\$369	0%	100%	100%	100%	100%
5% (18 days)	\$369	\$369	\$369	\$369	5%	100%	100%	100%	100%
10% (36 days)	\$369	\$369	\$369	\$369	10%	100%	100%	100%	100%
15% (55 days)	\$369	\$369	\$369	\$369	15%	100%	100%	100%	100%
20% (73 days)	\$305	\$369	\$369	\$369	20%	83%	100%	100%	100%
25% (91 days)	\$271	\$325	\$271	\$369	25%	73%	88%	73%	100%
30% (110 days)	\$271	\$280	\$233	\$317	30%	73%	76%	63%	86%
35% (128 days)	\$250	\$234	\$195	\$257	35%	68%	63%	53%	70%
40% (146 days)	\$182	\$188	\$188	\$201	40%	49%	51%	51%	54%
45% (164 days)	\$112	\$143	\$143	\$147	45%	30%	39%	39%	40%
50% (182.5 days)	\$73	\$97	\$97	\$97	50%	20%	26%	26%	26%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$2,000/month**

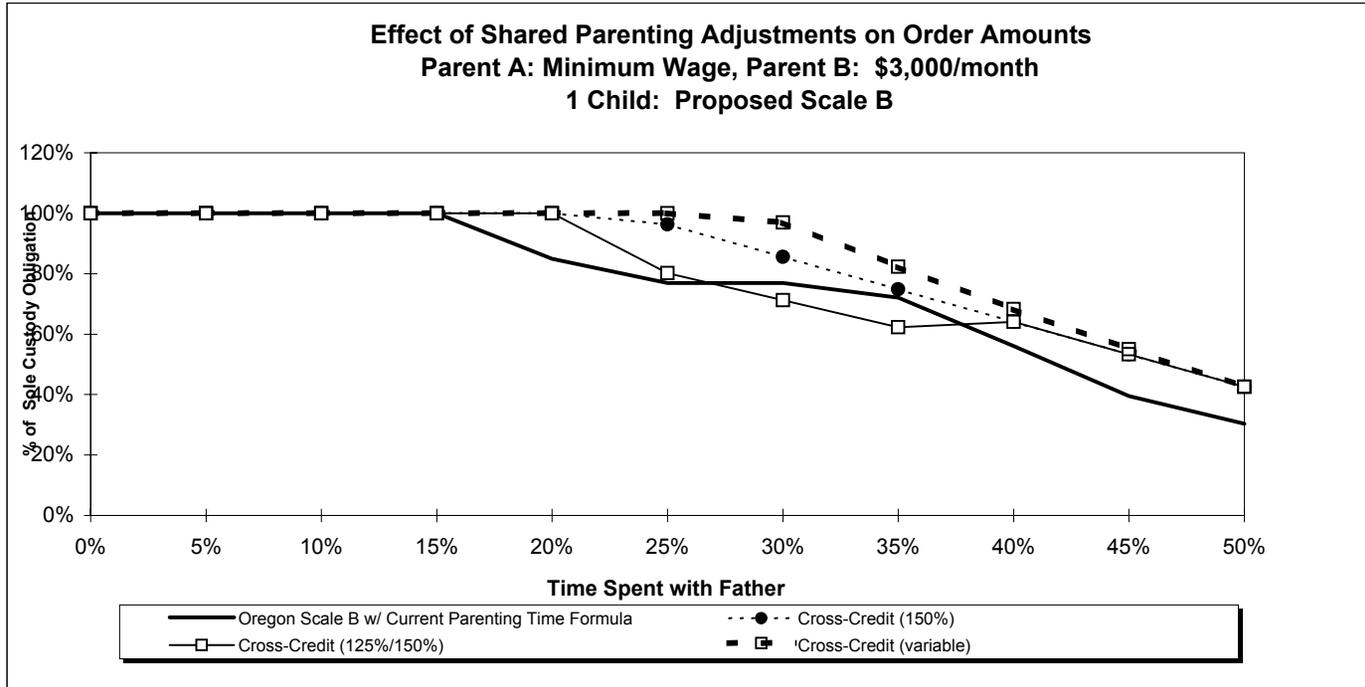
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$367	\$367	\$367	\$367	0%	100%	100%	100%	100%
5% (18 days)	\$367	\$367	\$367	\$367	5%	100%	100%	100%	100%
10% (36 days)	\$367	\$367	\$367	\$367	10%	100%	100%	100%	100%
15% (55 days)	\$367	\$367	\$367	\$367	15%	100%	100%	100%	100%
20% (73 days)	\$304	\$367	\$367	\$367	20%	83%	100%	100%	100%
25% (91 days)	\$270	\$324	\$270	\$367	25%	73%	88%	73%	100%
30% (110 days)	\$270	\$278	\$232	\$315	30%	73%	76%	63%	86%
35% (128 days)	\$249	\$233	\$194	\$256	35%	68%	63%	53%	70%
40% (146 days)	\$181	\$187	\$187	\$200	40%	49%	51%	51%	54%
45% (164 days)	\$112	\$142	\$142	\$147	45%	30%	39%	39%	40%
50% (182.5 days)	\$73	\$97	\$97	\$97	50%	20%	26%	26%	26%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$3,000/month**

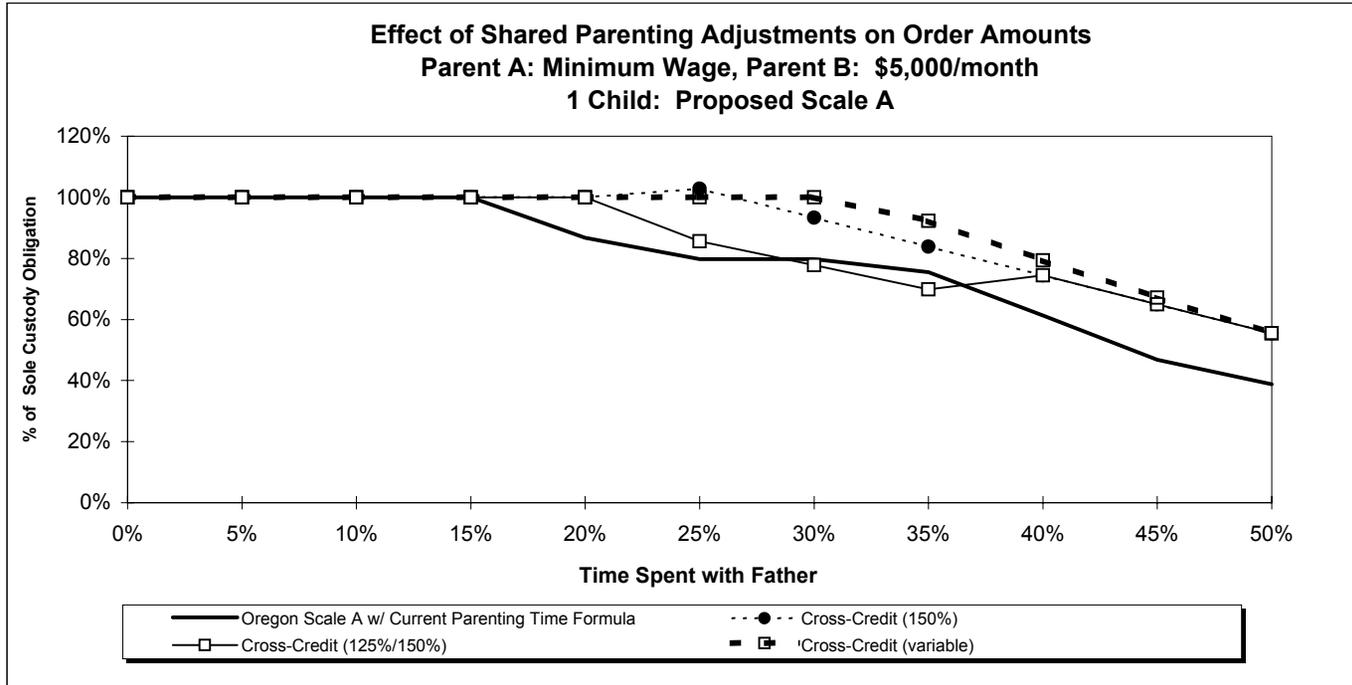
Timesharing Arrangement (Percent)	Support Due (\$\$ per month)				% of Sole Custody Obligation				
	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Cross-Credit (variable)
0% (0 days)	\$520	\$520	\$520	\$520	100%	100%	100%	100%	100%
5% (18 days)	\$520	\$520	\$520	\$520	100%	100%	100%	100%	100%
10% (36 days)	\$520	\$520	\$520	\$520	100%	100%	100%	100%	100%
15% (55 days)	\$520	\$520	\$520	\$520	100%	100%	100%	100%	100%
20% (73 days)	\$442	\$520	\$520	\$520	85%	100%	100%	100%	100%
25% (91 days)	\$400	\$500	\$417	\$520	77%	96%	80%	100%	100%
30% (110 days)	\$400	\$445	\$370	\$504	77%	86%	71%	97%	97%
35% (128 days)	\$375	\$389	\$324	\$428	72%	75%	62%	82%	82%
40% (146 days)	\$291	\$333	\$333	\$355	56%	64%	64%	68%	68%
45% (164 days)	\$205	\$277	\$277	\$286	40%	53%	53%	55%	55%
50% (182.5 days)	\$158	\$221	\$221	\$221	30%	43%	43%	43%	43%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$3,000/month**

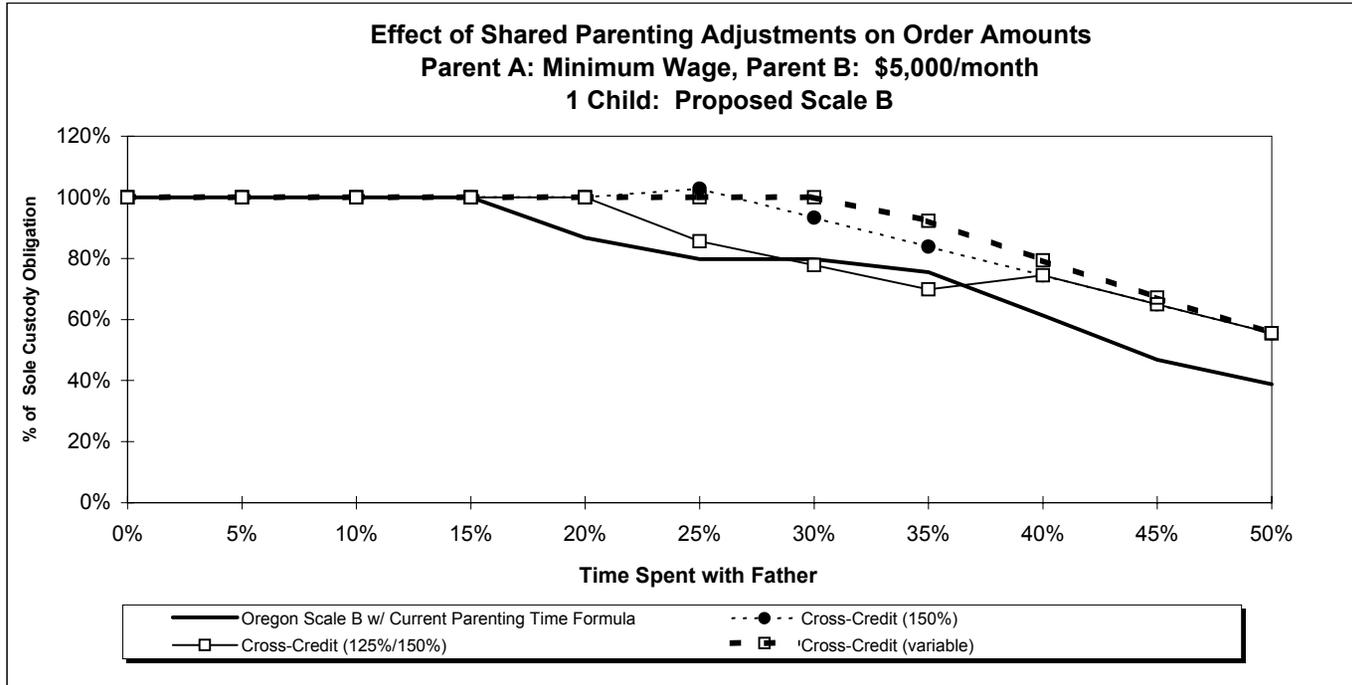
Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$511	\$511	\$511	\$511	0%	100%	100%	100%	100%
5% (18 days)	\$511	\$511	\$511	\$511	5%	100%	100%	100%	100%
10% (36 days)	\$511	\$511	\$511	\$511	10%	100%	100%	100%	100%
15% (55 days)	\$511	\$511	\$511	\$511	15%	100%	100%	100%	100%
20% (73 days)	\$434	\$511	\$511	\$511	20%	85%	100%	100%	100%
25% (91 days)	\$393	\$492	\$410	\$511	25%	77%	96%	80%	100%
30% (110 days)	\$393	\$437	\$364	\$495	30%	77%	86%	71%	97%
35% (128 days)	\$368	\$382	\$318	\$420	35%	72%	75%	62%	82%
40% (146 days)	\$286	\$327	\$327	\$349	40%	56%	64%	64%	68%
45% (164 days)	\$202	\$272	\$272	\$281	45%	40%	53%	53%	55%
50% (182.5 days)	\$155	\$217	\$217	\$217	50%	30%	43%	43%	43%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$5,000/month**

Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale A w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$718	\$718	\$718	\$718	0%	100%	100%	100%	100%
5% (18 days)	\$718	\$718	\$718	\$718	5%	100%	100%	100%	100%
10% (36 days)	\$718	\$718	\$718	\$718	10%	100%	100%	100%	100%
15% (55 days)	\$718	\$718	\$718	\$718	15%	100%	100%	100%	100%
20% (73 days)	\$623	\$718	\$718	\$718	20%	87%	100%	100%	100%
25% (91 days)	\$573	\$738	\$615	\$718	25%	80%	103%	86%	100%
30% (110 days)	\$573	\$670	\$559	\$718	30%	80%	93%	78%	100%
35% (128 days)	\$542	\$602	\$502	\$663	35%	75%	84%	70%	92%
40% (146 days)	\$441	\$535	\$535	\$570	40%	61%	74%	74%	79%
45% (164 days)	\$336	\$467	\$467	\$482	45%	47%	65%	65%	67%
50% (182.5 days)	\$279	\$399	\$399	\$399	50%	39%	56%	56%	56%



### Comparison of Shared Custody Formulas

**Parent A: minimum wage (\$1,299/month), Parent B: \$5,000/month**

Support Due (\$\$ per month)					% of Sole Custody Obligation				
Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)	Timesharing Arrangement (Percent)	Oregon Scale B w/ Current Parenting Time Formula	Cross-Credit (150%)	Cross-Credit (125%/150%)	Cross-Credit (variable)
0% (0 days)	\$691	\$691	\$691	\$691	0%	100%	100%	100%	100%
5% (18 days)	\$691	\$691	\$691	\$691	5%	100%	100%	100%	100%
10% (36 days)	\$691	\$691	\$691	\$691	10%	100%	100%	100%	100%
15% (55 days)	\$691	\$691	\$691	\$691	15%	100%	100%	100%	100%
20% (73 days)	\$599	\$691	\$691	\$691	20%	87%	100%	100%	100%
25% (91 days)	\$551	\$710	\$591	\$691	25%	80%	103%	86%	100%
30% (110 days)	\$551	\$644	\$537	\$691	30%	80%	93%	78%	100%
35% (128 days)	\$521	\$579	\$483	\$637	35%	75%	84%	70%	92%
40% (146 days)	\$423	\$514	\$514	\$548	40%	61%	74%	74%	79%
45% (164 days)	\$323	\$449	\$449	\$464	45%	47%	65%	65%	67%
50% (182.5 days)	\$268	\$383	\$383	\$383	50%	39%	56%	56%	56%



*Performance. Service. Integrity.*

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